



THE MADRAS BUDGET MANUAL

THIRD EDITION

Issued by the Finance Department

PRINTED BY THE SUPERINTENDENT
GOVERNMENT PRESS
MADRAS
1956

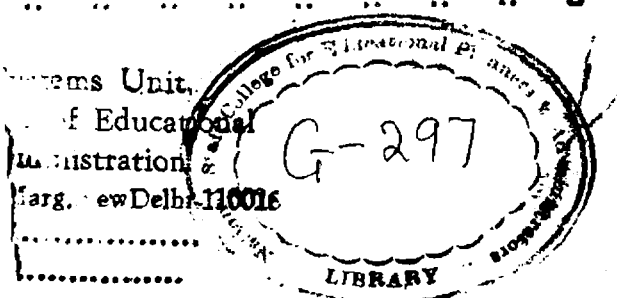
TABLE OF CONTENTS

CHAPTER

I.	Introductory	
II.	Definitions	
III.	Instructions for the preparation of departmental estimates—Receipts and Expenditure—Part I	
IV.	Estimates of Receipts and Charges in England	
V.	Preparation and scrutiny of Part II Estimates	
VI.	Preparation of the Budget—Action in the Legislature—Appropriation Act	
VII.	Control of expenditure	
VIII.	Savings in appropriations—Expenditure not provided for in the Budget Estimates—Re-appropriations—Supplementary appropriations—Savings in or excesses over the final appropriations	
IX.	Committee on Public Accounts	
X.	Estimates for Central (Agency) subjects	

APPENDICES AND FORMS.

Appendix A.	List of Major and Minor heads of account of State Receipts and Disbursements	
Appendix B.	Statement showing the estimating officers, the dates on which the estimates should reach the Administrative Department, the Finance Department, etc.	
Appendix C.	List of controlling and disbursing officers	
Appendix D.	List of cases in which appropriations are not placed at the disposal of chief controlling officers but are retained in the hands of the Government, etc.	
Appendix E.	List of disbursing and subordinate controlling officers who are required to reconcile their figures with the treasury figures, etc.	
Appendix F.	Central (Agency) subject—Statement showing the estimating Officers, the dates by which departmental estimates should be received in the Accountant-General's Office and by the Government	
Appendix G.	Central (Agency) subjects—List of controlling officers	
Appendix H.	Central (Agency) subjects—Detailed instructions issued by the Central Government for the guidance of estimating and other authorities in the matter of budgeting and control of expenditure against appropriations	
Appendix J.	List of items of expenditure charged on the Consolidated Fund of the State	
Appendix K.	Accounting procedure for expenditure met out of advances from the Contingency Fund	
Appendix L.	Some of the important Rulings of the Public Accounts Committee "New Services"	
Appendix M.	Copy of G.O. Ms. No. 323, Finance, dated 14th December 1940	



Systems Unit,
 of Education
 Administration,
 Marg, New Delhi-110016

PREFACE TO THE SECOND EDITION.

The Madras Budget Manual contains the rules framed by the Finance Department for the guidance of estimating officers and departments of the Secretariat in the preparation and examination of the budget estimates and the subsequent control over expenditure to ensure that it is kept within the authorised grants. The Manual was first issued in 1925 and was reprinted in 1927 and again in 1931.

2. The Constitutional changes which accompanied the introduction of Provincial Autonomy from the 1st April 1937 necessitated alterations to the text of the Manual.

The opportunity of the present revision has been taken to re-arrange the matter and omit unnecessary portions. The more important of the changes made are the following:—

(1) Chapters III and IV of the previous edition containing instructions for the preparation of departmental estimates have been combined into the new Chapter III.

(2) The Chapter on "Control of Expenditure" (the new Chapter VII) has been amplified, so that the more important of the instructions which were contained in Appendix G of the previous edition have now been embodied in the text of the Manual.

(3) The instructions for the control of expenditure against sanctioned appropriations in the case of Central (Agency) subjects have been transferred from Appendix N of the previous edition to the new Chapter X, which deals with the preparation of estimates relating to those subjects.

(4) Appendix A has been corrected in the light of the revised list of major and minor heads issued by the Auditor-General, and explanations have been given in footnotes where necessary.

(5) Appendix C of the previous edition which reproduced certain statutory provisions relating to budget procedure, Section I of Appendix D which merely repeated the information in Section II but in an abbreviated form, and Appendix F relating to the calendar of the dates of budget procedure have been omitted as being unnecessary.

(6) The instructions in Appendix E of the previous edition regarding the procedure for the preparation of estimates of stores expenditure in England have, in so far as they are relevant for budget purposes, been incorporated in Chapter IV dealing with the estimates of receipts and charges in England.

(7) The rules in the Madras Public Works Account Code and the Madras Forest Department Account Code in regard to re-appropriations and control of expenditure have been embodied in the relevant chapters of the Manual.

3. If any error, inaccuracy or omission is noticed, the Secretary to Government, Finance Department, should be informed.

PREFACE TO THE THIRD EDITION.

The Constitution of India promulgated in 1950 has brought about certain changes of procedure in the financial side of the administration also. This edition of the Budget Manual has been revised so as to conform to the provisions of the Constitution. The opportunity has also been availed of to incorporate in the Manual other amendments issued from time to time.

THE MADRAS BUDGET MANUAL

CHAPTER I.

Introductory

Annual Financial Statement.

1. Under Article 202 of the Constitution of India, a statement of the estimated receipts and expenditure of the State for each financial year has to be laid before the two Houses of the Legislature. This statement is known as the "Annual Financial Statement" or "Budget." It consists of the following main divisions, namely:—

- I. Consolidated Fund of the State.
- II. Contingency Fund of the State.
- III. Public Account of the State.

The Consolidated Fund of the State is formed out of all revenues received by the Government of the State, all loans raised by the Government by the issue of treasury bills, loans or ways and means advances and all moneys received by the Government in repayment of loans—see Article 266 (1) of the Constitution of India.

The transactions relating to the Consolidated Fund are accounted for in three different sections, viz.,

- (a) Revenue Account.
- (b) Capital Account.
- (c) Loan Account.

The Revenue Account is the account of the current income and expenditure of the State. The income is derived mainly from taxes and duties, fees for services rendered, fines and penalties, revenue from Government estates such as forests, and other miscellaneous items. The Capital account is the account of expenditure of a capital nature, such as the construction of buildings, irrigation and electricity works. Such expenditure is met from sources other than current revenues, e.g., loans, surplus revenues of previous years, if any, and capital receipts. The loan account is the account of public debt incurred and discharged and of loans and advances made by the State Government to local bodies, cultivators and others and recovered from them.

The Contingency Fund of the State has been constituted by the Madras Contingency Fund Act, 1954, in pursuance of Article 267 (2) of the Constitution. It is in the nature of an imprest created by a non-recurring contribution of Rs 75 lakhs from the Consolidated Fund of the State. The Contingency Fund is intended to provide advances for meeting unforeseen expenditure arising in the course of a year, pending authorization of such expenditure by law to be passed by the State Legislature under Article 205 or 206 of the Constitution.

The Public Account of the State pertains to all public moneys received by or on behalf of the State Government which are not creditable to the Consolidated Fund of the State—see Articles 266 (2) and 284 of the Constitution of India. It comprises—

- (a) Unfunded Debt (State Provident Fund).
- (b) Deposits and Advances.
- (c) Remittances.

The accounts relating to Unfunded Debt (State Provident Fund) and Deposits and Advances record transactions in respect of which the Government act as bankers receiving amounts which they afterwards repay and paying out amounts which

they subsequently recover. The remittance account comprises merely adjusting heads, and all entries under them are cleared eventually by adjustment under final heads.

Article 202 (2) (b) of the Constitution requires that the estimates of expenditure embodied in the annual financial statement should distinguish expenditure on revenue account from other expenditure.

Structure of accounts and estimates.

2. The structure of the accounts and estimates consists mainly of the following divisions :—

- | | |
|------------------|-----------------------------------|
| (1) Major heads. | (3) * Sub-heads of appropriation. |
| (2) Minor heads. | (4) Detailed account heads. |

Intermediate heads of account known as group-heads are sometimes introduced between a major head and the minor heads under it, when the minor heads are numerous and can conveniently be grouped together under such intermediate heads. Under similar circumstances minor heads are also divided into sub-heads. Examples of each of these divisions are given below :—

Revenue heads—

Major head	VIII. State Excise Duties.
Minor head	h. Hemp and other drugs.
Sub-head	i. Duty.
Detailed account head ..	Ganja.

Expenditure heads—

Major head	25. General Administration.
Group-head	District Administration.
Minor head	s. General Establishments.
Sub-head	A. Collectors and Magistrates.
Sub-head of appropriation.	3. Allowances and Honoraria.
Detailed account head ..	Travelling Allowances.

A list of authorized major and minor heads of account is given in **Appendix A**.

Expenditure under each minor head is classified in the manner indicated below with reference to the nature of the expenditure incurred—

(a) *Pay of officers*, i.e., the pay as defined in Fundamental Rule 9 (21), excluding sterling overseas pay of Gazetted officers.

(b) *Pay of establishments*, i.e., the pay, as similarly defined, of members of the non-gazetted services and holders of subordinate posts.

(c) *Allowances and honoraria*, including travelling and conveyance allowances; cost of passages granted to officers of non-Asiatic domicile, and remuneration for occasional work done by Government servants outside the ordinary scope of their duties.

(d) *Contingencies*, i.e., the expenses incidental to the working of an office department, etc.

(e) *Grants-in-aid* to local bodies and other public or private bodies.

(f) Works.

(g) Charges payable to, or recoverable from, other Governments for services rendered.

(h) Charges in England and loss or gain by exchange.

Each of these heads may be treated as a sub-head of appropriation, if it is important and the amount involved is more than Rs. 10,000; otherwise two or more of them may be combined to form a single sub-head of appropriation.

Expenditure charged on the Consolidated Fund of the State.

3. Article 202 (2) (a) of the Constitution also requires that the estimates of expenditure embodied in the budget should show separately the sums required to meet expenditure described by the Constitution as expenditure charged upon the

* Used only for expenditure heads in connexion with the Budget Estimate.

Consolidated Fund of the State and Article 202 (3) specifies the kinds of expenditure to be so charged on the 'Consolidated Fund.' Under Article 203 (1) of the Constitution, the estimates of 'Charged' expenditure should not be submitted to the vote of the Legislative Assembly but this will not prevent the discussion in the Legislature of any of those estimates.

A detailed list of the items of expenditure which are charged on the Consolidated Fund of the State is given in **Appendix J**.

Preparation of the Budget.

4. It is the duty of the Finance Department to prepare the Budget; and for its preparation the Finance Department has power to require the departments of the Secretariat to furnish materials on which to base the estimates. The departments of the Secretariat depend on the estimates framed by the heads of departments, who in turn depend on the materials furnished by district and other officers who collect the revenues or incur expenditure.

Thus the heads of departments obtain materials from their subordinate officers and prepare the estimates for each head of account with which they are concerned and forward them to the Government on prescribed dates. The estimates received by the Government are first examined by the administrative department of the Secretariat concerned and subsequently by the Finance Department. The departmental estimates should take cognizance only of what are called "standing sanctions," i.e., of revenues based on existing law, rule or order and of expenditure incurred by virtue of existing rules and orders.

Proposals which will have the effect of reducing or increasing the revenue, otherwise than in pursuance of authorized codes, manuals or rules and proposals for new expenditure should be submitted to the Government from time to time as they arise, and they should not be taken into account in preparing the departmental estimates. Separate estimates for proposals for the abandonment of existing revenue and for schemes of new expenditure arranged in order of urgency should, however, be sent so as to reach the respective administrative departments of the Secretariat by the 1st October of each year. These proposals are examined by the respective administrative departments and subsequently by the Finance Department, and are then placed before the Council of Ministers, for decision as to which of the proposals should be provided for in the Budget with reference to the amount available and the comparative urgency of the proposals.

Budget statements presented to the Legislature.

5. The Finance Department then consolidates the estimates embodying the decision of the Council of Ministers and prepares—

- (a) the summary statements of receipts and disbursements,
- (b) the detailed estimates of receipts, and
- (c) the statement of the demands for grants followed by detailed estimates.

These statements include both expenditure charged on the Consolidated Fund of the State and expenditure not so charged. A Budget Memorandum explaining the figures in these statements is also prepared by the Finance Department. All these documents are presented to both the Houses of the Legislature by the Finance Minister by about the end of February in each year.

Discussion and Voting by the Legislature.

6. Both the Houses of the Legislature are at liberty to discuss the Budget including the expenditure charged on the Consolidated Fund of the State, but with reference to the provisions of Article 203 (1) of the Constitution, estimates of expenditure charged on the Consolidated Fund of the State are not submitted to the vote of the Legislative Assembly. Only the Legislative Assembly is empowered to vote on the budget. Estimates of expenditure which is not charged on the Consolidated Fund are submitted to the Assembly in the form of Demands for Grants. The Demand will be for the gross expenditure without taking into account the recoveries

taken in reduction of expenditure. There should ordinarily be a Demand for Grant for each major head of account ; but in some cases, two or more demands may be proposed for a major head, while in others, two or more major heads or parts of major heads may be included in a single demand. The Assembly may assent or refuse to assent to any demand or assent to a demand, subject to a reduction of the amount specified therein.

Appropriation Act.

7. After the Demands for Grants have been voted on by the Assembly, a Bill will be introduced in the Legislative Assembly on the recommendation of the Governor to provide for the appropriation out of the Consolidated Fund of the State of all moneys required to meet—

(a) the grants made by the Assembly ; and

(b) the expenditure charged on the Consolidated Fund of the State but not exceeding in any case the amount shown in the statement previously laid before the Houses—see Article 204 (1) of the Constitution.

No amendment shall be proposed to any such Bill in either House of the Legislature which will have the effect of varying the amount or altering the destination of any grant so made or of varying the amount of any expenditure charged on the Consolidated Fund of the State—see Article 204 (2) of the Constitution. After the Bill has been passed by both the Houses of the Legislature, it will be presented to the Governor for assent. On the receipt of the Governor's assent, the Bill will be published in the *Fort St. George Gazette* as the Appropriation Act (Article 200 of the Constitution).

Subject to the provisions of Articles 205 and 206 of the Constitution in regard to supplementary or additional or excess grants, votes on account, votes of credit and exceptional grants, no amount shall be withdrawn from the Consolidated Fund of the State except in accordance with the Appropriation Act—[see Articles 204 (3) and 266 (3) of the Constitution].

Supplementary statement of expenditure.

8. The Appropriation Act is communicated to all heads of departments and other estimating officers and this is the authority for incurring expenditure. No expenditure can be incurred, unless it is specified in the Act. If the amount authorized by the Act to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for that year, another statement showing the estimated amount of that expenditure should be laid before the Houses of the Legislature of the State. Estimates of expenditure charged on the Consolidated Fund of the State should also be included in a supplementary statement, when necessary. The procedure applicable to the annual financial statement (i.e., Budget) will apply to the supplementary statement also—see paragraphs 6 and 7.

Excess grant.

9. If any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year, a demand for such excess expenditure should be presented to the Legislative Assembly of the State.

The procedure prescribed for the demands for grants relating to the annual financial statement (i.e., Budget) and the passing of the Appropriation Act will apply to demands for excess grants also.

Vote on account.

10. If it is considered that the procedure prescribed in Articles 203 and 204 of the Constitution for voting of demands for grants in respect of the annual financial statement (Budget) for the ensuing financial year and for the passing of the Appropriation Act is not likely to be completed before the commencement of the budget

year, demands for advance grants for covering expenditure for a part of the financial year may be presented to the Legislative Assembly for a vote on account. The procedure prescribed for the moving of demands for grants for expenditure in respect of the annual financial statement and the law to be made therefor will apply to demands for advance grants also—see paragraphs 6 and 7.

Vote on credit and exceptional grants.

11. If an unexpected demand upon the resources of the State arises which cannot be stated with details ordinarily given in the annual financial statement, on account of the magnitude and the indefinite character of the service or if it is found necessary to make an exceptional grant which forms no part of the current service in any financial year, demands for such grants may also be presented to the Legislative Assembly and thereafter they will be dealt with in accordance with the provisions of Articles 203 and 204 of the Constitution—see paragraph 7.

Reappropriations.

12. The Appropriation Act is accompanied by detailed estimates, but the provisions in these estimates are not so rigid as the Act itself. It is hardly possible in practice to adhere strictly to the estimates for every item in a Budget prepared some months before the commencement of the year and it may be necessary to spend more on one item and less on another. In such cases necessary transfers may be made within a grant whether out of sums charged on the revenues or out of the grant voted by the Assembly but not from one to the other; such transfers are known as 'reappropriations.' Except in certain special cases in which reappropriation is not permissible (see paragraph 93), the Finance Department has full powers of reappropriation within a grant while the administrative departments of the Secretariat and the heads of departments exercise limited powers of reappropriation in accordance with rules framed by the Finance Department.

Committee on Public Accounts.

13. Although the Assembly votes only the total amount for each grant, the detailed estimates which accompany the statement of the demands for grants show the objects on which the grant is to be spent. The Audit Department will watch whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purposes to which they have been applied or charged and will bring to notice in the annual appropriation accounts any disbursements which do not pass this test. These accounts will be placed before the Legislature and will be referred by the Legislative Assembly to the Committee on Public Accounts which is a committee of the Assembly. It is one of the important duties of the Committee to bring to the notice of the Assembly any disbursements which do not satisfy the audit test mentioned above and any reappropriations which are made otherwise than in accordance with the rules framed by the Finance Department.

Central Government's estimates.

14. The instructions contained in this Manual relate to the State Budget. The State Government have also to prepare the budget estimates for certain Central subjects administered by them as Agent for the Central Government, e.g., National Highways. The instructions issued by the Central Government for the preparation of these estimates are summarized generally in Chapter X and the more important of them are reproduced in **Appendix H**.

CHAPTER II.

Definitions.

15. In this Manual, unless the context otherwise requires, the following words and phrases have the meanings hereby assigned to them. Words and phrases used

in the Manual which are defined in the Constitution of India or in the rules and orders framed under the Constitution bear the meanings assigned to them in those definitions :—

Annual Financial Statement or ' Budget ' means the statement of the estimated receipts and expenditure of the State, for each financial year to be laid before the two Houses of the Legislature—see Article 202 (1) of the Constitution of India.

Appropriation means the amount provided in the budget estimate for a unit of appropriation or the part of that amount placed at the disposal of a disbursing officer.

Budget—see " *Annual Financial Statement.*"

Budget estimates are the detailed estimates of the receipts and disbursements of the budget year.

Budget year means the financial year commencing on the 1st April and ending with the 31st March for which the Budget is prepared.

Charged

Charged expenditure

Charged on revenues

Chief Controlling Officer—see definition in paragraph 77.

Demand for grant—see paragraph 6.

Departmental estimate means the estimate submitted to the Government by the head of a department or other estimating officer.

Detailed account head means the lowest accounting unit under which the transactions of the Government are recorded in the accounts, and is also the lowest unit for which figures are given in the budget estimates.

Disbursing officer—see definition in paragraph 77.

Excess grant means a grant voted by the Legislative Assembly to meet the expenditure incurred in a financial year in excess of the amount granted for a service of that year—see Article 205 (i) (b) of the Constitution of India.

Expenditure charged on the Consolidated Fund of the State means expenditure which is not subject to the vote of the Legislative Assembly—see paragraph 3.

Financial year—see ' *Budget year.*'

Grant means the amount voted by the Legislative Assembly in respect of a demand for grant.

Group-head means an intermediate head of account introduced between a major head and the minor heads under it, when the minor heads are numerous and can conveniently be grouped together under such intermediate heads.

Major head means a main head of account for the purpose of recording and classifying the receipts and disbursements of public revenues.

Major work means a work the estimated cost of which exceeds Rs. 10,000.

Minor head means a head subordinate to a major head or a group-head.

Minor work means a work the estimated cost of which does not exceed Rs. 10,000.

" *New Service* " means a service expenditure on which is not contemplated in the Budget (Appropriation Act) for the year and for which a supplementary statement of expenditure should be presented to the Legislature in accordance with the convention in force from time to time with the concurrence of the Public Accounts Committee—see paragraphs 8, 102 (2) and note under paragraph 92 (g).

Reappropriation means the transfer of savings in the appropriation for a unit of appropriation to meet excess expenditure anticipated under another unit—see paragraph 12.

Revised estimate is an estimate of the probable receipts or disbursements for a year framed in the course of the year with reference to the transactions already recorded.

Standing sanctions relate to revenues based on existing law, rule or order and expenditure incurred by virtue of existing rules and orders—see paragraph 4.

" *Scheduled Areas* " means the Laccadive Islands (including Minicoy) and the Amindivi Islands—see Part C of the Fifth Schedule to the Constitution of India.

Sub-head means a head subordinate to a minor head.

Sub-head of appropriation means a head subordinate to a minor head (or where a minor head is split up into one or more sub-heads, to a sub-head) for which an appropriation is ordinarily made in the budget estimates—see paragraph 78.

Subordinate controlling officer—see definition in paragraph 77.

Supplementary appropriation means an addition to the amount included in the Appropriation Act or Acts.

Supplementary grant means a grant voted by the Legislative Assembly on a supplementary statement of expenditure presented to it.

Supplementary statement of expenditure means the statement to be laid before the Legislature showing the estimated amount of the expenditure necessary in respect of a financial year over and above the expenditure authorized for that year—see paragraph 8.

Unit of appropriation means the lowest account head for which a specific appropriation is placed at the disposal of the spending authority—see paragraph 78.

Voted expenditure means expenditure which is subject to the vote of the Legislative Assembly.

CHAPTER III.

Instructions for the preparation of departmental estimates— Receipts and Expenditure—Part I.

Responsibility of estimating officers.

16. The budget of the State is based on the departmental estimates submitted by the heads of departments and certain other estimating officers, and these departmental estimates are themselves based on the estimates submitted by the district officers of the departments. Both the departmental estimates and the district estimates should always receive the careful *personal* attention of the officers who submit them, so that they may be neither inflated nor underpitched but as accurate as possible.

One of the most important duties of every head of a department and controlling officer, as an estimating officer, is to keep himself thoroughly acquainted with the progress of the revenue and expenditure under his control. He is charged with the administration of those numerous matters in respect of which the Government is debtor or creditor, so far as his department is concerned, and it is his duty to see that proper estimates are made of all these transactions.

As the Government accounts are maintained in general on a cash basis, the estimates should take into account only such receipts and payments (including those in respect of the arrears of past years) as the estimating officer expects to be actually realized or made during the budget year.

Part I Estimates.

17. The ordinary annual estimates of the departments are based on “standing sanctions” and are called the Part I estimates. They are estimates of the revenue expected under the existing laws, rules and orders and the expenditure required for the normal working of the departments with reference to the existing sanctions. Proposals for the abandonment of existing revenue and for schemes of new expenditure should be submitted to the Government as they arise. Separate estimates should be prepared for submission to the Government with each such proposal. These estimates are called the Part II estimates. This chapter deals with the preparation of Part I of the departmental estimates. Part II is dealt with in Chapter V, where the distinction between Part I and Part II expenditure is more fully explained.

Form of the departmental estimates.

18. The departmental estimates should be in the same form as the budget estimates and should give sufficient information to enable the Government to examine their accuracy. The Finance Department prepares skeleton printed forms and

supplies to each head of a department, or other estimating officer who submits estimates direct to the Government, the sheets which he needs for his estimates. The following is a typical skeleton form for a detailed estimate of expenditure for 1953-54 :—

Minor heads and sub-heads of Appropriation and Detailed heads.	Accounts, 1951-52.		Budget Estimate, 1952-53.		Revised Estimate, 1952-53.		Budget Estimate, 1953-54.		Remarks.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		(9)	(10)

Columns (3), (5), (7) and (9) give figures by minor heads and sub-heads of appropriation while columns (2), (4), (6) and (8) give details for the items comprised in some sub-heads of appropriation, e.g., 'Allowances' and 'Office Contingencies.' The detailed figures will in each case add up to the figure shown immediately above in the next column against the sub-head concerned.

[The form used for a revenue head is the same except that there will be a single money column under each of the headings as shown below :—

Minor heads and sub-heads.	Accounts, 1951-52.	Budget Estimate, 1952-53.	Revised Estimate, 1952-53.	Budget Estimate, 1953-54.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)

The figures printed in columns (4) and (5) of the form relating to expenditure heads and in column (3) of the form relating to revenue heads are the same as those in the Budget Estimates of the current year. The Estimating Officer is not allowed to alter these figures.]

19. *Sub-heads of appropriation and Detailed Account heads [column (1)].*—These heads are fixed by the Government and should not be altered except that, if, in the course of the year, the Government have issued orders to open a new sub-head or a detailed head, it should be entered in manuscript and the authority for it quoted in the 'Remarks' column.

NOTE.—Recoveries of expenditure initially borne by the Government but subsequently recovered from other Governments, Departments, etc., either in whole or in part, should always be provided for under a separate sub-head of appropriation "Charges recoverable from Governments, Departments, etc." to be opened under the relevant minor head or sub-head of account.

20. *Accounts [columns (2) and (3)].*—The figures should correspond as nearly as possible with the figures recorded in the Accountant-General's final accounts and should be expressed to the nearest rupee. Every head of a department is bound to reconcile all differences between his figures and those of the Accountant-General and a certificate stating that the reconciliation has been made must be appended to each departmental estimate.

21. *Revised estimate [columns (6) and (7)].*—The revised estimate for a year is an estimate of the probable receipts or disbursements under each head for that year framed in the course of the year with reference to the actual transactions recorded for the months of that year for which complete accounts have become available. The revised estimates of the current year are *prima facie* the best indication as to what the budget estimates for the coming year should be. They should therefore be prepared with great care.

Assuming that, at the time of the preparation of the estimates, the actuals of the first four months of the current year are available, then the revised estimates may be calculated as follows :—

- (i) by adding to the actuals of the first four months of the current year those of the last eight months of the previous year ; or
- (ii) by taking a proportionate figure, so that the revised estimate will be $\frac{12}{4}$ (i.e., three) times the actuals of the first four months ; or
- (iii) by assuming that the revised estimate for the current year will bear the same proportion to the actuals of the first four months as the actuals of the previous year bore to those of the first four months of that year.

The heads of departments and other estimating officers should use their discretion and adopt that one of the above three methods which is considered to be most suitable for each particular case. If the amount under any head of account is fixed, there is of course no need to use any of these methods. If it is not subject to any regular influences but fluctuates quite irregularly, method (iii) is not applicable. When method (i) or method (iii) is used for framing the estimates for the remainder of the year it is generally better to take the average of the figures for the past three years instead of using the figures for a single year. Due allowance should be made for any exceptional phenomena which affected the results of the years from which the actuals are taken and also for any special or unusual features of the year for which the revised estimate is framed.

No separate figures need be given in the revised estimate for leave salaries nor need the revised estimate be framed separately for the various entries under "Pay of Officers" or "Pay of Establishments," but separate figures should be given for the expenditure charged on the Consolidated Fund and for other expenditure. Each estimate should be rounded to the nearest hundred rupees. The revised estimates should allow for any additional appropriations that have been sanctioned after the budget was passed and references to the orders regarding them should be given in the 'Remarks' column.

The revised estimates do not authorize any expenditure. If provision is made for additional expenditure in them, it is necessary to apply separately for the additional appropriation required, unless this has already been sanctioned. Similarly, a reduction in any provision of funds in the revised estimates does not obviate the necessity for formal surrender of any amount provided in the budget estimates which is not likely to be spent.

22. Budget estimate [columns (8) and (9)].—The budget estimates for the coming year should generally follow the revised estimates of the current year after allowing for any abnormal circumstances that have existed in the current year or are expected in the budget year. No increase should be made over the revised estimate unless adequate reasons are given. It should not, however, be assumed that provision should always be made for the budget year on the basis of the revised estimate as a matter of course. It is the duty of every head of a department and other estimating officer to take this opportunity to review the working of his department or office and suggest economies where possible. A charge once provided for and accepted by the Government may have subsequently become unnecessary or additional provision may have been made for a series of years for repairs to buildings to make up for short expenditure during a period of financial stress and such extra provision may no longer be necessary.

Provision for losses should not ordinarily be made in the budget. If, however, the nature of the work of a department is such that some losses must be regarded as inevitable each year, provision may be made, with the special sanction of the Finance Department in each case.

23. The budget estimate for receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates which has not been sanctioned by the Government should be proposed in the budget estimates. If proposals of this kind have already been sent to Government separately, the financial effect of such proposals should be indicated in the 'Remarks' column. In the case of the more important heads of revenue, the actuals of the first five or six months, as the case may be, should be compared with those of the corresponding period in each of the last three years. When several items of a miscellaneous nature are grouped under a detailed account head, details of the more important items should be given in the 'Remarks' column with the budget estimate proposed for each.

24. As regards disbursements, provision should be made for all sanctioned schemes, but not for schemes of new expenditure which have been submitted to the Government but not yet sanctioned. When the discontinuance of any sanctioned expenditure requires the sanction of the Government and proposals have been submitted to the Government, but not yet sanctioned, the provision should be omitted and the necessary explanation given in the 'Remarks' column.

28. The estimates for each detailed account head and for each subsidiary entry for which separate figures are required should be rounded to the nearest hundred rupees.

29. Expenditure incurred in England on account of sterling overseas pay, leave and deputation allowances and pensions of officers paid in England, scholarships, stores purchased in England and the like is adjusted in the accounts in India but under a separate head "Charges in England" under the respective major heads. Provision for such expenditure should therefore be separately estimated and shown in the budget under "Charges in England." Detailed instructions for the preparation of the estimates under this head are given in Chapter IV.

30. The special instructions contained in the following paragraphs for certain classes of expenditure should be observed in preparing the budget estimates.

Pay of Officers and Pay of Establishments.

31. The estimates should be framed on the basis of the expenditure likely to be incurred in the coming year on account of the officers and subordinates likely to be on duty and the actual pay likely to be drawn by them, irrespective of the actual sanctioned strength. In the case, however, of a cadre which includes leave reserve, e.g., the Indian Administrative Service the estimates should provide not only for such members of it as are likely to be on duty but also for those who are likely to be on leave in India but no separate provision should be made on account of leave salaries. If 50 senior Tahsildars are expected to be acting as Deputy Collectors or on other duty in the coming year, provision should be made in the budget estimates under "Pay of establishments" not for those senior Tahsildars, but for their substitutes who will be senior Deputy Tahsildars acting as Tahsildars. When it is expected that the number of persons actually employed will be less than the sanctioned strength for any class of appointments, e.g., in the case of the Police Constabulary, provision should be made only for the number likely to be employed. On the other hand, since the pay of teachers in the Education Department depends on their qualifications, if it is expected that some of the existing teachers will be replaced in the ensuing year by persons with better qualifications, provision should be made with reference to the qualifications of the teachers likely to become available. No provision should be made for posts which are kept in abeyance, and if it is considered necessary to revive any of them, proposals should be submitted to the Government separately.

The provision to be made for the leave salaries of officers who spend or are likely to spend their leave out of India is dealt with in paragraph 44 *infra*. In regard to officers and members of non-gazetted establishments who spend their leave in India, specific provision should be made in the budget estimates against the item "leave allowances." The amount provided should be an estimate of what will actually be required but should not exceed $2\frac{1}{2}$ per cent of the pay of the officers and members of non-gazetted establishments, who are likely to spend their leave in India, for a vacation department and 5 per cent for a department which is not a vacation department. No such provision is necessary for menials who are not eligible for leave which would involve any extra cost to the Government, nor for officers and subordinates belonging to cadres which include leave reserves, as provision is made for the pay of officers who spend their leave in India and for leave allowances of officers who spend their leave out of India.

It is probable that estimates carefully prepared in accordance with the foregoing instructions may still be too high. They should therefore be examined with reference to the differences between the estimates and the actuals in past years and a lump reduction should be made for probable savings.

Allowances and Honoraria.

32. Opposite every item of fluctuating charge, such as travelling allowances other than fixed travelling allowances, a note should be made of the actual expenditure in each of the past three years together with a brief explanation of any abnormal variation. If the estimate for the coming year in any such case differs from that of the current year, a full explanation must be given.

Before estimating the provision required on account of the cost of passages, chief controlling officers should call for full particulars from subordinate officers in regard to the cost of the passages they are likely to require in the remaining months of the current year and in the ensuing year. The cost of passages granted by the High Commissioner for India, London, to officers on leave out of India is also debitable to this head. Full details should be given in the Remarks column showing the name of the officer, the number of passages required for himself and the members of his family, whether single or return, and the approximate cost, calculated according to the latest rates available. The estimates for cost of passages under the head "25. General Administration—District Administration" will, however, be prepared on the basis of the actuals of the past three years.

Contingencies.

33. The estimates for this class of expenditure require careful scrutiny by the controlling officer. The actuals for three years should be given in the "Remarks" column for each detailed account head; abnormal charges, if any, should be specified and excluded from the total in calculating the average of the three years preceding. Justification is needed in all cases in which it is proposed to exceed the normal average. Details should also be furnished for the items comprised in the detailed account head "Other Charges."

For petty construction and repairs, separate estimates should be given in the "Remarks" column for new works, works in progress and repairs, together with the actuals for the past three years for each class. Details of new works should be appended to the estimates in the following form:—

Description of work.	Estimated cost.	Budget estimate, 195-195 .	Remarks (whether sketch plans and approximate estimates have been prepared and approved by competent authority).
(1)	(2)	(3)	(4)
	RS.	RS.	

Works.

34. In the case of new works debitable to the minor head "Works" under a departmental service head, details should be appended in the same form as that given in paragraph 33 above. In the case of the Public Works, Electricity, Excise and Forest Departments, details of major works in progress should be given in the following form:—

Name of work.	Estimated cost.	Expenditure to end of previous year.	Budget estimate current year.	Revised estimate current year.	Budget estimate ensuing year.
(1)	(2)	(3)	(4)	(5)	(6)
	RS.	RS.	RS.	RS.	RS.

Minor works.

34-A. The Government have prescribed the following monetary limits for minor works (other than in Scheduled areas) debitable to the head "50. Civil Works."

No increase in the limits laid down will be permitted except under the specific orders of Government :—

	RS.		RS.
Land Revenue	2,000	Public Health—King Institute, Guindy.	6,000
State Excise Duties	1,000	Public Health Department (excluding King Institute, Guindy).	1,000.
Forest	5,000	Agriculture	26,000
Registration	60,000	Fisheries	5,000
General Administration— Raj Bhavan.	50,000	Veterinary	36,000
General Administration—Other Works including Secretariat.	1,00,000	Co-operation	2,500
Administration of Justice * ..	1,41,000	Industries (excluding Cinchona Department).	10,000
Jails and Convict Settlements.	77,000	Cinchona	5,000
Police including prohibition ..	1 59,000	Civil Works	90,000
Scientific Departments (Gov- ernment Museum).	5,000	Stationery and Printing (Government Press).	3,000
Education (including European Education).	2,00,000	Miscellaneous Departments— (Labour)	5,000
Medical including College and Hospital of Indigenous Medicine, Chemical Examiner and post-mortem sheds.	3,04,000	Madras Fire Service	40,000
		Communications	2,00,000

Customs duty on imported stores.

35. The duty should be calculated at the tariff rates in force at the time on the gross value of the stores including incidental charges, such as those for packing, insurance, freight and landing of the stores. The sterling value of the stores should be converted into rupees at the rate of 1s. 6d. to the rupee for the purpose of framing the estimates.

The expenditure on Customs duty normally forms part of the cost of the stores on which duty is paid and should therefore be included in the cost of the stores and shown in the estimates accordingly. This will apply to stores purchased for the Public Works Department and the Electricity Department, when the cost of the imported stores is eventually treated as part of the cost of the works for which they are used, and also to stores imported directly by educational and other institutions instead of through the High Commissioner for India. In all other cases, the cost of imported stores is debited to a separate head "Charges in England" under the respective service head and the customs duty which is paid in India should be debited to a separate account head "Customs Duty" as part of the expenditure of the chief controlling officer or officers under the major head concerned.

Submission of departmental estimates to the Government.

36. Heads of departments and other estimating officers should prepare their estimates in duplicate on the skeleton forms furnished by the Finance department and send one copy direct to the Finance Department and the other to the administrative department of the Secretariat concerned. The several heads of account, demands for grants, etc., the officers who have to prepare and submit departmental estimates to Government in respect of them, and the dates on which the estimates should reach the Government are shown in columns (1) to (3) of Appendix B. The dates have been so arranged as to ensure that the estimates are received and examined in a regular sequence. Punctuality in the submission of departmental estimates is essential. The time available for examination and consolidation of these estimates is limited; and delay in a single case seriously dislocates the work of the Finance Department.

Covering letters forwarding departmental estimates are generally unnecessary; but when they are considered indispensable, they should be as brief and clear as

* Includes provision for post-mortem sheds and mortuaries.

possible, calling attention to such special points as may require the orders of the Government. Any separate explanatory memoranda and subsidiary statements which may be necessary in order to elucidate the estimates should be sent along with them.

Number statements.

37. In advance of the departmental estimates, estimating officers should forward to the Finance Department on the 1st August of each year the following statements of numbers :—

(1) A statement in **Form A** giving particulars of posts in each permanent and temporary establishment (both gazetted and non-gazetted), the sanctioned monthly pay, the pay that will be drawn on the 1st of April following and the number of officers at each rate of pay for whom provision will be made in the departmental estimates.

(2) A statement in **Form B** showing the fixed allowances attached to posts or individuals.

The forms have been standardized and copies should be obtained by estimating officers from the Controller of Stationery and Printing on annual indents.

NOTE.—When submitting the budget estimates for village establishments, the pay bills for which are audited by treasury officers, the Board of Revenue should append to the estimates a certificate that the sanctioned scale has been verified and found correct. This certificate should be based on similar certificates to be obtained by the Board from the treasury officers concerned.

38. Particulars of the scales of pay, number and designation, etc., of officers and establishments for whom provision is made in the budget estimates are not given in the main body of the budget but are shown separately as Appendices to the Detailed Budget Estimates of Expenditure. To enable the Finance Department to keep these Appendices corrected year after year, the following details should be furnished by head of each department along with his departmental estimates :—

Under 'Pay of Officers' and 'Pay of Establishments', full details of their number and the rates of pay and allowances should be entered separately for each service, class or category. The permanent staff should be distinguished from the temporary, and in the case of temporary officers and establishments, for whom a full year's provision is not made in the estimates, the period for which provision is made should be specified. Officers whose pay is charged on the Consolidated Fund of the State should be shown separately from other officers. With regard to fixed allowances, the designation of the officers drawing them and their number and the rate of the allowances should be shown, e.g., conveyance allowances—Police Sub-Inspectors 10 (25), Fixed Travelling Allowance—Excise Sub-Inspectors 20 (18).

CHAPTER IV.

Estimates of Receipts and Charges in England.

Receipts and charges in England and their adjustment in India.

39. The bulk of the State expenditure is incurred in India, but a small part of it is incurred in England by the High Commissioner for India in London and the Accountant-General, Commonwealth Relations Office, London, mainly in purchasing the stores ordered from Europe for the use of the Madras Government and in disbursing the leave salaries, pensions and overseas pay payable in England to officers of the Madras Government. The receipts in England are trifling. The net expenditure is met from funds provided by the Central Government in the first instance and it is passed on to India every month for adjustment against the balances

of the Madras Government. The amount in sterling under each major or group head is converted into rupees at the average rate of exchange for the month, but it is split up into two parts, viz., (1) the rupee equivalent at the official rate of exchange, i.e., 1s. 6d. to the rupee, and (2) the difference between this figure and the figure calculated on the basis of the average rate for the month. The former is shown under "Receipts in England" or "Charges in England" as the case may be, and the latter under the head "Loss or gain by exchange."

Nature of charges incurred in England.

40. The following are the more important of the detailed account heads under which charges in England are recorded :—

- | | |
|----------------------------------------|----------------------------------------|
| (a) Stores. | (e) Compassionate gratuities. |
| (b) Leave salaries and deputation pay. | (f) Passage gratuities. |
| (c) Sterling overseas pay. | (g) Scholarships and study allowances. |
| (d) Pensions and annuities. | (h) Recruitment expenses. |
| | (i) Law charges. |

Preparation of estimates of receipts and charges in England.

41. The only regular item of receipts in England is the amount derived from the sale of Government publications. Small sums are also recovered on account of overpayments, etc. The estimates for receipts are prepared by the High Commissioner for India in London.

The bulk of the expenditure in England on behalf of the Madras Government is incurred by the High Commissioner for India in London for which he prepares an estimate and sends to this Government. A small amount of expenditure by way of payment of pensions, to Military Officers in respect of Civil employment, on behalf of the Madras Government is incurred by the Secretary of State, Commonwealth Relations Office. The estimates for such expenditure are prepared by the Accountant-General, Commonwealth Relations Office and sent to the Madras Government in the Finance Department by about the 20th November through the High Commissioner for India in London.

The High Commissioner is the disbursing officer in regard to charges in England under his control, but he makes payments as a rule only in accordance with the sanctions accorded by the Madras Government and their officers. It is therefore necessary that heads of departments and other estimating officers should prepare the estimates for these charges in the first instance. As a disbursing officer, the High Commissioner has, however, later and more accurate information with regard to the progress of expenditure, the prices of stores and the dates on which the stores will be ready and payments will be made. He will therefore correct the estimates sent to him from India on the basis of the fuller information available to him. In order that the High Commissioner's estimates may be received by the Government in the Finance Department in time for examination, heads of departments and other estimating officers in India should prepare the revised estimates for the current year and the budget estimates for the ensuing year for charges in England under the control of the High Commissioner separately from and in advance of, the consolidated department estimates.

The estimates for each detailed account head should be prepared in multiples of Rs. 200 (£15).

42. The budget estimates should provide for standing sanctions only and not for schemes of new expenditure, which should be dealt with in accordance with the procedure for Part II estimates (see Chapter V). The detailed instructions in the following paragraphs should be carefully observed in preparing the Part I estimates.

Stores.

43. The estimates under this head should be prepared on the usual skeleton form showing the actuals of the previous year, the budget and revised estimates for the current year and the budget estimates for the ensuing year. A forecast in the following form should be appended showing the details of the stores to be purchased in the coming year and their cost :—

Item number.	Description of stores.	Number or quantity required.	Estimated cost.			Remarks.
			Rate.	Unit.	Cost.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Variations between the budget and the revised estimates of the current year and between the revised estimate of the current year and the budget estimate for the ensuing year should be fully explained.

Leave salaries and deputation pay and sterling overseas pay.

44. Estimates for these heads should be prepared in the forms given below. There should be separate statements for

- (a) expenditure charged on the Consolidated Fund of the State, and
(b) voted expenditure

and under each of these, for

- (i) the revised estimate for the current year, and
(ii) the budget estimate for the coming year.

Form I.—Leave salaries and deputation pay.

Head of account.	Name of the officer.	Whether on deputation or on leave.	Period of leave or deputation.	Rate per month.	Total for the year.	Total converted in sterling at the rate applicable to leave salaries.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				RS.	RS.	£.
Total ..						_____

Form II.—Sterling overseas pay.

Head of account.	Name of the officer.	Sterling overseas pay per month.	Total for the year.
(1)	(2)	(3)	(4)
Total ..			_____

When leave salary or deputation pay is paid in England, sterling overseas pay is not recorded separately in the accounts but is included in the leave salary or deputation pay as the case may be. The provision proposed for leave salary or deputation pay and that for sterling overseas pay (to be included in leave salary or deputation pay in the accounts) should, however, be indicated separately for each officer in columns (5) to (7) of Form I. The estimates for leave salaries and deputation pay and sterling overseas pay under "25. General Administration—Charged in England—Charged on Revenues" will be prepared by the Chief Secretary to Government, Public Department, in consultation with the Accountant-General.

45-49] PREPARATION AND SCRUTINY OF PART II ESTIMATES [CHAP. V

Latest date for submission of estimates to the Government.

45. The estimates for charges in England, other than pensions, should reach the administrative department of the Secretariat concerned not later than the 15th August and the estimates for pensions will be prepared by the Accountant-General in the usual form and sent to the Finance Department not later than the 5th September.

Scrutiny of estimates for stores and their transmission to the High Commissioner.

46. The estimates and the forecast of stores will, on receipt, be scrutinized by the administrative department of the Secretariat concerned to ensure that provision has been made for all expenditure likely to be incurred in the current and ensuing years. The Finance Department should be consulted if any large amount is to be provided for any special object of expenditure. After scrutiny, the estimates and the forecast will be returned to the estimating officer for transmission to the High Commissioner if the estimating officer is authorized to send indents direct; otherwise the administrative department will forward the estimates and the forecast to the High Commissioner. The latest date for the receipt of the estimates and the forecast by the High Commissioner is the 4th October.

Scrutiny and transmission of estimates for charges in England other than those for stores to the High Commissioner.

47. The estimates of charges in England other than those for stores received by the administrative department of the Secretariat will be scrutinized by them and forwarded to the Finance Department not later than the 5th September with such modifications as they may consider necessary. The Finance Department will examine these estimates as well as the estimates of pension charges received from the Accountant-General and send consolidated estimates to the High Commissioner so as to reach him not later than the 4th October.

Receipt of corrected estimates from the High Commissioner.

48. The High Commissioner will, on the basis of the estimates and forecasts sent to him and the more up-to-date information in his possession as regards prices of articles, extension of periods of leave and deputation of officers, the latest actuals, etc., correct the estimates sent to him from India and forward his estimates for the current and ensuing years to the Finance Department by mail in the third week of October.

CHAPTER V.

Preparation and Scrutiny of Part II Estimates.

Definition of Part II Schemes.

49. It has already been mentioned in paragraph 17 that the Part II estimates are the estimates of the cost of schemes involving new expenditure or abandonment of existing revenue. Although this is the general principle to be followed, yet certain exceptions are allowed and there are some such schemes which need not be treated as Part II Schemes. Moreover a scheme involving new expenditure for which provision has been included in the budget estimates of the current year may, in certain circumstances, become a Part II Scheme for the next year.

Part II Schemes are therefore defined more clearly and fully in paragraphs 50 to 54 below.

50. Increases to cadres of services or posts.—Proposals to increase the cadres of services or the number of posts of a particular kind either permanently or as a temporary measure should be treated as Part II Schemes, except in the following cases:—

(a) Additions to cadres of subordinate services or additional non-gazetted posts which are required either as a temporary measure or permanently to deal with normal increases of work according to the existing standards of administration, provided that the cost of such additional staff does not exceed Rs. 2,500 per annum.

NOTE.—If work-charged establishment is replaced by temporary or permanent staff such proposals need not be treated as Part II schemes, provided the extra cost on account of leave and pension charges does not exceed Rs. 2,500.

(b) Temporary additions to cadres purely for temporary work, e.g., revision of departmental manuals, which is expected to last only for a few months and to cost only a small amount.

(c) Temporary additions to cadres of services and temporary additional posts in the Public Works Department to supplement the quasi-permanent and permanent cadres for the execution of original major works in progress and minor works, for which special temporary establishments have not been employed.

(d) Additions to cadres of services or additional posts, the cost of which is recovered together with leave and pensionary contribution, or the cost of which is recovered in part so as to leave only a trivial amount to be debited to State Consolidated Fund.

(e) Permanent retention of establishments which have been sanctioned on a temporary basis in the first instance.

(f) Extension within the budget year of temporary additions to cadres, when such extension is considered essential.

51. Contingencies.—The purchase of new machinery, plant or other dead stock and the purchase of livestock or furniture on a large scale should be treated as Part II Schemes while provision for renewals or replacements of worn out or otherwise unserviceable machinery, tools and plant and dead stock or of deceased livestock should be made in Part I of the estimates.

52. Grants-in-aid—Recurring.—Proposals for increased provision for the expansion of existing services, e.g., grants-in-aid to schools newly admitted to aid or increased grants-in-aid due to the opening of higher forms in existing schools, should be treated as Part II Schemes.

53. Grants-in-aid—Non-recurring.—The Part II estimates include grants not only for new works but also for works in progress or completed works for which no part of the grant has actually been disbursed in a past year and no part is likely to be disbursed in the current year.

54. Loans.—Proposals for loans to local bodies for new works or to any person or body for an entirely new object should be treated as Part II Schemes.

55. Works.—The following should be treated as Part II Schemes:—

(a) Every new original work in any department the cost of which is estimated at more than Rs. 10,000, and

(b) in the case of irrigation works, every new work in the category of "Extensions and Improvements" the cost of which is estimated at more than Rs. 10,000.

56. When a scheme involving abandonment of an existing item of revenue in whole or in part has been considered as a Part II Scheme and provided for in the budget estimates of a year, or when provision has been included for a scheme of new expenditure either in the Appropriation Act for the year after consideration as a Part II Scheme or in the Appropriation Act pertaining to the supplementary statement of expenditure, and the scheme is not likely to be introduced in that year, it should be brought forward as a Part II Scheme in connexion with the budget for a subsequent year. For this purpose a scheme will be regarded as having been introduced during a year if the Government are committed to the expenditure or some part of it during the year even though no expenditure is actually incurred

or is likely to be incurred during that year. For instance, placing an order for plant or machinery or entering into a contract for the execution of certain work would commit the Government to expenditure.

Part II Schemes relating to works.

57. Part II Schemes relating to works should be accompanied by sketch plans and approximate estimates. Detailed plans and approximate estimates should be sent with Part II Schemes relating to medical buildings estimated to cost Rs. 1 lakh or more, while detailed plans and estimates should accompany Part II Schemes relating to irrigation works. Grants or loans to local bodies for new works will not be considered unless detailed plans and estimates have been sanctioned by the competent authority and unless their necessity has been established. The Health, Education and Local Administration Department should compile annually a list of the new schemes in connexion with which applications for loans have been received. It should be in two parts: one for schemes to be financed entirely from loans and the other for schemes to be financed partly from grants and partly from loans. No scheme should be included in the list unless the local body's ability to finance the required loan has been established. The schemes will be arranged in order of priority in lists drawn up in the forms given below:—

Form I.—Statement showing schemes to be financed entirely from loans.

Serial number in order of priority.	Local body.	Nature of the scheme.	Total sanctioned cost.	Amount of loan required.	Amount required in 195-5.	Balance to be met in future years.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
			RS.	RS.	RS.	RS.

Form II.—Statement showing schemes to be financed partly from grants and partly from loans.

Serial number in order of priority.	Local body.	Nature of the scheme.	Total estimated cost.	Total amount to be met from State funds.		Amount required in 195-5.		Balance to be met in future years.	
				Grant.	Loan.	Grant.	Loan.	Grant.	Loan.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			RS.	RS.	RS.	RS.	RS.	RS.	RS.

Part II Schemes to be accompanied by estimates of loss of revenue or additional expenditure.

58. Every Part II Scheme should be accompanied by an estimate of the loss of revenue or additional expenditure involved, in the same detail as in Part I estimates, i.e., the demand for grant (in the case of expenditure), the major and minor heads, the sub-heads and detailed account heads under which provision is required should be entered, since, if the scheme is eventually accepted by the Government the amounts required under the several heads will be added to the Part I provision under those head. Information should also be given as to the ultimate cost of each scheme as well as the cost in the budget year, both recurring and non-recurring.

59. In estimating the cost in the budget year, the head of the department should carefully consider when the scheme is likely to be introduced. A scheme of new expenditure cannot be introduced until provision for it has been included in the Appropriation Act, nor until the necessary sanction to the scheme has been accorded by the Government. No action which commits the Government to expenditure

should be taken in anticipation of their sanction. The period which may be required for preliminaries after the receipt of the Appropriation Act and the orders of the Government will depend on the nature of the scheme. A new office cannot be opened until the personnel of the office is settled, a building rented and the necessary furniture and equipment provided, whilst the opening of new school must, in any case, wait till the school year commences.

In the case of building schemes, provision is ordinarily included in the budget estimates and administrative approval accorded on the basis of sketch plans and approximate estimates. A sufficient interval should be allowed for the preparation of the detailed plans and estimates and their approval by the head of the department. For all new works, the according of technical sanction to the estimates, the drawing up of contract documents, the selection of a contractor after inviting tenders and the execution of an agreement with him are essential preliminaries and the time required for them should be allowed. The acquisition of land usually takes a considerable time; when land has to be acquired before a work can be started, the provision in the first year should be limited to the cost of the land. Due allowance should also be made for conditions which affect the progress of works in particular localities, such as seasonal rains, agricultural operations resulting in scarcity of labour and the general difficulty in getting labour in the partially excluded areas.

Latest date for submission of Part II Schemes.

60. Every Part II Scheme should be fully worked out by the head of the department when he finds it to be necessary and sent to the Government in the relevant administrative department of the Secretariat as soon as it is ready. No Part II Scheme will be considered in connexion with the Budget for the next year, unless it is received in the administrative department before the 1st October. The receipt of a large number of schemes just before the closing date causes much congestion and consequent delay in the Secretariat. Part II Schemes should ordinarily be submitted to the Government long before the 1st October.

Scrutiny of Part II Schemes by the Government.

61. The head of each department should also submit to the Government in the administrative department concerned not later than the 1st October a consolidated list in order of urgency of all the Part II Schemes proposed by him with particulars under "non-recurring" and "recurring" of the ultimate cost and the cost in the budget year on account of each scheme.

62. Every Part II Scheme will, on receipt, be examined by the administrative department concerned. If the administrative department recommends the scheme, it will be sent to the Finance Department which is empowered to examine and advise on all such schemes and to decline to provide in the estimates for any scheme which has not been so examined. No scheme will be considered in connexion with the next year's budget, unless it is received by the Finance Department before the 1st November. The Finance Department may decline to consider a scheme received there in time, if on examination further information or details are found to be essential before the Finance Department can give its advice on the scheme.

CHAPTER VI.

Preparation of the Budget—Action in the Legislature—Appropriation Act.

Scrutiny of departmental estimates by the administrative department.

63. On receipt of Part I of the departmental estimates for each head from the estimating officer, the administrative department of the Secretariat will scrutinize the revised estimate for the current year and the budget estimate for the next year

and propose such alterations thereto as it may consider necessary in the light of any circumstances within its special knowledge and of any new sanctions which may have been accorded after the estimates were framed by estimating officers or which they may have omitted to take into account.

The remarks of the administrative department should reach the Finance Department not later than the date specified for each case in column 5 of **Appendix B**.

Scrutiny of departmental estimates by the Finance Department.

64. The Finance Department will get from the Accountant-General the actuals by detailed account heads for the several heads of Revenue and Expenditure on the dates mentioned in column 4 of **Appendix B**. These actuals are for the previous year, for the first 4, 5 or 6 months of the current year (according to the number of months for which they are available at the time) and for the corresponding period of the previous year. On the basis of these figures, the remarks of the estimating officers and of the administrative department concerned, and other relevant factors the Finance Department will examine the estimates and make such modifications in the figures as in its opinion are justified. Copies of the orders passed by the Finance Department on the estimates will be communicated to the administrative department, which may communicate them to the head of the department concerned.

Scrutiny of estimates of charges in England.

65. The estimates of charges in England received from the High Commissioner for India and the Accountant-General, Commonwealth Relations Office, will be communicated to the administrative departments which may, if necessary, consult the heads of departments concerned. They should report to the Finance Department any alterations which they propose in these estimates not later than the 5th December; and the Finance Department will then pass orders on the estimates.

Subsequent modifications in the estimates.

66. After orders have been passed by the Finance Department on the Part I estimates, alterations may be proposed subsequently by heads of departments and by the administrative departments of the Secretariat with reference to any further information which becomes available or later sanctions accorded by the Government or supplementary statements of expenditure laid before the Legislature. No change in the estimates amounting to less than Rs. 10,000 under any sub-head of appropriation or detailed account head may be proposed after a prescribed date in December and no modifications whatever will be accepted after a prescribed date in January. These dates will be prescribed by the Finance Department every year.

The High Commissioner for India will propose corrections in his estimates by the last mail before Christmas, and telegraph further corrections, if any, on the 25th January. The Accountant-General, Commonwealth Relations Office, will intimate from time to time by cable any corrections which he proposes in his first estimates.

The Board of Revenue will send to the Government in the Finance Department and the Revenue Department on the 25th January a report on the modifications, if any, to be made in the estimates of receipts under Land Revenue in the light of the latest information available, together with an account of the causes likely to affect the collections and a brief review of the seasonal conditions in the State.

The Finance Department will also review the Part I estimates under all heads with reference to the actuals for the first eight months of the current year and the corresponding actuals of the preceding year, which the Accountant-General will furnish in batches during the months of December and January. The Finance Department will again review the estimates under the principal heads of revenue and Provident Fund deposits in the light of the first nine months' actuals, which the Accountant-General will furnish not later than the 24th January. If possible,

the Finance Department will also incorporate in the estimates at this stage any proposed changes of not less than Rs. 50,000 under any sub-head of appropriation or detailed account head which may be found to be necessary.

Fixation of Part I estimates and selection of Part II schemes by the Government.

67. At about the end of January the Government will pass final orders on the Part I estimates and will decide, with reference to the funds available, which of the Part II schemes examined by the Finance Department should be provided for in the budget estimates for the ensuing year.

Preparation of Annual Financial Statement and Budget Memorandum.

68. The Finance Department will then correct the estimates with reference to the Government's decisions incorporating in the budget estimates the provision to be made for Part II schemes, and will prepare the Annual Financial Statement or the Budget which comprises—

- (a) summary statements of receipts and disbursements ;
- (b) detailed estimates of revenue ; and
- (c) statement of demands for grants for gross expenditure—vide paragraph 6 above followed by detailed estimates, supplemented by three separate volumes containing the detailed Irrigation budget, the detailed Civil Works budget and a detailed account of the Government Commercial concerns.

The Finance Department will also prepare an explanatory memorandum which is known as the " Budget Memorandum " giving a brief description of the items of receipts and expenditure included under each head and explanations of important variations between the figures in the budget and revised estimates of the current year and the budget estimates of the coming year. The memorandum will be preceded by a summary statement of receipts and disbursements by major heads followed, if necessary, by a general review of the financial position. The following statement will be appended to the memorandum :—

- (1) a list of the schemes of new expenditure for which provision has been included in the budget estimates ;
- (2) a statement showing the capital liabilities and assets of the Government ;
- (3) a statement of the transactions relating to Special Funds, e.g., the Madras Famine Relief Fund and Reserve Funds of Electric Systems ;
- (4) a statement showing the contingent liabilities on account of the guarantee given by the Government for the due discharge by certain public bodies of certain liabilities incurred by them ;
- (5) statement of revenue and expenditure on Revenue Account for ten previous years ;
- (6) statement showing the expenditure on Revenue Account under certain broad headings such as Pay of Officers, Pay of Establishments, Allowances and Honoraria, etc. ;
- (7) list of schemes in respect of which the amounts of the revised estimates sanctioned during the year have exceeded appreciably the estimates as originally intimated to the Legislature ;
- (8) statement showing the assistance rendered to local bodies.
- (9) statement showing loans from the Central Government.

For departmental purposes, the Finance Department also prepares in a separate volume the " Detailed estimates of receipts and disbursements under debt, deposits, etc., heads."

Circulation in advance of Demands for Grants to Members of the Legislature.

69. Copies of the Budget publications containing the Demands for Grants and the Detailed Estimates relating to them will be sent to the Secretary to State Legislature, a week before the date fixed for the presentation of the budget for circulation to the members of the Legislature.

Presentation of the Budget to the Assembly and circulation of copies to estimating officers.

70. On a day to be fixed by the Governor, which will ordinarily be towards the end of February, the Finance Minister will present the Budget to the Legislative Assembly in a speech explaining the salient features of the Budget and the financial position of the Government. On the same day, the members of the Legislature will be furnished with copies of—

- (1) the summary statements of receipts and disbursements ;
- (2) the detailed estimates of revenue ; and
- (3) the Budget Memorandum.

The Finance Department will also communicate to heads of departments and other estimating officers the sheets of the Demands for Grants with which they are concerned. Copies of the Demands for Grants will also be sent to the High Commissioner for India in London, the Accountant-General, Commonwealth Relations Office, London; and the Auditor, Indian Accounts in the United Kingdom. Although provision may be included for schemes of new expenditure in the Demands for Grants, no officer may take any action in regard to any such scheme which will have the effect of committing the Government to expenditure until the Appropriation Act is passed and the scheme is sanctioned by the Government.

Action in the Legislative Assembly.

71. On such days as may be fixed by the Governor, there will first be a general discussion in the Legislative Assembly on the Budget, or any point of principle involved therein and the Assembly will then vote on the Demands for Grants.

On a day fixed by the Speaker before the lapse of the days allotted for the moving of Demands for Grants in the Legislative Assembly, the Government may present to the Assembly a statement of further demands to be moved provided that—

- (1) they are required for the purpose which, in the opinion of the Governor, are of an urgent nature, and
- (2) they are for new matters which have not been included in the original estimates for the year.

Such demands will be classified according to the original Demands for Grants and the details will be shown by sub-heads of appropriation and detailed account heads under each grant. It must be understood that all expenditure to be incurred in the coming year should be foreseen and provided for in the Demands for Grants presented to the Legislature and that further Demands for Grants will be accepted only in very exceptional circumstances.

The Assembly may assent or refuse to assent to any demand, or assent to a demand subject to a reduction of the amount specified therein.

Presentation of the Budget to the Legislative Council.

72. The Budget and the statement of further Demands for Grants, if any, will also be presented by the Finance Minister to the Legislative Council and will be discussed by the Council on such dates as may be fixed by the Governor ; but there will be no voting by the Council on the Demands for Grants.

Appropriation Act.

73. After the Demands for Grants have been voted by the Assembly, an ' Appropriation Bill ' with a schedule of the Grants made by the Assembly and appropriations required to meet the expenditure charged on the Consolidated Fund will be published and then introduced in the Legislative Assembly and in the Legislative Council. After the Bill is passed by both the Houses of the Legislature, the Appropriation Act will be submitted to the Governor for his assent—*Vide* also paragraph 7.

Votes on Account.

74. After the Budget is presented to the Legislative Assembly towards the end of February, the general discussion thereon, voting of the Demands for Grants and the legislation of the Appropriation Act are normally expected to be completed by the end of March next; so as to make available the appropriation authorized for each service for the budget year right from the commencement of the year, viz., 1st of April. But in certain circumstances, a longer time may be allowed for general discussion, voting of demands and the passing of the Appropriation Bill, with the result that it may not be possible to complete the legislative work connected with the budget on or before the 31st March and it may be necessary to continue the work into a part of the budget year also. On such occasions, demands for advance grants in respect of the estimated expenditure for a part of the budget year may be presented to the Legislative Assembly. Thereafter, the demands will be discussed and voted on and finally passed as an Appropriation Act in the manner laid down in Articles 203 and 204 of the Constitution of India.

Memorandum of variations between figures in Budget and in Appropriation Act.

75. The variations, if any, between the figures in the Budget laid before the Legislature and those in the Appropriation Act will be communicated by the Finance Department to the departments of the Secretariat and to heads of departments and other estimating officers who submit estimate direct to the Government.

At the same time, the Finance Department will intimate to the High Commissioner for India in London, the alterations, if any, made in the estimates of Charges in England as a result of the voting on the Demands for Grants.

If the variations are sufficiently large to require re-printing of the detailed estimates, they will be re-printed and copies of the revised edition will be supplied to the departments of the Secretariat; the Accountant-General, Madras; the Comptroller and Auditor-General, New Delhi; the High Commissioner for India in London; Accountant-General, Commonwealth Relations Office, London; the Auditor of Indian Accounts in the United Kingdom and selected heads of departments, while other estimating officers will be supplied with the sheets of the revised detailed estimates with which they are concerned.

Reports due from the Board of Revenue.

76. In addition to the report referred to in paragraph 66, the Board of Revenue will send another report on the 12th February to the Government in the Finance Department and the Revenue Department explaining how far the estimates of receipts under Land Revenue as finally proposed by it will be affected in the light of any further information which may then be available and whether there are any special circumstances which are likely to affect the collections during the current year and reviewing the seasonal conditions in the State.

CHAPTER VII.

Control of Expenditure.

Definitions.

77. In this chapter, unless the context otherwise requires, the following terms have the meanings hereby assigned to them:—

Chief controlling officer.—A head of a department or other officer who submits estimates direct to the Government.

Subordinate controlling officer.—An Intermediate controlling officer immediate subordinate to a chief controlling officer.

Disbursing officer.—A Government officer who draws money from the treasury on bills (except that a gazetted officer who is not the head of an office and who draws only his own pay and travelling allowances from the treasury is not included in this term).

NOTE.—Chief controlling officers and subordinate controlling officers are also disbursing officers in respect of disbursements in their own offices.

A list of controlling and disbursing officers and the heads of account with which they are concerned is given in **Appendix C**.

Appropriations—Unit and Distribution.

78. The sheets of the detailed estimates relating to the demands for grants which are communicated to a chief controlling officer under paragraphs 70 and 75 show the budget estimates as finally fixed for the various heads of account with which he is concerned. Figures are entered not only against the various sub-heads of appropriation but also against the detailed account heads of which they are composed. Ordinarily, a sub-head of appropriation is the lowest unit for the purpose of appropriation, but in some cases the provision under a detailed account head is treated as a specific appropriation. For instance, each major work under "50. Civil Works—Original Works—Buildings" has a specific appropriation. In such cases the detailed account head is the unit of appropriation. Except in regard to the heads of account specified in **Appendix D**, the amount provided in the budget estimates for each unit of appropriation should be regarded as an appropriation placed at the disposal of the chief controlling officer. In the excepted cases, the appropriation is retained in the hands of the Government in the administrative department of the Secretariat entered against each item.

Method of watching actuals.

79. A chief controlling officer has to see that the expenditure under each unit of appropriation is kept within the appropriation and that, if expenditure beyond the existing appropriation is essential, steps are taken in time with a view to the necessary appropriation being provided by the competent authority for the additional amount required. He must, therefore, keep a constant watch over the progress of expenditure and also know what liabilities have been incurred but not yet paid. It is possible to control the expenditure in either of the two following ways:—

(1) By keeping the appropriation in his own hands and watching the actual expenditure against the appropriation for the State as a whole; or

(2) by distributing the appropriation among his subordinate controlling officers, each of whom will in turn distribute the appropriation at his disposal among the disbursing officers subordinate to him, and making each such authority responsible for watching expenditure against the appropriation allotted to him. In the former, the chief controlling officer is wholly responsible for watching the expenditure against the appropriation, whilst in the latter case he shares this responsibility with his subordinate officers.

As a general rule, expenditure based on sanctioned scales, e.g., pay of permanent establishments, should be watched for the State as a whole. Where, however, the amount actually spent depends largely on decisions to be made by the disbursing officers, e.g., travelling allowances (other than fixed travelling allowances) and non-recurring contingencies, it is better to distribute the appropriation among the disbursing officers. The chief controlling officers should retain in their own hands the appropriations for the following heads of account:—

(i) 9. Stamps—

(a) Non-judicial—Charges for the sale of stamps—Discount on sale of general stamps.

(b) Judicial—Charges for the sale of stamps—Discount on sale of court-fee stamps.

(c) Judicial—Cost of stamps supplied from Central Stamp Stores.

(ii) Under all major heads of expenditure—

- (a) Pay of officers.
- (b) Pay of establishments—Permanent.
- (c) Allowances—Cost of passages.
- (d) Grants-in-aid.
- (e) Charges payable to Governments, Departments, and others.

Otherwise a chief controlling officer has full discretion to decide in each case whether he will retain the appropriation in his own hands or distribute it among his subordinates. When the appropriation is distributed, it is desirable for the chief controlling officer to retain in his own hands a small sum from which he can sanction additional amounts asked for by subordinate controlling officers when necessary and each subordinate controlling officer should similarly retain a small sum in his own hands, so that he may sanction, when necessary, small additional amounts asked for by the disbursing officers subordinate to him.

NOTE.—The distribution of appropriation by the chief controlling officer among his subordinate controlling officers and by the latter among the disbursing officers subordinate to them should be made immediately on receipt of the First Edition Budget sheets and should be completed before the 5th April and 20th April respectively of each year. The distribution should be altered, if necessary, with reference to the variations, if any, in the Final Edition of the Budget (i.e., the detailed grants in the schedule to the Appropriation Act). The alterations made should be communicated to the officers concerned without delay.

Disbursing officer's register of actuals.

80. Every chief controlling officer should watch the progress of expenditure continuously, and for this purpose he should require the disbursing officers to report every month the figures of actual expenditure during the previous month and the liabilities incurred but not yet paid. Each disbursing officer should therefore maintain a register in **Form C** of disbursements and liabilities. As soon as a bill is cashed at the treasury it should be posted in the appropriate columns of the register against the treasury district in which the payment is made. In the case of pay and allowances of village establishments, cattle pound charges and loans disbursed under the Land Improvement Loans and Agriculturists' Loans Acts, it is sufficient to copy the monthly totals from the records maintained by the disbursing officers. The adjustments, if any, made by the Accountant-General and intimated to the disbursing officer—see paragraph 85 below—should be entered on receipt of the intimation.

After the close of each month, every disbursing officer should, after such reconciliation with the treasury figures as may be prescribed by the chief controlling officer in consultation with the district treasury officer, forward to the controlling officer immediately superior to him an extract of his account in **Form C**, omitting the details leading up to the district total against serial number IV.

Subordinate controlling officer's register.

81. The subordinate controlling officer should consolidate in **Form D**, the figures in his own register of disbursements (**Form C**) and the figures contained in the extracts of accounts received from the disbursing officers subordinate to him. The disbursements appertaining to each sub-head of appropriation or detailed account head should be grouped by districts. The subordinate controlling officer should, after such reconciliation with the treasury figures as may be prescribed by the chief controlling officer, forward an extract of his register in **Form D** to the chief controlling officer showing only the totals against each serial number except serial numbers VI and IX, which should be omitted.

Reconciliation by disbursing, etc., officers.

82. A list of disbursing officers and subordinate controlling officers who are required to reconcile their figures with the treasury figures before they forward them to the immediately superior controlling officer is given in **Appendix E**. They should see that the reconciliation work is completed not later than the 4th of each month.

Disbursing and subordinate controlling officers included in this list who are stationed in or near the district headquarters will send their clerks to the district treasury for the purpose of reconciliation. Those who are stationed away from the district headquarters will also send their clerks to the district treasury for the purpose of reconciliation if they have been specially authorized by the chief controlling officers concerned to do so ; otherwise, they will transmit their accounts to their superior officers without reconciling them with the treasury figures. Disbursing and subordinate controlling officers who are not mentioned in **Appendix E** will transmit their accounts to their superior officers without reconciling them with the treasury figures.

Chief controlling officer's register and reconciliation of figures.

83. A chief controlling officer should consolidate in **Form D** the totals of his own expenditure (**Form C**) and that shown in the extracts from the registers of subordinate controlling officers in the manner prescribed for subordinate controlling officers. He should send a clerk of his office to the Accountant-General's office with the departmental registers every month on a date fixed by the Accountant-General. The clerk should, with the assistance of the Accountant-General's staff, compare the departmental figures with those recorded in the Accountant-General's books. A statement of discrepancies will be prepared in duplicate and analysed in two columns one showing the adjustments to be made in the Accountant-General's books and the other showing the adjustments to be made by the chief controlling officer. The Accountant-General's office will keep one copy, and the clerk will take the other back to his office, where the necessary adjustments should be effected in the departmental registers. The chief controlling officer should inform the Accountant-General that this has been done. The Accountant-General will likewise make the necessary adjustments in his books and inform the chief controlling officer that he has done so. The latter should then send a certificate to the Accountant-General stating that the figures in his registers have been reconciled with those in the books of the Accountant-General.

If the chief controlling officer's office is outside the Presidency town, he should send to the Accountant-General, on or before the 28th day of the month following that to which the accounts relate, an extract in **Form D** showing the figures under each minor head, sub-head of appropriation and detailed account head, except the adjustments communicated by the Accountant-General and the figures against serial numbers IX to XI. The Accountant-General will check the figures with his own accounts and he and the chief controlling officer will be jointly responsible for the reconciliation of differences, in the figures and the rectification of discrepancies in classification.

Charges under the control of the Commissioner for Government Examinations and the Secretary to the State Legislature.

84. In respect of appropriations under the control of the Commissioner for Government Examinations, against which bills are drawn by both officials and non-officials, the Commissioner will control the expenditure by making a reduction of the appropriation by the amount of each bill countersigned by him and by obtaining the accounts of each month from the Accountant-General not later than the 28th of the following month.

The Secretary to the State Legislature will follow the same procedure in controlling the expenditure on the travelling allowances of the members of the State Legislature.

Accountant-General's adjustments.

85. The Accountant-General will inform a chief controlling officer of all expenditure for which the latter is responsible and which has been adjusted in the accounts either by the Accountant-General himself as in the case of inter-departmental adjustments or through the Central Accounts Section of the Reserve Bank of India, Calcutta, e.g., inter-Governmental adjustments or expenditure in England. The chief controlling officer will enter the adjustments directly in his own account in **Form C** or will communicate them to his subordinate officers for entry in their

accounts, according as the charge is one for which he has retained the appropriation or one for which he has distributed the appropriation to his subordinate officers. Care should be taken to avoid double entries in respect of adjustments.

Important non-recurring items of expenditure.

86. Chief controlling officers should watch separately any important non-recurring items of expenditure such as the purchase of clothing or food supplies or medicines supplied by the Defence Department. Such expenditure is incurred either occasionally or at irregular intervals throughout the year, and watching the monthly progress of expenditure is not appropriate in such cases. Control may be exercised by requiring disbursing officers to send special reports in each month in which they incur expenditure showing the details of the expenditure incurred and the probable requirements for the remaining portion of the year.

Watching of actuals by Secretariat Departments under certain heads.

87. For the heads specified in **Appendix D**, the expenditure will be watched by the Secretary to the Government in the Department concerned with the assistance of monthly actuals received from the Accountant-General. Where only adjustments and no direct cash payments are made under a head of account (e.g., items 1, 3, 5, 8, 16-A and 17 in **Appendix D**) or where the Accountant-General audits each individual payment it will be sufficient if the monthly actuals received from the Accountant-General are examined for the purpose of obtaining additional appropriations or surrendering amounts not required for expenditure.

In regard to the other heads of account, excepting grants-in-aid under "50. Civil Works", the departments of the Secretariat should check the monthly actuals of expenditure received from the Accountant-General with reference to the standing sanctions or other orders issued by the Government or by obtaining departmental figures from subordinate authorities. The procedure prescribed in paragraph 83 for the reconciliation of the chief controlling officer's figures should, as far as possible, be followed and the correctness of actuals should be verified every month.

For grants-in-aid under "50. Civil Works", the Accountant-General will send a statement of actuals in **Form E** not later than the 22nd of each month showing by districts the amount of the several classes of grants-in-aid actually disbursed to each local body during the previous month. The statement relating to scheduled areas will be sent to the Secretary to Government, Industries, Labour and Co-operation Department and the statement relating to other areas to the Secretary to Government, Health, Education and Local Administration Department. After necessary action has been taken by the Government, the returns received from the Accountant-General in each month except those relating to March will be returned to him by the 5th of the succeeding month.

As regards non-recurring grants to local bodies for roads and bridges and the improvement of village communications, the Health, Education and Local Administration Department will communicate to the local bodies concerned the amounts provided in the budget estimates as soon as possible after the Appropriation Act has been passed. The Presidents of District Boards and the Chairmen of Municipal Councils for which grants have been provided should submit to the Government not later than the 10th January every year a statement in **Form F** showing

- (a) the expenditure incurred on, and the grant drawn against, each item of work up to the end of the previous December, and
- (b) the probable expenditure, estimated as accurately as possible, for the remaining three months of the year.

In regard to the control of expenditure under "55. Superannuation Allowances and Pensions", the special procedure prescribed in G.O. No. 323, Finance, dated 14th December 1940, should be followed. A copy of the Government Order is printed in **Appendix M**.

Charges in England.

88. The High Commissioner and the Accountant-General, Commonwealth Relations Office, watch the progress of expenditure against the appropriations for charges in England under the several grants, both in respect of expenditure charged on the Consolidated Fund of the State and expenditure not so charged. In order to enable them adequately to discharge this duty, it is essential that chief controlling officers in India should send prompt intimation to the High Commissioner or the Accountant-General, Commonwealth Relations Office, as the case may be, of any circumstances which are likely to affect the budget estimates, e.g., when it can be foreseen that an officer who was not previously expected to go on leave in the financial year will do so or that a supplementary indent on the India Stores Department for stores will be necessary.

Special procedure for Public Works and Forest departments.

89. The procedure laid down above applies to expenditure in the Public Works and Forest Departments when the officers meet the charges by drawing bills on the Accountant-General's office or on treasuries, e.g., pay of officers and establishments and incidental charges in the Public Works Department offices in the Madras City under the control of the Chief Engineer and charges incurred by the Chief Conservator of Forests. As regards the mufassal offices of the Public Works Department, the reconciliation should be effected by the Superintending Engineers concerned by means of monthly statements of accounts and discrepancies. In regard to the charges which these departments meet by drawing cheques on the treasury, the accounts compiled by the Accountant-General are based on the initial accounts maintained by the departmental officers themselves and the procedure for the control of expenditure is therefore somewhat different as indicated below :—

(a) *Public Works Department.*—The divisional accounts furnish all the information necessary for the watching of expenditure. The divisional officer should prepare a monthly statement in **Form G (Form X** in the P.W.A. Code) for each major head of account. This statement should show the various minor heads, sub-heads of appropriation and individual works for which specific appropriations have been sanctioned by a higher authority as well as the appropriations therefor as modified from time to time. If a lumpsum appropriation has been placed at the disposal of the divisional officer for more than one work, they may be grouped together and only the total shown. The expenditure incurred under each unit of appropriation should be posted in the relevant column from the register of works and the schedules of works expenditure. For suspense heads, the net credits or debits alone need be posted. Undischarged liabilities and anticipated credits should be separately recorded in the column provided for the purpose.

The statement should be completed within a week after the date fixed for closing of the divisional accounts and a copy forwarded to the Superintending Engineer. The latter will consolidate the statements received from the divisional officers into a circle report in **Form H (Form Y** in the P.W.A. Code) and send a copy to the Chief Engineer. The Chief Engineer will check the accounts with these in the Accountant-General's office following the procedure prescribed in paragraph 83 and communicate any discrepancies noticed between the departmental and the Accountant-General's accounts to the Superintending Engineers for reconciliation. Corrections, if any, intimated by the Chief Engineer should be incorporated by the Superintending Engineer in his accounts and communicated to the Executive Engineer.

The Chief Engineer will review the progress of expenditure for each circle with the help of the circle report and also consolidate the circle statements in **Form H (Form Y** in the P.W.A. Code) for the purpose of reviewing the progress of expenditure for the whole State.

NOTE.—The Electrical Engineer and Civil Officers acting as Public Works disbursers should forward a monthly statement in **Form G (Form X** in the P.W.A. Code) in duplicate direct to the Chief Engineer.

(b) *Forest Department.*—The disbursing officers, other than the State Silviculturist and the Forest Utilization Officer, should send to the Conservator of Forests in **Form J** a progressive statement of expenditure for each month compared with the appropriations, so as to reach him not later than the 8th of the succeeding month. This statement should be compiled from the monthly divisional account forwarded to the Accountant-General. The District Forest Officer should also submit to the Conservator every month three days after the monthly accounts are sent to the Accountant-General a statement in **Form K** of the progress of expenditure on individual works sanctioned by a higher authority. The details of expenditure under contingencies should be watched through the contingent registers.

The Conservator receives from the Accountant-General monthly a summary of expenditure under the several heads of account and he should reconcile the summaries with the district returns in **Forms J and K**. He also should consolidate his own expenditure and that shown in the statements of the District Forest Officers in a progressive statement for the whole circle in **Form L**.

The Conservator should also prepare a return in **Form J** for the circle as a whole, and send it to the Chief Conservator so as to reach him not later than the 18th of the month. The Chief Conservator will also obtain similar statements for each month by the 18th of the succeeding month, directly from the State Silviculturist, and the Forest Utilization Officer and will then consolidate his own expenditure and that shown in the circle and other returns in a single statement in **Form L**, so that he may watch the expenditure of the department as a whole against the appropriations. He should also reconcile the statement with the summary of expenditure for the month based on audited figures which will be sent to him by the Accountant-General.

CHAPTER VIII.

Savings in appropriations—Expenditure not provided for in the Budget estimates—Reappropriations—Supplementary Appropriations—Savings in or excesses over the final appropriations.

90. The preceding chapter describes the procedure laid down for watching the progress of expenditure against the appropriations. The present chapter describes the action to be taken when necessary, as a result of this control of expenditure. It has to be remembered that an appropriation is operative only until the close of the financial year and that any unspent balance then lapses and is not available for utilization in the following year.

I. SAVINGS IN APPROPRIATIONS.

91. The progress of expenditure month by month may indicate savings in the appropriations shown against the several sub-heads in the detailed budget estimates of grants. There are several possible reasons for such savings, such as, overbudgeting or postponement of or economy in expenditure.

In fact, since there are almost invariably such savings in the appropriations for several classes of grants-in-aid, irrigation, civil and electricity works and loans and advances, lump-sum deductions from the appropriations under these heads are usually made on this ground in the budget estimates, subject to the condition that, if the net sum provided under the concerned heads is likely to be exceeded supplementary appropriations will be applied for and obtained in due course. Savings should not be kept in reserve by the disbursing or controlling officer to meet possible unforeseen excesses under other heads or to cover new expenditure which would normally be provided for in the next year's estimates. All savings should, when they come to notice, be immediately surrendered to the Finance Department through the Administrative department concerned with full explanations as to how they came about. The Finance Department will issue orders resuming the savings and holding them under the grants concerned keeping the savings in respect of the voted appropriation and the charged appropriation separate in respect of each grant.

Savings reported under a grant in which a deduction has been made for probable savings will be immediately reappropriated by the Finance Department against that deduction until the whole of the deduction has been covered by such reappropriations.

II. EXPENDITURE NOT PROVIDED FOR IN THE BUDGET ESTIMATES.

92. (a) The appropriations against the several sub-heads as shown in the original budget estimates should not ordinarily be exceeded. The estimates provide for all items of expenditure for the financial year as far as they can be foreseen, and within the limit of available funds. Proposals for fresh expenditure not provided for in the estimates in the course of the year are therefore not justified in ordinary circumstances and should not be made, unless there are very special reasons.

(b) Unavoidable and unforeseen circumstances may, however, sometimes arise in the course of a financial year making it necessary to incur urgently fresh expenditure under one or more sub-heads or to incur expenditure on a new service not contemplated in the original budget estimates. In such cases, the procedure for providing the requisite funds is as follows :—

(1) Savings in other appropriations by postponement or curtailment of less urgent expenditure included in the same grant (charged or voted portion as the case may be) may be reappropriated for the purpose, except when the additional expenditure is on account of a new service.

(2) If the abovementioned course is not possible, a supplementary statement of expenditure should be presented to the Legislature, as laid down in Article 205 of the Constitution.

(c) Savings within a grant should not be reappropriated to meet additional expenditure until the deductions made for probable savings, if any, in the grant (charged or voted) have been covered as described in the preceding paragraph. But it is in all cases the duty of the controlling officer who for special reasons desires to incur in the course of a year fresh expenditure not provided in the budget estimates for the year to examine carefully whether the fresh expenditure cannot be offset by the postponement or curtailment of less urgent expenditure for which provision has been made.

(d) (1) The approval of the Legislative Assembly to any additional expenditure over the amount voted by it for the gross expenditure in a grant will be taken by means of a supplementary grant.

(2) In respect of expenditure charged on the Revenues, the Finance Department will sanction the necessary appropriation of funds to cover excesses in the gross charged expenditure under the grant.

(e) Expenditure on a new service not contemplated in the budget estimates for the year should not be incurred whether the expenditure is charged or voted and whether it can be met by reappropriation or not until it is included in a supplementary statement of expenditure presented to the Legislature and eventually in an Appropriation Act. If the expenditure can be met from the savings within the grant, wholly or in part, it will be sufficient if a token sum of Rs. 100 or the balance actually required, as the case may be, is included in the supplementary statement of expenditure.

(f) Pending the authorization of funds by the Legislature in the manner indicated above, an advance may be sanctioned by the Governor from the Madras Contingency Fund to enable urgent expenditure being incurred on a 'New Service' or on an 'Existing Service'. The accounting procedure to be followed for the initial debit of the advances to the Madras Contingency Fund and the final transfer of the expenditure on each scheme to the appropriate heads of account in the Consolidated Fund will be found in **Appendix K**. When a proposal involving new expenditure not contemplated in the budget estimates but not on a new service is submitted

to the Government and the expenditure can be met by reappropriation, funds should not be provided by reappropriation in anticipation of the Government's sanction to the proposal, since if the sanction is not given or is delayed, the funds so provided will lapse wholly or in part. In order to avoid such lapses, the applications for sanction to the expenditure and for reappropriation of funds should be submitted together.

(g) When an additional appropriation is required urgently in a case not involving a new service and no savings are foreseen, the authority concerned should apply to the administrative department of the Government for permission to incur the expenditure. That department may, with the concurrence of the Finance Department, sanction or authorize the incurring of the expenditure and inform the Accountant-General, through the Finance Department, that provision will be made later either by reappropriation or, if this proves impracticable, by placing before the Legislature in due course a supplementary statement of expenditure. Where considered necessary, an advance may be sanctioned from the Madras Contingency Fund to cover the expenditure, pending the authorization of funds by the Legislature. The controlling officer in respect of the expenditure will be responsible for seeing that the required funds are provided at least before the end the year. He will be held responsible if a supplementary appropriation obtained on his recommendation is found to have been unnecessary.

NOTE.—The Government will decide whether additional expenditure proposed in the course of a year is expenditure on a new service or not with reference to the rulings of the Committee on Public Accounts on the subject incorporated in a pamphlet issued by the Finance Department. Some of the important rulings will be found in Appendix L.

III. REAPPROPRIATIONS.

93. Reappropriations as between different grants or between the charged and voted sections of the same grant are not permissible, but reappropriations between sub-heads of appropriation within a grant may be made, as and when they become necessary in the course of the financial year, except in the following cases :—

(1) From any sub-head which takes credit for probable savings, until sufficient savings to cover that credit have been surrendered to the Finance Department.

(2) For expenditure, whether charged or voted, on a new service not contemplated in the budget estimates until provision has been made for the purpose in an Appropriation Act.

(3) Credits found to be more than anticipated under the sub-heads accommodating recoveries of expenditure will not be available for reappropriation. As the Demand for Grant, original or supplementary, is made for the *Gross* expenditure without taking into account deductions on account of recoveries, credits on account of recoveries of expenditure should be ignored for the purposes of sanctioning reappropriation of funds or obtaining supplementary grants.

NOTE (1).—The term 'Recoveries' will include not only amounts recovered from another Government, local body or private body but also credits taken under a particular head of account with per contra debit to another head of account, e.g., credits under "22. D. a. Deduct—Interest transferred to Commercial Departments," with corresponding debits against "17. Irrigation—Interest on Capital Outlay, etc.," "52. Interest on Capital Outlay on Electricity Schemes" and "43. Industries and Supplies—Interest on Capital Outlay", etc.

NOTE (2).—In the case of original works budgeted for under "XVII. Irrigation, etc., works—Working expenses", "18", "19" and "68", "50" and "81", "XLI. Receipts from Electricity Schemes—Working Expenses", "52-A" and "81-A" the units of appropriation are the provision for each major work and the lump-sum provision for minor works. If in course of the year, a major work becomes a minor work and *vice versa*, the expenditure will continue to be debited to the unit under which provision has been made in the budget, the change in classification being given effect to in the succeeding year if the work is likely to be carried forward into that year.

94. Reappropriations should be from one sub-head of appropriation to another, the sub-heads not being those accommodating recoveries. The detailed account heads, if any, included in a sub-head of appropriation should be ignored for this purpose, except when the amounts appropriated under detailed account heads have been declared to be specific appropriations, e.g., major works. Reappropriation is permissible only when a saving under one sub-head and an excess under another are known or anticipated with reasonable certainty, or when it is deliberately proposed to curtail expenditure under one sub-head with a view to incurring more urgent additional expenditure under another. Deliberate reappropriation from one sub-head to another as a temporary device in the expectation of restoring the diverted amount from savings which might occur under other sub-heads later in the year is objectionable and irregular. Reappropriations should invariably be in multiples of Rs. 100 in the case of Indian expenditure and in multiples of Rs. 200 (£15) in respect of charges in England.

95. (1) Administrative departments of the Government and the heads of departments and other authorities mentioned below may, subject to the general restrictions imposed in paragraph 93 and any other special restrictions imposed in particular cases, sanction reappropriations, in respect of either charged or voted expenditure, between sub-heads of appropriation within a minor head, provided that—

(a) the expenditure is under the general control of the administrative department concerned or the general or direct control of the head of a department or authority sanctioning the reappropriation ;

(b) the reappropriation does not involve the undertaking of recurring liability, that is, a liability which extends beyond the financial year in question ; and

(c) it is not for the purpose of meeting expenditure on an object for which no provision has been made in the Appropriation Act or Appropriation Act pertaining to the supplementary statement of expenditure for the year, unless the authority competent to sanction reappropriations of this kind has already sanctioned a reappropriation for the same object.

NOTE.—(1) Proviso (b) does not apply when the undertaking of the liability has already been sanctioned with the concurrence of the Finance Department and the reappropriation is made merely to give effect to the sanction.

(2) Proviso (c) does not apply to the provision of funds by reappropriation by the competent authority for expenditure which the department concerned expected to incur in the preceding year but unavoidably had to carry forward to the current year, e.g., expenditure on a work in progress which the department concerned expected to complete and pay for in preceding year and for which provision was included in the Appropriation Act for the current year.

*Heads of departments and other authorities authorized to sanction
reappropriation of funds.*

Board of Revenue.	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.
Chairman, Madras Public Service Commission.	Commissioner of Labour.
Chief Conservator of Forests.	Comptroller, Governor's Household.
Chief Engineers.	Director, Cinchona Department.
Chief Justice of the High Court in respect of expenditure relating to the High Court.	Director of Agriculture.
	Director of Animal Husbandry.

*Heads of departments and other authorities authorized to sanction
reappropriation of funds—cont.*

Director of Industries and Commerce.	Inspector of Municipal Councils and Local Boards.
Director of Medical Services.	Private Secretary to the Governor.
Director of Public Health.	Registrar of Co-operative Societies.
Director of Public Instruction.	Sanitary Engineer.
Examiner of Local Fund Accounts.	Secretaries to Government including the Chief Secretary and the Secretary to the Legislature.
High Court in respect of expenditure other than that relating to the High Court.	State Port Officer.
Inspector-General of Police.	Transport Commissioner.
Inspector-General of Prisons.	
Inspector-General of Registration.	

(2) Subject to the same restrictions as in sub-paragraph (1), the following officers may sanction reappropriations out of the amounts placed at their disposal to the extent indicated :—

(i) *High Commissioner for India.*—Between heads subordinate to the minor or group-head “Charges in England” in each grant ;

(ii) *Superintending Engineers.*—Under all major heads of expenditure under their control between heads subordinate to a minor head provided that under the major heads “50. Civil Works” and “81. Capital Account of Civil Works outside the Revenue Account,” they may sanction reappropriations only under the following heads :—

Original works—Buildings.

Do. Communications.

Do. Miscellaneous.

(iii) *Executive Engineers.*—Under “50. Civil Works” and “81. Capital Account of Civil Works outside the Revenue Account,” between one major work and another.

(iv) *Superintending Engineer, Pykara Electricity System.*—Within the sub-head “Distribution of power in the Pykara System” under “81-A. Capital Outlay on Electricity Schemes.”

(v) *Chief Electrical Inspector to Government.*—Between the sub-heads of appropriation within the minor head “b. Charges under the Electricity Act” under the major head “13. Other Taxes and Duties.”

(vi) *Superintending Engineer, Mettur Electricity System.*—Within the sub-head “Distribution of power in the Mettur system” under “81-A. Capital Outlay on Electricity Schemes.”

(vii) *Conservators of Forests.*—Under “10. Forest”, except under the minor head “Establishments”.

(3) As an exception to the restriction in sub-paragraph (1) (c) above, the Chief Engineer (Roads and Buildings), Superintending Engineers and Executive Engineers of the Public Works Department may sanction a reappropriation for a new minor work falling under “50. Civil Works” for which no provision has been made in the budget, provided that the cost of such work does not exceed Rs. 2,500.

Similarly, the Chief Engineer, Irrigation, may sanction a reappropriation for a new work not provided for in the budget and falling under “19. Construction of Irrigation, Navigation, Embankment and Drainage Works”, provided that the cost of such work does not exceed Rs. 2,500.

(4) The powers of officers of the Public Works and Irrigation Departments to sanction reappropriations are subject also to the following further restrictions :—

(i) A reappropriation should not involve transfer of funds to meet expenditure on a work or project which has not received the requisite administrative approval and technical sanction, and should not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded.

(ii) The total appropriation for minor works under a minor head under "50. Civil Works" should not be exceeded.

(iii) The amount reappropriated from or to a single major work should not exceed Rs. 10,000 in the case of the Chief Engineer and Superintending Engineers and Rs. 2,500 in the case of Executive Engineers.

(iv) Under the heads "19 and 68. Construction of Irrigation, Navigation, Embankment and Drainage Works" and "XVII. Irrigation, Navigation, etc., Works—Working Expenses—Extensions and Improvements", the amount of reappropriation sanctioned by the Chief Engineer from a particular project or system to another should not exceed Rs. 10,000. Superintending Engineers have no power to sanction reappropriation from one project or system to another under any of the Irrigation heads.

(5) The first restriction in the foregoing sub-paragraph will apply also to the powers of reappropriation delegated to the Chief Engineer for Electricity and the Superintending Engineers, Pykara and Mettur Electricity Systems. The powers of the Chief Engineer for Electricity and the Chief Electrical Inspector to Government to sanction reappropriation are subject to the further condition that the amount reappropriated from one sub-head or detailed account head to another does not exceed Rs. 10,000 and Rs. 2,000 respectively. The powers of the Superintending Engineers, Pykara and Mettur Electricity Systems, to sanction reappropriations are subject to the restriction that the amount reappropriated from one detailed account head to another does not exceed Rs. 2,000.

96. The Chief Controlling Officers in the Forest, Public Works, Irrigation and Electricity Departments will be held responsible for seeing that the officers subordinate to them exercise properly the powers of reappropriation delegated to them and that no irregular reappropriations are allowed.

97. If the appropriation under a unit is reduced by reappropriation sanctioned by a competent authority or by resumption, the expenditure debitable to the unit should be restricted to the reduced appropriation. No authority subordinate to the one which sanctioned the reduction in the original appropriation may increase the appropriation in the exercise of its own powers of reappropriation, unless the previous consent of the authority which reduced the appropriation has been obtained. If the authority be the Government in the Finance Department, the sanction should be applied for, when necessary, through the Government in the administrative department concerned.

Instructions for the preparation, submission, etc., of reappropriation statements.

98. Proposals for reappropriations which heads of departments and other authorities are not competent to sanction should be submitted with two copies of the reappropriation statements to the administrative department of Government, which may sanction them, if competent to do so, or forward them to the Finance Department for sanction.

99. (1) When any reappropriation is sanctioned the authority which accords the sanction should draw up its proceedings in **Form M** and forward one copy direct to the Accountant-General and one copy to the Government in the administrative department which will transmit it to the Finance Department. When the sanctioning authority is not the head of a department, these copies should be forwarded to the Government through the latter.

(2) An application to the Government for a reappropriation of funds should be prepared in **Form N** and the head of the department should submit it direct to the administrative department as a rule. But proposals for reappropriations relating to '50. Civil Works—Establishments' or which involve expenditure not falling

within an existing sub-head should be submitted through the Accountant-General who, in the latter case, will advise the Government as to the appropriate sub-head under which the additional appropriation may be sanctioned.

(3) Separate statements should be prepared for reappropriations relating to charged and voted expenditure respectively. When a Chief Controlling Officer controls the expenditure under more than one grant, separate surrender and reappropriation statements should be submitted for each grant. The reasons for the additional expenditure and the savings should be explained clearly and fully on the reverse of the relevant form or in a covering letter.

Redistributions which are not reappropriations.

100. Redistributions as between different detailed account heads within a sub-head which have not been declared as specific appropriations are not treated as reappropriations and need not therefore be communicated to the Accountant-General or to the Government in the administrative and Finance Departments. Such redistributions may be sanctioned by heads of departments provided that the additional expenditure necessitating the redistribution has been sanctioned by the competent authority.

IV. SUPPLEMENTARY APPROPRIATIONS.

101. As stated in paragraph 92, a supplementary appropriation is an addition to the total authorized grant and has to be obtained in the manner prescribed in Article 205 of the Constitution, passing through the same stages of legislative procedure as the annual financial statement.

102. Supplementary appropriations are required in the following cases :—

(1) When the amount included in a grant (charged or voted section) is found to be insufficient for the expenditure which has to be incurred during the year, irrespective of the causes contributing to the increase ;

(2) when expenditure, whether charged or voted, has to be incurred on a new service not contemplated in the Appropriation Act for the year, even though it can be met wholly or in part by reappropriation within the amount of the authorized expenditure under a grant ;

(3) when it is desired to obtain the prior approval of the Legislature to a scheme involving large financial commitments even though little or no expenditure on that account may be anticipated in the budget year.

103. The primary responsibility in regard to proposals for supplementary appropriations rests on the Chief Controlling Officer. He should explain clearly not only why a supplementary appropriation is required but also why the need for the funds was not foreseen at the time when the original estimates were framed. The Government will not accept any proposal for a supplementary appropriation unless they are convinced that, if the supplementary appropriation is not sanctioned serious inconvenience will be caused to the public service. The Chief Controlling Officer should, therefore, give his reasons for thinking that such inconvenience would be caused if the proposal were rejected.

Greatest care should be taken in submitting proposals for supplementary appropriations, as the procedure for obtaining them involves considerable labour. If, moreover, after the close of the financial year any supplementary appropriations actually obtained are found to have been unnecessary, this will be regarded as an irregularity, and the Accountant-General will draw attention to it in the Audit Report on the Appropriation Accounts which is presented to the Legislature and examined by the Committee on Public Accounts.

Proposals for supplementary appropriations should be submitted to the Government in the administrative departments concerned as and when the necessity arises except those relating to charges in England in respect of which proposals will be forwarded direct to the Finance Department by the High Commissioner for India and the Accountant-General, Commonwealth Relations Office. The administrative departments will examine the proposals received by them and forward them with their recommendations to the Finance Department. Proposals received direct by the Finance Department will be referred to the administrative departments concerned for their remarks, and the administrative department will ask the Chief Controlling Officer of the grant concerned, if necessary, for his opinion as to whether the application may be complied with. If a supplementary appropriation is required solely on account of the insufficiency of the original appropriation placed at the disposal of the Controlling Officer concerned, and if there are savings resumed and held under the grant concerned which the Controlling Officer was not aware of, the Finance Department will, if convinced of the necessity for the supplementary appropriation, sanction it by reappropriation from these savings. If there are no such savings, the procedure prescribed for laying before the Legislature supplementary statements of expenditure will be followed.

Copies of all sanctions accorded by the Finance Department and of the Appropriation Act pertaining to the supplementary statement of expenditure will be communicated to the Accountant-General, the administrative department and the Chief Controlling Officers concerned in all cases; orders relating to expenditure in England will be communicated also to the High Commissioner for India or the Accountant-General, Commonwealth Relations Office, as the case may be, and to the Auditor, Indian Accounts.

104. Resumption of savings, reappropriations and supplementary appropriations may be authorized by the competent authority up to and including the last day of the financial year concerned, *but not after its expiry*. The latest dates by which proposals that require the sanction of the Government should reach the Government are as shown below:—

(1) Receipt in the Finance Department of proposals from the High Commissioner for India in London and the Accountant-General, Commonwealth Relations Office—25th January. Further modifications should, if necessary, be intimated cable before the 25th February.

(2) Receipt in the administrative department of proposals from Chief Controlling Officers (other than the High Commissioner for India and the Accountant-General, Commonwealth Relations Office) and from local bodies in the case of proposals to be submitted by them—15th February.

(3) Receipt in the Finance Department from the administrative department—25th February.

(4) In the case of savings relating to special items (e.g., expenditure on land acquisition, payment of cost of materials and disbursement of grants-in-aid) which could not be foreseen earlier, surrenders may be made to the Finance Department up to the 20th March, if the amount involved exceeds Rs. 10,000 or 10 per cent of the final appropriation, whichever is greater under the concerned sub-head of appropriation.

(5) *In exceptional cases*, Finance Department may be advised of further savings up to the 31st March, if the amount involved under the sub-heads of appropriation concerned exceeds 10 per cent of the final appropriation or rupees one lakh, whichever is greater.

When proposals for surrenders are made later, i.e., by the 20th March or 31st March, full explanations should be given as to why the savings could not be foreseen earlier.

Proposals for surrender which are received very late run the risk of not being accepted by the Finance Department, even if there are adequate reasons, as resumption orders cannot be issued by the Government after the 31st March. All proposals for surrender of savings should, therefore, be sent to the Finance Department as soon as they are foreseen and officers who make any belated surrender which could have been made earlier, will be held personally responsible for the irregularity. Proposals received after the prescribed dates will not be considered by the Finance Department.

NOTE.—The Chief Engineer for Irrigation and the Chief Engineer for Electricity should send to the Government in the Finance Department not later than the 25th February every year a statement showing the estimated capital outlay on Irrigation and Electricity Schemes respectively in the year.

V. SAVINGS IN OR EXCESSES OVER THE FINAL APPROPRIATIONS FOR A FINANCIAL YEAR.

105. The 15th February has been fixed as the latest date for submission to the Government by Controlling Officers of applications for surrender of savings in appropriations and for reappropriations and supplementary appropriations. While it is the duty of a supplying department to arrange to raise a debit against the receiving department, it is equally the duty of the Chief Controlling Officers to remind the supplying department where necessary and see that a debit is raised in time and adjusted so as to avoid lapses of the funds provided for the purpose. This should enable them to formulate their final requirements for the year on the basis of the actual expenditure in the first nine or ten months and the anticipated requirements of the remaining months of the financial year. Savings or excesses remaining unregularized at the end of the year should occur only very rarely, if at all, and cannot as a rule be justified, unless they are due to circumstances beyond the control of the departmental officers concerned, e.g., the incurring of inevitable or emergent expenditure which could not have been foreseen. Such expenditure should not be carried over to the subsequent year, solely on the ground of absence of budget appropriation.

106. The final appropriation and the actual expenditure in the year under each head of appropriation within the several grants will be shown in the detailed appropriation accounts prepared by the Accountant-General, after the close of the financial year, together with the explanation reported to him by the Controlling Officer. The Accountant-General will also mention under the head "Control of Expenditure" in his general review of the results of audit in the Audit Report on the Appropriation Accounts—

(a) such variations under individual heads of appropriation, as he may deem to be of importance, and

(b) excesses or savings in the total final appropriations for each grant head, separately for voted and charged expenditure.

107. All heads of departments and Chief Controlling Officers should keep ready the explanations for all variations between the original and final grant and between the final grant and actual expenditure, so that the draft Appropriation Accounts which will be sent to them by the Accountant-General may be returned to him within a fortnight of its receipt after due scrutiny of the figures and with the explanations required. It should be noted that explanations have to be furnished to the Accountant-General for variations in *all cases, irrespective of the amount involved*, though most of them may not be finally incorporated in the Appropriation Accounts!

The following further instructions should also be carefully observed by all heads of departments and Controlling Officers:—

(i) Explanations for variations should be concise, accurate and fully informative and should contain information as to whether the variation was inevitable and whether it could not be foreseen;

(ii) Vaguely worded phrases such as "original provision proved insufficient or excessive" "based on progress of actuals, etc." should be avoided;

(iii) It should be specifically stated why the original provision proved insufficient or excessive and how and why the actuals varied from the estimates;

(iv) If the variation is due to more than one cause, the amount due to each cause should be stated.

Variations mentioned by the Accountant-General in the Audit Report will ordinarily be considered by the Committee on Public Accounts, which will make such recommendations as it may deem necessary, after considering the administrative departments' notes based on the explanations of the Chief Controlling Officers for the variations. The explanations obtained by the administrative departments for the variations not considered by the Public Accounts Committee should be forwarded with the administrative departments' remarks to the Finance Department, which will request the administrative department, when necessary, to draw the attention of the Controlling Officer concerned to any instance of defective budgeting or control of expenditure in order that it may not be repeated.

Excesses over total final appropriations under the several grants, whether in the charged or in the voted section, should be included in a statement of excess expenditure, which will be presented to the Legislature.

CHAPTER IX.

Committee on Public Accounts.

108. Reference has been made in paragraph 13 to the Committee on Public Accounts. This Committee is a Committee of the Legislative Assembly constituted in the manner laid down in rule 171 of the Madras Assembly Rules. Its primary function, as laid down in rule 175 of those rules, is to scrutinize the reports of the Comptroller and Auditor-General relating to the annual Appropriation Accounts of the State, which are submitted to the Governor under Article 151 (2) of the Constitution of India, laid before the Legislature, and then referred by the Assembly to the Committee on Public Accounts. It is also open to the Finance Department to refer other matters to this Committee when necessary.

109. The Committee will meet at such times and places as the Chairman may fix. The Secretary to the Legislative Assembly or any Gazetted officer of the Legislative Assembly authorized by him with the consent of the Speaker serves as Secretary to the Committee and he will intimate the time and place of each meeting and send the agenda and connected papers to the members, ordinarily not later than seven days before the date of the meeting. The period of notice may be reduced or dispensed with in particular cases on grounds of urgency with the approval of the Committee. Five members, including the Chairman, will constitute a quorum for a meeting. The proceedings of each meeting will be recorded by the Secretary for approval by the Chairman, and a copy will be communicated to each member for information.

110. The annual Appropriation Accounts and the Audit Reports thereon are prepared in such form as may be prescribed by the Comptroller and Auditor-General from time to time. Before changing the prescribed form, he usually consults the Finance Department, who may, if necessary, obtain the advice of the Committee on Public Accounts on the proposed change.

The Legislature Secretariat will prepare in consultation with the Accountant-General a list of the items in the annual Appropriation Accounts and Audit Report on which notes should be prepared by the administrative departments of the Secretariat concerned for the information of the Committee. A copy of this list will be forwarded to each member who may, if he wishes, suggest the inclusion in it of any other item or items mentioned in the Appropriation Accounts and Audit Report.

111. Deleted.

112. The Secretary to the Committee, the Secretary of the administrative department of the Secretariat concerned, and the Accountant-General or an officer deputed by him, will ordinarily attend every meeting of the Committee. It is open to the Committee to require also the presence of any head of a department or any other Government servant at particular meetings when subjects with which he is concerned are considered. The Accountant-General may be assisted by the gazetted officer of his office who investigated a particular case. The Accountant-General may offer suggestions on all points considered by the Committee and may suggest questions to be put to witnesses.

113. The recommendations of the Committee will be embodied in a report which will be signed by each member, including the Chairman. This report will be presented to the Legislative Assembly by the Chairman of the Committee or in his absence by any other member of the Committee. But the report will not be taken up for consideration by the House as a matter of course. If, however, on later date there will be any need for the House to consider the report, it will be taken up on a motion given notice of by any member. It will then be open to the Assembly to discuss the report and to make additional recommendations to the Government in connexion with matters dealt with in the report, if it so desires.

Copies of the report will also be laid on the table of the Legislative Council. The Legislature Secretariat will forward copies of the report of the Committee and the recommendations of the Legislative Assembly thereon to the Accountant-General and to the Comptroller and Auditor-General.

114. The Legislature Secretariat is responsible for seeing that the recommendations of the Committee on Public Accounts and of the Legislative Assembly are fully considered and that the orders passed on them are communicated to the Accountant-General. A memorandum showing the action taken each year on such recommendations will be prepared by the Legislature Secretariat and placed before the Committee for consideration and incorporation in its next report.

115. The Legislature Secretariat will bring up to date the "Epitome of the Committees on Public Accounts" at intervals ordinarily of f

CHAPTER X.

Estimates for Central (Agency) Subjects.

116. The following words and phrases, when used in this chapter, will have the meaning hereby assigned to them unless the context otherwise requires:—

Administrative department means an administrative department of the Government of Madras.

Finance Department means the Finance Department of the Government of Madras.

Government means the State Government of Madras, acting as Agent of the Central Government in the administration of function entrusted to them in relation to Central subjects.

Primary unit of appropriation means a lump sum of money placed by the Central Government at the disposal of the Government acting as Agent of the Central Government under some or all of the following heads, viz., (a) Pay of Officers, (b) Pay of establishments, (c) Allowances, honoraria, etc., (d) contingencies, (e) Grants-in-aid Contributions, (f) Works, (g) Assignments and compensations, (h) Establishment charges payable to other Governments, departments, etc., (i) Reserve and (j) Suspense.

Secondary unit of appropriation means a unit into two or more of which the Government may subdivide a primary unit of appropriation for purposes of financial control.

117. The Government administer, at present, as the agent of the Central Government, the Central subjects specified in **Appendix F** in respect of functions relating to them in this State. The following is a summary of general instructions issued for the guidance of estimating officers and others in respect of estimates of revenue and expenditure relating to these subjects.

118. The estimates of revenue and expenditure in India should be prepared by the estimating officers in round hundreds of rupees, and those of revenue and expenditure in England in multiples of Rs. 200 (£15). The estimates of expenditure should be prepared in two parts; Part II should include all items of new expenditure which, under the procedure in this behalf prescribed by the Central Government have to be placed before the Standing Finance Committee of the Parliament and Part I the rest of the estimates.

ESTIMATES OF REVENUE AND PART I EXPENDITURE.

119. Except in the case of estimates relating to Civil Works, the estimating officers mentioned in **Appendix F** will forward their estimates of revenue and of Part I expenditure to the Accountant-General. The Accountant-General will transmit these estimates with his remarks and also the estimates for which he is the estimating officer, to the concerned administrative department and the Finance Department. The administrative department will forward the copy received by it with its remarks to the Finance Department. The estimates relating to Civil Works will be sent by the Chief Engineer direct to the Public Works Department, which will refer them to the Accountant-General and send them to the Finance Department with the remarks of the Accountant-General.

The dates by which the estimates should reach the several authorities mentioned are given in **Appendix F**.

120. The Finance Department will return to the administrative department with its remarks, if any, the copy of the estimates received from the latter. The administrative department, including the Finance Department when it is the administrative department, will communicate the Government's final orders on the estimates to the Accountant-General. The revenue estimates as approved by the Government will be included by the Accountant-General in the consolidated estimates which he sends to the Finance Ministry of the Central Government. The estimates relating to Part I expenditure, as finally approved, will be forwarded by the administrative department to the concerned administrative Ministry of the Central Government by such date as may be prescribed by the latter for this purpose, except for the estimates under the head "55. Superannuation Allowances and Pensions" which will be sent by the Accountant-General to the Ministry of Finance, Government of India.

PART II EXPENDITURE.

121. Proposals for new expenditure (Part II) should be submitted by estimating officers direct to the administrative department during the course of the year, as soon as the necessity for the expenditure comes to notice, without reserving them for a consolidated report at the time of the submission of the budget estimates for the ensuing year. They should be submitted not later than the date when the Part I estimates are forwarded to the Accountant-General unless a different date has been specifically prescribed in this behalf. The administrative department will, after examining the Part II estimates in consultation with the Finance Department, forward them with such modifications as may be decided upon to the concerned administrative Ministry of the Central Government.

COMMUNICATION OF THE FINANCE ESTIMATES BY THE CENTRAL GOVERNMENT.

122. After the Budget is voted by the Parliament, the estimate sheets of expenditure, including new expenditure, if any, are forwarded by the Ministry of Finance of the Central Government to the Finance Department. The latter transmits the sheets to the administrative department concerned for communication to the estimating officers. The sheets relating to revenue heads are forwarded by the Central Government to the Accountant-General, who communicates them to the estimating officers concerned.

CONTROL OF EXPENDITURE.

123. The allotment under each sub-head of appropriation such as pay of officers, pay of establishments, etc., is ordinarily fixed by the Central Government as the primary unit of appropriation for purposes of financial control. But it is open to the Government to subdivide the primary unit into secondary units, if this is considered necessary for the proper discharge of the agency functions. In the case of Civil Works, for example, the primary unit 'original works' has been subdivided into the secondary units 'major works' (the appropriation for each major work being a secondary unit) and 'minor works' (the appropriation for the latter being a lump-sum for all such works).

The sanctioned appropriation for a particular unit, primary or secondary, as the case may be, should not ordinarily be exceeded. Except in respect of items for which the Accountant-General is the controlling authority, viz., "25. General Administration," "55. Superannuation Allowances and Pensions," "57. Miscellaneous" and "62. Miscellaneous Adjustments between the Central and State Governments," the Government are responsible for seeing that the expenditure is kept within the sanctioned appropriation.

The estimating or other officers mentioned in Appendix G at whose disposal funds are placed should accordingly keep a constant watch over the progress of expenditure and have a correct idea of the liabilities still to be met. They may distribute the allotments to officers subordinate to them, but should require them similarly to watch the progress of expenditure and to keep the expenditure within the amounts distributed to them.

124. For the purpose of controlling the expenditure, i.e., to keep it within the sanctioned appropriation, the officer concerned will follow such procedure as is most convenient. The procedure indicated below should, however, be followed in respect of the heads mentioned :—

"35. *External Affairs*"—*Refugees and State Prisoners and Profession tax to the Corporation of Madras for the American Consular Officers in Madras.*—The expenditure will be watched by the Public Department with the aid of monthly statements of the actuals received from the Accountant-General.

"47. *Miscellaneous Departments—Joint Stock Companies*".—In regard to expenditure under Joint Stock Companies, the Registrar of Joint Stock Companies will follow the instructions laid down for the control of State expenditure.

"50. *Civil Works*."—In the case of the secondary unit "Original Works—Major Works", the Divisional Officer will be responsible that—

(i) no expenditure is incurred on any major work without a specific appropriation for it except in the case of unfinished work of the previous year which is likely to be completed in the budget year for Rs. 500 or less ;

(ii) the expenditure on each original major work is limited to the amount of the specific appropriations sanctioned for it, and the excess expenditure over such appropriation, unless the excess is Rs. 500 or under, is covered at once by an additional allotment of funds ;

(iii) the total expenditure on all original major works of the division, under each unit of appropriation, does not exceed the total of the appropriations made therefor.

In respect of expenditure relating to the secondary unit "Minor Works" and other primary and secondary units the Divisional Officer will be responsible that the expenditure is kept within the appropriation for each unit placed at his disposal.

125. As soon as the accounts of a month are closed, the Accountant-General will furnish each controlling authority mentioned in **Appendix G** with a complete statement of his charges. In those cases in which departmental accounts are maintained, the controlling authority concerned will compare the figures in the departmental accounts with the figures of the Accountant-General and reconcile discrepancies, if any, by correspondence. If the controlling authority does not report any discrepancy, the Accountant-General will assume that his figures are accepted.

126. *Surrender of savings.*—Where the expenditure under a unit is expected to be less than the authorized appropriation the savings should be surrendered to the administrative department concerned *through the Accountant-General* immediately it is foreseen unless it is required to meet excess expenditure under some other unit or units, which is definitely foreseen at the time. All savings will be surrendered by the concerned administrative department to the corresponding administrative Ministry of the Central Government by the dates prescribed for the purpose.

127. *Supplementary grants.*—Before an application is made for a supplementary grant to meet excess expenditure under a unit or units, it should first be examined whether the excess expenditure can be met from savings or by effecting special economies under other units. Normally, the Central Government will not entertain an application for a supplementary grant unless the anticipated excess is due to a cause beyond the control of the authority concerned and funds cannot be found by any legitimate postponement of expenditure for which provision already exists. An application for supplementary grant should be submitted as soon as its necessity becomes apparent, accompanied by a full explanation of the reasons for the excess and of the impossibility of providing funds to meet it.

A supplementary grant should ordinarily be in respect of extra expenditure required for the normal activities of the department. Expenditure on a 'new service' in the technical sense, and on new items such as new buildings, new roads, etc., for which no provision exists in the budget, should be incurred in the middle of a year only in exceptional cases. The Central Government are averse on general principle to admitting such expenditure during the course of a year. When however it is urgently necessary to incur such expenditure, the reasons why it was not provided for in the original budget and why it cannot be postponed for consideration in connexion with the next year's budget should be fully and clearly explained. Ordinarily, the Central Government will not agree to expenditure on a new service or item in the course of a year which cannot be covered by savings or special economies within the grant unless it relates to a matter of real imperative necessity or is expected to result in an increase of revenue or is necessary for the safeguarding of existing revenue.

128. *Reappropriation of funds.*—An officer of the Government has no power to sanction any reappropriation out of funds placed at his disposal for a Central (agency) subject. The administrative department may reappropriate funds from one primary unit to any other such unit, provided that—

(a) no reappropriation is made from one grant to another ;

(b) funds allotted for charged expenditure are not reappropriated to meet votable items or *vice versa* ;

(c) no reappropriation is made to meet any expenditure which is likely to involve further outlay in a future financial year ; and

(d) no reappropriation is made from a primary unit allotted under the head "Pay of Officers" to a primary unit allotted under any other head.

In the case of " 50. Civil Works ", the power to sanction reappropriations will be subject to the following further conditions :—

(1) No reappropriation should be made from or to the units " Major Works, " Minor Works " and " Repairs ".

(2) The provision made for a new original major work should not be reappropriated to any other work or item.

(3) A reappropriation from an original major work in progress should be made *only* to a work or works of the same category.

Any savings which are effected as a result of economy or actual postponement of expenditure should not be utilized by the Government for reappropriation, unless the economy is deliberately effected in order to provide for an unforeseen emergency. Amounts reappropriated from one unit to another or surrendered should always be in multiples of Rs. 100 in the case of expenditure in India and in multiples of Rs. 200 (£15) in the case of expenditure in England.

129. The detailed instructions issued by the Central Government from time to time for the guidance of estimating and other authorities in the matter of budgeting and control of expenditure against appropriations are contained in **Appendix H**.

APPENDIX A.

[See paragraph 2.]

List of major and minor heads of account of State receipts and disbursements.

COMPTROLLER AND AUDITOR-GENERAL'S GENERAL DIRECTIONS.

1. The minor heads prescribed under each major head may be divided into such subordinate heads as may be required to meet the local or special circumstances of each Government, provided that as regards heads of expenditure, the subdivisions of minor heads in the general accounts should follow as far as possible the sub-heads and other units of appropriations selected for Demands for Grants and Appropriation Accounts. It shall be an important duty of the Accountant-General to see that the subdivisions of minor heads in the general accounts are not unnecessarily multiplied and that only such heads are opened as are really necessary.

2. All receipts and disbursements in the United Kingdom are finally brought to account on the books of the accounting officers in India under the appropriate heads of accounts concerned.

Exchange in respect of transactions in England pertaining to Commercial Departments and Capital major heads is adjusted under the several major heads under which the transactions in England occur, while exchange pertaining to all revenue and service heads is adjusted in lump under the head " 57. XLVI. Miscellaneous—Loss or gain by Exchange".

In the case of Commercial Services the transactions relating to which are required to be shown under a distinct minor head, the transactions in England should be brought to account at the average rate of exchange under that head instead of under the minor head " Receipts/Charges in England " and no further adjustment of loss or gain by exchange need be made in respect of such transactions.

3. A new minor head " Works " may, if necessary, be opened under any of the major heads grouped under sections A, F, G and J for the record of expenditure on the construction and repair of such works as may be transferred to the administrative control of the Civil departments concerned under the orders of the competent authorities. Suitable sub-heads may be provided under the minor head " Works " for the separate exhibition of expenditure under Original Works, Repairs and Other Charges. Receipts, if any, such as rents of buildings, realized from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned.

4. Expenditure on account of restoration of damage caused by extraordinary casualties, such as flood, fire, etc., if debited to a Capital Major Head should be recorded under a separate minor head " Extraordinary Replacements " under that Capital Major Head.

Madras Government's Rulings.

The commission on leave salaries of officers paid by the Kenya Government should be debited to the contingencies of the office to which the leave salaries are debited.

REMARKS REGARDING FOOTNOTES.

1. The numbering of footnotes follows the numbering adopted by the Comptroller and Auditor-General in his list of major and minor heads of account and the non-continuity of the numbers is due to the omission of certain footnotes connected with the Central and other State Governments' transactions.

2. Footnotes introduced by the Madras Government are printed in italics and they are indicated by letter guides.

3. Some of the footnotes have also been modified omitting portions which relate to the transactions of the Central or other State Governments.

HEADS OF REVENUE.

A. Principal Heads of Revenue.

Major heads.

Minor heads.

I. UNION EXCISE DUTIES	Share of net proceeds assigned to States (A)
V. TAXES ON INCOME OTHER THAN CORPORATION TAX.	Share of net proceeds assigned to States (B) Taxes on agricultural income.

(A) Article 272 of the Constitution of India.

(B) Article 270 of the Constitution of India.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
V. ESTATE DUTY	Share of net proceeds assigned to States.
VII. LAND REVENUE	Ordinary revenue. (20)
	Sale-proceeds of waste lands and redemption of land tax. (21)
	Recoveries on account of survey and settlement charges. Rents, etc., of fisheries.
	Recoveries of overpayments. (22)
	Collection of payments for services rendered. (23)
	Receipts from the management of ex-zamindari estates.
	Miscellaneous. (24)
	<i>Deduct</i> —Portion of land revenue due to Irrigation.
	Receipts in England.
	<i>Deduct</i> —Refunds.
VIII. STATE EXCISE DUTIES	Country spirits. (25)
	Country fermented liquor.
	Malt liquors.
	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).
	Receipts from commercial spirits, including denatured spirits and medicated wines.
	Opium.
	Duties on medicinal and toilet preparations containing alcohol, opium, etc.
	Hemp and other drugs. (26)
	Receipts from distilleries.
	Fines, confiscations and miscellaneous. (27)
	Recoveries of overpayments. (22)
	Collection of payments for services rendered. (23)
	Receipts in England.
	<i>Deduct</i> —Refunds.

(20) Includes the following:—

- Fixed collections.
- Fluctuating collections.
- Surplus collections.
- Collections from Government Estates.

Recoveries on account of revenue remitted in a former year should be taken to the detailed head to which they would have been credited if realized on due date; if it be necessary a detailed head may be provided.

(21) Gross receipts will be credited under this head, the charges of measurements being defrayed from deposits made for that purpose by intending purchasers.

(22) Recoveries on account of overpayments in previous years. In the case of major heads under which there is no minor head for "Recoveries of overpayments," the receipts should be credited to the minor head "Miscellaneous," or other appropriate minor head under the major head of receipts concerned.

(23) This head is intended for receipts on account of services rendered, which cannot be adjusted in reduction of charges under the rules governing the treatment of recoveries of expenditure in the accounts and for which no adequate minor heads have been prescribed. In the case of major heads under which this minor head has not been provided, the recoveries should be taken to the minor head "Miscellaneous," or other appropriate minor head under the major head of receipts concerned. Recoveries relating to departments not having a special receipt head in the accounts should be taken to the minor head "Collection of payments for services rendered" under the major head "XLVI. Miscellaneous" (see footnote 109).

(24) Includes—

Receipts from quarries and minor mineral products in forests and lands not under the management of the Forest department.

Water mills rent.

Fines and forfeitures of Revenue Courts.

Receipts under Madras Act II of 1864 (see footnote 61).

Miscellaneous receipts.

Rents of railway class C lands and rents of buildings situated on such lands. Sale-proceeds of such lands or of railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway department.

Cash receipts of record rooms in offices the charges relating to which are debited to Land Revenue should be shown in a separate detailed head "Revenue Record Room Receipts" under the minor head "Miscellaneous." Receipts in stamps will be credited as receipts from other judicial stamps are credited. Charges of record rooms will be shown as establishment and other charges of the Court or office concerned.

(25) Under this minor head and those that follow suitable minor heads should be opened by the Accountant General according to the requirements of the State after consultation with the State Government.

(26) This includes cocaine.

(27) This head includes—

Sale-proceeds of confiscated opium when realized by an officer of the State Excise department.

Sale-proceeds of fruit trees, etc., within the Excise office compound if realized by Excise officers.

Sale-proceeds of locks if sold by the Excise department.

Sale-proceeds of old furniture other than that pertaining to distilleries.

Rent of ganja gola in the Excise office compound.

Rent of godown.

Fines under the Opium Act.

Fines under the Abkari Act.

Contribution towards establishment.

Godown hire if the godown rent is realized by the Excise department.

Proceeds of fines and confiscations should be credited to Administration of Justice when realized by Judicial officers and to this head when realized by Excise officers.

The sale-proceeds of confiscated cocaine made over to Government Medical Store Depots should be credited to this head irrespective of the department by which the amount is realized.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
[X. STAMPS—	
A. Non-Judicial	Sale of stamps (28) Duty on impressing documents. (29) Fines and penalties. (30) Miscellaneous. (31) Recoveries from other Governments for stamps supplied from State Stamps Stores. <i>Deduct—Refunds.</i>
B. Judicial—	
(i) Court-fees	Court-fees realized in stamps. <i>Deduct—Refunds.</i>
(ii) Other Receipts	Sale of stamps. (32) Fines and penalties. (30) Miscellaneous. (33) Recoveries from other Governments for stamps supplied from State Stamps Stores. Receipts in England. <i>Deduct—Refunds.</i>
K. FOREST	Timber and other produce removed from the forests by Government agency. (C) Timber and other produce removed from the forests by consumers or purchasers. (D) Drift and waif wood and confiscated forest produce. Receipts from the management of ex-zamindari estates. Revenue from forests not managed by Government. Miscellaneous. (E) Receipts in England. <i>Deduct—Refunds.</i>
KI. REGISTRATION	Fees for registering documents. Fees for copies of registered documents. Miscellaneous. (34) Receipts in England. <i>Deduct—Refunds.</i>
KII. RECEIPTS UNDER MOTOR VEHICLES ACTS. (35)	Receipts under the Indian Motor Vehicles Act. Receipts under the Madras Motor Vehicles Taxation Acts. Other receipts. Receipts in England. <i>Deduct—Refunds.</i>

(28) Includes—
Bills of Exchange or Hoondies.
Other Non-Judicial Stamps.

(29) Includes—
(a) Duty recovered under rules 8 and 11 of the India Stamp Rules, 1925.
(b) Duty on documents voluntarily brought for adjudication. (Section 31, Act II of 1899.)
(c) Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.
(d) Other items.

(30) Penalties under the Stamp Act II of 1899, do not all go to the same head: those levied under Chapter IV.—
struments not duly stamped, go to Stamps—the amount of the duty, to the minor head Duty on impressing documents—the penalty, to fines and penalties; those levied under Chapter VII (Criminal Penalties), to Administration Justice.

(31) Includes—
Receipts on account of vakils' stamps.
Adjudication fees.
Other items.

(32) Under this head should be taken record room receipts realized in stamps other than Court-fee Stamps.

(33) Includes—
Adjudication fees.
Composition duty.
Other items.

(Cash recoveries in pauper suits should go to "XXI. Administration of Justice—Court-fees realized in cash.)

(C) Under this minor head, as far as practicable, the income on account of timber, wood, bamboos and other descriptions of forest produce should be exhibited.

(D) Receipts under the commutation system by which several descriptions of produce may be removed from the forests payment of a lump-sum will be entered against this minor head.

(E) Includes—
(a) Fees levied on time-expired permits.
(b) Rent of land under temporary cultivation.
(c) Rent of departmental buildings.
(d) Fees on registration of property marks.
(e) Sale-proceeds of condemned stores.
(f) Compounding fees and compensation for damage awarded by courts.
(g) Fees on shooting licences.

(34) Fees for the authentication of powers-of-attorney should be credited to "Miscellaneous" and not to fees registering documents.

(35) Receipts under the Motor Vehicles Acts which are realized in stamps may be credited under the head "IX. Stamps" instead of under this head.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
XIII. OTHER TAXES AND DUTIES—	
A. Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling.	Entertainment Tax. Betting Tax— Totalizator, Bookmakers. Luxury Tax. Receipts in England. <i>Deduct—Refunds.</i>
B. Receipts from Electricity Duties.	Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas. Other receipts.* Receipts in England. <i>Deduct—Refunds.</i>
C. Receipts from Tobacco Duties.	Receipts under the Madras Tobacco (Taxation of Sales and Registration) Act, 1953. Receipts in England. <i>Deduct—Refunds.</i>
D. Receipts under the Sales Tax Acts—	
a. Taxes	(i) General Sales Tax. (ii) Motor Spirit Tax.
b. Licence Fees	General Sales Tax.
c. Miscellaneous	General Sales Tax—Fines, compounding fees, etc. Appeal fees under Sales Tax Appellate Tribunal. Motor Spirit Tax—Fines, penalties and compounding fees.
d. Refunds	General Sales Tax. Motor Spirit Tax.

C. Irrigation, Navigation, Embankment and Drainage Works.

**XVII. IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE
WORKS (COMMERCIAL)—**

A. Irrigation Works—

(1) Productive Works—

Gross Receipts	Direct Receipts—
	Water rates. (39)
	Owners' rates. (40)
	Water-supply of towns. (41)
	Sales of Water. (42)
	Plantations. (43)
	Other canal produce. (44)
	Water-power. (45)
	Navigation. (46)
	Rents. (47)

* See Madras Government's rulings under footnote. (42).

(39) Sale-proceeds of water for irrigation purposes only.

The revenue realized from the sale-proceeds of water for irrigation purposes, together with other items of revenue relating to most of the Irrigation Systems are collected initially along with Land Revenue by the Revenue department and credited to "VII. Land Revenue." At the close of the year, an amount calculated on a percentage basis in each case is transferred by adjustment, to the minor head "Portion of Land Revenue due to works" under this major head, as it is not practicable to split up the receipts to be credited to the minor head "Water rates" in the first instance.

(40) Rates imposed on owners of land in respect of the benefit which they derive from irrigation.

(41) Sale-proceeds of water supplied to towns for domestic purposes only.

(42) Sale-proceeds of water supplied for purposes other than irrigation or town consumption.

The revenue realized from fees for the use of Government water for the generation of electricity and for propelling machinery should be credited as follows:—

(a) Where the use of the water power is for the generation of electricity, the investigation of the proposal and the royalties and other revenues derivable from it should, respectively, be carried out by and credited to the Electricity department;

(b) where the water power is to be used for purely mechanical purposes without electric power, e.g., a water mill the Irrigation department should carry out the investigation and get credit for the royalties, fees and other revenue, i.e., to XVII or XVIII, as the case may be, whether the source of water is in charge of the Public Works department or the Revenue department; and

(c) where the water power is used for the generation of both electric power and mechanical power the fees realized should be divided between the Electricity and Irrigation departments on the basis of the quantity of water utilized for the purposes, but such decision in each case should be subject to the previous approval of Government.

(43) Sale-proceeds of produce from regular canal plantations.

(44) Sale-proceeds of produce (e.g., wood, grass, etc.) from canals or tanks other than from regular plantation

(45) Will rents and all charges made for water applied to turn machinery.

(46) Transit dues, transport profits, tools and hire-of-ferry boats, etc.

Rents realized from canal berms should be credited to "Navigation" and not to "Miscellaneous."

(47) Includes rents of buildings, furniture and other special amenities but excludes rents of land. Suitable details heads should be opened for the record of several kinds of these rents according to local requirements.

Note.—In our State the following detailed heads have been opened:—

(1) Rents other than rents of furniture, and

(2) Rents of furniture.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

XVII. IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE
WORKS—(COMMERCIAL)—*cont.*

A. Irrigation Works—*cont.*

- (1) Productive Works—*cont.*
Gross Receipts—*cont.*

Direct Receipts—*cont.*
Fines (48)
Recoveries of expenditure.
Miscellaneous. (49)
Portion of land revenue due to works. (50)
Receipts in England.
Deduct—Refunds.
Extensions and Improvements. (F)
Maintenance and Repairs.
Establishment. (51)
Tools and Plant. (52)
Suspense. (53)
Development Schemes.
Charges in England (117)

Deduct—Working Expenses ..

Net Receipts.

- (2) Unproductive Works—Gross
Receipts.
Deduct—Working Expenses ..
Net Receipts or Payments ..

Same as for A (1)—Productive Works.

B. Navigation, Embankment and
Drainage Works—

- (1) Productive Works—
Gross Receipts

Direct Receipts
Navigation. (46)
Sales of water. (42)
Plantations. (43)
Rents. (47)
Recoveries of expenditure.
Miscellaneous. (49)
Portion of land revenue due to works (50)
Receipts in England.
Deduct—Refunds.

(48) Fines for wastage of water and infringement of canal rules.

(49) Includes receipts by sale of drift wood, rents of land, supervision charges on sales of stock, value of stores and surplus, profits on stock due to revaluation lapsed deposits and fines (other than those for wastage of water and infringement of canal rules)—*vide* footnote (48) above and confiscated deposits which do not represent compensation for damage to works in progress.

Note.—When a fine is imposed or deposit confiscated with the object of defraying expenditure caused by the action of an individual or firm, as when a contractor is penalized for abandonment of his contract owing to the fact that such abandonment has increased the cost of the work, the amount of the penalty may be taken in reduction of the expenditure.

(50) Receipts due to the works, such as enhancement of land revenue, interest on the proceeds of the sales of waste land, after deduction, where necessary, of the cost of Civil Administration. [See Madras Government's rulings under footnote (39).]

(F) Includes all works which either increase the efficiency of a system or work or its scope of action by an extension of or addition to it. (See article 27 of the Madras Account Code, Volume III.)

51) This minor head is primarily divided as follows:—

Name of subdivision.	Remarks.
Chief Engineer .. ..	.....
II. Special Officers	For Consulting Architects and other special officers whose jurisdiction extends beyond a single circle of superintendence, or other unit prescribed for the <i>pro rata</i> distribution of establishment charges. Fees recovered from outside bodies and other departments of the same Government for services rendered by this establishment are taken in reduction of the charges under the subdivision.
III. Superintending Engineer	Includes also special officers, if any, not falling under subdivision II.
IV. Executive	Establishment charges of workshops for which capital accounts are kept should be kept distinct from other charges, and recoveries on account of work done in such workshops for outside bodies and other departments of the same Government should be taken in reduction of the charges.
V. Medical .. ..	.....
VI. Special Surveys	Establishment employed on large surveys for new irrigation, navigation, embankment or drainage projects.
VII. Special Revenue	Establishment employed entirely on the revenue management of irrigation, navigation, embankment, and drainage projects, and on assessments, etc., of revenue. Includes also Plantation, Steamer and Water Regulation establishment, etc., and charges debited by the Civil department for collection, etc., of revenue.
VIII. <i>Deduct</i> —Recoveries	For credits of all kinds on account of (i) percentage or (ii) lump sum recoveries for work done, but excluding (a) fees for services rendered by special officers and (b) recoveries for work done in workshops when such credits are adjustable as reduction of expenditure in accordance with the rules regulating the treatment of recoveries of expenditure in the accounts of the Public Works department.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—[COMMERCIAL)—cont.	
B. Navigation, Embankment and Drainage Works—cont.	
(1) Productive Works—cont.	
Deduct—Working Expenses ..	} Same as for A (1) above.
Net Receipts	
2 Unproductive Works— Gross Receipts.	} Same as for B (1) above.
Deduct—Working Expenses ..	
Net Receipts or Payments ..	
XVIII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (NON-COMMERCIAL)—	
A. Irrigation Works	Direct Receipts—
	Water-rates. (39)
	Owner's rates. (40)
	Water-supply of towns. (41)
	Sales of water. (42)
	Plantations. (43)
	Other canal produce. (44)
	Water-power. (45)
	Navigation. (46)
	Rents. (47)
	Fines. (48)
	Recoveries of expenditure.
	Miscellaneous. (49)
	Portion of land revenue due to works. (50)
	Receipts in England.
	Deduct—Refunds.
B. Navigation, Embankment and Drainage Works.	Direct Receipts—
	Navigation. (46)
	Sales of water. (42)
	Plantations. (43)
	Other canal produce.
	Rents. (47)
	Recoveries of expenditure.
	Miscellaneous. (49)
	Portion of land revenue due to works. (50)
	Receipts in England.
	Deduct—Refunds.
	E. Debt Services.
XX. INTEREST	Interest on loans and advances by the State Govern- ment. (55)
	Interest realized on investments of cash balances. (57)
	Interest on arrears of revenue.
	Premium of loans.
	Miscellaneous. (59)
	Deduct—Refunds.
Name of subdivision.	Remarks.
IX. Lump sum charges creditable to other Governments, Departments, etc.	Debits to the major head on account of establishment charges in cases in which such charges are not adjustable in the account of any particular work.
X. Pensionary charges	This subdivision relates only to the major heads "XVII," '18' and '68'.
2. Under subdivisions III to VIII, a separate section should be opened in respect of each circle of superintendent or other unit prescribed for the <i>pro rata</i> distribution of establishment charges.	
(52) The divisions are (1) New Supplies, (2) Repairs and Carriage, (3) <i>Deduct</i> —Recoveries and (4) Lump-sum charges creditable to other Governments, Departments, etc. The first of these includes Scientific Instruments and Drawing Materials, Plant and Machinery Tools, Navigation plant, Camp equipage, Livestock and Office furniture.	
(53) The sub-heads are (1) Purchases, (2) Stock, (3) Miscellaneous Public Works Advances, (4) London Stores and (5) Workshop Suspense.	
(55) A separate detailed head may be opened under this head for each class of loans and advances provided section 'R'.	
(56) See footnote (376).	
(59) On law charges.	
On the unpaid portion of purchase-money of waste lands.	
On the unpaid portion of commutation of the claim of Government to land tax.	
other accounts.	

**LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS**

Major heads.

Minor heads.

F. Civil Administration.

XXI. ADMINISTRATION OF JUSTICE.	Sale-proceeds of unclaimed and escheated property. Court-fees realized in cash. (61) General fees, fines and forfeitures. (62) Receipts of the Official Assignee. Miscellaneous fees and fines. (63) Miscellaneous. (G) Recoveries of overpayments. (22) Collection of payments for services rendered. (23) Receipts in England. <i>Deduct</i> —Refunds.
XXII. JAILS AND CONVICT SETTLEMENTS.	Jails. (64) Jail manufactures. (65) Recoveries of overpayments. (22) Collection of payments for services rendered. (23) Receipts in England. <i>Deduct</i> —Refunds.
XXIII. POLICE	Contribution for Railway Police. (67) Police supplied to Railways. Police supplied to municipal, cantonment and town funds. (68) Police supplied to public departments, private companies and persons. Receipts and recoveries on account of Presidency Police. Recoveries on account of village police. Cash receipts under the Arms Act. (69) Fees, fines and forfeitures. (70) Recoveries of overpayments. (22) Collection of payments for services rendered. (23) and (71) Miscellaneous. (72) Receipts in England. <i>Deduct</i> —Refunds.
XXIV. PORTS AND PILOTAGE— B. Other Ports	Miscellaneous.
XXVI. EDUCATION (74)— A. University B. Secondary C. Primary D. Special E. General	Fees, Government Arts Colleges. Fees, Government Professional Colleges. Fees, Government Secondary Schools. Fees, Government Primary Schools. Fees and other receipts, Government Special Schools. Contributions. (76) Income from endowments. (77) Recoveries of overpayments. (22) Collection of payments for services rendered. (23) Miscellaneous. (78) Receipts in England. <i>Deduct</i> —Refunds.

(61) Includes process-servers' and amins' fees and recoveries on account of pauper suits.

(62) Under this head should be taken—
Fees and miscellaneous receipts of the High Court.
Fees of Subordinate Civil Courts.
Magisterial fines.
Other items.

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realized by Judicial officers and all fines and confiscations imposed by Revenue but realized by Judicial officers (if there be any such cases) should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority.

(63) Under this head should be taken—
Cash receipts of record rooms in offices the charges relating to which are debitable to Administration of Justice.
Fees received by Government Officers under Act XXVI of 1881 for performing duties as Notaries Public.
Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is a party.
Fees and commissions of the Administrator-General and the Official Trustees.
Fees for licences for storing petroleum.

(G) The lapsed deposits of Official Receivers should be credited to this head.

(64) Includes—

- (a) Hire of convicts.
- (b) Recoveries of transportation and jail charges from other Governments when creditable as revenue.
- (c) Miscellaneous.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
XXVII. MEDICAL	Medical School and College fees. (79) Hospital receipts. (80) Mental Hospital receipts. (81) Sale of medicines. Contributions. (76) Income from endowments. (77) Recoveries of overpayments. (22) Collection of payments for services rendered. (23) Miscellaneous. Receipts in England. <i>Deduct</i> —Refunds.
XXVIII. PUBLIC HEALTH	Sale-proceeds of sera and vaccines, etc. Contributions. (76) Income from endowments. (77) Recoveries of overpayments. (22) Collection of payments for services rendered. (23) Miscellaneous. (82) Receipts in England. <i>Deduct</i> —Refunds.
XXIX. AGRICULTURE	Agricultural receipts. (83) Fisheries. Recoveries of overpayments. (22) Collection of payments for services rendered. (23) Contribution from the fund for the relief of groundnut cultivators. Receipts in England. <i>Deduct</i> —Refunds.
XXX. VETERINARY	Veterinary College and School fees. Other receipts. (84) Collection of payments for services rendered. (23) Receipts in England. <i>Deduct</i> —Refunds.
XXXI. CO-OPERATION	Audit fees. Miscellaneous receipts. (85) Receipts in England. <i>Deduct</i> —Refunds.
XXXII. INDUSTRIES AND SUPPLIES.	Industries. Cottage Industries. Cinchona plantations. Recoveries of overpayments. (22) Collection of payments for services rendered. (23) Contribution from the fund for the relief of groundnut cultivators. Receipts in England. <i>Deduct</i> —Refunds.

(45) Under this head should be credited the gross selling price of any articles manufactured in a jail, and payment for work done in a jail, except at a jail press the receipts of which are creditable to "XLV. Stationery and Printing."

Only actual receipts from the public in cash, or receipts by transfer debit to some department not classified under "Jails and Convict Settlements" may be credited under "Jail Manufacturers"; and similarly only cash outlay may be debited. The same rule applies to receipts and charges under "Stationery and Printing" in the case of jail presses.

It is not permissible to show anything as a receipt under these heads, which is brought in by debit to "Jails" or "Stationery". But if supplies are made by the manufacturing department of the jails for consumption in them either the raw material received and paid for should be debited as supplies or, if it has been debited to "Manufactures" it should be transferred from that head to the sub-head "Supplies."

These instructions do not prevent transfers by debit and credit being made in the administrative accounts of the jails.

(67) See footnote (188).

(68) Includes contributions on account of clothing and any other recoveries on account of police supplied to municipalities, etc., which are not taken by deduction from charges.

(69) For cash receipts realized by the Police department.

(70) Includes infanticide receipts, receipts on account of public conveyances under the Public Conveyance Act and any other fees levied for services controlled by the Inspector-General of Police.

(71) Contributions on account of uniform and charge allowances relating to members of Indian Police recovered from foreign employers should be credited to this head.

Includes recoveries representing supervision and other indirect charges (other than leave and pensionary contribution) account of additional police supplied under the Indian Police Act, 1861, and the Madras District Police Act, 1859.

(72) Includes any recoveries not taken by deduction from the charges, such as, recoveries for clothing and recovered from special police for supplies made. Recoveries from policemen on account of lost clothing may be credited under this head.

(74) See footnote (220).

(76) These are contributions from municipalities and private persons.

(77) The capital value of the endowments should not appear in the account.

Income from all sources including interest on Government securities belonging to the endowments should be credited under this head.

(78) Includes the sub-heads "Sale-proceeds of books," "Examination fees" and "Miscellaneous".
The fees collected from students for medical inspection should be credited under a detailed head "Medical inspection fees".

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.		Minor heads.
XXXIV. BROADCASTING		Other Receipts. Receipts in England. <i>Deduct—Refunds.</i>
XXXVI. MISCELLANEOUS DEPART- MENTS.		Fees for the registration of Trade Unions. (87) <i>Examination fees.</i> (88) Sale of stores and materials. Fees for the inspection of steam boilers. Registration of Joint Stock Companies. Administration of Indian Partnership Act, 1932. Miscellaneous. (90) Fire Services. Receipts in England. <i>Deduct—Refunds.</i>
H. Civil Works, Multipurpose River Schemes and Miscellaneous Public Improvements.		
XXXIX. CIVIL WORKS		Rents. (47) Ferry receipts—Highways Department. Tolls on roads. Receipts from workshops. (H) Recoveries of expenditure. Transfer from Central Road Fund. (94) Miscellaneous. (95) Receipts in England. <i>Deduct—Refunds.</i>
I. Electricity Schemes.		
XLI. RECEIPTS FROM ELECTRICITY SCHEMES—		
I. Hydro-Electric Schemes—		
<i>(Name of each scheme)—</i>		
Gross Receipts		Sale of power. Miscellaneous revenue. (I) Receipts in England. <i>Deduct—Refunds.</i>
<i>Deduct—</i>		
Working Expenses		Works expenditure financed from Ordinary Revenues. Maintenance proper. Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. <i>Less—Amount to be spent from the Depreciation Reserve Fund.</i> Net amount transferred to the Depreciation Reserve Fund. Renewals and replacements from the Depreciation Reserve Fund. Provision for transfer to the Special Reserve Fund. <i>Less—Amount to be spent from the Special Reserve Fund.</i> Net amount transferred to the Special Reserve Fund. Extraordinary renewals and replacements from the Special Reserve Fund. Establishments. Tools and plant. Suspense. Cost of power creditable to bulk supply. Charges in England.
Net Receipts.		

(79) The fees from schools and colleges may be shown under separate detailed heads.

(80) Includes receipts from paying patients.

(81) Includes receipts for maintenance of non-pauper patients and the proceeds of patients' labour.

(82) When classes for instruction in Public Health form part of a medical college, the cost of the establishment and the fees levied will be shown under the head "Medical". When they are distinct from the Medical College, the fees should be credited here and the cost of the establishment debited to "Public Health Establishment" under 39. Public Health."

(83) (a) Includes receipts on account of experimental cultivation. The different experiments may be represented by separate detailed heads:—Cotton, silk, tea, cotton-gin, etc.

(b) Botanical and other public garden receipts and "Receipts on account of public exhibitions and fairs" should be shown as separate sub-heads under this minor head.

(84) Includes the sub-head "Bacteriology".

(85) Includes all recoveries made by the Registrar of Co-operative Societies except fees for the audit of the accounts Co-operative Banks and Societies.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

**XLI. RECEIPTS FROM ELECTRICITY
SCHEMES—cont.**

II. Thermo-Electric Schemes—

(As under I above) (As under I above).

J. Miscellaneous.

**XLIV. RECEIPTS IN AID OF SUPER-
ANNUATION.**

Contributions for pensions and gratuities. (89)
Miscellaneous.
Receipts in England.
Deduct—Refunds.

XLV. STATIONERY AND PRINTING.

Stationery receipts. (101)
Sale of plain paper used with stamps.
Sale of gazettes and other Government publications.
Other press receipts.
Miscellaneous. (101-A)
Receipts in England.
Deduct—Refunds.

XLVI. MISCELLANEOUS (102)

Unclaimed deposits.
Sale of old stores and materials.
Sales of land and houses, etc.
Fees for Government audit. (103)
Contributions. (104)
Receipts in connection with elections.
Rents, rates and taxes.
Other fees, fines and forfeitures. (105)
Transfer from the Deposit Account of grants for economic
development and improvement of rural areas. (106)
Gain by exchange on local transactions. (107)
Recoveries of overpayments. (108)
Collection of payments for services rendered. (109)
Net loss or gain by exchange on remittance transactions.
Receipts on account of Refugees.
Miscellaneous. (110)
Receipts in England.
Loss or gain by exchange.
Deduct—Refunds.

(87) The fees realized for the registration of trade unions under the Indian Trade Unions Act, 1920, are credited to this head.

(88) Examination fees relating to examinations conducted by departments which have no answering head on the receipt side of the accounts are taken to this head, e.g. examination fees realized by the Madras Public Service Commission.

(90) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any).

(H) This head should be subdivided according to the requirements of the pro forma accounts of the workshops.

(94) See footnote (334).

(95) Includes rents of land; sales of produce, including wood, grass, fruits, vegetables, etc., from compounds of buildings where such produce is Government property; supervision charges on sales of stock; value of stores for surplus; profits on stock due to revaluation; lapsed deposits and fines and confiscated deposits which do not represent compensation for damage to works in progress. [vide Note under footnote (49)].

The rents derived from the Government School and College hostels under the management of the Education department are also taken to this head.

(I) Interest realized on the investments of the balances in the Depreciation and Special Reserve Funds will be credited to this head.

(90) Includes refund of gratuity on re-employment and recoveries of actual charges in respect of pensions relating to other Governments.

Recoveries of leave and pensionary charges on account of establishment doing work for other Governments, outside bodies and others are adjusted in accordance with the following rules:—

When leave and pension contributions are levied separately, the recoveries representing leave contributions should be credited to the receipt head corresponding to the service head to which the pay of establishment is debited or, where there is no corresponding receipt head, to the minor head "Collection of payments for services rendered" under the major head "XLVI. Miscellaneous", while the recoveries representing pensionary contributions should be credited to "XLIV. Receipts in aid of Superannuation". In cases in which the combined rates of leave and pension contributions continue to apply, the recoveries should continue to be credited to the head "XLIV. Receipts in aid of Superannuation." These rules apply to recoveries of foreign service contribution also, the recoveries representing contribution for leave, where this is levied separately being credited to the receipt head appertaining to the department which lent the officer to the foreign employer or to the head "XLVI. Miscellaneous," as the case may be.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

XLVI-A. RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—

Road Transport—Gross Receipts	Receipts from Road Transport Services. Receipts from Goods Traffic. Interest on depreciation and other reserve funds. <i>Deduct</i> —Refunds.
<i>Deduct</i> — Working expenses	Direction. Operation.
Net Receipts.	

L. Contribution and Miscellaneous Adjustments between Union and State Governments.

XLIX. GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT. Grants-in-aid under Article 275 of the Constitution.

L. MISCELLANEOUS ADJUSTMENTS BETWEEN UNION AND STATE GOVERNMENTS. Fees for Petroleum Licences.
Fees under the Explosives Act.
Fees under the Carbide of Calcium Rules.

M. Extraordinary Items.

LI. EXTRAORDINARY RECEIPTS. (113) Subventions from the Government of India for Development Schemes.
Sale of Land.
Sale of other Government assets.
Other items.
Deduct—Refunds.
Receipts in England.

LI-A. RECEIPTS ON ACCOUNT OF COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—

(i) Community Development Projects.	a. Grants from the Government of India. b. Other receipts.
(ii) National Extension Service . .	a. Grants from the Government of India. b. Other receipts.
(iii) Local Development Works . .	a. Grants from the Government of India. b. Other receipts.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be debited direct to general revenues as a separate section or branch of the establishment to which they are attached. The recovery in respect of the cost of such establishment should be treated as a departmental receipt, unless it can be taken in reduction of expenditure under the rules governing the treatment of recoveries of expenditure in the accounts; while the recovery representing leave and pension contributions should be adjusted in accordance with the procedure set forth above.

Leave and pension contributions of Military Officers in permanent civil employ lent to foreign service should be adjusted as indicated above, while contributions of Military Officers and others in temporary, civil employ should be credited to the head "Defence Receipts—Effective" or "Defence Receipts—Non-effective" as the case may be.

Contribution recovered from foreign employers towards Government's liability under rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules is credited to this minor head.

Penal interest on arrears of contributions towards leave salary and pension of Government servants on foreign service is credited to the head of account to which the contributions are credited.

(101) Includes—

Sale-proceeds of stationery.

Sale-proceeds of stationery boxes, etc. (This head is intended for the proceeds of stationery boxes sold by the Superintendent of Stationery. The sale-proceeds of boxes in which stationery is supplied from Central Stores should be credited to the head of account corresponding to the department which sells the boxes and "XLVI. Miscellaneous" when the sales are effected by departments for which there are no answering heads on the receipts side of the account.)

(101-A) Includes receipts on account of leave contributions in respect of officers lent to foreign service (vide foot-
notes 23 and 99).

(102) This major head covers all transactions of the Civil Department which it is not found possible to bring to account under any of the descriptive major heads.

(103) Includes fees from Court of Wards for audit of their accounts.

(104) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

HEADS OF EXPENDITURE.

A. Direct Demands on the Revenue.

Major heads.	Minor heads.
4. TAXES ON INCOME OTHER THAN CORPORATION TAX.	Collection of Agricultural income-tax.
7. LAND REVENUE	Charges of administration. (121) Survey, Settlement and Record Operations. Expenditure in connection with the ex-zamindari estates. Land Records. (124) Assignments and Compensations. (126) Transfer to Zamindari Abolition Fund. Development Schemes. Charges in England. (117)
8. STATE EXCISE DUTIES	Superintendence. District Executive Establishment. (127) Distilleries. Cost of opium supplied to State Excise Department. (129) Compensations. Charges in England. (117)
9. STAMPS—	
A. Non-Judicial	Charges for the sale of stamps. (131). Cost of stamps supplied from Central Stamp Stores. (132)
B. Judicial	Charges for the sale of stamps. (131) Cost of stamps supplied from Central Stamp Stores. (132)
C. General	Superintendence. (130) Charges in England. (117)
10. FOREST	General Direction. (134) Conservancy and Works. (J) Establishment. Development Schemes. Expenditure in connection with ex-zamindari estates. Interest on capital. (135) Charges in England. (117)

(105) Marriage and burial fees.

Fees for the services of the Government Examiner of Questioned Documents.

Cattle-pound receipts.

Other items (fees for stamping weights and measures, and fees for inspection and copying declarations).

(106) *See* footnote (172).

(107) On transactions not affecting the London Account.

“Loss caused by payment in Sterling” of Provident funds deposits of officers should be adjusted as a manus receipt under this head and not as an item of expenditure under “57. Miscellaneous.”

(108) Cash recoveries of service payments in previous years (when the charges were debited to departments not having a corresponding receipt head).

(109) This minor head is used for those departments which have no special receipt head in the accounts.

(110) The detailed heads are—

Unclaimed Supply Bills and Remittance Transfer Receipts of more than three years' standing.
Treasure Trove.

Sale-proceeds of Durbar presents. (Receipts of special missions, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, separate sub-head will suffice.)

Commission on drawing and remitting interest on Government securities and on savings bank investments.

Percentage on capital cost of furniture supplied to High Officers.

Recoveries on account of law charges other than those in pauper suits (when the charges have been against departments not having an answering receipt head).

Other items—*See* instructions in footnote (295).

(113) Any special and non-recurring receipts unconnected with expenditure previously debited to a capital head the amounts of which are sufficiently large to justify a departure from the general rule of classification, may be credited under this head if the Government desires to distinguish them from the ordinary revenues of the year.

(117) Should be shown under the following sub-heads:—

Leave salaries and deputation pay.

Sterling overseas pay.

Stores for India.

Other charges.

Other sub-heads may be opened by Government to meet requirements according to the principle laid down in paragraph 1 of the General instructions.

Charges for stores purchased in England on account of the Public Works Department are taken to the minor head “Suspense—London Stores” under the Public Works major head concerned. This procedure will apply *mutatis mutandis* to other departments and commercial services where the value of the stores purchased in England has to be included in accounts of works or stock.

(121) This head includes all district administrative charges other than those debited to the group-head “E. District Administration” subordinate to the major head “25. General Administration” under the principle enunciated in footnote (169).

(124) This includes the charges of the department created for the maintenance of the record of survey.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF STATE RECEIPTS AND DISBURSEMENTS [APPX. A

Major heads.	Minor heads.
11. REGISTRATION	Superintendence. District Charges. Charges in England. (117)
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Charges of Collection. (136) Inspection of Motor Vehicles. Compensations to local bodies, etc. Other charges. Charges in England. (117)
13. OTHER TAXES AND DUTIES. (137)	Entertainment Tax. Betting Tax. Luxury Tax. Sales Taxes. Collection charges— Charges under the Electricity Acts. (K). Charges in connexion with tobacco duties. Charges in England. (117)

C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.

17. INTEREST ON IRRIGATION WORKS (COMMERCIAL).	Irrigation works. Navigation, embankment and drainage works.
18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—	

A. Irrigation Works—

(1) Works (Non-Commercial).	Works. Extensions and improvements. (F) Maintenance and repairs. Establishment. (51) Tools and Plant. (52) Suspense. (53) Development Schemes. Charges in England. (117)
(2) Miscellaneous Expenditure.	Establishment. (51) Tools and Plant. (52) Other Charges. Grants-in-aid. (L) Suspense. (53) Charges in England. (117)

(126) Includes—

- (1) Payments to inamdars and other grantees.
 - (2) Pensions in lieu of resumed lands.
 - (3) Malikana or allowances to excluded proprietors.
 - (4) Allowances to temples, etc., known as 'Beriz' deductions from land revenue receipts.
 - (5) Other land revenue compensations.
 - (6) Includes Inspection and Prevention.
 - (129) As soon as the opium is supplied to the State Excise Department from the factory, the cost price thereof is debited to this head.
 - (130) Contingencies of Collectors' offices properly debitable to 'Stamps' should be taken under this head even when no separate District Establishments are entertained for stamp work alone.
 - (131) Includes commissions, discount and the pay and allowances of official vendors entertained for the sale of stamps.
 - (132) The cost of stamps supplied from the Central Stamp Stores is debited to this head. The charges include overhead charges to cover a portion of the cost of maintenance of the stores and incidental charges connected with the supply of stamps, if any.
 - (134) The charges on account of the pay allowances and contingencies of the Chief Conservator of Forests should be shown under this head.
- (J) Includes—
- (1) Share of revenue which is paid to other persons as in the case of certain leased forests.
 - (2) Expenditure on the training of wild elephants and on account of the hire of livestock and of repairs to stores, tools and plant, and on the repair, renewal or replacement of boats and rest-house furniture.
 - (3) Timber slides and tramways for forest purposes.
 - (4) Expenditure on account of maintenance, repairs and renewals to buildings including forest rest-houses, houses for rangers, foresters and guards, depot buildings, tanna stations and other works such as canals, wells clearing obstructions, etc.
 - (5) Charges in connexion with the maintenance of legally notified forest boundaries including cost of erection and repair of boundary marks of the same and the contribution to the Survey of India towards the cost of the Map Office, Dehra Dun, and cost of surveys by non-professional agency.
 - (6) Cost of clearing and maintaining internal and external fire lines, whether for protection of natural or artificial forests. Such extra establishments as is sanctioned for this purpose as well as the cost of suppression and extinction of fires which have broken out, wages of labour and so forth should also be debited to this minor head. Huts for fire patrols and coolies employed in timber works and charges on the protection of buildings, bridges and similar works as well as of stores of timber or other produce in the forest, in store or drift should also appear under this minor head.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

- | Major heads. | Minor heads. |
|-----------------------------------------------------------------------------|-----------------------------------------------------------------|
| 18. OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— <i>cont.</i> | |
| B. Navigation, Embankment and Drainage Works— | |
| (1) Works (Non-Commercial) .. | As for A (1) above. |
| (2) Miscellaneous Expenditure. | As for A (2) above. |
| <i>Deduct</i> —Amount financed from Famine Relief Fund. | |
| Net amount financed from ordinary Revenues. | |
| 18. (1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND. | Irrigation Works.
Navigation, Embankment and Drainage Works. |

CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account.

19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—
- A. Financed from Famine Relief Fund.
- Deduct*—Amount transferred from Famine Relief Fund.*
- B. Financed from Ordinary Revenues.
- Deduct*—Repayments of Capital Expenditure financed from Ordinary Revenues.
- Net amount financed from Ordinary Revenues.
- | | |
|---|--------------------------------------------|
| } | Irrigation Works. |
| } | Navigation, Embankment and Drainage Works. |
| } | Irrigation Works. |
| } | Navigation, Embankment and Drainage Works. |
| } | Irrigation Works. |
| } | Navigation, Embankment and Drainage Works. |

E. Debt Services.

22. INTEREST ON DEBT AND OTHER OBLIGATIONS—

A. Interest on Ordinary Debt—

- (1) Rupee debt
1. *Interest on Permanent Loans.* (139-C)
[NOTE.—A separate detailed head to be opened for interest payment on each denomination of loan.]
 2. *Discount on loans.*
[NOTE.—Discount relating to each denomination of loan should be shown separately.]
 3. *Floating loans*—
Discount on Treasury Bills. (140)
Interest on other floating loans. (141)

(7) Stamp fees and costs other than pleaders' fees connected with the institution or defence of cases in court.
(8) Rewards to Government servants and charges connected with the collection of specimens for museums, exhibition etc., as well as rewards to private persons under section 63 of the Forest Act.

(9) Irrecoverable advances written off.

(135) Deleted.

(136) The cost of special establishment, if any, entertained for administration of Motor Vehicles Acts is show under this head. Such charges incurred in any Administrative Department of Government may be debited to the major head connected with the department concerned.

(137) Separate minor heads may, if necessary, be opened with the approval of the Comptroller and the Auditor General for the record of collection charges in respect of any other taxes and duties that may be levied.

(K) Includes charges on account of the Electrical Inspector.

(L) Contributions to local bodies for the construction of works which in the case of Irrigation, Navigation, Embankment and Drainage works of Government would be classed under either "works" or "Extensions and Improvements" or for the maintenance of such works. [See also footnote (P) under 50. Civil Works.]

* See footnote (S) under "P. Deposits and Advances—Part II. Deposits not bearing interest—Famine Relief Fund, (139-C) Interest on loans notified for discharges should be adjusted under a separate sub-head "Interest on loan on course of discharge" subordinate to the head "Interest on permanent loans." The interest payable in respect of unclaimed balances of loans written off the Public Debt by credit to revenue under footnote (309), should be debited to the same head to which the repayment of the principal is debited.

(140) The debit under this head in the accounts of a particular year is to be limited to the discount actually accrue during that year. This is effected in the manner indicated below. On the issue of a treasury bill, the entire amount of discount should be debited in the first instance to this head. At the end of the year, this head should be relieved of that portion of the discount on treasury bills outstanding on the 31st March which has not yet accrued, by credit to this head and debit to a separate detailed head "Discount on Treasury Bills" subordinate to the minor head "Suspense Account" in the Deposit Section. On maturity of the treasury bill in the following year, the amount of discount accruing in that year should be debited to this head by credit to the detailed head under "Suspense Account" mentioned above, thus clearing the debit outstanding under that head.

The necessary adjustment in respect of part-discount in respect of bills outstanding on the 31st of March should be made by the Accountant-General in consultation with the Government.

(141) Temporary detailed heads should be opened as occasion requires.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

12. INTEREST ON DEBT AND OTHER OBLIGATIONS—cont.

A. Interest on Ordinary Debt—cont.

(1) Rupee debt—cont.

4. *Other items—*

Management of debt.

Expenditure connected with the issue of new loans.

Miscellaneous.

5. Interest on loans taken from the Central Government.

6. *Deduct—*Interest realized on investments of cash balances. (142)

B. Interest on Unfunded Debt .. *Special loans—*

Interest on other special loans. (145)

State Provident Funds. (147)—

Interest on General Provident Fund.

Interest on Indian Civil Service Provident Fund.

Interest on Indian Civil Services (Non-European Members) Provident Fund.

Interest on Contributory Provident Funds.

Interest on Contributory Provident-cum-Pension Fund.

Interest on other miscellaneous Provident Funds.

C. Interest on other obligations .. *Interest on Depreciation Reserve and other Reserve Funds—*
Interest on Deposits of Depreciation Reserves of Government Commercial undertakings. (150)

Other items—

Miscellaneous. (151)

D. Transfers *Deduct—*

(1) Interest transferred to Commercial Departments. (152)

(2) Interest transferred to Forest Department.

(3) Interest portion of equated payments on account of commuted value of pensions. (153)

**13. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT. Sinking Funds. (155)
Other appropriations. (156)**

F. Civil Administration.

15. GENERAL ADMINISTRATION—

. Head of State and Ministers—

Emoluments and/or allowances of the Governor.

Secretarial Staff of Governor. (158)

Staff and household of Governor. (159)

Sumptuary allowance of Governor.

Expenditure from contract allowance. (161)

Tour expenses.

Ministers. (157)

Discretionary grant by Heads of States.

Other charges.

(142) See footnote (376).

(145) Detailed heads may be provided to show separately the interest payable on different interest-bearing obligations treated as special loans.

(147) Interest on State Provident Funds is adjusted in closing the accounts of the year. If it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "interest Suspense Account" under Unfunded Debt.

(150) Interest allowed on Depreciation Reserves of Government commercial undertakings deposited with Government is debited to this head.

(151) Includes interest on revenue refunded on compensation paid for land and on law charges.

(152) The amounts transferred to different commercial departments may be recorded under separate detailed heads.

(153) See footnote (306).

(155) A detailed head should be opened for each of the loans for which a Sinking Fund is established.

(156) This head is intended for the record of appropriations from revenue for reduction or avoidance of debt other than specific appropriations for regularly constituted Sinking Funds.

In order that the annual charges for the repayment of the consolidated debt may be shown in one place in account, the total gross appropriation for this purpose may be accounted for first under this minor head and then there should be distinct *deduct* sub-heads for (1) amounts provided for under other heads of account, e.g., capital portion of equated payments out of revenue of commuted value of pensions debited to "55. Superannuation Allowances and Pensions"

(2) (ii) amounts met from other sources, e.g., repayments made from the recoveries arising from the operations of the loan account—to arrive at the net amount which should be transferred to the credit of the "Appropriation for Reduction or Avoidance of Debt—Other Appropriations."

(157) Includes the salaries and allowances of the Chief and of other Ministers and their personal staff.

(158) Salaries of the Secretary or Private Secretary to the Governor and their establishment as well as other allied expenditure are shown under this head.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
25. GENERAL ADMINISTRATION—cont.	
B. State Legislature	Legislative Assembly. State Legislature Secretariat. Legislative Council. Charges in England.
C. Election	Election Commissioners including Regional Commissioner and their establishment. (164) Other Election Charges (164-A)
D. Secretariat and Headquarters Establishments.	Civil Secretariats. (165) Public Service Commission. Board of Revenue, Financial Commissioner and Establishments. Agent for Government Consignments. Local Fund Audit Establishments. (167)
F. District Administration. (169)	General Establishments. (170) Subdivisional Establishments. Other Establishments. (M) Expenditure in connection with the ex-Zamindar Estates. <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.
G. Works	Original Works. Repairs.
H. Miscellaneous	Discretionary Grants by Head of State, etc. (171) Development Schemes. Expenditure from Rural Reconstruction grants. (172) Miscellaneous. Charges in England. <i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc.
I. Charges in England— High Commissioner for India ..	Salaries and expenses of the High Commissioner's Department. (175) Other items. (117)
27. ADMINISTRATION OF JUSTICE ..	High Courts. Law Officers. (178) Administrator-General and Official Trustee. Official Assignee. Presidency Magistrates' Courts. Civil and Sessions Courts. (179) Courts of Small Causes. (180)

(159) Includes all charges on account of the pay and allowances, etc., of Military Secretary, Aides-de-Camp including other staff and household personnel of the Heads of States and of their establishments and contingencies.

The purchase of motor cars for the Governor is debited to this head.

The travelling and other allowances granted to Indian officers of the regular Army or Military Police on the retired list, while doing duty as Honorary Aides-de-Camp to the Governor, will also be taken under this head.

The charges connected with the upkeep of the Government House gardens are also recorded under this head.

(161) This head is meant for the expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, etc., incurred by the Governor, which is met from the contractor. Charges on account of the maintenance of State motor cars for the Governor are also debited to this head.

(164) This head records the pay, allowances and other charges of the Election Commission including the Regional Commissioners and of their establishments.

(164-A) This head records the other charges connected with the elections to Parliament and the State Legislature including the charges for the staff made available under clause (6) of Article 324 of the Constitution of India. Charge if any, incurred in connexion with the elections to the Tribunals, should also be recorded under this head.

(165) The charges of a different department of Secretariat should, if possible, be shown separately. Translator's Department should be an additional sub-head.

(167) Records the cost of the audit of Local Fund Accounts.

(169) In determining the precise charges on account of district administration which should be debited under this head, the general principle should be that any part of such charges which is definitely expended upon work connected with a single major head should be taken as a charge against that major head, while the rest of the charge spent upon work connected with more than one major head should be taken to this head.

(170) Charges on account of Treasury should be recorded under a separate sub-head. Charges for acquiring gold and foreign coins under the Indian Treasure Trove Act should be treated as contingent charges of the treasury. Charge for remittance of treasure except those for which the Reserve Bank of India is liable should be recorded under this head—*vide* also footnote (368).

(M) Includes charges on account of cattle pounds. The charges for the process-serving establishments entertained under the Madras Act II of 1864 should be debited to this head irrespective of whether they are covered by fees or not.

(171) The allocation of the discretionary grants should be determined by the criterion as to who is the grantee and not by the purpose for which the grants are made. Thus the grants made by the Governor or Ministers should be classified under this minor head. Similar grants, if any, made by other authorities should be recorded under the appropriate service head concerned and any expenditure which cannot be so recorded may be classified under "51 Miscellaneous—Miscellaneous and unforeseen charges."

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

27. ADMINISTRATION OF JUSTICE— <i>cont.</i>	Criminal Courts. Charges in England. (117)
28. JAILS AND CONVICT SETTLEMENTS.	Jails. (182). Jail manufactures. (183) Charges on account of persons confined or detained in Jails outside the State. Works. Charges in England. (117)
29. POLICE	Presidency Police. (184) Superintendence. District Executive Force. (185) Police Training Schools. Village Police. Special Police. (187) Railway Police. (188) Criminal Investigation Department. Home Guards. Miscellaneous. (192) Works. Charges in England. (117) and (193)
30. PORTS AND PILOTAGE— Other Ports	Miscellaneous.
30. SCIENTIFIC DEPARTMENTS ..	Grants-in-aid and Donations to scientific societies and institutes. Geological Survey. Museums. (218) Charges in England. (117)

(172) In States where the expenditure on schemes financed from rural reconstruction grants is incurred by District Officers and Officers subordinate to them, the charge is debited to this head, an equivalent amount being transferred from the deposit head "Deposit account of grant for economic development and improvement of rural areas" to the head "XLVI Miscellaneous—Transfer from the deposit account of grants for economic development and improvement of rural areas."

(175) The Madras Government's share should be debited to this minor head under the sub-head "Share of the cost of the High Commissioner's establishment debitable to State Governments."

(178) Includes—

(i) Advocate-General and Solicitor to Government.

(ii) *Government Pleaders and Crown and Public Prosecutors.*

The charges for conducting civil suits are taken among Collectors' contingencies if managed by the Collector; so far as they consist of pleaders' fees, they should go under this head. The cost of suits, the filing of which is the natural and proper function of the Central as opposed to a State Government, is a charge on the Central Government and should be debited to the department which originates the suit.

Fees to pleaders in pauper suits should be taken under this head (as well as other money charges in pauper suits such as advances for hatta to witnesses, the recoveries being credited to "Court fees realized in cash").

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against this head and not against the department employing the pleaders. The retaining fees paid to Public Prosecutors and pleaders who are Government servants should be classified under the sub-head "Pay of officers" or "Pay of establishments" whichever may be considered more suitable, and the daily fees paid for the conduct of cases to Government Prosecutors and pleaders and to pleaders who are not in Government service should be classified under the sub-heads "Allowances, Honoraria, etc." and "Contingencies," respectively.

Advances for civil suits should be finally debited to the department receiving them.

(179) Includes—

(a) District and Sessions Judges.

(b) City Civil Court.

(c) Subordinate Judges.

(d) Munsifs.

(e) Process-serving establishment.

(f) Copyist establishment.

The payments of actual expenses by a court to a Government servant appearing as witness in his official capacity are debited to the detailed head "Diet and travelling allowances of witnesses."

(180) Presidency Court may be shown as a separate sub-head.

(The Small Cause establishment of a Subordinate Judge exercising Small Cause powers should be shown, not under this head, but under a separate detailed head under Subordinate Judges.)

(182) Includes charges for Inspector-General of Prisons, which may be recorded under a separate sub-head "Superintendence." Other sub-heads and detailed heads of Jail expenditure should be settled in consultation with the Accountant-General.

(183) This head should include all charges of convict labour, except Press charges (including cost of machinery, outlay in paper, ink and other supplies and expense of maintenance), which are debitable to the grant for Stationery and Printing.

(184) Includes—

Superintendence [these charges should not be mixed up with State (Non-Presidency Town) Police].

River, Harbour or Marine Police.

Guards for public buildings, etc. (paid by Government).

Special Police (charged to the parties concerned).

Hospital charges.

Police dead house.

Cattle-pounds.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
37. EDUCATION (220)—	
A. University	Grants to Universities. (221) Government Arts Colleges. Grants to non-Government Arts Colleges. (221) Government Professional Colleges. (223) Grants to non-Government Professional Colleges (221)
B. Secondary	Government Secondary Schools. (224) Direct grants to non-Government Secondary Schools (221) Grants to local bodies for Secondary education. (221)
C. Primary	Government Primary Schools. (224) Direct grants to non-Government Primary Schools. (221) Grants to local bodies for Primary education. (221)
D. Special	Government Special Schools. (224) and (225) Direct grants to non-Government Special Schools. (221) Grants to local bodies for Special education. (221)
E. General	Direction. Inspection. Scholarships. (226) Development Schemes. Miscellaneous. (227)
F. Charges in England	High Commissioner. (117)

(185) May be subdivided as under :—

District Police—
District Superintendents and Assistants.
Police Force.
Mounted Police.
Office Establishment.
Allowances, Honoraria, etc.
Hospital charges.
Contingencies.

Other Police—Such of the above heads as may be applicable.

Against "Police Force" the several classes and grades may be grouped under one or more detailed heads as may be desired by Government.

The "Clerical Establishment" should include only clerks, etc., who are not regularly enlisted members of the Force; all enlisted members should be shown against "Police Force."

Under "Other Police" should be shown Police entertained as part of the District Force but for a special purpose, such as Municipal and Cantonment Police if they form a separate part of the Force and are wholly paid by Government. The charges for each class may be distinguished.

Cost of escorts (i.e., their way charges, not their allowances) may be classified as a sub-head under Contingencies. The cost of all railway warrants issued by the Civil Police department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment is calculated to result in a reduction of clerical labour.

(187) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force.

(188) (1) Railway Police includes charges for "Crime and Order" Police only.

Expenses in connexion with "Order" Police are ultimately recoverable from the Railways.

(2) On State Railways managed by Government the cost of the police guards supplied by the Police department at the request of the railway authorities for the performance of duties which should be arranged for by the railway authorities and are not part of the ordinary functions of the police should be debited to the railway concerned.

(192) Includes contributions by Government for Police bands.

(193) Also includes the sub-head—Outfit allowance of Indian Police Probationers.

(218) To include donations.

(220) This head, as well as the corresponding receipt head, should be confined to transactions under the control of the Education Department, education outside its control being dealt with under the respective subject heads. Thus agricultural education should be shown under "Agriculture", industrial education under "Industries" and so on.

To provide for the requirements of Article 337 of the Constitution of India, the expenditure in connexion with the education of the Anglo-Indian community should be distinguished from other expenditure under each of the minor heads subordinate to this major head.

(221) The recurring and non-recurring grants may be shown separately. Contributions to provident funds for teachers in non-pensionable service should also be shown here.

(223) Includes Law College, Engineering College, Training Colleges and Commercial Colleges.

(224) If convenient, boys' schools and girls' schools should be shown separately.

(225) Includes—	(226) In Arts Colleges—	(227) Includes—
Training Schools.	In professional colleges.	Grants for the encouragement
School of Arts.	In Secondary Schools.	literature.
Law Schools.	In Primary Schools.	Registration of books.
Engineering and Surveying Schools.	In Special Schools.	Printing of books.
Other schools, such as Madrassas.		Examination charges.
		Text-Book Committee.
		Miscellaneous.

Note.—Expenditure on prizes should form part of the ordinary expenditure of the institutions in which they are given, and need not be separately shown in the accounts. But when the amount of expenditure on prizes is small it may be recorded under a single detailed head under "E. General—Miscellaneous."

(228) The following governing principle is laid down for determining whether an item of expenditure should be recorded under the head "38. Medical" or "39. Public Health" :—

The head "38. Medical" has reference to medical facilities given to the public through the treatment of individual cases, while the head "39. Public Health" has reference to general measures affecting the public as a whole, e.g., sanitation, research, investigation, the control and combating of epidemic diseases, etc. The principle is, however, subject to the provisions of Article 30 of the Account Code, Volume I.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

38. MEDICAL (228)	<ul style="list-style-type: none"> Medical Establishments. (229) Hospitals and Dispensaries. (230) Grants for medical purposes. Medical Colleges and Schools. Mental Hospitals. Chemical Examiner. Works. Development Schemes. Charges in England. (117)
39. PUBLIC HEALTH (228)	<ul style="list-style-type: none"> Public Health Establishment. (232) Grants for Public Health purposes. (233). Expenses in connexion with epidemic diseases. (234) Bacteriological Laboratories. (235) Transfer to Fund for development of rural water-supply. Expenditure from the Fund for development of rural water-supply. <i>Deduct</i>—Transfer from the Fund for development of rural water-supply. Works. (236) Development Schemes. Charges in England. (237)
40. AGRICULTURE	<ul style="list-style-type: none"> Direction. (238) Superintendence. (239) Experimental Farms. (240) Agricultural demonstration and propaganda including public exhibitions and fairs. (241) Agricultural Experiments and Research. (242) Agricultural Education. (243) Agricultural Engineering. Botanical and other public gardens. Scheme for the improvement of Agricultural marketing in India. Development Schemes. Special rural uplift schemes. Grants-in-aid, Contributions, etc. Other charges. Works. Fisheries. Charges in England. (117) Block grant for transfer to the Deposit Account of grants for the relief of groundnut cultivators.

(229) Includes (1) All-India Medical Council ; (2) Superintendence (i.e., Director of Medical Services with his establishment and contingent charges); (3) District Medical Officers (including Assistants and Establishment); Subordinate Medical Officers attached to districts, subdivisions or similar general duties, and not drawing pay as part of a hospital staff, should be shown here; (4) Reserve Medical Subordinates.

Note.—The additional allowances which surgeons get should be shown under the appropriate head of Jails (that is, as pay if in charge, and as hospital charges if only in Medical charge), Mental hospital and Medical schools.

(230) Includes (1) Presidency Hospitals and Dispensaries. (2) Mufassal Hospitals and Dispensaries. (3) Grants to Hospitals and Dispensaries, including grants to leper asylums. (4) Other charges. Heads (1) and (2) include charges on account of leper hospitals.

(232) The entire charges on account of officers and establishments to devote part of their time to duties connected with hospitals and part to those connected with public health should be debited to the head "38. Medical" Charges on account of Port Health Officers if any should be included here—*See also foot-note (234).*

The charges on account of Sanitary Engineer and his staff may be recorded under this head even though the Engineer be under the administrative control of the Public Works Department.

(233) To include grants for the St. John's Ambulance Association, for tuberculosis sanatoria, etc., and expenditure incurred by way of grants or subsidies in connexion with medical research, tuberculosis, town-planning, pilgrim traffic, etc.—*See also footnote (241).*

(234) Charges in connexion with bubonic plague, malaria and other epidemics may be recorded under three different sub-heads—one for each. Charges on account of quinine should be shown under the sub-head "Malaria".

(235) Bacteriological charges unconnected with human diseases are adjusted under "41. Veterinary".

(236) Includes expenditure on sanitary works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department. If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be debited to the major head to which the cost of the original building work is debited.

(237) Includes—

High Commissioner.

Leave salaries and Deputation pay.

Sterling Overseas Pay.

Stores for India.

Other charges.

(238) Records charges on account of the Director of Agriculture and his establishment.

(239) Records charges on account of supervising staff, such as Deputy and Assistant Directors of Agriculture and their establishment.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
41. VETERINARY	Direction. Superintendence. Veterinary Education and Research. Subordinate establishment. Hospitals and dispensaries. Breeding operations. (244) Development Schemes. Prizes. Other charges. Charges in England. (117)
42. Co-OPERATION	Direction. Superintendence. Grants-in-aid. (N) Development Schemes. Other charges. Charges in England. (117)
43. INDUSTRIES AND SUPPLIES ..	Industries. (245) Cottage Industries. Cinchona plantations. Works. Development Schemes. Drug manufacture. Grants-in-aid. Charges in England. (117)
44. AVIATION	Grants for aviation purposes. Works. (248) Special services and Miscellaneous expenditure. Charges in England.
45. BROADCASTING (249-A)	Other charges.
47. MISCELLANEOUS DEPARTMENTS.	<i>Labour and Emigration—</i> Factories. Labour. (251) <i>Inspection and Tests—</i> Inspector of Steam Boilers. <i>Statistics—</i> Bureau of Commercial Intelligence including Statistics. Gazetteer and Statistical Memoirs. State Statistics. (252) <i>Miscellaneous—</i> Examinations. (253) Preservation and translation of ancient manuscripts. Administration of Indian Partnership Act, 1932. Miscellaneous. Development Schemes. Fire Services. Charges in England. (117)

(240) Includes agricultural and dairy farms other than demonstration farms.

(241) All expenditure on propaganda work done by the departments on the use of improved implements, seeds and manures, methods of cultivation, etc., in villages as also charges on account of demonstration and trial plots, agricultural fairs and shows, etc., are debited to this head. Charges incurred primarily in the interest of public health exhibitions and fairs unconnected with the Agriculture department should be classified under the major head "39. Public Health."

(242) Expenditure on agricultural experiments and research schemes including those partly or wholly subsidized by outside agencies, such as the Indian Council of Agricultural Research, the Indian Central Cotton Committee the Indian Central Jute Committee, etc., may be shown under this head.

(243) Includes charges on experiments and research, etc., conducted in agricultural institutions and in farms attached to such institutions.

(244) Includes (i) cattle breeding operations and (ii) horse, mule and donkey breeding operations.

(N) Includes expenditure from the Central Government's grant from Sugar Excise Fund.

(245) Includes (1) Direction, (2) Superintendence, (3) Industrial Education, (4) Industrial development and (5) Miscellaneous.

(248) See foot-note (304).

(249-A) Expenditure incurred from the Consolidated Fund of a State on Broadcasting in pursuance of any grant under Article 282 of the Constitution of India as classified in accounts in accordance with the following principles:—

(1) Any expenditure from the Consolidated Fund of a State which is directly connected with Broadcasting service proper (e.g., by way of contribution to any Radio Station), should be classified as State expenditure on a Union subject (List I of the Seventh Schedule) and accounted for under this major head.

(2) State Expenditure on the purchase and maintenance of Radio sets for village propaganda or other objects directly connected with the administration of State subjects (List II of the Seventh Schedule).

(251) Includes charges for the Commissioner of Labour and other Labour offices.

(252) Includes charges for establishments for vital statistics, trade statistics, local statistics and rain-gauge establishments.

The allowance paid to an officer acting as Marriage Registrar under the Indian Christian Marriage Act (Act XV of 1872) is treated as expenditure debitable to this minor head. The allowances paid to the Roman Catholic Authority for the maintenance of ecclesiastical returns of births, baptisms, marriages and burials are also debited to this head.

Also includes charges for the registration of river-borne traffic and internal road-borne traffic.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

FF. Civil Administration—Capital Account within the Revenue Account.

43-A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.	Investments in Government Commercial Undertakings (253-B). Investment of shares in commercial concerns.
44-A. CAPITAL OUTLAY ON CIVIL AVIATION (254).	A. <i>Civil Aviation</i> — Works. Equipment. Establishment. <i>Deduct</i> —Receipts and recoveries on capital account. Charges in England.

H. Civil Works, Multi-purpose River Schemes and Miscellaneous Public Improvements.

50. CIVIL WORKS	<i>Original Works—Buildings.</i> (259) and (260) Land Revenue. State Excise. Stamps. Forest. Registration. General Administration. Administration of Justice. Jails and Convict Settlements. Police. Scientific Departments. Education. Medical. Public Health. Agriculture. Veterinary. Co-operation. Industries. Civil Works. (263) Stationery and Printing. Miscellaneous Departments. (264) <i>Original Works—Communication.</i> (265) <i>Original Works—Miscellaneous.</i> (266) Repairs (260) and (267) Development Schemes. Petty Construction and Repairs by Civil Departments. (267-A). Establishment. (51) Tools and Plant. (52) Grants-in-aid. (P) Suspense. (53) Charges in England. (117)
-------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(253) Includes charges of examinations for entrance into the public service other than those for examinations conducted by the Public Service Commission or by heads of officers, which are debited to "General Administration" or departmental heads of account. Includes also the charges in connexion with language examination, the rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards permanently belong and not of the departments to which the officers might be temporarily attached at the time of appearing for the examinations. The same principle will also be applied in the case of an officer who, at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs.

(253-B). Each individual scheme or project may be treated as a sub-head under the minor head.

(254) See footnote (304).

(259) Each of the minor heads may be subdivided into major works or minor works.

(260) When a building is intended for two or more departments, all Original Works and Repairs charges on it should be classified; unless ordered otherwise by Government, as pertaining to the department for which the largest accommodation is required.

Charges on a residential building should be booked under the minor head for the department for which it is intended even though temporarily allotted to a Government servant of another department. Residences not reserved for any department fall under the minor head for Civil Works. In the case of minor heads which are subdivided if separate sub-head is not provided for residences, the charges on residences fall under the sub-head "Miscellaneous."

(263) For buildings of the Public Works Department (Civil Works Section) including residences not reserved for any department. Includes also a distinct detailed head "Losses on stock" which is meant for all general losses on stock which cannot be definitely attributed to any work, whether building or road, the accounts of which are open.

(264) Includes all civil departments (other than the Irrigation Branch of the Public Works Department) not included in the list of minor and detailed heads under the major head, "50. Civil Works."

(265) This minor head is meant for charges on roads, bridges, ferries, tunnels, ropeways, causeways, tramways and other means of communications together with buildings, wells, encamping grounds, etc., for travellers, and mile stones, fencing, arboriculture, inspection houses and other works connected with communications. It should be suitably subdivided according to requirements.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

I. Electricity Schemes.

52. INTEREST ON CAPITAL OUTLAY
ON ELECTRICITY SCHEMES (269)—
I. Hydro-Electric Schemes.
II. Thermo-Electric Schemes.

52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES. Establishment charges.
Miscellaneous expenditure
(including surveys).
Development Schemes.
Charges in England.

HH. Capital Account of Civil Works, Multipurpose River Schemes and Miscellaneous
Public Improvements within the Revenue Account.

50-A. CAPITAL OUTLAY ON CIVIL
WORKS MET OUT OF EXTRAORDI-
NARY RECEIPTS.

II. Capital Account of Electricity Schemes within the Revenue Account.

53. CAPITAL OUTLAY ON ELECTRICITY
SCHEMES—
I. Hydro-Electric Schemes—
(Name of each scheme).

II. Thermo-Electric schemes—
(Name of each scheme).

Amount transferred from Sl. A.
Capital Outlay on Electricity
Schemes.

Deduct—Repayment of Capital ex-
penditure financed from Ordinary
Revenues.

J. Miscellaneous.

54. FAMINE—

A. Famine Relief. (270) and (271).

Salaries and establishments. (272)

Relief works. (273)

Relief to people employed otherwise than on relief works.

Gratuitous relief. (274)

Miscellaneous. (275)

Deduct—Amount transferred from Famine Relief Fund.

Charges in England. (117)

B. Transfers to Famine Relief
Fund. (277)54-B. PRIVY PURSES AND ALLOW-
ANCES OF INDIAN RULERS.Privy purses and allowances of ex-rulers of integrated
States and allowances of their relatives and servants.

(266) This head should be used as sparingly as possible, i.e., only where there is absolutely no other head which can be appropriately applied.

(267) This minor head should be suitably divided so as to record the expenditure on repairs in the same detail as the charges on Original Works—Buildings, Communications or Miscellaneous, as the case may be. One of the detailed heads may be "Losses on stock," if it is considered necessary to have one under "Repairs" in addition to that provided under "Original Works",—*vide* footnote (268).

The head "Repairs—Buildings" includes also taxes debitable to the Public Works Department on both residential and non-residential buildings, charges on account of watchman for the care of vacant buildings and rents of hired residences.

(267-A) To be divided into two sub-heads (1) Works and (2) Repairs. This minor head records expenditure on Central Civil Works in Madras, Bombay, West Bengal, Uttar Pradesh, Punjab, Bihar, Madya Bharat, Viudhya Pradesh, Rajasthan and Delhi, the maintenance of which has been entrusted to Heads of Departments for economical and/or administrative reasons.

(P) Includes cash contribution made to local bodies in connexion with (1) roads which are either not the property of Government or being such property, have been transferred to the control of a local body, (2) Miscellaneous civil works the cost of which if constructed by the Public Works Department would be debitable to the minor head "Original Works—Buildings—Civil Works" and (3) for the financial assistance given to these bodies in the form of expenditure incurred by the Public Works Department on a work constructed by that department on their behalf.

(268) The interest charges on each scheme or project may be recorded under a separate minor head.

(270) The term "Famine" is to be interpreted in wider sense to cover famine due to drought or other natural causes, such as flood, earthquake or similar calamity. In case of doubt whether the expenditure on any particular form of distress can properly be regarded as famine expenditure, reference should be made to the Comptroller and Auditor-General for advice.

(271) All expenditure incurred directly for the relief of distress shall be debited to the head "54-A. Famine Relief" Expenditure incurred indirectly due to famine, e.g., charges incurred on an increase of the Police Force, medical aid or compensation to Government servants for dearness of provision, shall be debited to the appropriate service heads. Subject to the observance of this broad principle, the rules laid down in Note under this footnote and in footnotes (272) to (275) and the detailed heads prescribed therein may be modified where necessary.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

55. SUPERANNUATION ALLOWANCES AND PENSIONS.	Superannuation and Retired Allowances. (Q)
	Equated payments of commuted value of pensions transferred from Capital (outside the Revenue Account) (278)
	Compassionate Allowances.
	Gratuities. (279)
	Donations to Provident Funds. (281)
	Government contribution payable under the I.C.S. (N.E.M.) Provident Fund Rules and the Indian Civil Service Family Pension Rules.
	Covenanted Civil Service Pensions.
	Charges in England. (284)
	<i>Deduct</i> —Actual amount of pensions recovered from other Governments.
	<i>Deduct</i> —Pensionary charges transferred to commercial departments.
56. STATIONERY AND PRINTING	I.— <i>Stationery</i> —
	Stationery Offices and Stores.
	Purchase of Stationery Stores.
	Stationery supplied by other Governments. (R)
	<i>Deduct</i> —Value of Stationery supplied to other Governments and paying departments.
	II.— <i>Printing</i> —
	Government Presses.
	Printing at private presses.
	Lithography.
	Cost of printing work done by other Governments.
	<i>Deduct</i> —Cost of printing work done for other Government and paying departments.
	Charges in England. (285)

Note.—Expenditure incurred during the period of observation and test * should be finally debited to the head "54-A. Famine Relief" but expenditure incurred during such period on a revenue producing Irrigation Work in respect of which a capital account is kept should be dealt with in accordance with the rule in footnote (273) (b).

* The words "prior to the formal declaration of famine or scarcity" have been omitted in view of conditions in this State.

(272) The following detailed heads should be opened :—

(1) Pay and Allowances, Special Relief Officers.

(2) Establishments—

(a) Clerks and other Superior establishments.

(b) Last grade establishments.

(3) Travelling allowances.

(4) Contingencies.

■ As regards Government servants the following rules should be observed :—

(a) In the case of a Government servant already in the service of Government (other than an officer in military employ proper), his pay and allowances, together with his contingent expenditure, shall be debited to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work, but when he is detached altogether from his own regular duties and is employed mainly on famine relief, and his place in the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be taken to the head "54-A. Famine Relief."

(b) The pay and allowances of an establishment specially entertained for, and mainly employed on famine relief, shall together with its contingent expenditure be debited to the head "54-A. Famine Relief."

(c) In all cases falling under clauses (a) and (b), travelling allowance to and from the works and also while engaged on the work, as well as pay and allowances during transit, shall be debited to the head to which the pay of the official while actually employed on the work is debited.

(273) The following rules regulate the classification of expenditure on Public Works undertaken for purposes of famine relief :—

(a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine-stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purpose of unskilled and unprofitable labour will be transferred to the head "54. A. Famine Relief."

(b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be debited to "54-A. Famine Relief" whether the work is or is not one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or outside the Revenue Accounts of the Government), the value of the work done reckoned at ordinary rates, will be taken to the ordinary head of account, and the excess only debited to "54-A. Famine Relief."

(274) Includes—

(a) Relief given in Government institutions.

(b) Relief given at the house of the people.

(c) Relief given in other ways.

(275) The procedure to be adopted for the adjustment of advances granted in connexion with relief work, if recorded under this head in the first instance, may be settled by the Accountant-General in consultation with Government.

(277) Contributions from revenue to the fund under the provisions of the Act or otherwise are debited to this head by credit to the fund.

(Q) The Commission charged by the Kenya Government on Indian Pensions paid by the Kenya Government should be debited to this minor head.

(278) See footnote (306).

(279) Includes marriage dowries to female pensioners.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
57. MISCELLANEOUS (286)	Cost of books and periodicals. (287). Donations for charitable purposes. (288). Special Commissions of Enquiry. (289). Petty Establishments. Irrecoverable temporary loans and advances written off. (290). Rents, rates and taxes. (291). Contributions. (292). Miscellaneous compensations. (293). Expenditure on account of State Prisoners and Detenus. Grants to members of the fighting services for conspicuous gallantry in the field. Miscellaneous and unforeseen charges. (295). Expenditure on displaced persons. Charges in England. (296). Loss or gain by exchange.

J. J. Miscellaneous—Capital Account within the Revenue Account.

55-A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES. (297).	Amount transferred from " 83. Payments of commuted value of pensions."
57-B. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT— Schemes financed from ordinary revenues.	Passenger Bus Service.
L. Contributions and Miscellaneous Adjustments between Central and State Governments.	
62. MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS. (298).	

M. Extraordinary Items.

63. EXTRAORDINARY CHARGES ..	Charges in India. (299). Charges in England.
------------------------------	-------------------------------------------------

(281) The contribution payable by Government under rule 11 of the Indian Civil Service (Non-European Members) Provident Fund Rules should be debited to this head. The incidence of this contribution should be determined in each case according to the length of service rendered under each Government.

(284) The following are the sub-heads to be opened under this head; they may be varied by the Government to suit requirements:—

Superannuation and Retired Allowances—
High Court Judges.
Indian Civil Service.
Other Civil Services in India.

Compassionate Allowances.
Pensions under the Indian Civil Service (Non-European Members) Family Pension Rules.
Government contribution payable under the Indian Civil Service Family Pension Rules.
Miscellaneous Pensionary Payments—

Gratuities.
Military and Navy Officers in respect of civil employment.
Other pensionary charges.

(R) Includes cost of cheque books and remittance transfer receipts.

(285) The sub-heads are—
Leave salaries and deputation pay.
Sterling overseas pay.
Government Scholarships.
Stores for India—
Paper.
Printing stores.
Other stores.

(286) The major head covers all transactions of the civil department which it is not found possible to bring to account under any of the descriptive major heads.

(287) This head is intended for works of general utility not required in a particular department.

The cost of newspapers and periodicals supplied to the High Commissioner for India is adjusted under this head. Subscriptions to news agencies for supply of telegrams are also brought to account under this head.

(288) Includes burial charges of paupers, charges on account of European and other vagrants, charges on account of Indian crews of vessels sailing under British colours shipwrecked while trading between Indian ports. The charge connected with the deportation of foreigners may, however, be taken to another detailed head "Deportation Charges."

Includes conveyance and escort charges for destitute boys and girls.

(289) The cost of the committees which are appointed by the Legislature with instructions to report to it should be debited to the minor head pertaining to the legislative body concerned under "25. General Administration—Parliament and the State Legislature."

The cost of committees constituted from time to time for purely departmental purposes should be adjusted under the appropriate departmental major heads of account. This minor head is intended for the adjustment of charges relating to commissions and committees which, owing to their importance or for any other reason, cannot conveniently be adjusted under any departmental major head.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

<p>63-B. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS— (i) Community Development Projects.</p>	<p>Supervision. District Establishments. Irrigation. Reclamation. Health and Rural Sanitation. Education. Social Education. Communications. Rural Arts, Crafts and Industries. Agriculture and Animal Husbandry extensions. Housing. Training. Works. Suspense.</p>
<p>(ii) National Extension Service.</p>	<p>Same as for (i) Community Development Projects except "Agriculture and Animal Husbandry Extensions".</p>
<p>(iii) Local Development Works . .</p>	<p>Supervision. District Establishment. Water-supply. Improvement of Agriculture. Rural Sanitation. Roads and Buildings (including small bridges and culverts). <i>Deduct</i>—Amount transferred from the Deposit account of grants for Local Development Works.</p>

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNTS.

AA. Principal Revenue Heads—Forest and other Capital Accounts outside the Revenue Account.

<p>6. PAYMENT OF COMPENSATION TO LANDHOLDERS, ETC., ON THE ABOLITION OF THE ZAMINDARI SYSTEM.</p>	<p>Compensation.</p>
<p>15-A. CAPITAL OUTLAY ON FORESTS (300).</p>	<p>Organization, improvement and extension of Forest. Communications and Buildings. Railways and Tramways. Livestock, Stores and Tools and Plant. Establishment. Suspense. <i>Deduct</i>—Receipts and Recoveries on Capital Account. (301). Charges in England. (117). Loss or gain by exchange.</p>

(290) This head receives the debits by *per contra* credit to the loan or advance head concerned when a loan or an advance has to be written off as irrecoverable.

(291) This head is intended for payments not debitable to any special major head. When, however, charges on account of "Rents, rates and taxes" are incurred by a department, the payments on account of which are shown under a special major head, they should be classified under "Contingencies" of the department concerned.

(292) This head is intended to record (1) grants for no specific purpose to local funds, municipalities, etc., such as grants to cover a deficit balance or as compensation for revenue resumed, which cannot be classed with reference to the object to which they are to be devoted, *e.g.*, *compensation payable to local authorities on account of entertainment tax* and (2) other miscellaneous contributions, such as grants to the Societies for the Prevention of Cruelty to Animals, contributions by State Governments for the maintenance of Posts and Telegraphs offices or Telegraph line, guarantee paid by State Governments in respect of unremunerative railway lines, which it may not be found possible to bring to account under any of the descriptive major heads.

(293) Includes charges for compensation granted for loss of revenue rights resumed by Government other than those relating to "Principal heads of Revenue."

(295) The detailed heads are—

Allowances to Civil servants out of employ.

Charges in connexion with the visit of the High personages.

Rewards for destruction of wild animals (includes rewards for destruction of dogs and snakes).

Petty construction and repairs. (This head is intended for payments not debitable to any special major head.)

Losses on uninsured shipments—

Miscellaneous charges for the treatment of patients at the Pasteur Institute,

Subsidies for land communication,

Other items,

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

CC. Capital Account of Irrigation, Navigation, Embankment and Drainage Works
outside the Revenue Account.

68. CONSTRUCTION OF IRRIGATION,
NAVIGATION, EMBANKMENT AND
DRAINAGE WORKS (COMMERCIAL)—

A. Irrigation Works—

(1) Productive

Works.

Establishment. (51).

Tools and plant. (52).

Suspense. (53)

Deduct—Receipts and Recoveries on Capital Account.

Charges in England. (117).

Loss or gain by exchange.

Same as for A (1) above.

(2) Unproductive

B.—Navigation, Embankment
and Drainage Works—

(1) Productive

Same as for A (1) above.

(2) Unproductive

Same as for A (1) above.

Deduct—Amount financed from
Famine Relief Fund.

Deduct—Amount financed from
Ordinary Revenues.

Add—Repayments of Capital Ex-
penditure financed from Ord-
inary Revenues.

Net expenditure outside the
Revenue Account.

68-A. CONSTRUCTION OF IRRIGATION,
NAVIGATION, EMBANKMENT AND
DRAINAGE WORKS (NON-COM-
MERCIAL)

Same as under 68.

FF. Civil Administration—Capital Accounts outside the Revenue Account.

70. CAPITAL OUTLAY ON IMPROVE-
MENT OF PUBLIC HEALTH. (303).

71. CAPITAL OUTLAY IN SCHEMES
OF AGRICULTURAL IMPROVE-
MENT AND RESEARCH. (303).

72. CAPITAL OUTLAY ON INDUS-
TRIAL DEVELOPMENT. (303).

Investments in Government commercial undertakings

Investments in the shares of commercial concerns.

Development Schemes.

72-A. CAPITAL OUTLAY ON CIVIL
AVIATION. (304).

A. *Civil Aviation*—

Works.

Equipment.

Establishment.

Deduct—Capital Expenditure
financed from Ordinary Revenues.

Deduct—Receipts and Recoveries on Capital Account.

Add—Repayment of capital ex-
penditure financed from ordinary
revenues.

Net expenditure outside the
Revenue Account.

No amount is to be debited to the "Other items" or credited under the corresponding receipt head [*via* footnote (110)], without the special order, in each case, of a gazetted officer who will consider, before admitting it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants, see footnote (171).

(296) The sub-heads are—

Expenditure connected with conferences, commissions, etc.

Miscellaneous charges connected with supply of stores to India.

Sterling overseas pay.

Leave salaries and deputation pay.

Other items.

(297) See footnote (306).

(298) This head is intended for the record of such miscellaneous adjustments between the Central and State Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be brought to account under the appropriate service heads of expenditure. Suitable descriptive minor heads may be opened where necessary for separate payments debited to this head.

(299) Records extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure. Suitable descriptive sub-heads may be opened under this major head with approval of the Comptroller and Auditor-General.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

HH. Capital Account of Civil Works—Multipurpose River Schemes and Miscellaneous Public Improvements outside the Revenue Account.

81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT. (305).

II.—Capital Account of Electricity Schemes outside the Revenue Account.

81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES—

I. Hydro-Electric Schemes—
(Name of each scheme) ..

Works.
Establishment.
Tools and Plant.
Suspense.
Deduct—Receipts and recoveries on Capital Account.
Charges in England.
Loss or gain by exchange.

II. Thermo-Electric Schemes—
(Name of each scheme) ..

Same as under I above.

Deduct—Amount financed from Ordinary Revenues.

Add—Repayment of capital expenditure financed from Ordinary Revenues.

JJ. Miscellaneous Capital Account outside the Revenue Account.

82. CAPITAL ACCOUNT OF OTHER STATE WORKS OUTSIDE THE REVENUE ACCOUNT.

Original Works—A separate minor head for expenditure of each department.
Establishment.
Tools and Plant.
Suspense and Miscellaneous.
Charges in England (117). Loss or gain by exchange.
Road Transport Service.

82-B. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT.

Deduct—Receipts and recoveries on capital account.
Deduct—Expenditure financed from Ordinary Revenues.
Deduct—Amounts financed from the Depreciation Reserve Fund.

83. PAYMENTS OF COMMUTED VALUE OF PENSIONS. (306).

Payments of commuted value of pensions—

(a) Payments in India.
(b) Payments in England—
Par value.
Loss or gain by exchange.

Deduct—

(1) Amount financed from ordinary revenues.
(2) Amount recovered from other Governments.
(3) Capital portion of equated payments out of revenue.

Net expenditure outside the revenue account.

(300) This head is intended for exhibition of expenditure of a capital nature in the Forest department which is not met from borrowed funds. Other forest expenditure of a capital nature in the Forest department which is not met from borrowed funds, is not recognized as such in the regular accounts and is debited initially and finally to "10. Forest."

(301) This head will be credited with recoveries of expenditure previously debited to the capital major head when the recoveries cannot conveniently be taken to any other minor head.

(303) For expenditure under these heads, each individual scheme or project should be treated as a separate minor head.

(304) Expenditure on Civil Aviation Works may be met from—

(1) current revenues.
(2) a special fund called the "Fund for the development of Civil Aviation."
(3) borrowed funds or other resources outside the Revenue Account.

2. The principles to be observed in deciding whether an item of works expenditure should be allocated to Revenue to Capital are as follows:—

(a) Capital bears all charges for the first construction and equipment of a project as well as charges for maintenance of completed parts of a scheme until the whole scheme is completed and charges for such substantial additions and improvements to existing works as may be sanctioned by competent authority provided that the cost of the scheme, of the substantial addition or improvement exceeds Rs. 1,000. Charges on account of restoration of damage caused by extraordinary casualties may also be taken to Capital.

(b) Revenue bears all recurring charges on maintenance and repairs, working expenses, temporary and experimental works and minor additions or improvements, costing not more than Rs. 1,000.

(c) Revenue bears all charges for renewal and replacement even when such renewal and replacement include an element of betterment. When a renewal or replacement scheme includes a substantial addition or improvement, the cost of the latter provided it exceeds Rs. 1,000, may be taken to capital.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
85-A. CAPITAL OUTLAY ON SCHEMES OF STATE TRADING.	Grain Supply Schemes— Community Development Projects. Other Miscellaneous Schemes. Development Schemes.
N.—Public Debt.	
DEBIT RAISED IN INDIA—	
I. Permanent Debt. (308) ..	(i) State Loans bearing interest. (311). (A separate head for each denomination of loan.) (ii) Loans not bearing interest— Expired Loans. (A separate head for each denomination of loan.) (309).
II. Floating Debt. (308) ..	Treasury Bills. Other Floating Loans. (310).
III. Loans from the Central Government.	
P. Loans and Advances by the State Government.	
LOANS TO LOCAL FUNDS, PRIVATE PARTIES.	Loans to Presidency Corporations, Port Trusts and other Port Funds. Loans to Municipalities. Loans to District and other Local Fund Committees. Loans to Landholders and other Notabilities. Advances to cultivators. (395). Advances under Special Laws. Loans to Local Boards for Railway Construction. Miscellaneous Loans and Advances. (397). Loans under the Community Development Programme (Schemes in the Five-Year Plan).
LOANS TO GOVERNMENT SERVANTS.	Advances for purchase of motor conveyances. Advances for purchase of other conveyances. Passage advances. (393). House Building Advances. Other Advances. (394).

Q. Inter-State Debt Settlements.

MADRAS AND ANDHRA.
MADRAS AND MYSORE.

Contingency Fund.

CONTINGENCY FUND	Appropriation from the Consolidated Fund or from an Reserve Fund. Land Revenue. State Excise duties and so on.
--------------------------	----------------------------------------------------------------------------------------------------------------------

3. In accordance with the principles enunciated above, the following expenditure should be deemed "Capital" Initial outlay, e.g.—

(a) Cost of land, cost of construction of landing grounds, aerodromes including approach roads, runways, hangar slipways, moorings, workshops, stores, administrative and control buildings, aerodrome offices and residential quarters for officers and clerks.

(b) Provisions of flood lights, boundary lights, obstruction lights, beacons, power-house buildings including plant and quarters for operators and other staff.

(c) Meteorological works located on aerodromes, viz., Observatories, office buildings, store buildings and staff quarters.

(d) The cost of any establishment specifically created for preparation of projects, for, or the supervision of construction of a work debitible to Capital, cost of tools and plant specifically purchased for such work, or charge for establishment and tools and plant payable to Public Works Department or other Departments of Government for carrying out Aviation works debitible to Capital.

4. Revenue bears all charges including—

(i) the cost of temporary or experimental works ;

(ii) the cost of small minor works, not exceeding Rs. 1,000 ;

(iii) the cost of any renewal or replacement in accordance with paragraph 2 (c) above ; and

(iv) standing charges on maintenance and repairs.

5. All works expenditure which under the allocation rules applicable to this department is debitible to Capital will be recorded in the first instance under the major head "72-A. Capital Outlay on Civil Aviation" outside the revenue account and at the end of the year any expenditure which the Government may decide to meet from revenue will be deducted in lump from the total expenditure recorded under the head and transferred to the major head "44-A. Capital Outlay on Civil Aviation" within the Revenue Section of the Account.

Expenditure which is debitible to Revenue account falls under the major head "44. Aviation."
(305) The minor heads which are prescribed under the head "50. Civil Works" with the exception of "Repairs and "grants-in-aid" should be opened under this head. Expenditure on account of restoration of damage caused by extraordinary casualties, such as flood, fire, etc., which is permitted to be debited to this major head should be accorded under a separate minor head "Extraordinary Replacements." Receipts representing recoveries of capital expenditure previously debited to this major head may be classified under a separate minor head "Deduct—Receipts and Recoveries on Capital Account."

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

R. Unfunded Debt.

SPECIAL LOANS	Special loans— 8 per cent perpetual loans. (Madras.) 6 per cent perpetual loans. (Madras.) Endowments for Charitable and Educational Institutions.
TREASURY NOTES	Non-transferable notes at 4 per cent.
STATE PROVIDENT FUNDS. (316)	General Provident Fund. Indian Civil Service Provident Fund. Indian Civil Service (Non-European Members) Provident Fund. Contributory Provident Fund. Contributory Provident-Pension Fund. Other Miscellaneous Provident Funds. (317).
INTEREST SUSPENSE	Interest Suspense Account. (319).

S. Deposits and Advances.

PART I.—DEPOSITS BEARING INTEREST.

(A) *Reserve Funds.*

DEPOSITS OF DEPRECIATION RESERVE OF GOVERNMENT COMMERCIAL CONCERNS. (320).	A separate minor head for each separate account.
----------------------------------------------------------------------------	--------------------------------------------------

PART II.—DEPOSITS NOT BEARING INTEREST.

(A) *Sinking Funds.*

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Sinking Funds. (321). Other appropriations. (322).
SINKING FUNDS FOR LOANS GRANTED TO LOCAL BODIES. (323).	A separate head for each fund brought to account.
SINKING FUND INVESTMENT ACCOUNT. (324).	Sinking Fund Investment Account.

(B) *Reserve Funds.*

Receipts.

FAMINE RELIEF FUND—

A.—Famine Relief Fund—	Transfers from the Revenue Account. (S). Interest receipts. (329). Recoveries of famine expenditure. (330). Gain on realization of securities. (333). Other items.
B.—Investment Account—	Sale of securities. (333).

(306) All payments on account of commutation of pension, whether in England or in India, including payments made to other Governments, are brought to account in the first instance under the head "83. Payments of commuted value of pensions—Commuted value of pensions," and at the end of the year such portion of the expenditure recorded under that head as the Government may decide to meet from current revenues is transferred to the Capital major head "55-A. Commutation of pensions financed from ordinary revenues" under section "J.J. Miscellaneous—Capital Account within the Revenue Account." The net amount debited to the capital major head "83. Payments of commuted value of pensions," after deducting therefrom the recoveries, if any, from other Governments, is repaid from revenue by a system of equated payments spread over a period not exceeding 15 years, which include interest on the capital invested. The equated payments in respect of each year's commutation commence from the following year and the rate of interest that is adopted is that which Government may decide to fix with due regard to the principle that the interest portion of the equated payments should approximate closely to the actual interest charges paid on any sums borrowed for this purpose.

Where pensionary charges between two Governments are settled annually on the basis of commuted values by payment of the net amount due by one Government to the other, the net amount so paid or recovered is brought to account under the minor head "Payment of commuted value of pensions" or the head "Deduct—Amounts recovered from other Governments," as the case may be.

The total equated payments in respect of each year's commutation are debited to the head "55. Superannuation allowances and pension—Equated payments of commuted value of pensions transferred to capital, etc." by credit to (a) the capital head "83. Payments of commuted value of pensions—Deduct—Capital portion of equated payments out of revenue" for the capital portion of the payments, and (b) "22. Interest on Debt and other Obligations—Deduct—Interest portion of equated payments on account of commuted value of pensions" for the interest portion of the payments.

Payments from State treasuries of commuted value of pensions of officers whose pensions are, in the first instance, charged to Central Union Revenues and ultimately recovered from the State under certain Articles of the Constitution of India (e.g., Article 290) are adjusted in the Central and State section of the State Accountant-General's books without the intervention of the Accountant-General, Central Revenues.

(308) Permanent debt includes all debt which at the time when it is raised has a currency of more than twelve months. The term "floating debt" is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the Reserve Bank with a currency of not more than twelve months.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
	<i>Payments</i>
FAMINE RELIEF FUND— <i>cont.</i>	A.—Famine Relief Fund— Transfers to the Revenue Account. (S). Loss on realization of securities. (333). Other payments.
	B.—Investment Account— Purchase of securities. (333).
	<i>Receipts.</i>
ZAMINDARI ABOLITION FUND—	Transfer from Revenue Account. Advance rents paid by tenants. Investment Account. Interest receipts.
	<i>Payments.</i>
	Transfer to Revenue Account. Refunds of rents to tenants. Compensation to Zamindars. Rehabilitation grants to Zamindars. Investment Account.
FUND FOR DEVELOPMENT OF RURAL WATER-SUPPLY.	As in column (1).
FUND FOR THE RELIEF OF GROUND-NUT CULTIVATORS. (338-A).	
STATE (MADRAS) ROAD FUND.	
SUGARCANE CESS FUND.	
REVENUE RESERVE FUND.	
FUND FOR VILLAGE RECONSTRUCTION AND HARIJAN UPLIFT.	
FUND FOR DEVELOPMENT SCHEMES.	
INSURANCE FUND OF COMMERCIAL CONCERNS.	
EMPLOYEES' STATE INSURANCE FUND.	
ZAMINDARI ABOLITION FUND.	
DEPRECIATION RESERVE FUND—ELECTRICITY.	<i>Receipts.</i>
	(i) Depreciation Reserve Receipts Fund—Contribution from the Revenue Account. (ii) Investment Account—Sale of securities. (iii) Interest receipts.
	<i>Payments.</i>
	(i) Depreciation Reserve Fund—Transfer to the Revenue Account. (ii) Investment Account—Purchase of securities.

(309) Represent unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for 20 years from the date of discharge of the loan; after this period, the unclaimed balances are written off the debt account by the credit to Revenue, payments of amounts subsequently claimed being also debited to Revenue.

(310) Temporary detailed heads should be opened as occasion requires.

(311) For loans raised in the open market.

(316) The minor head for each Provident Fund for which there is a Sterling Branch should be subdivided to show separately the transactions relating to the Sterling and Rupee Branches. The accounts of the Sterling Branches of the several Provident Funds are maintained in India in rupees.

(317) The transactions relating to "Civil Engineers' Provident Fund" are accounted for under this head.

(319) See footnote (147).

(320) The Depreciation Reserve Fund deposited with the Government in respect of Government commercial undertakings are treated as deposits and recorded in the accounts under this head, being placed in Part I or in Part II according as the funds are or are not regarded as bearing interest.

(321) This head is credited with the amount set apart each year for the sinking fund created for loans by charge to "23. Appropriation for Reduction or Avoidance of Debt" and with the profits realized on investment of the balances in the Fund, and is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is debited to the head "Permanent Debt" by *per contra* credit to the head "Deposits and Advances—Miscellaneous—Government Account."

(322) This head will be closed to "Government account" in the ledger.

(323) Represents funds constituted for the discharge of loans taken from Government by public bodies.

(324) In cases where the amounts at credit of the Sinking Funds are invested, the amount expended on the purchase of securities should be debited to this head, which will be credited to the same extent when the securities are sold, and profit or loss arising out of the investment being transferred to the head "Appropriation for Reduction or Avoidance of Debt—Sinking Funds". Interest realized on securities purchased on the investment account should be credited and any payment of advance interest on securities purchased on that account should be debited to the head "Sinking Fund".

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

SPECIAL RESERVE FUND—ELECTRICITY.

Receipts.

- (i) Special Reserve Fund—Contribution from the Revenue Account.
(ii) Investment Account—Sale of securities.

Payments.

- (i) Special Reserve Fund—Transfer to the Revenue Account.
(ii) Investment Account—Purchase of securities.

MADRAS HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS FUND.

Madras Hindu Religious and Charitable Endowments Fund.
Madras Hindu Religious and Charitable Endowments Fund Investment Account.

DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES.

MOTOR TRANSPORT RESERVE FUND. As in column (1).

(C) Other Deposit Accounts.

DEPOSITS OF LOCAL FUNDS

.. District Funds. (340).
Municipal Funds.
Cantonment Funds.
Other Funds—
Port and Marine Funds.
Education Funds.
Other Miscellaneous Funds.
Village Panchayat Funds.

(S) The transfers from the fund to the Revenue account should be treated as deductions from expenditure under "54-A. Famine Relief—Deduct—Amount transferred from Famine Relief Fund" and other major heads concerned against the sub-major or minor head "Deduct—Amount financed from Famine Relief Fund". See also footnote (277).

(320) Receives credit for interest realized on investments of the balances of the Famine Relief Fund. See also footnote (333).

(330) See footnote (275). Any incidental recoveries of expenditure on objects other than Famine Relief, which was met from the balance of the Famine Relief Fund, should be credited to the appropriate major head of receipts corresponding to the head to which the expenditure was debited or to "XLVI. Miscellaneous" in the absence of such a head.

(333) When Famine Relief Fund balances are invested in securities of the Central Government the amount representing the actual cost price of the securities is debited to the head "Purchase of securities" under "B. Investment Account", the payments on account of advance interest, if any, being taken as an item of deduction under the head "Interest receipts". When the securities are sold, an amount equal to the purchase price paid on the securities is credited to the head "Sale of securities" under "B. Investment Account", the interest realized from the date of the last half-yearly payment up to the date of sale being credited to the head "Interest receipts". The difference between the total of these two latter sums and the sale-proceeds of the securities will be taken to the head "Gain

Loss realization of securities". The balance under "B. Investment Account" on any date will represent the actual cost price of the securities which are held in the Fund on that date.

(334) The subventions made from the Central Road Fund to the State Government for expenditure on road development are credited to this head. This head is debited with the expenditure on approved schemes of road developments. The actual expenditure incurred from time to time is charged to the head "50. Civil Works" or other appropriate head of account concerned. At the same time an equivalent amount is transferred month by month to the deposits head "Subventions from Central Road Fund" by credit to "XXXIX. Civil Works—Transfer from Central Road Fund" or other appropriate revenue head concerned.

The expenditure on interest and amortization charges in respect of loans taken for financing construction, etc., of roads and bridges is debited to this head by *per contra* credit to the heads "22. Interest on debt and other obligations—D. Transfers" and "23. Appropriation for reduction or avoidance of debt—Other Appropriations."

(335-A) The credits passed by Government of the United Kingdom on account of rebates received from shippers of groundnuts are recorded under this head. The contributions from the fund to the State Governments are credited in the State accounts under "XXIX. Agriculture—Contribution from the fund for the relief of groundnut cultivators." This amount together with an equivalent contribution from State finances is adjusted under "40. Agriculture—Block grant for transfer to the Deposit Account of grants for the relief of groundnut cultivators." The expenditure on assistance to cultivators is accounted for under the service heads concerned and at the end of the year an equivalent amount is transferred from the deposit head to the minor head "Amount met from the Deposit Account of grants for the relief of groundnut cultivators" subordinate to the service major heads concerned.

(340) Includes Minor Union Funds.

(341) Revenue Deposits are deposits made in Revenue Courts, or in connexion with revenue administration. They include earnest money deposits made by intending tenderers of the Civil Department, and security deposits realized by the Police Department under the Motor Vehicles Act or otherwise.

The value of suspected notes and coins sent to treasuries by Post Offices or Managers of the Joint Stock banks and exchange banks which are adjudged by the Treasury Officers as genuine is brought to account under this head pending repayment of the amount to the parties concerned.

(342) Under Civil Court Deposits, High Courts and Small Causes Courts may be similarly distinguished in inner columns.

(343) Personal Deposits are deposits of which a Banking account only is kept (not being Civil or Criminal Courts Deposits). "Wards" and "attached estates deposits" and "Trusts and Endowments" may be distinguished in the accounts, being shown in inner columns.

(346) This head is intended for the adjustment of interest on securities held by the Accountant-General, Madras, as Treasurer of Charitable Endowments or on account of Miscellaneous Trusts and also for the adjustment of payments or arrears of interest, etc., lying at credit of the head.

(351) Sums received in advance from municipalities or other bodies financially independent of Government for payment of compensation for land acquired for such bodies are credited to this head.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
DEPARTMENTAL AND JUDICIAL DEPOSITS—	
Civil Deposits	Revenue Deposits. (341). Civil Courts Deposits. (342). Criminal Courts Deposits. Personal Deposits. (343). Forest Deposits. Public Works Deposits. Trust Interest Funds. (346). Loan discharge orders (Temporary). Deposits for work done for public bodies or private individuals. (351). Indian Research Fund. (352). Deposits in connexion with elections. Municipal taxes on Government residential buildings. (353). Unclaimed deposits in the General Provident Fund. (354). Unclaimed deposits in the Indian Civil Service Provident Fund. (354). Unclaimed deposits in the Indian Civil Service (Non-European Members) Provident Fund. (354). Unclaimed deposits in the Contributory Provident Funds. (354). Unclaimed deposits in other Miscellaneous Provident Funds. (354). Deposits of fees received by Government servants for work done for private bodies.

(352) This head is intended to record the grant made by the Central Government to the Indian Research Fund Association for combating epidemic disease, etc. The grants made by the Indian Research Fund Association from the Fund to the State Governments and centrally administered areas are accounted for under the minor head "Deposit account of grants made by the Indian Research Fund Association" under the Deposit major head "Other Accounts".

(353) Amounts recovered from Government servants occupying Government residential buildings on account of municipal taxes may, in the first instance, be credited to this head pending payment to the municipality.

(354) The amounts of subscriptions to these Provident Funds remaining unclaimed for a period excluding six months should be transferred to this head at the end of each year and dealt with under the ordinary rules relating to Deposits.

(358) Moneys received by the State in aid of Rural Reconstruction Schemes, whether as grants from the Central Government or contribution from the public, are credited to this deposit head. The actual expenditure out of the moneys held in the Deposit Account is budgeted and accounted for as ordinary expenditure of the department concerned, the necessary transfer of funds representing actual expenditure being made at the end of the year to the appropriate revenue head of receipts concerned. This procedure is applicable *mutatis mutandis* to transactions of other funds of this kind which are fed by contributions from the Central Government or outside agencies where the authority making the contributions does not retain full control over expenditure therefrom.

(359) As the Committee does not retain full control over the expenditure out of this fund, the accounting procedure follows *mutatis mutandis* the procedure laid down in footnote (358).

(361-A) Amount placed at the credit of the State Government as permanent deposit to cover the amount by which the State balance is depleted on account of Central transactions in Non-Bank State treasuries and sub-treasuries is credited to this head in the State accounts.

(361-B) See footnote (352).

(361-C) Grants made to State Governments by the Indian Sailors' Soldiers' and Airmen's Board are credited to this head in the first instance. The actual expenditure incurred is debited to a distinct detailed head "57 Miscellaneous—Miscellaneous and unforeseen charges" the necessary transfer of an equal amount being made at the end of the year to the corresponding Revenue head "XLVI. Miscellaneous—Miscellaneous" by *per contra* debit to this head.

(362) Will be divided by inner columns in the local books into as many detailed heads as convenient, e.g., Objection Book Advances, Advances of the Public Works Department, and Takkavi Works Advances.

(364) To be shown under a group head with details as follows:—

Group head.	Detailed heads.
Advances for survey operations	Advances for Boundary Pillars. Revenue Survey Advances. Cost of survey marks. Cost of boundary marks recoverable from landholders. Cost of boundary marks pending completion of survey operations.

(367-A) Records transaction between the Government of India and Part 'B' States or between Part 'A' and Part 'B' States or between one Part 'B' State and another, which are settled through a particular (Link) Account tant-General or directly on cash basis.

(367-B) A separate minor Head can be opened for each State Government in Pakistan in the account of those States which have agreed to operate on this head.

(368) Charges for remittance of treasure for which the Reserve Bank of India is liable, include charges for keeping Currency chests supplied with sufficient notes and coin, charges for remittance of small coin between regular coin depots and treasuries and sub-treasuries where there are Currency chests, and charges for remittance of uncurrent coin when sent separately.

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF [APPX. A
STATE RECEIPTS AND DISBURSEMENTS

Major heads.

Minor heads.

DEPARTMENTAL AND JUDICIAL
DEPOSITS—cont.

Other Accounts	Subventions from Central Road Fund. (334). Deposit account of grants for Economic Development and Improvement of rural areas. (358). Deposit account of contributions for cattle improvement. Deposit account of the grant made by the Indian Central Cotton Committee. (359). Deposit account of grants for the relief of groundnut cultivators. Deposit account of the grant made by the Indian Council of Agricultural Research. (359). Deposit account of grant from the Central Government for the development of sericultural industry. Deposit account of grants from the Central Government for the development of handloom industries. Deposit account of grants from the Indian Central Sugarcane Committee. Deposit account of Central transactions in Non-Bank treasuries and sub-treasuries. (361-A). Deposit account of grants made by the Indian Research Fund Association. (361-B). Deposit account of District Sailors', Soldiers' and Airmen's Boards. (361-C). Deposit account of grant made by the Central Government for financing Cotton Extension Scheme. Deposit account of grant from the Indian Central Coconut Committee. Deposit account of grant made by the Indian Central Oil Seeds Committee. Deposit account of grant from the Fund for the benefit of cotton growers. Deposit account of grant made by the Indian Central Tobacco Committee.
------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

The receipts and payments on account of the Reserve Bank appearing in the Government accounts should, in the first instance, be credited or debited to this minor head under the appropriate detailed heads specified below :—

Receipts.

- (1) Renewal and enfacement fees on G.P. Notes.
- (2) Commission for the management of Public Debt.
- (3) Brokerage commission, etc., on new loans.
- (4) Postage and telegram charges and out-of-pocket expenses in connexion with the new loans.
- (5) Postage and telegram charges reimbursed to the Public Debt Office.
- (6) Miscellaneous.
- (7) Balance due from the Reserve Bank.

Payments.

- (8) Cost of note forms.
- (9) Charges for remittances of treasure—
 - (a) Police escort charges.
 - (b) Cost of boxes, cart and coolie hire, etc.
 - (c) Pay and allowances of shroffs accompanying remittances.
 - (d) Railway and steamer freights.
- (10) Dividend on Reserve Bank shares.
- (11) Miscellaneous.
- (12) Balance due to the Reserve Bank.

Transactions on account of the Reserve Bank occurring at treasuries or sub-treasuries should be carried by the Government, Central or State, in whose jurisdiction the treasury or sub-treasury is situated until they are cleared by the Accountant-General with the Bank. Transactions brought to account under the head "Accounts with the Reserve Bank" by adjustment in accounts offices should be classified as "Central or State" according as the office foreign is "Central" or "State".

The Civil Accountants-General should send a statement each month to the Central Accounts Section of the Reserve Bank at Calcutta showing the credits and debits recorded under the above heads in their respective books during the previous month, the debits and credits being supported by such vouchers and documents as may be desired by the Bank. If the net total of the statement be a credit, arrangement should be made for the disbursement of the amount to the Bank and if the net total in the monthly statement be a debit, the amount should be recovered from the Bank and credited to this head.

(Explanation.—Under the head "Pay and allowances of shroffs accompanying remittances" should be debited, the allowances of a shroff accompanying a remittance whether he is permanent or temporary, and the pay of a temporary shroff engaged in connexion with the remittance, whether he accompanies it or remains at the treasury to carry out the work of the shroff deputed with the remittance.)

(373) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as an advance to the party concerned. The credit is taken to the head "Capitalized Outstandings" under "Suspense" so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(375) This head receives the debits and credits on account of English stores which appear in the remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts at once.

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
DEPARTMENTAL AND JUDICIAL DEPOSITS— <i>cont.</i>	
Other Accounts— <i>cont.</i>	Deposit account of grant made by the Central Silk Board. Deposit account of grant from the Central Government for Food Production Drive Schemes—Bonus for accelerating production of foodgrains. Deposit account of grant made by the Indian Central Arecanut Committee. Deposit account of grant made by the Council of Scientific and Industrial Research of the Government of India. Deposit account of grant made by the Central Tea Board. Deposit account of grant from the Government of India and contributions from the public for local development works.

PART III.—ADVANCES NOT BEARING INTEREST.

ADVANCES REPAYABLE	Civil Advances. (362). Special Advances. Forest Advances. Revenue Advances. (364).
PERMANENT ADVANCES	Permanent Advances, Civil.
ACCOUNTS WITH GOVERNMENTS OF OTHER COUNTRIES.	Ceylon, Australia, etc.
ACCOUNTS WITH PART B STATES. (367-A).	As in column (1).
ACCOUNTS WITH THE GOVERNMENT OF PAKISTAN. (367-B).	Central Civil, Military, Posts and Telegraphs, and Rail way.
ACCOUNTS WITH THE GOVERNMENT OF BURMA.	Accounts with the Government of Burma.
ACCOUNTS WITH THE RESERVE BANK.	Transaction on behalf of the Reserve Bank. (368).

(376) This head is intended for the record of transactions connected with temporary investments of cash balance e.g., in short-term loans, treasury bills or other securities of the Government of India. To distinguish between temporary short-term investments, e.g., in treasury Bills and more permanent investments in securities this head may be divided into (A) short-term investments and (B) long-term investments. This head is debited with the amounts expended on the purchase of the securities, and on the cancellation of the loans, the nominal value of the cancelled securities is debited to "Permanent Debt" by *per contra*, credit to this head to the extent of the purchase price originally debited to it, the difference being adjusted by addition to or deduction from the amount of interest derived from such investments, which itself is adjusted by reduction of expenditure under "22. Interest on Debt and other Obligations." Similarly any profit or loss arising out of the sale or transfer of these securities is adjusted by addition to or deduction from the amount of the said interest, the sale-proceeds or transfer value being credited to this head to the extent of the purchase price.

The procedure set forth above applies *mutatis mutandis* to transactions connected with the investments of cash balances of any State Government in their own securities, etc. When, however, such investment is made by or Government in the securities, etc., of another Government any interest derived is credited as receipts under "XI Interest—Interest realized on investments of cash balances."

(377) When a Sinking Fund is established for the discount on a rupee loan, in order to spread the charge to revenue over the period of the currency of the loan, the full nominal value of the loan is credited to the head "Permanent Debt" and the discount is debited to the head "Discount Sinking Fund." The debit against the latter head is cleared by annual payments out of revenue on a Sinking Fund basis, such payments being adjusted in the Revenue Account under the head "22. Interest on Debt and other Obligations—Discount on Loans." A separate sub-head may be opened under this minor head for each rupee loan for which a Discount Sinking Fund is established.

(378) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account.

(379) This head is intended for the provisional adjustment of departmental receipts and payments which are entered by the treasury in separate schedules. The amounts so adjusted are cleared by *minus* credits and debits afforded through the Departmental Classified Abstracts in which the transactions are finally brought to account. The head is also used for the provincial adjustment of inter-departmental transfers.

(381) This head provides for the case of any department that renders accounts to the Civil Department being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other head.

(382) Bills received in remittance or in payment of an account (e.g., of any Government specified against the major head accounts with Governments of other countries) should be credited to the head concerned by debit to this head and then sent for collection which are paid by remittance of Bills of Exchange will first be adjusted.

(383) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted credit to this head pending the procuring of a bill of which the cost should be debited to this head.

(384) These accounts receive debit for the cash balance held by departmental officers outside the generally available cash balances.

(385) Includes Public Works cash balances.

(389) This is the general closing account and its place in the ledger is at the very beginning. But special writ-
to "Government" require an account in the Finance and Revenue Accounts to receive them and that account
taken in this place. See also footnotes (321), (322) and (356).

LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF STATE RECEIPTS AND DISBURSEMENTS [APPX. A

Major heads.

Minor heads.

PART IV.—SUSPENSE.

SUSPENSE ACCOUNTS	.. ..	Suspense Account. Central Accounts office—Reserve Bank suspense. Local Public Works Expenditure. Capitalized Outstandings. (373). English Stores Suspense Accounts. (375). Cash Balance Investment Account. (376). Discount Sinking Fund. (377). Recoveries of Service Payments. (378). Departmental Adjusting Account. (379). Discount involved in the issue of loans. Miscellaneous.
CHEQUES AND BILLS	.. ..	Pre-audit Cheques. Cheques issued, Local Funds. Departmental Cheques. (381). Bills of Exchange Receivable. (382). Bills Payable. (383).
DEPARTMENTAL AND ACCOUNTS. (384).	SIMILAR	Civil Departmental Balances. (385).

PART V.—MISCELLANEOUS.

MISCELLANEOUS Government Account. (389). Miscellaneous.
---------------	-------	-------------------------------------------------

T. Remittances.

I. REMITTANCES WITHIN INDIA.

Other Local Remittances.

CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNT TO THE SAME ACCOUNTANT-GENERAL OR COMPTROLLER. Cash Remittances between Treasuries. Forest Remittances. (398). Remittances of Government Commercial undertakings. Public Works Remittances. (399). I.—Remittances into treasuries. (400). II.—Public Works Cheques. (400). III.—Other Remittances. (401). Transfers between Public Works Officers. (402). Judicial Remittances. (398). Miscellaneous Remittances.
--------------------------------------------------------------------------------------------------------------------	-------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

(393) Interest-bearing passage advances will be adjusted under this head. Non-interest bearing passage advances will be adjusted under Section P.—Deposits and Advances not bearing interest.

(394) Includes interest-bearing advances to Government servants for the purchase of typewriters.

(395) Includes—

Land Improvement Act—
To cultivators.

Agriculturists' Loans Act XII of 1884—
Advances in cases of distress.

Co-operative Credit Societies Act.

Financial assistance from Government.

(397) Loans which do not fall strictly under any of the other classes should be shown under this head.

(398) Remittances between Treasuries and departmental accounts.

(399) For transactions of Public Works Officers with Treasury and other Officers of the Civil Department (including Forest Department) within the same circle of account. Transactions originating in other circles of account are

passed on to Public Works Officers by the Accountant-General through this head.

(400) If a Public Works Officer deals with Treasuries in account with another Account Officer, the transactions

account of remittances into treasuries and cheques drawn are classified as pertaining to the sub-head "III. Other

remittances—(b) Items adjustable by Public Works Officers."

The procedure mentioned above does not apply to transactions in respect of cheques and cash remittances of the

Central Public Works Department Officers, occurring in State treasuries. These transactions are passed on to the

Accountant-General, Central Revenues, through Exchange Accounts in accordance with procedure laid down in

article 133 of the Comptroller and Auditor-General's Account Code, Volume IV.

(401) This head is subdivided into—

(a) Items adjustable by Civil, and

(b) Items adjustable by Public Works.

(402) For transactions between Public Works Officers including Civil Officers acting as Public Works Disbursers

rendering accounts to the same Accountant-General.

406-A) This head records transactions connected with the drawing and encashment of telegraphic transfers and

drafts on Reserve Bank Account, including transactions relating to Security Deposit Interest drafts and Dividend

payment orders issued by the Bank.

(415) This is mere adjusting head and records the net results of cash transactions and adjustments with the

Reserve Bank pending adjustments against the head "V.—Cash Balance—Deposits with the Reserve Bank."

APPX. A] LIST OF MAJOR AND MINOR HEADS OF ACCOUNT OF
STATE RECEIPTS AND DISBURSEMENTS

Major heads.	Minor heads.
RESERVE BANK OF INDIA REMIT- TANCES. (406-A).	
ADJUSTING ACCOUNT WITH RAIL- WAYS.	
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND STATE GOVERNMENTS.	(Suitable minor heads may be opened where necessary.
INTER-STATE SUSPENSE ACCOUNT ..	A separate head for Account between any two States.

U. Transfer of cash between England and India (Rupee and Sterling Accounts.)

REMITTANCES THROUGH THE
RESERVE BANK.
OTHER MISCELLANEOUS TRANSFERS.

V. Reserve Bank Deposits.

RESERVE BANK DEPOSITS. (415) .. Reserve Bank Deposits.

W. Cash Balance.

CASH BALANCE	Cash in Treasuries.
I.—Balance in India	Deposits with the Reserve Bank, Remittances in transit— Local.

APPENDIX B.

[See paragraph 36.]

Statement showing the Estimating Officers, the dates on which the estimates should reach the Administrative Department and the Finance Department, etc.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
RECEIPTS.				
I. UNION EXCISE DUTIES	Secretary to Government, Finance (Budget General) Department.	Nov. 15.	Nov. 20.	..
V. TAXES ON INCOME OTHER THAN CORPORATION TAX—	Secretary to Government, Finance (Budget General) Department.	Nov. 15.	Nov. 20.	..
Tax on Agricultural income ..	Commissioner of Agricultural income-tax.	Do.	Do.	..
ESTATE DUTY	Commissioner of Agricultural income-tax.	Nov. 15.	Nov. 20.	..
II. LAND REVENUE	Board of Revenue (Land Revenue and State Excise.)	Nov. 15.	Nov. 15.	Nov. 25.
III. STATE EXCISE DUTIES ..	Board of Revenue (Excise).	Nov. 5.	Nov. 8.	Nov. 15.
X. STAMPS—				
All heads except "Refunds—Process Service Fees" and adjustments on account of Indian Petroleum and Explosives Acts.	Board of Revenue	Nov. 5.	Nov. 8.	Nov. 15.
Refunds—Process Service Fees ..	High Court	Do.	Do.	Do.
Deduct—Adjustment on account of Receipts under the Indian Petroleum and Explosives Acts.	Accountant-General	Do.	Do.	Do.
FOREST—				
All heads except Forest Panchayats and Refunds by Revenue Officers.	Chief Conservator of Forests.	Nov. 5.	Nov. 8.	Nov. 10.
Forest Panchayats and Refunds by Revenue Officers.	Board of Revenue (Land Revenue).	Do	Do.	Do.
I. REGISTRATION	Inspector-General of Registration.	Nov. 5.	Nov. 8.	Nov. 10.
II. RECEIPTS UNDER MOTOR VEHICLES ACTS—				
Receipts under the Madras Motor Vehicles Taxation Acts (including Refunds).	Commissioner of Police.	Sep. 15.	Sep. 20.	Oct. 10.
Other heads	Central Road Traffic Board.	Do.	Do.	Do.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [RECEIPTS
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department
(1)	(2)	(3)	(4)	(5)
RECEIPTS— <i>cont.</i>				
XIII. OTHER TAXES AND DUTIES—				
A. Taxes on luxuries including taxes on entertainments, amusements, betting and gambling.	Board of Revenue	Sep. 15.	Sep. 20.	Oct. 1.
B. Receipts from Electricity duties.	Chief Electrical Inspector to Government.	Do.	Do.	Do.
C. Receipts from Tobacco duties.	Board of Revenue	Do.	Do.	Do.
D. Receipts under the Sales Tax Act.	Do.	Do.	Do.	Do.
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS — COMMERCIAL—GROSS RECEIPTS.	Chief Engineer for Irrigation.	Nov. 10.	Nov. 15.	Nov. 20.
XVIII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—NON-COMMERCIAL—				
All heads except Minor Irrigation.	Chief Engineer for Irrigation.	Nov. 10.	Nov. 15.	Nov. 20.
Minor Irrigation	Board of Revenue (Land Revenue).	Do.	Do.	Do.
XX. INTEREST—INTEREST ON LOANS AND ADVANCES BY THE STATE GOVERNMENTS—				
Loans to Presidency Corporations, Port Trusts and other Port Funds.	Accountant-General	..	Nov. 25.	..
Loans to Mufassal Municipalities.	Do.	..	Do.	..
Loans to District and other Local Fund Committees.	Do.	..	Do.	..
Loans to landholders and other notabilities.	Do.	..	Do.	..
Advances to cultivators—				
Loans under the Land Improvement Loans Act and Agriculturists' Loans Act.	Board of Revenue (Land Revenue).	Nov. 15.	Do.	Nov. 25.
Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935.	Do.	Do.	Do.	Do.
Loans for the construction of dwelling houses in rural areas.	Do.	Do.	Do.	Do.

RECP.TS.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)

RECEIPTS—cont.

XX. INTEREST—INTEREST ON LOANS AND ADVANCES BY THE STATE GOVERNMENTS—cont.

Advances to cultivators—cont.

Loans under the Madras Agricultural Loans (Mulberry Cultivation) Rules, 1942.	Board of Revenue (Land Revenue).	Nov. 15.	Nov. 25.	Nov. 25.
Loans under the special rules for pumping installations.	Do.	Do.	Do.	Do.
Loans under the special rules for agricultural implements.	Do.	Do.	Do.	Do.
Advances for the purchase of chemical fertilizers.	Director of Agriculture.	Do.	Do.	Do.
Short-term loans to market committees.	Do.	Do.	Do.	Do.
Loans under the Madras Cottage Industries Loans and Subsidiary Rules, 1948.	Director of Industries and Commerce.	Do.	Do.	Do.
Loans to distressed workers of the Sri Meenakshi Mills, Limited, Madurai.	Commissioner of Labour.	Do.	Do.	Do.
Loans to private electric Licensees for extension of electric supply.	Chief Engineer, Electric Supply.	Do.	Do.	Do.
Loans to City Improvement Trust.	Accountant-General.	..	Do.	..
Advances under Special Laws (State-aid to Industries).	Director of Industries and Commerce.	Nov. 15.	Do.	Nov. 25.

Miscellaneous Loans and Advances—

Business and house loans to displaced persons.	Home.	Do.	Do.	Do.
Loans to Communities eligible for help by the Harijan Welfare Department and Settlements.	Director of Harijan Welfare.	Sep. 20.	Oct. 1.	Oct. 1.
Loans to Co-operative Societies and Land Mortgage Banks.	Registrar of Co-operative Societies.	Nov. 15.	Nov. 25.	Nov. 25.
Loans relating to the Fisheries Department.	Director of Industries and Commerce.	Do.	Do.	Do.
Advances to Local Bodies to cover deficits.	Accountant-General	..	Do.	..
Loans to Local Boards for Railway Construction.	Do.	..	Do.	..
Loans to Government servants.	Do.	..	Do.	..

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [RECAPITULATION]
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
RECEIPTS—cont.				
XX. INTEREST—INTEREST ON LOANS AND ADVANCES BY THE STATE GOVERNMENTS—cont.				
Miscellaneous Loans and Advances—cont.				
Interest on arrears of revenue—				
Land Revenue	Board of Revenue (Land Revenue).	Nov. 15.	Nov. 25.	Nov. 2
Excise and Opium	Accountant-General	..	Do.	..
Forest and other Revenues ..	Do.	..	Do.	..
Miscellaneous—				
Refunds	Do.	..	Do.	..
Interest realized on investments of State Balances.	Secretary to Government, Finance (Ways and Means) Department.	..	Do.	..
XXI. ADMINISTRATION OF JUSTICE—				
All heads except—"Adjustment on account of the Indian Petroleum and Explosives Acts."				
	High Court	Sep. 25.	Oct. 1.	Oct. 5.
"Adjustments on account of the Indian Petroleum and Explosives Acts."				
	Accountant-General.	Do.	Do.	Do.
XXII. JAILS AND CONVICT SETTLEMENTS.				
	Inspector-General of Prisons and Chief Inspector of Certified Schools and Vigilance Service.	Oct. 1.	Oct. 5.	Oct. 10
XXIII. POLICE—				
Recoveries on account of Presidency Police and Refunds of such recoveries.				
	Commissioner of Police.	Sep. 15.	Sep. 20.	Oct.
Other heads				
	Inspector-General of Police.	Do.	Do.	Do.
XXIV. PORTS AND PILOTAGE ..				
	Secretary to Government, Public Works Department.	Nov. 20.	..	..
XXVI. EDUCATION—				
All heads except Law College—				
	Director of Public Instruction.	Sep. 20.	Sep. 25.	Oct. 1
Law College				
	Director of Legal Studies.	Do.	Do.	Do.
XXVII. MEDICAL				
	Director of Medical Services.	Do.	Do.	Oct. 2
XXVIII. PUBLIC HEALTH—				
Recoveries of overpayments—Refunds of grants for Water-supply and Drainage Schemes.				
	Sanitary Engineer to Government.	Sep. 25.	Sep. 30.	..
All minor heads—				
Bacteriological Laboratories ..				
	Director of Medical Services.	Do.	Do.	Oct. 1
Sanitary Engineering				
	Sanitary Engineer ..	Do.	Do.	Do.
Other Public Health receipts ..				
	Director of Public Health.	Do.	Do.	Do.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [RECEIPTS
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
RECEIPTS— <i>cont.</i>				
XXXVI. MISCELLANEOUS DEPARTMENTS— <i>cont.</i>				
Miscellaneous— <i>cont.</i>				
Administration of the Madras Hindu Religious and Charitable Endowments Act, 1951. Miscellaneous Receipts on account of temples and other charitable institutions in merged areas.	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.	Sep. 15.	Sep. 20.	Oct. 10.
Birth, Death and Marriage Registration fees.	Registrar-General of Births, Deaths and Marriages.	Do.	Do.	Do.
Fees for Registration of Societies.	Registrar of Joint Stock Companies.	Do.	Do.	Do.
Receipts of the Government Museum and Connemara Public Library other than sale-proceeds of publications and rents for Museum Restaurant and the use of Museum Theatre.	Superintendent, Government Museum and Librarian, Connemara Public Library.	Do.	Do.	Do.
Grant from the Government of India for removal of untouchability.	Director of Harijan Welfare.	Do.	Do.	..
Grant from the Government of India for the welfare of ex-criminal tribes.	Do.	Do.	Do.	—
Grant from the Government of India for the welfare of Backward classes.	Do.	Do.	Do.	..
Grant from the Government of India for the development of Handloom Industry.	Registrar of Co-operative Societies and Director of Industries and Commerce.	Do.	Do.	..
Recoveries from the Employees' Insurance Corporation, New Delhi.	Commissioner of Labour.	Do.	Do.	..
Other items	Secretary to Government, Finance (Budget-General) Department.	Do.	Do.	..
XXXIX. CIVIL WORKS—				
Transfers from the Central Road Fund.	Secretary to Government, Health, Education and Local Administration Department.	Nov. 1.	Nov. 6.	..
Other heads	Chief Engineer (General and Buildings) and Chief Engineer (Highways).	Do.	Do.	Nov.

RECEPTS.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
RECEIPTS—cont.				
XLI. RECEIPTS FROM ELECTRICITY SCHEMES—GROSS RECEIPTS.	Chief Engineer for Electricity.	Oct. 10.	Oct. 15.	Nov. 1.
XLIV. RECEIPTS IN AID OF SUPER-ANNUATION.	Accountant-General ..	..	Nov. 5.	..
XLV. STATIONERY AND PRINTING— Stationery Receipts	Controller of Stationery and Printing.	Sep. 20.	Sep. 25.	Oct. 5.
Sale of Gazettes, etc., Press Receipts.	Do.	Do.	Do.	Do.
Sale-proceeds of publications of the Government Museum and catalogues of the Connemara Public Library.	Superintendent, Government Museum and Librarian, Connemara Public Library.	Do.	Do.	Do.
XLVI. MISCELLANEOUS—				
Unclaimed deposits	} Accountant-General ..	..	Sep. 20.	..
Sale of old stores and materials ..				
Sale of land and houses, etc. ..				
Contributions				
Rents, rates and taxes	} Examiner of Local Fund Accounts.	Sep. 10.	Do.	Oct. 1.
Fees for Government Audit ..				
Receipts in connection with elections.	Chief Secretary to Government.	Do.	Do.	Do.
Other Fees, Fines and Forfeitures—				
Fees for stamping weights and measures	} Board of Revenue (Land Revenue).	Do.	Do.	Do.
Pound Fund Receipts				
Other items				
Recoveries of overpayments ..	Accountant-General ..	..	Do.	..
Collection of payments for services rendered—	Do. ..	..	Do.	..
Recoveries of expenses incurred in connexion with elections to panchayats and other recoveries from panchayats.	Inspector of Municipal Councils and Local Boards.	Sep. 10.	Do.	Oct. 1.
Recoveries on account of the West Bengal State prisoners confined in the jails in the Madras State.	Inspector-General of Prisons.	Do.	Do.	Do.
Other recoveries including commission payable by the Government of Burma for payments of pension, etc., made on behalf of that Government in Madras treasuries.	Board of Revenue (Land Revenue).	Do.	Do.	Do.
Net gain by exchange on remittance transactions.	Secretary to Government, Finance (Budget-General) Department.	..	Do.	..

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [RECEPTS,
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
RECEIPTS—cont.				
XLVI. MISCELLANEOUS—cont.				
Miscellaneous—				
Treasure Trove	Accountant-General	..	Sep 20.	..
Sale-proceeds of weights and measures.	Board of Revenue (Land Revenue).	Sep. 10.	Do.	Oct. 1.
Sale of skins, etc., of wild animals destroyed.				
Transfer from the deposit account of grants from the Central Government for rural reconstruction other than co-operative training and education.	Secretary to Government, Industries, Labour and Co-operation Department.	Do.	Do.	..
Contribution for State Broadcasting.	Secretary to Government, Public Works Department.	Do.	Do.	Oct. 1.
Fees for registering coffee estates.	Secretary to Government, Industries, Labour and Co-operation Department.	..	Do.	Do.
Recovery from the Government of India towards Election Expenditure.	Chief Secretary to Government.	..	Do.	Do.
Receipts on account of Village Road Development Co-operative Schemes.	Public (R.D.P.)	.. ..	Do.	Do.
Transfer from the Hindu Religious and Charitable Endowments Fund.	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.	Sep. 10	Do.	Do.
Receipts from Wynaad Colonization Scheme.	Board of Revenue	..	Do.	Do.
Receipts from the Laccadivis and Aminidivis.	Do.	..	Do.	Do.
Fees realized by the Custodian of Evacuee Property.	Do.	..	Do.	Do.
Sale of specification	Chief Engineer (General).	Do.	Do.	Do.
Application fees	Do.	Do.	Do.	Do.
Royalty from Gramophone Companies and other concerns.	Secretary, Health, Education and Local Administration Department.	..	Do.	Do.
Other receipts—				
Receipts from coir monopoly in the islands.	Collector of South Kanara.	Do.	Do.	Do.
Other Receipts	Accountant-General	..	Do.	..
Refunds	Do.	..	Do.	..
XLVI-A. RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—ROAD TRANSPORT SCHEMES—GROSS RECEIPTS,	Transport Commissioner.	Sep. 1	Sep. 15	Sep. 15

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
RECEIPTS—cont.				
XLIX. GRANTS-IN-AID FROM THE CENTRAL GOVERNMENT.	Secretary to Government, Industries, Labour and Co-operation Department.	Oct. 1.	Oct. 5.	..
L. MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND STATE GOVERNMENTS—				
Fees for petroleum licences ..	} Accountant-General.	Nov. 15.	Nov. 20.	Nov. 25.
Fees under the Explosives Act ..				
Fees under the Carbide of Calcium Rules.				
L.I. EXTRAORDINARY RECEIPTS—				
Subventions from the Government of India for Development Schemes.	Secretary to Government, Agriculture (Food Production) Department.	Oct. 1.	Oct. 5.	..
Receipts of the Board of Revenue (Civil Supplies).	Board of Revenue (Civil Supplies).	Do.	Do.	Oct. 15.
Receipts of the Industries Department.	Director of Industries and Commerce.	Do.	Do.	Do.
Other Receipts	Secretary to Government, Finance (Accounts) Department.	Do.	Do.	..
LII. RECEIPTS ON ACCOUNT OF COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—				
Community Development Projects.	Director of Community Development Projects.	Sep. 1.	Sep. 10.	Sep. 10.
National Extension Service and Local Development Works.	Secretary to Government, Public(R.D.P.) Department.	Do.	Do.	Do.
EXPENDITURE.				
<i>Demand I—Land Revenue Department.</i>				
4. TAXES ON INCOME OTHER THAN CORPORATION TAX.	Commissioner of Agriculture In-come-tax.	Sep. 10.	Sep. 20.	Oct. 10.
7. LAND REVENUE	Board of Revenue (Land Revenue and Separate Revenue.)	Do.	Do.	Do.
<i>Demand II—Excise Department.</i>				
8. STATE EXCISE DUTIES	Board of Revenue (Excise).	Sep. 5.	Sep. 15.	Oct. 1.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND.
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account,	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department,	Finance Department from the Accountant General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand III—Stamps Administration.</i>				
9. STAMPS	Board of Revenue (Land Revenue).	Oct. 1.	Oct. 5.	Oct. 5.
<i>Demand IV—Forest Department.</i>				
10. FOREST— All heads except Forest Panchayats.	Chief Conservator of Forests.	Nov. 10.	Nov. 18.	Nov. 25.
Forest Panchayats	Board of Revenue (Land Revenue).	Do.	Do.	Do.
<i>Demand V—Registration Department.</i>				
11. REGISTRATION	Inspector-General of Registration.	Sep. 20.	Oct. 1.	Oct. 8.
47. MISCELLANEOUS DEPARTMENTS—				
Administration of Indian Partnership Act, 1932.	Registrar of Firms ..	Do.	Do.	Oct. 10.
<i>Demand VI—Motor Vehicles Acts—Administration.</i>				
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—				
Charges of Collection—				
City	Commissioner of Police.	Sep. 20.	Oct. 1.	Oct. 10.
Mufassal	Inspector-General of Police.	Do.	Do.	Do.
Inspector of Motor Vehicles ..	Central Road Traffic Board.	Do.	Do.	Do.
Compensations to Local Bodies, etc.	Secretary to Government, Home Department.	Oct. 1.	Oct. 10.	..
Other Charges	Central Road Traffic Board.	Sep. 20.	Oct. 1.	Oct. 10.
<i>Demand VII—General Sales Tax and Other Taxes and Duties—Administration.</i>				
13. OTHER TAXES AND DUTIES—				
Charges under the Electricity Acts.	Chief Electrical Inspector to Government.	Sep. 20.	Oct. 1.	Oct. 10.
Other heads	Board of Revenue	Sep. 10.	Sep. 25.	Oct. 5.

**EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.**

Head of account,	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)

EXPENDITURE—cont.

Demand VIII—Irrigation.

XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.	Chief Engineer for Irrigation.	for Nov. 10.	Nov. 15.	Nov. 20.
17. IRRIGATION—				
Interest on Commercial Irrigation works	Accountant-General.*	..	Nov. 20.	..
18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—				
Public Works Department	.. Chief Engineer for Irrigation.	Nov. 10.	Nov. 15.	Nov. 25.
Minor Irrigation	Board of Revenue (Land Revenue).	Oct. 15.	Oct. 25.	Nov. 5.
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Chief Engineer for Irrigation.	Nov. 10.	Nov. 15.	Nov. 25.

Debt Charges.

22. INTEREST ON DEBT AND OTHER OBLIGATIONS—				
A. Interest on ordinary debt—				
Interest on permanent loans ..	} Accountant-General.†	..	Dec. 1.	..
Interest on loans taken from the Central Government.				
Other heads	Secretary to Government, Finance (Ways and Means) Department.	..	Nov. 15.	..
B. Interest on unfunded debt ..	Accountant-General.*	..	Dec. 1.	..
C. Interest on other obligations	Secretaries to Government, Industries, Labour and Co-operation and Public Works Departments.	Nov. 8.	Nov. 15.	..
—Interest on Depreciation Reserve and other Reserve Funds—Interest on Deposits of Depreciation Reserves of Government Commercial undertakings.				
Other items—Miscellaneous ..	Board of Revenue.	Do.	Do.	Nov. 15.

* The Accountant-General will send one copy of the estimate to Finance (Budget General) section and another to Finance (Budget Compilation) section.

† The Accountant-General will send one copy of the estimate to Finance (Ways and Means) section and another to Finance (Budget compilation) section.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND.
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Debt Charges—cont.</i>				
22. INTEREST ON DEBT AND OTHER OBLIGATIONS—cont.				
D. Transfers—				
<i>Deduct—Interest transferred to Commercial Departments—</i>				
(i) Irrigation, Navigation, etc., Works.	Accountant-General †	..	Nov. 20.	..
(ii) Electricity Schemes ..	Do.	..	Oct. 20.	..
(iii) Road Transport Schemes	Transport Commissioner	Oct. 5.	Oct. 15.	Nov. 1.
(iv) Other Commercial undertakings—				
A. Kerala Soap Institute ..	Director of Industries and Commerce.	Do.	Do.	Do.
B. Industrial Engineering Workshops, Madras, etc.				
C. Cinchona Plantations ..		Director, Cinchona Department.	Do.	Do.
<i>Deduct—Interest portion of equated payments on account of commuted value of pensions.</i>	Accountant-General †	..	Nov. 20.	..
23. APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Do.	..	Nov. 15.	..
<i>Demand IX—Head of State, Ministers and Headquarters Staff.</i>				
25. GENERAL ADMINISTRATION—				
Head of State and Ministers—				
Secretarial Staff of Governor ..	Private Secretary to the Governor.	Sep. 10.	Sep. 25.	Oct. 5.
Ministers	Chief Secretary to Government.	Do.	Do.	..
Other heads	Comptroller of the Governor's Household.	Do.	Do.	Oct. 5.
Secretariat and Headquarters Establishments—				
Civil Secretariats—				
Chief Secretariat and Government House Estate.	Chief Secretary to Government.	Do.	Do.	Do.
Finance Department	Secretary to Government, Finance Department.	Do.	Do.	..

* The Accountant-General will send one copy of the estimate to Finance (Ways and Means) section and another to Finance (Budget Compilation) section.

† The Accountant-General will send one copy of the estimate to Finance (Budget-General) section and another to Finance (Budget Compilation) section.

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
DATES ON WHICH THE ESTIMATES SHOULD REACH
THE ADMINISTRATIVE DEPARTMENT AND THE
FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)

EXPENDITURE—cont.

Demand IX—Head of State, Ministers and Headquarters Staff—cont.

25. GENERAL ADMINISTRATION—cont.

Secretariat and Headquarters Establishments—cont.

Civil Secretariats—cont.

Revenue Department	..	Secretary to Government, Revenue Department.	Sep. 10.	Sep. 25.	..
Industries, Labour and Co-operation Department.	Co-	Secretary to Government, Industries, Labour and Co-operation Department.	Do.	Do.	..
Agriculture Department	..	Secretary to Government, Agriculture Department.	Do.	Do.	..
Public Works Department	..	Secretary to Government, Public Works Department.	Do.	Do.	..
Home Department	..	Secretary to Government, Home Department.	Do.	Do.	..
Law Department	..	Secretary to Government, Law Department.	Do.	Do.	..
Health, Education and Local Administration Department.		Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Charges common to all Secretariats.	Civil	Chief Secretary to Government.	Do.	Do.	..
Madras Record Office	..	Curator, Madras Record Office.	Do.	Do.	Oct. 5.
Translators .. .. .	..	Senior Translator to Government.	Do.	Do.	Do.
Registration of Books .. .. .	..			
Inspector of Municipal Councils and Local Boards.	}	Inspector of Municipal Councils and Local Boards.	Do.	Do.	Do.
Elections to Local Boards and Municipalities.					
Elections to panchayats					
Tribunal for Disciplinary Proceedings.		Chief Secretary to Government.	Do.	Do.	Do.
Pay and Accounts Office in Madras City.	Office in	Secretary to Government, Finance Department.	Do.	Do.	Do.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND.
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand IX—Head of State, Ministers and Headquarters Staff—cont.</i>				
26. GENERAL ADMINISTRATION—cont.				
Secretariat and Headquarters Establishments—cont.				
Public Service Commission ..	Chairman, Madras Public Service Commission.	Sep. 10.	Sep 25.	Oct. 5.
Board of Revenue, Financial Commissioner and Establishments.	Board of Revenue.	Do.	Do.	Do.
Local Fund Audit Establishments.	Examiner of Local Fund Accounts.	Do.	Do.	Do.
Agent for Government Consignments.	State Port Officer.	Do.	Do.	..
<i>Deduct—Contributions recoverable from Governments, Departments, etc.—</i>				
Recovery from the Central Government of the portion of the cost of the Secretariat staff for doing work as Agents of the Central Government.	Secretary to Government, Finance (Accounts) Department.	Do.	Do.	..
Recoveries from the Central Government on account of passport work.	Secretary to Government, Home Department.	Do.	Do.	..
Recovery from the Government of India of a portion of the cost of Secretariat staff for doing work relating to extradition.	Home Department ..	Do.	Do.	..
Registrar of Co-operative Societies (Resettlement).	Registrar of Co-operative Societies.	Do.	Do.	Oct. 5.
47. MISCELLANEOUS DEPARTMENTS—				
Statistics—				
Registrar-General of Births, Deaths and Marriages.	Registrar-General of Births, Deaths and Marriages.	Sep. 20.	Oct. 1.	Oct. 10.
Compilation of Vital Statistics.	Director of Public Health.	Do.	Do.	Do.
Director of Statistics	Director of Statistics.	Do.	Do.	Oct. 1.
Compilation of Handloom Statistics.	Do.	Do.	Do.	Do.
Miscellaneous—				
Department of Women's Welfare.	Director of Women's Welfare.	Do.	Do.	Oct. 1

[EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B]
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand X—State Legislature.</i>				
25. GENERAL ADMINISTRATION— STATE LEGISLATURE AND ELECTIONS—				
All heads except Elections for Legislatures,	Secretary to the Legislature.	Sep. 10.	Sep. 25.	..
Elections for Legislatures ..	Chief Secretary to Government.	Do.	Do.	..
<i>Demand XI—District Administration and Miscellaneous.</i>				
25. GENERAL ADMINISTRATION— DISTRICT ADMINISTRATION AND MISCELLANEOUS—				
District Administration	Board of Revenue, Land Revenue and Settlement of Estates.	Sep. 10.	Sep. 25.	Oct. 6
<i>Deduct—Contributions recoverable from Governments, Departments, etc.—cont.</i>				
Recoveries relating to the Public Department—				
(i) on account of Officers and establishments doing political duties and Agency functions.	Chief Secretary to Government.	..	Do.	Oct. 5.
(ii) On account of compilation of the National Register of citizens.	Do.	Sep. 10	Do.	Do.
Recovery from the Government of India for work done in the offices of District Magistrates in connection with the issue of passports.	Home Department ..	Do.	Do.	Do.
Recovery from the Government of India on account of Village Responsibility Scheme for Guarding Railways.	Do. ..	Do.	Do.	Do.
Recovery from the Defence Department on account of special staff employed for Military duty.	Revenue Department.	Do.	Do.	Do.
National Sample Survey of Agricultural holdings.	Director of Statistics.	Do.	Do.	Do.
Expenditure from Rural Reconstruction grants.	Industries-Labour and Co-operation Department.	..	Do.	Do.
Wynaad Colonization Scheme.	Board of Revenue ..	Sep. 10	Do.	Do.
Land Colonization Scheme for ex-service personnel.	Registrar of Co-operative Societies.	Do.	Do.	Do.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE DATES ON WHICH THE ESTIMATES SHOULD REACH THE ADMINISTRATIVE DEPARTMENT AND THE FINANCE DEPARTMENT, ETC. [EXPEND.]

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XI—District Administration and Miscellaneous—cont.</i>				
25. GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—cont.				
<i>Deduct—Contributions recoverable from Governments, Departments, etc.—cont.</i>				
National Extension Service and Rural Welfare Schemes.	Public (Rural Development Projects) Department.	..	Sep. 25.	Oct. 5.
Special Revenue Staff for the Resettlement of Demobilized personnel.	Regional Director of Resettlement and Employment Exchanges.	Sep. 10	Do.	Do.
Allowances to I.A.S. Probationers.	Public (Special) Department.	..	Do.	Do.
Discretionary grants by Collectors.	Board of Revenue	..	Sep. 10.	Do.
Village Responsibility Scheme for guarding Railways.	Do.	Do.	Do.	Do.
Compilation of the National Register of Citizens.	Public (Elections)	..	Do.	Do.
Free distribution of milk powder.	Board of Revenue	..	Sep. 10.	Do.
Miscellaneous—				
Grant for rural development.	Secretary to Government, Agriculture Department.	Do.	Do.	..
State Broadcasting	Chief Engineer (General and Buildings).	Do.	Do.	Oct. 5.
Food Production and Grant for sinking of wells for Grow More Food and all other estimates relating to Food Production.	Secretary to Government Agriculture (Food Production) Department.	Sep. 1	Sep. 5	..
Other heads	Board of Revenue	..	Sep. 25.	Sep. 25
47. MISCELLANEOUS DEPARTMENTS—				
Miscellaneous—				
Temples and Charitable Institutions in the merged areas.	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.	Do.	Do.	Do.
Administration of the Madras Hindu Religious and Charitable Endowments Act, 1951.				
Economic Development of ex-zamindari areas.	Board of Revenue	..	Do.	Do.

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XII—Administration of Justice.</i>				
17. ADMINISTRATION OF JUSTICE	High Court	Oct. 15.	Oct. 25.	Nov. 7.
<i>Demand XIII—Jails.</i>				
18. JAILS AND CONVICT SETTLEMENTS—				
Jails—Charges for police custody.	High Court	Oct. 20.	Oct. 28.	Nov. 12.
Other heads	Inspector-General of Prisons and Chief Inspector of Certified Schools and Vigilance Service.	Do.	Do.	Do.
17. MISCELLANEOUS DEPARTMENTS—				
Miscellaneous—Vigilance Service	Chief Inspector of Certified Schools and Vigilance Service.	Oct. 20.	Oct. 28.	Nov. 12.
<i>Demand XIV—Police.</i>				
POLICE—				
Presidency Police	Commissioner of Police.	Sep. 15.	Sep. 25.	Oct. 8.
Other than Presidency Police	Inspector-General of Police.	Do.	Do.	Do.
7. MISCELLANEOUS DEPARTMENTS—				
Fire Services	Inspector-General of Police, Fire Service Branch.	Do.	Do.	Do.
<i>Demand XV—Education.</i>				
B. SCIENTIFIC DEPARTMENTS—				
Museums	Superintendent, Government Museum, and Librarian, Connemara Public Library.	Oct. 10.	Oct. 15.	Nov. 1.
Connemara Public Library	Librarian, Connemara Public Library.	Do.	Do.	Do.
Donations to Scientific Societies	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND.
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XV—Education—cont.</i>				
37. EDUCATION—				
Law College	Director of Legal Studies.	Oct. 20.	Nov. 1.	Nov. 1.
Grants to local bodies for primary education—Panchayats.	Inspector of Municipal Councils and Local Boards.	Do.	Do.	Do.
Grants to Universities	Health, Education and Local Administration Department.	Do.	Do.	Do.
Youth camps and Labour service by students.	Public (Rural Development Projects) Department.	Do.	Do.	Do.
All other hands	Director of Public Instruction.	*Oct. 20 to Nov. 10.	*Nov. 1 to 15.	*Nov. 1 to 20.
47. MISCELLANEOUS DEPARTMENTS—				
Examinations—				
Village Officers' Special Tests ..	Board of Revenue ..	Sep. 20.	Oct. 1.	Oct. 10.
Government Examinations by the Commissioner.	Commissioner for Government Examinations.	Do.	Do.	Do.
Preservation and translation of ancient manuscripts.	Director of Public Instruction.	Do.	Do.	Oct. 1.
<i>Demand XVI—Medical.</i>				
38. MEDICAL—				
Chemical Examiner	Chemical Examiner to Government.	Oct. 15.	Oct. 25.	Nov. 10.
Other heads	Director of Medical Services.	Do.	Do.	Do.
<i>Demand XVII—Public Health.</i>				
39. PUBLIC HEALTH—				
Public Health Establishment—				
Direction	Director of Public Health.	Oct. 15.	Oct. 25.	Nov. 10.
Establishment—Mufassal				
Rural Sanitation Campaign				
Research Work				
Sanitary works	Sanitary Engineer	Do.	Do.	Nov. 1.
	Superintending Engineers, Public Health.	Do.	Do.	Do.
Town-Planning	Director of Town-Planning.	Do.	Do.	Do.
Grants for Public Health purposes.	Secretary to Government, Health, Education, and Local Administration Department.	Do.	Do.	..

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (sketch forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XVII—Public Health—cont.</i>				
PUBLIC HEALTH—cont.				
Expenses in connexion with epidemic diseases.	Director of Public Health.	Oct. 15.	Oct. 25.	Nov. 10.
Bacteriological Laboratories ..	Director of Medical Services.	Do.	Do.	Do.
Transfer to the fund for the Development of Rural Water-supply.	Secretary to Government, Finance (Budget General) Department.	Nov. 1.	Nov. 6.	..
Works—				
Rural Water-supply—Estimates of the Board of Revenue.	Board of Revenue ..	Oct. 15.	Oct. 25.	Nov. 10.
Estimates of the Director of Industries and Commerce.	Director of Industries and Commerce.	Do.	Do.	Do.
<i>Demand XVIII—Agriculture and Fisheries.</i>				
AGRICULTURE—				
Agriculture	Director of Agriculture.	Oct. 1.	Oct. 10.	Nov. 1.
Fisheries	Director of Industries and Commerce.	Do.	Do.	Do.
<i>Demand XIX—Veterinary.</i>				
VETERINARY	Director of Animal Husbandry.	Do.	Do.	Do.
<i>Demand XX—Co-operation.</i>				
CO-OPERATION	Registrar of Co-operative Societies.	Do.	Do.	Do.
<i>Demand XXI—Industries and Cinchona.</i>				
INDUSTRIES AND SUPPLIES—				
Industries	Director of Industries and Commerce.	Oct. 5.	Oct. 15.	Nov. 1.
Cinchona Plantations ..	Director of Cinchona Department.	Do.	Do.	Do.
Government Khadi Schemes—	Public (Rural Development Projects) Department.	..	Do.	Do.
Dyeing and Printing Unit, Tiruppur.	Do.	..	Do.	Do.
Model Centre at Kallupatti ..	Do.	..	Do.	Do.
Beek-keeping	Do.	..	Do.	Do.
Development of Village Oil Industry.	Do.	..	Do.	Do.
A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.	Director of Industries and Commerce.	Oct. 5.	Oct. 15.	Nov. 1.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPENDITURE]
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XXII—Harijan Uplift.</i>				
47. MISCELLANEOUS DEPARTMENTS —HARIJAN UPLIFT.	Director of Harijan Welfare.	Sep. 20.	Oct. 1.	Oct. 1.
<i>Demand XXIII—Labour including Factories.</i>				
47. MISCELLANEOUS DEPARTMENTS —LABOUR INCLUDING FACTORIES— Labour—				
I. Commissioner of Labour ..	Commissioner of Labour.	Do.	Do.	Do.
Factories	Do.	Do.	Do.	Do.
<i>Demand XXIV—Civil Works— Works.</i>				
50. CIVIL WORKS—				
Works (i.e., except Establishment, Tools and Plant and Grants-in-aid)—				
Buildings including Repairs and Suspense.	Chief Engineer (General and Buildings).	Nov. 1.	Nov. 9.	Nov. 1
Communications including Repairs and Suspense.	Chief Engineer (Highways).	Do.	Nov. 6.	Nov. 1
<i>Demand XXV—Civil Works— Establishment and Tools and Plant.</i>				
47. MISCELLANEOUS DEPARTMENTS—				
Inspector of Steam Boilers ..	Chief Engineer (General and Buildings).	Sep. 20.	Oct. 1.	Oct. 1
50. CIVIL WORKS—				
Tools and Plant (excluding general summary and <i>pro rata</i> distribution of Tools and Plant charges).	Chief Engineer (General and Buildings) and Chief Engineer (Highways).	Nov. 1.	Nov. 9.	Nov. 1
Establishment (excluding general summary, <i>pro rata</i> distribution of establishment charges and Tools and Plant).	Do.	Nov. 10.	Nov. 18.	Nov. 1
General summary and <i>pro rata</i> distribution of Tools and Plant and Establishment charges.	Do.	Nov. 18.	Nov. 18.	

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XXVI—Civil Works—Grants-in-aid.</i>				
b. CIVIL WORKS—				
Grants-in-aid—Grants for communications other than those met from the Central Road Fund Account.	Secretary to Government, Health, Education and Local Administration Department.	Sep. 25.	Oct. 10.	..
Grants to local bodies for water-supply and drainage schemes.	Do.	Oct. 15.	Oct. 25.	..
Central Road Fund Account—Communications.	Do.	Nov. 1.	Nov. 6.	..
<i>Demand XXVII—Electricity.</i>				
V.I. RECEIPTS FROM ELECTRICITY SCHEMES—WORKING EXPENSES.	Chief Engineer for Electricity.	Oct. 10.	Oct. 15.	Nov. 1.
INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	Accountant-General.*	..	Oct. 20.	..
A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.	Chief Engineer for Electricity.	Oct. 10.	Oct. 15.	Nov. 1.
<i>Demand XXVIII—Famine.</i>				
FAMINE	Board of Revenue	Oct. 20.	Oct. 23.	Nov. 1.
<i>Demand XXIX—Pensions.</i>				
SUPERANNUATION ALLOWANCES AND PENSIONS.	Secretary to Government, Finance (Pension) Department.	Nov. 1.	Nov. 5.	..
A. COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.				
<i>Demand XXX—Stationery and Printing.</i>				
STATIONERY AND PRINTING ..	Controller of Stationery and Printing.	Sep. 15.	Sep. 22.	Oct. 8.
<i>Demand XXXI—Miscellaneous.</i>				
PORTS AND PILOTAGE—				
Other ports	Secretary to Government, Public Works Department.	Sep. 20.	Oct. 1.	..
AVIATION	Do.	Do.	Do.	..
B. PRIVY PURSES AND ALLOWANCES OF INDIAN RULERS.	Chief Secretary to Government.	Do.	Do.	..

The Accountant-General will send one copy of the estimate to Finance (Budget-General) section and another to Finance (Budget Compilation) section.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEN
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XXXI—Miscellaneous</i>				
<i>—cont.</i>				
57. MISCELLANEOUS—				
Expenditure on account of State prisoners and detenues.	Inspector-General of Prisons.	Sep. 1.	Sep. 10.	Oct. 1.
Cost of books and periodicals ..	Controller of Stationery and Printing.	Do.	Do.	Do.
Donations for charitable purposes—				
A. Charitable Institutions ..	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
B. Langarkhanas—				
Triplicane Poor House ..	Commissioner of Police.	Do.	Do.	Oct. 1.
Other Langarkhanas ..	Secretary to Government, Revenue Department.	Do.	Do.	..
C. Charges on account of European Vagrants.				
	Commissioner of Police.	Do.	Do.	Oct. 1.
D. Miscellaneous—				
Orphanages—Civil Asylum, Madras.	Orphan Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Items controlled by the Revenue Department.				
Indian Choultries.	Secretary to Government, Revenue Department.	..	..	..
Poor Homes Society, Agra-haram chattram.		Do.	Do.	..
Other petty items—				
Compensation in lieu of resumed lands.	Board of Revenue ..	Do.	Do.	Oct. 1.
Burial charges of paupers.	Director of Public Health.	Do.	Do.	..
Allowances for service in Durgas for teaching Koran.	Board of Revenue ..	Do.	Do.	Oct. 1.
Muhammadan Gosha Women's Aid Society.	Chief Secretary to Government.	Do.	Do.	..
Charges on account of repatriation.	Secretary to Government, Home Department.	Do.	Do.	..
Special Commissions of Enquiry.	Secretary to Government in the department concerned.	Do.	Do.	..
Irrecoverable temporary Loans and Advances written off—	Board of Revenue (Land Revenue).	Do.	Do.	Oct.
Advances to cultivators and revenue advances.				

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XXXI—Miscellaneous—cont.</i>				
57. MISCELLANEOUS—cont.				
Irrecoverable temporary Loans and Advances written off—cont.				
Loans to Communities eligible for help by the Harijan Welfare Department for the purchase of house-sites.	Director of Harijan Welfare.	Sep. 20.	Oct. 1.	Oct. 1.
Miscellaneous	Secretary to Government, Finance (Budget General) Department.	..	Do.	Do.
Rents, rates and taxes ..	Accountant-General ..	..	Sep. 10.	..
Contributions—				
Telegraph lines and postal services—Maintenance.	Secretary to Government, Public Works Department.	Sep. 1.	Do.	..
Guarantee for unremunerative railway lines.				
Contributions to local bodies in aid of general balances.	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Contribution to the Board of Trustees for the improvement of the City of Madras.	Do.	Do.	Do.	..
Technical and vocational training for ex-service men.	Secretary to Government, Industries, Labour and Co-operation Department.	Do.	Do.	..
Special grants to District Boards and Village Panchayats.	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Expenditure on displaced persons and test works for Burma evacuees.	Secretary to Government, Home Department.	Do.	Do.	..
Grants to members of the fighting services for conspicuous gallantry in the field.	Chief Secretary to Government.	Do.	Do.	..
Miscellaneous and unforeseen charges—Charges in connexion with the visit of high personages.	Do.	Do.	Do.	..
Miscellaneous and unforeseen charges—Planning Boards and committees.	Secretary to Government, Agriculture Department.	Do.	Do.	..

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XXXI—Miscellaneous—cont.</i>				
57. MISCELLANEOUS—cont.				
Rewards for the destruction of wild animals.	Board of Revenue (Land Revenue).	Sep. 1.	Sep. 10.	Oct. 1.
Demarcation of boundaries ..	Board of Revenue ..	Do.	Do.	Do.
Expenditure on Internal Security Measures.	Inspector General of Police and others.	Do.	Sep. 15.	..
Orphanages of evacuees and other children who have temporarily lost their parents.	Home Department ..	..	Sep. 10.	Oct. 1.
Contribution to the Madras Corporation for the maintenance of Zoological Gardens.	Health, Education and Local Administration department.	..	Do.	Do.
Grants to Madras State Social Welfare Advisory Board.	Public (R.D.P.) ..	..	Do.	Do.
Charges in connexion with State Functions.	Public Department ..	..	Do.	Do.
Administrations of Evacuee Property.	Home Department ..	..	Do.	Do.
Other heads	Secretary to Government, Finance (Budget-General) Department..	Sep. 1.	Do.	..
63. EXTRAORDINARY CHARGES—				
Charges in India—				
Establishment for price control— Industries Department ..	Director of Industries and Commerce.	Do.	Do.	Do.
Cement Control	Do.	Do.	Do.	Do.
Madras Sailors', Soldiers' and Airmen's Board, etc.	Regional Director of Resettlement and Employment, Madras.	Do.	Do.	Do.
Other heads	Board of Revenue (Civil Supplies).	Do.	Do.	Do.
<i>Demand XXXII—Community Development Projects.</i>				
63-B. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS—				
Community Development Projects.	Director of Community Development Projects.	Sep. 1.	Sep. 10.	Sep. 10.
National Extension Service and Local Development Works.	Secretary to Government, Public (R.D.P.) Department.	Do.	Do.	Do.

EXPEND. STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the			
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.	
(1)	(2)	(3)	(4)	(5)	
EXPENDITURE—cont.					
<i>Demand XXXIII—Road Transport Schemes.</i>					
XLVI-A. RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—ROAD TRANSPORT SCHEMES—WORKING EXPENSES.	Transport Commissioner.	Commis- sioner.	Sep. 10.	Sep. 25.	Oct. 1.
57-B. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES FINANCED FROM ORDINARY REVENUES.	Do.	Do.	Do.	Do.	Do.
<i>Demand XXXIV.—Compensation to Zamindars.</i>					
65. PAYMENTS OF COMPENSATIONS TO LANDHOLDERS ON THE ABOLITION OF THE ZAMINDARI SYSTEM.	Board of Revenue	..	Sep. 10.	Sep. 25.	Oct. 1.
<i>Demand XXXV—Capital Outlay on Forests.</i>					
65-A. CAPITAL OUTLAY ON FORESTS.	Chief Conservator of Forests.		Nov. 10.	Nov. 18.	Nov. 25.
<i>Demand XXXVI.—Capital Outlay on Irrigation.</i>					
68. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (COMMERCIAL).	Chief Engineer for Irrigation.		Nov. 10.	Nov. 15.	Nov. 25.
68-A. CONSTRUCTION OF IRRIGATION, ETC. WORKS, (NON-COMMERCIAL).					
Works under the Special Minor Irrigation Programme (including Tank Improvement Scheme).	Board of Revenue (Food Production).		Do.	Do.	Do.
Other Works	Chief Engineer for Irrigation.		Do.	Do.	Do.
<i>Demand XXXVII—Capital Outlay on Public Health.</i>					
70. CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH—Grants to Madras Corporation.	Health Department.		..	Oct. 25.	Nov. 10.
Sanitary works	Sanitary Engineer Superintending Engineer, Public Health Division.		Oct. 15.	Oct. 25.	Nov. 10.
Rural water-supply	Board of Revenue		..	..	..
<i>Demand XXXVIII—Capital Outlay on Agriculture.</i>					
71. CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH.	Director of Agriculture.		Oct. 1.	Oct. 10.	Nov. 1.
<i>Demand XXXIX.—Capital Outlay on Industrial Development.</i>					
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT—CINCHONA.	Director, Cinchona Department.		Oct. 5.	Oct. 15.	Nov. 1.
Other heads	Director of Industries and Commerce.		Do.	Do.	Do.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND.
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XXXIX—Capital Outlay on Industrial Development—cont.</i>				
82. CAPITAL ACCOUNT OF OTHER WORKS OUTSIDE THE REVENUE ACCOUNT—	Heads of department concerned.	Oct. 5.	Oct. 15.	Nov. 1.
<i>Demand XL.—Capital Outlay on Civil Works.</i>				
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.	Chief Engineer (General and Buildings).	Nov. 10.	Nov. 18.	Nov. 25.
<i>Demand XLI.—Capital Outlay on Electricity Schemes.</i>				
81-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES.	Chief Engineer for Electricity.	Oct. 10.	Oct. 15.	Nov. 1.
<i>Demand XLII.—Capital Outlay on Road Transport Schemes.</i>				
82-B. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES OUTSIDE THE REVENUE ACCOUNT.	Transport Commissioner.	Cemmis- Sep. 1.	Sep. 1.	Sep. 15.
<i>Demand XLIII.—Commuted Value of Pensions.</i>				
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS.	Secretary to Government, Finance (Pension) Department.	Nov. 1.	Nov. 5.	..
<i>Demand XLIV.—Capital Outlay on Schemes of State Trading.</i>				
85-A. CAPITAL OUTLAY ON SCHEMES OF STATE TRADING—				
Grain Supply Schemes	Board of Revenue (Civil Supplies).	Sep. 1.	Sep. 5.	Sep. 15.
Community Development Projects.	Director of Community Projects.	Do.	Do.	..
Other Miscellaneous Schemes—				
Civil Supplies Transport Units.	Board of Revenue (Civil Supplies).	Do.	Do.	Sep. 15.
Milk Production Scheme	Do.	Do.	Do.	Do.
Common Suspense for Schemes under the Director of Industries and Commerce.	Director of Industries and Commerce.	Do.	Do.	Do.
Supply of coir stores	Do.	Do.	Do.	Do.
Scheme for the supply of scrap iron.	Do.	Do.	Do.	Do.
Internal Audit Establishments ..	Director of Industries and Commerce and Director of Agriculture.	Do.	Do.	Do.
Common Suspense for Agricultural Schemes.	Director of Agriculture.	Do.	Do.	Do.
Purchase and distribution of manure.	Do.	Do.	Do.	Do.
Purchase and distribution of pipes and fittings.	Do.	Do.	Do.	Do.

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS; THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)

EXPENDITURE—*cont.*

Demand XLV—Loans and Advances by the State Government.

LOANS AND ADVANCES BY THE STATE GOVERNMENT—

Loans to Local funds, private parties, etc.—

Loans to the Presidency Corporation (Madras), Loans to District and other Local Fund committees and loans to Municipalities—

(i) Loans for construction of roads, bridges, markets, buildings and electric lighting.	Secretary to Government, Health, Education and Local Administration Department.	Nov. 15.	Oct. 15.	..
(ii) Loans for water-supply and drainage schemes and for other public health purposes.	Do.	Do.	Do.	..
(iii) Loans for educational purposes.	Do.	Do.	Do.	..
(iv) Loans to City Improvement Trust.	Do.	Do.	Do.	..

Loans to Port Trusts and other Port Funds.	Secretary to Government, Public Works Department.	Do.	Do.	..
--------------------------------------------	---------------------------------------------------	-----	-----	----

Loans to landholders and other notabilities.	Board of Revenue	.. Oct. 1.	Do.	Oct. 5.
----------------------------------------------	------------------	------------	-----	---------

Advances to cultivators—

Loans under the Land Improvement and Agriculturists' Loans Acts.	Board of Revenue	Do.	Do.	Nov. 1.
Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935.	Do.	Do.	Do.	Do.
Loans for the construction of dwelling-houses in rural areas.	Do.	Do.	Do.	Do.
Loans under the Madras Agricultural Loans (Mulberry Cultivation) Rules, 1942.	Do.	Do.	Do.	Do.
Loans under the special rules for pumping installations.	Do.	Do.	Do.	Do.
Loans under the special rules for agricultural implements.	Do.	Do.	Do.	Do.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND.
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XLV—Loans and Advances by the State Government—cont.</i>				
LOANS AND ADVANCES BY THE STATE GOVERNMENT—cont.				
Loans to Local Funds, Private parties, etc.—cont.				
Advances to cultivators—cont.				
Loans under new well Subsidy Scheme.	Agriculture (Food Production).	Oct. 1.	Oct. 15.	Nov. 1.
Loans for the purchase of chemical fertilizers.	Director of Agriculture.	Do.	Do.	Do.
Loans to Seed Farm Ryots.	Do.	Do.	Do.	Do.
Loans for National Extension Service Schemes.	Secretary, Public (R. D.P.) Department.	Do.	Do.	Do.
Loans to Mulberry cultivators in the Wynad Colony.	Board of Revenue.	Do.	Do.	Do.
Loans to National Educational Society.	Health, Education and Local Administration Department.	Do.	Do.	Do.
Advances under special laws (State-aid to industries).	Director of Industries and Commerce.	Do.	Do.	Do.
Miscellaneous Loans and Advances—				
Loans sanctioned by the Harijan Welfare Department.	Director of Harijan Welfare.	Oct. 1.	Oct. 15.	Nov. 1.
Loans to co-operative societies and land mortgage banks.	Registrar of Co-operative Societies.	Do.	Do.	Do.
Loans to Land Colonization Societies.	Do.	Do.	Do.	Do.
Loans relating to the Fisheries Department.	Director of Industries and Commerce.	Do.	Do.	Do.
Advances to local bodies to cover deficits.	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Loans to Ramakrishna Mission Vidyalaya.	Do.	Do.	Do.	Nov. 1.
Business and house Loans for displaced persons from Pakistan.	Home	Do.	Do.	Do.
Loans to local bodies for railway construction.	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Loans relating to the Industries Department.	Director of Industries and Commerce.	Do.	Do.	Nov. 1.
Loans to Market Committees.	Director of Agriculture.	Do.	Do.	Do.

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE—cont.				
<i>Demand XL —Loans and Advances by the State Government—cont.</i>				
LOANS AND ADVANCES BY THE STATE GOVERNMENT—cont.				
Loans to Local Funds, Private parties, etc.—cont.				
Miscellaneous Loans and Advances—cont.				
Loans under the Madras Cottage Industries Loans and Subsidy Rules, 1948.	Director of Industries and Commerce.	Oct. 1.	Oct. 15.	Nov. 1
Loans to private electric licensees for extension of electric supply.	Chief Electrical Inspector to Government.	Do.	Do.	Do.
Loans to Universities ..	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Loans to Government servants.	Accountant-General.*	..	Nov. 15.	..

DEBT, DEPOSIT AND REMITTANCE HEADS.

N. Public Debt—Debt raised in India.

I. PERMANENT DEBT	} Secretary to Government, Finance (Ways and Means) Department.	..	Nov. 15.	..
II. FLOATING DEBT .. ..		..	..	..
III. LOANS FROM THE CENTRAL GOVERNMENT.	Accountant-General.†	..	Do.	..
Inter-State Debt settlements ..	Secretary to Government, Finance (W & M) Department.	Nov. 15.	Nov. 20.	..

II. Contingency Fund.

CONTINGENCY FUND	Secretary to Government, Finance (B.G.) Department.	..	Do.	..
------------------------	-----------------------------------------------------	----	-----	----

R. Unfunded Debt.

SPECIAL LOANS	} Accountant-General. † {	..	Nov. 1.	..
STATE PROVIDENT FUNDS	Dec. 1.

* The Accountant-General will send one copy of the estimate to Finance (Expenditure) section and another to Finance (Budget Compilation) Section.

† The Accountant-General will send one copy of the estimate to Finance (Ways and Means) section and another to Finance (Budget Compilation) section.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
DEBT, DEPOSIT AND REMITTANCE HEADS—cont.				
<i>S. Deposits and Advances.</i>				
PART I—DEPOSITS BEARING INTEREST—				
(A) Reserve Funds—				
Deposits of Depreciation Reserve of Government Commercial concerns—				
Kerala Soap Institute ..	Director of Industries and Commerce.	Oct. 5.	Oct. 15.	Nov. 1.
Industrial Engineering Workshops, Madras.	Do.	Do.	Do.	Do.
Fish Liver Oil Industry.	Do.	Do.	Do.	Do.
Government Silk Filatures.	Do.	Do.	Do.	Do.
Cinchona Plantations ..	Director, Cinchona Department.	Do.	Do.	Do.
PART II—DEPOSITS NOT BEARING INTEREST—				
(A) Sinking funds—Appropriation for reduction or avoidance of debt.	Accountant-General.*	..	Nov. 15.	..
Sinking Fund Investment Account.	Do.	..	Do.	..
(B) Reserve Funds—Famine Relief Fund.	Do.	..	Nov. 27.	..
Depreciation Reserve Funds—Electricity.	Chief Engineer for Electricity.	Oct. 10.	Oct. 15.	Nov. 1.
Special Reserve Funds—Electricity.	Do.	Do.	Do.	Do.
Depreciation Reserve Fund—Government Presses.	Controller of Stationery and Printing.	Sep. 15.	Sep. 22.	Oct. 8.
Fund for the Development of Rural Water-supply.	Board of Revenue ..	Nov. 1.	Nov. 6.	..
State (Madras) Road Fund ..	Secretary to Government, Health, Education and Local Administration Department.	Do.	Do.	..
Hindu Religious and Charitable Endowments Fund.	Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.	Oct. 10.	Oct. 15.	Nov. 1.

* The Accountant-General will send one copy of the estimate to Finance (Ways and Means) Section and another to Finance (Budget Compilation) Section.

EXPEND.] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [APPX. B
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC.

Head of account.	Estimating Officer.	Date on which the estimates should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department.
(1)	(2)	(3)	(4)	(5)
DEBT, DEPOSIT AND REMITTANCE HEADS—cont.				
<i>S. Deposits and Advances—cont.</i>				
PART II—DEPOSITS NOT BEARING INTEREST—cont.				
(B) Reserve Funds—Famine Relief Fund—cont.				
Zamindari Abolition Fund ..	Board of Revenue (Settlement of Estates).	Oct. 10.	Oct. 15.	Nov. 1.
Insurance Fund of Commercial concerns.	Head of the Department concerned.	Do.	Do.	Do.
Employees' State Insurance Fund.	Do.	Do.	Do.	Do.
Depreciation Reserve Fund—Road Transport Schemes.	Transport Commissioner.	Do.	Do.	Do.
Sugarcane Cess Fund	Director of Agriculture.	Do.	Do.	Do.
(C) Other Deposit Accounts—				
Deposits of Local Funds ..	Accountant-General.*†	..	Nov. 25.	..
Departmental and Judicial deposits—Civil deposits.	Do.	..	Dec. 5.	..
Other Accounts—				
Subventions from Central Road Fund.	Secretary to Government, Health, Education and Local Administration Department.	Nov. 1.	Nov. 6.	..
Deposit Account of grants for Economic Development and Improvement of rural areas.	Secretary to Government, Industries, Labour and Co-operation Department.	Do.	Do.	..
Deposit Account of grants made by the Indian Research Fund Association for anti-malaria schemes.	Secretary to Government, Health, Education and Local Administration Department.	Nov. 1.	Nov. 6.	..
Deposit Account of the grant made by the Indian Central Cotton Committee.	Director of Agriculture.	Oct. 1.	Oct. 10.	Nov. 1.
Deposit Account of grants from the Central Government for the development of handloom industries.	Director of Industries and Commerce.	Oct. 5.	Oct. 15.	Nov. 1.
Deposit account of grants from the Indian Central Sugarcane Committee.	Director of Agriculture.	Oct. 1.	Oct. 10.	Nov. 1.

* The Accountant-General will send one copy of the estimate to Finance (Ways and Means) Section and another to Finance (Budget Compilation) Section.

† The Examiner of Local Fund Accounts will send estimates of the transactions of the Madras Local Fund Assistant Engineer's Service Central Fund by the 15th November every year to Accountant-General to enable him prepare estimates of the transaction under the Fund.

APPX. B] STATEMENT SHOWING THE ESTIMATING OFFICERS, THE [EXPEND.
 DATES ON WHICH THE ESTIMATES SHOULD REACH
 THE ADMINISTRATIVE DEPARTMENT AND THE
 FINANCE DEPARTMENT, ETC

Head of account.	Estimating Officer.	Date of which the estimate should reach the		
		Finance Department and the Administrative department.	Finance Department from the Accountant-General's Office (skeleton forms with actuals filled in).	Finance Department from the Administrative department
(1)	(2)	(3)	(4)	(5)
DEBT, DEPOSIT AND REMITTANCE HEADS—cont.				
<i>S. Deposits and Advances—cont.</i>				
PART II—DEPOSITS NOT BEARING INTEREST—cont.				
(C) Other Deposit Accounts—cont.				
Other Accounts—cont.				
Deposit Accounts of grant made by the Indian Council of Agricultural Research—				
I. Agriculture	Director of Agriculture.	Oct. 1.	Oct. 10.	Nov. 1.
II. Veterinary	Director of Animal Husbandry.	Do.	Do.	Do.
III. Fisheries	Director of Industries and Commerce.	Do.	Do.	Do.
Deposit Account of grant made by the Central Government for financing Cotton Extension Scheme.	Director of Agriculture.	Do.	Do.	Do.
Deposit Account of grant from the Indian Central Coconut Committee.	Do.	Do.	Do.	Do.
Deposit Account of grant made by the Indian Central Oil-seeds Committee.	Do.	Do.	Do.	Do.
Deposit Account of grant from the Fund for the benefit of cotton growers.	Do.	Do.	Do.	Do.
Deposit Account of grant from the Central Government for Food Production dry schemes.	Secretary to Government, Agriculture (Food Production) Department.	Do.	Do.	..
Bonus for accelerating production of foodgrains.	Director of Statistics.	Do.	Do.	Nov. 1.
Deposit Account of grants made by the Indian Central Tobacco Committees.	Director of Agriculture.	Do.	Do.	Do.
Deposit Account of grant made by the Central Silk Board.	Director of Industries and Commerce.	Oct 5.	Oct. 15.	Do.
Deposit Account of grant made by the Indian Central Areca-nut Committee	Director of Agriculture and Director of Industries.	Do.	Do.	Do.
Deposit Account of grants from the Government of India and contributions from the public for Local Development works.	Public (R.D.P.)	.. ..	Do.	Do.
All other heads	Accountant-General ..	.. ..	Do.	..

[See paragraph (77).]

List of Controlling and Disbursing Officers.

B.M.—8

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.		Remarks.
(1)	(2)	(3)	(4)	(5)		(6)
<i>Demand I—Land Revenue Department.</i>						
7. LAND REVENUE	Survey, Settlement and record operations—Central Survey office and Ranges and Mobile staff.	Board of Revenue.	Nil	Assistant Survey.	Directors of	....
	Expenditure in connection with the Ex-Zamindari Estates.	Do.	Nil	....		....
	Land Records— Maintenance of Ryotwari Surveys.	Do.	Nil	Assistant Survey.	Directors of	....
	Maintenance of Municipal and Union Surveys.	Do.	Nil	Nil		To ensure that a complete record is kept, Collectors should, in the case of disbursements under this sub-head by presidents of local bodies, obtain the figures of such disbursements from the treasury for incorporation in their registers.
	Assignments and Compen- sations— Compensation in lieu of beriz deductions.	Do.	Collectors	Tahsildars		....
	Other charges	Do.	Nil	Collectors		....
	Transfer to Zamindari Abolition Fund.	Do.	Nil	....		....
				
<i>Demand II—Excise Department.</i>						
8. STATE DUTIES.	EXCISE Superintendence— Excise Commissioner ..	Board of Revenue (Excise).	Nil	Board of Revenue (Excise); Assistant Secretary, Board of Revenue (Ex- cise).		....

LIST OF CONTROLLING AND DISBURSING OFFICERS

[APPX. C

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand II—Excise Department—cont.</i>					
8. STATE DUTIES—cont.	EXCISE Deputy and Assistant Commissioners. Laboratory Establishments.	Board of Revenue (Excise). Do.	Nil	Inspector for Distilleries ..	— —
		Do.	Nil	Board of Revenue (Excise); Assistant Secretary, Board of Revenue (Excise).	....
	District Executive Establishment—General.	Do.	Nil	Inspector, Excise and Prohibition Intelligence Bureau and Collectors.†	† In respect of Prohibition clerks in the Collecto- rates.
	Distilleries	Do.	Nil	Inspector for Distilleries ..	....
	Compensations	Board of Revenue (Excise) with the assistance of figures obtained from the Accountant-General.	Nil	Nil	....
	Cost of opium supplies to State Excise Department.	Do.	Nil	Nil	....
<i>Demand III—Stamps Administration.</i>					
9. STAMPS—NON-JUDICIAL.	Charges for the sale of stamps— Presidency Town	Board of Revenue.	Superintendent of Stamps.	Tahsildar of Madras	....
	Mufassal	Do.	Do.*	Collectors; Tahsildars and Deputy Tahsildars (1).	(1) No accounts in Form C are required, but the consolidated statement prepared by the treasury for the monthly debits in the treasury account should be utilized.
	Cost of stamps supplied from Central Stamp Stores.	Do.	Do.	Superintendent of Stamps	....

	Charges for the sale of stamps (Honoraria).	Do.	Do.	Collectors; Tahsildars and Deputy Tahsildars (2). Superintendent of Stamps.	(2) See remark (1) 104.	(1) Page
GENERAL	Cost of stamps supplied from Central Stamps Stores.	Do.	Do.	Do.	....	....
<i>Demand IV—Forest Department.</i>						
10. FOREST	General Direction.	Chief Conservator of Forests.	.. Nil	Chief Conservator of Forests.	....	....
	Conservancy and works (except Forest Panchayats).	Do.	Conservators of Forests.	of { District Forest Officers; Forest Utilization Officer; State Sylviculturist; Working Plans Officers. Collectors.	....	....
	Establishment.					
	Conservancy and works —Forest Panchayats.	Board of Revenue.	Nil		....	....
<i>Demand V—Registration Department.</i>						
11. REGISTRATION	Superintendence.	Inspector-General of Registration.	.. Nil	Inspector-General of Registration.	....	....
	District charges.	Do.	District Registrars.	District Registrars and Sub-Registrars.	....	....
47. MISCELLANEOUS DEPARTMENT.	Administration of Indian Partnership Act.	Registrar of Firms.	.. Nil	Registrar of Firms.	....	....
<i>Demand VI—Motor Vehicles Act—Administration.</i>						
12. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Charges of collection—City.	Commissioner of Police.	.. Nil	Commissioner of Police.	....	....
	Mufassal.	Inspector-General of Police.	.. Nil	District Superintendents of Police.	....	....
	Inspection of Motor Vehicles.	Central Road Traffic Board.	Road Traffic Boards.	Nil	....	....
	Other charges.	Do.	Nil	Road Traffic Boards.	....	....

* The Superintendent of Stamps merely consolidates in Form D the accounts of the Collectors in Form C and exercises no powers of control over Collectors.

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks. (6)
<i>Demand VII—General Sales Tax and other Taxes and Duties—Administration.</i>					
13. OTHER TAXES AND DUTIES.	Charges under the Electricity Acts.	Chief Electrical Inspector to Government.	Nil	Nil	....
	Entertainments Tax and Betting Tax.	Board of Revenue.	Nil	Nil	....
	Collection Charges—Sales Taxes.	Do.	Commercial Tax Officers.	Deputy Commercial Tax Officers and Assistant Commercial Tax Officers.	....
	Motor Spirit Tax	Do.	Collectors	Collectors	....
<i>Demand VIII—Irrigation.</i>					
XVII. IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES.	....	Chief Engineer for Irrigation.	Superintending Engineers.	Divisional and Subdivisional Officers (3).	(3) Subdivisional officers should send accounts in the prescribed form to Divisional Officers.
18. IRRIGATION—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Minor Irrigation	Board of Revenue.	Collectors	Tahsildars	....
	Public Works Department.	Chief Engineer for Irrigation.	Superintending Engineers.	Divisional and Subdivisional Officers.	See remark (3) above.
19. CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	....	Do.	Do.	Do.	Do.

22. INTEREST ON DEBT AND OTHER OBLIGATIONS—C. INTEREST ON OTHER OBLIGATIONS.	Other items—Miscellaneous.	Board of Revenue.	Nil	Collectors and other heads of departments who should intimate their requirements to the Board of Revenue.	....
<i>Demand IX—Head of State, Ministers and Headquarters Staff.</i>					
25. GENERAL ADMINISTRATION—					
HEAD OF STATE AND MINISTERS.	Ministers	Chief Secretary.	Nil	Chief Secretary.	Should include in his statement the charges on account of Ministers and their staff.
	Secretariat Staff of the Governor.	Private Secretary to the Governor.	Nil	Private Secretary to the Governor.	....
	Other heads.	Comptroller of the Governor's Household.	Nil	Comptroller of the Governor's Household (14), Surgeon to the Governor.	(4) Should include in his statement the charges on account of pay of the Governor and A.D.Cs.
	Ministers.	Chief Secretary.		Chief Secretary.	....
SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.	Civil Secretariat—Chief Secretariat.	Chief Secretary.	Nil	Chief Secretary.	....
	Government House Estate.	Do.	Nil	Superintendent, Government House Estate.	....
	Finance Department.	Finance Secretary.	Nil	Finance Secretary.	....
	Revenue Department.	Revenue Secretary.	Nil	Revenue Secretary.	....
	Industries, Labour and Co-operation Department.	Industries, Labour and Co-operation Secretary.	Nil	Industries, Labour and Co-operation Secretary.	....
	Agriculture Department.	Agriculture Secretary.	Nil	Agriculture Secretary.	....
	Public Works Department.	Public Works Secretary.	Nil	Public Works Secretary.	....
	Home Department.	Home Secretary.	Nil	Home Secretary.	....
	Law Department.	Law Secretary ..	Nil	Law Secretary	....

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks. (6)
<i>Demand—IX Head of State, Ministers and Headquarters Staff—cont.</i>					
25, GENERAL ADMINISTRATION—cont.					
SECRETARIAT AND HEAD- QUARTERS ESTABLISH- MENTS—cont.	Health, Education and Local Administration Department.	Health, Education and Local Ad- ministration Secretary.	Nil	Health, Education and Local Administration Secretary.	....
	Charges common to all Civil Secretariats.	Chief Secretary,	Nil	Chief Secretary,	....
	Madras Record Office.	The Curator, Madras Record Office.	Nil	The Curator, Madras Record Office.	....
	Translators.	Senior Translator to Government.	Nil	Senior Translator ; Other Translators (5).	(5) The honorarium of the French Translator will be included by the Chief Secretary in his state- ment.
	Registration of Books ..	Registrar of Books.	Nil	Registrar of Books ..	....
	Inspector of Municipal Councils and Local Boards.	Inspector of Municipal Councils and Local Boards.	Nil	Inspector of Municipal Councils and Local Boards.	....
	Elections to District Boards.	Do.	Nil	Inspector of Municipal Councils and Local Boards and other officials who may be authorized to incur election charges.	....
	Elections to Municipalities.	Do.	Nil	Do.	....
	Elections to Panchayats ..	Do.	Nil	Do.	....
	Pay and Accounts Office in Madras City,	Pay and Accounts Officer, Madras,	Nil	Pay and Accounts Officer, Madras.	....
	Public Service Commission.	Chairman, Madras Public Service Commission.	Nil	Secretary, Madras Public Service Commission.	....
	Board of Revenue, Finan- cial Commissioner, and Establishments.	Board of Revenue.	Nil	Secretary, Board of Rev- enue.	....

	Local Fund Audit Establishments.	Examiner of Local Fund Accounts.	Deputy and Assistant Examiners (for District Inspectors).	Examiner; Deputy and Assistant Examiners; District Inspectors.	....
	Agent for Government Consignments.	State Port Officer.	Nil	Agent for Government Consignments.	....
	Tribunal for Disciplinary Proceedings.	Tribunal for Disciplinary Proceedings.	Nil	Tribunal for Disciplinary Proceedings.	....
	Development Schemes—Registrar of Co-operative Societies (Resettlements)	Registrar of Co-operative Societies (Resettlements).	Nil	Director of Statistics ..	....
47. MISCELLANEOUS DEPARTMENTS.	Statistics—Registrar—General of Births, Deaths and Marriages.	Registrar-General of Births, Deaths and Marriages.	Nil	Registrar-General of Births, Deaths and Marriages.	....
	Compilation of vital statistics.	Director of Public Health.	Nil	Director of Public Health.	....
	Director of Statistics.	Director of Statistics.	Nil	Director of Statistics ..	....
	Department of Women's Welfare.	Deputy Director of Rural Welfare.	Nil	Assistant Women's Welfare Officers.	....
<i>Demand X—State Legislature.</i>					
25. GENERAL ADMINISTRATION—STATE LEGISLATURE AND ELECTIONS.	Elections.	Chief Secretary to Government.	Nil	Collectors and other officials who may be authorized to incur election charges.	....
	Other heads.	Secretary to the Legislature.	Nil	Secretary to the Legislature (6). (6) Should include in his statement the pay of the Speaker, the Deputy Speaker and the Mem-	

bers of the Legislative Assembly and the Chairman and the Deputy Chairman and the Members of the Legislative Council. As regards travelling allowance of Members of the Legislature, see paragraph 84 in Chapter VII.

LIST OF CONTROLLING AND DISBURSING OFFICERS

[APPX. C

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks. (6)
<i>Demand XI—District Administration and Miscellaneous.</i>					
25. GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION AND MISCELLANEOUS—DISTRICT ADMINISTRATION.	General Establishments ..	} Board of Revenue. Collectors.		Collectors (7); Treasury Deputy Collectors; Revenue Divisional Officers; Special Loans Officers; Chairman, Debt Conciliation Boards; Tahsildars, Deputy Tahsildars; Stationary Sub-Magistrates and Sub-Assistant Surgeon.	(7) The Collector, South Kanara, should include in his statement the charges on account of the special pay of the Port Officer, Mangalore, and the Coir Establishment.
	Subdivisional Establishments.				
	Other Establishments ..				
	Expenditure in connection with the ex-Jamindari Estates.				
	Development Schemes—Waynad Colonization Schemes.	Do.	Do.	Collectors.	....
	Food Production.	Agriculture (Food Production Department.	Nil	Do.	....
MISCELLANEOUS.	Discretionary grants by head of State, etc.—Discretionary grants by Collectors.	Do.	Nil	Do.	....
	State Broadcasting.	Chief Engineer, (General and Buildings).	Radio Engineer.	Radio Engineer.	....

Miscellaneous — Temples and Charitable Institutions in merged areas. Administration of the Madras Hindu Religious and Charitable Endowments Act, 1951.

Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.

Deputy Commissioner, Hindu Religious and Charitable Endowments (Administration) Department.

Commissioner, Deputy and Assistant Commissioners, Hindu Religious and Charitable Endowments (Administration) Department.

Demand XII—Administration of Justice.

27. ADMINISTRATION OF JUSTICE.

High Court—
Judges and Registrar.
Translation and Printing
Department.

High Court.

Nil

Registrar, High Court.

The Registrar should include in his statement the pay of all Judges and other Gazetted officers of the High Court.

High Court—

Sheriff and Madras Law Reports.

Do.

Nil

The Sheriff of Madras; the Editor, Madras Law Reports.

....

Law Officers.

Do.

..

Nil

Advocate-General; Solicitor to Government; Government Pleader; Public Prosecutor; State Prosecutor; Registrar, High Court (8).

(8) For pleaders' fees in the Presidency town.

Collectors, District Judges and District Magistrates.

..

Mufassal Government Pleaders and Public Prosecutors; Collectors, District Judges and District Magistrates (9).

(9) In respect of fees to mufassal pleaders.

Administrator-General and Official Trustee.

Do.

Nil

Administrator-General and Official Trustee.

....

Official Assignee.

Do.

.

Nil

Official Assignee.

....

Presidency Magistrates' Courts.

Do.

Chief Presidency Magistrate.

Chief Presidency Magistrate; other Presidency Magistrates; Commissioner of Police (10).

(10) For charges on account of batta to prosecutors and witnesses.

Civil and Sessions Courts—
City Civil Court.

Do.

Nil

Judge, City Civil Court.

....

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XII—Administration of Justice—cont.</i>					
27. ADMINISTRATION OF JUSTICE—cont.	All heads relating to Mufasal Civil and Sessions Courts.	High Court	.. District and Sessions Judges.	District and Sessions Judges; Sub-Judges; District Munsifs; Official Receivers.	....
	Courts of Small Causes—Presidency.	Do.	.. Nil	Registrar, Court of Small Causes.	Should include in this statement the pay of the Judges of the Court of Small Causes.
	Criminal Courts.	Do.	.. District Magistrates.	Stationary Sub-Magistrates and Presidents of Bench Courts; First-class City Magistrate, Madurai.	....
<i>Demand XIII—Jails.</i>					
28. JAILS AND CONVICT SETTLEMENTS.	Jails—Charges for Police Custody.	High Court.	District Magistrates.	Sessions Judges; Additional Sessions Judges; Assistant Sessions Judges; Divisional Magistrates; Stationary Sub-Magistrates and Tahsildar-Magistrates.	....
	Certified Schools.	Chief Inspector of Certified Schools and Vigilance Service.	Nil	Superintendents of Certified Schools. For non-Government institutions, see remark (11).	(11) The bills for grants-in-aid to non-Government certified schools should be drawn by the correspondents in duplicate. The Treasury officer will forward the duplicate to the Chief Inspector of Certified Schools and Vigilance Service.
	Administration of the Madras Probation of Offenders Act.	Inspector-General of Prisons.	Nil	Chief Probation Superintendent.	....

	Jail manufactures.	Inspector-General of Prisons and Chief Inspector of Certified Schools and Vigilance Service.	Nil	Superintendents of Jails and Certified Schools.	....
	All other heads.	Inspector-General of Prisons.	District Magistrates for Sub-jails.	Inspector-General of Prisons; Superintendents of Jails*; Divisional Magistrates; Stationary Sub-Magistrates; Tahsildar-Magistrates; and Deputy Tahsildars.	* The special pay of District Medical Officers for general or medical charge of jails should be included in the statement of the Superintendent of the jail concerned.
47. MISCELLANEOUS DEPARTMENTS.	Miscellaneous—Vigilance Service.	Chief Inspector of Certified Schools and Vigilance Service.	Nil	Superintendent, Stri Sadana Training Home and Shelter and Vigilance Home.	....
<i>Demand XIV—Police.</i>					
29. POLICE	Presidency Police— All sub-heads.	Commissioner of Police.	Nil	Commissioner of Police.	....
	Superintendence— Inspector-General of Police.	Inspector-General of Police	Nil	Inspector-General of Police.	—
	Deputy Inspectors-General of Police.	Do.	Nil	Deputy Inspectors-General of Police.	....
	District Executive Force.	Do.	Superintendents of Police.	District Superintendents; Medical Officers in charge of Police Hospitals.†	† For hospital charges.
	Police Training Schools.	Do.	Nil	Principals of Recruits and Training Schools.	....
	Village Police— Railway Protection Scheme.	Do.	Nil	District Superintendents of Police.	....

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XIV—Police</i> —cont.					....
29. POLICE—cont.	Criminal Investigation Department, Railway Police.	Inspector-General of Police.	Nil	Deputy Inspector-General of Police, Railways and C.I.D.; District Superintendents of Police, Government Railway Police, Madras and Tiruchirappalli.	....
	Special Police.	Do.	Nil	Commandants.	....
	Miscellaneous—Contribution to the Band of the Police Training College, Vellore.	Do.	Nil	Principal, Training College, Vellore.	....
47. MISCELLANEOUS DEPARTMENTS.	Labour—II, Police Department.	Deputy Inspector-General of Police, Railways and C.I.D.	Nil	Collectors for bills drawn by them; Managers of Settlements.	Bills drawn by non-officials should be prepared in duplicate. The duplicate bill will be forwarded by the Treasury to the Deputy Inspector-General of Police, Railways and C.I.D. or other officers nominated by him.
	Fire Services.	Inspector-General of Police, Fire Service Branch.	District Superintendents of Police, Fire Service Branch.	Divisional or District Officers in charge of Madras City and mufassal sections.	....
<i>Demand XV—Education.</i>					
36. SCIENTIFIC DEPARTMENTS.	Museums—Museum.	Superintendent, Government Museum.	Nil	Superintendent, Government Museum.	....
	Connemara Library.	Public Director of Public Instruction.	Nil	Librarian, Connemara Public Library.	....

UNIVERSITY.	Government Arts College.	Director of Public Instruction.	Nil	Principal.	....
	Grants to non-Government Arts College (12).	Do.	Nil	Nil	(12) Payments should be made on duplicate bills, one of which will be forwarded by the treasury to the officer nominated by the Director of Public Instruction.
	Government Professional Colleges—Law College.	Honorary Director of Legal Studies.	Nil	Honorary Director of Legal Studies.	....
	Other Colleges.	Do.	Nil	Principals .. ..	....
	Grants to non-Government Professional Colleges.	Do.	Nil	Nil	See (12) above.
SECONDARY	Government Secondary Schools.	Do.	District Educational Officers Inspectresses.	Headmasters; Headmistresses. Inspector of European Schools.	....
	Direct grants to non-Government Secondary Schools.	Do.	Nil	Nil	See (12) above.
	Grants to local bodies for Secondary Education.	Do.	Nil	Nil	Do.
PRIMARY.	Government Primary Schools—Ordinary areas.	Do.	District Educational Officers.	Junior Inspectors. Deputy	....
	Government Primary Schools—Scheduled areas (Islands).	Do.	Collector of South Kanara.	Monegar.* Collector of Malabar.†	* In respect of Amindivis. † In respect of the Laccadives.
	Direct grants to non-Government Primary Schools.				
	Grants to local bodies for Primary Education—Local Bodies.	Do.	Nil	Nil	See (12) above.
	Panchayats.	Do.	Inspector of Municipal Councils and Local Boards.	Nil	....

LIST OF CONTROLLING AND DISPENSING OFFICERS

[APPX. C

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks. (6)
<i>Demand XV—Education—cont.</i>					
37. EDUCATION—cont.					
SPECIAL					
	Government Special Schools— Training Schools— Masters.	Honorary Director of Legal Studies,	Divisional Inspector for Coimbatore district and District Educational Officers for other districts.	Headmasters .. ..	....
	Mistresses.	Do.	Inspectresses	Superintendents and Headmistresses.	....
	Direct grants to non-Government special schools. †	Do.	Nil	Nil	† See (12) above.
GENERAL	Direction.	Do.	Nil	Director of Public Instruction.	Should include all expenditure under this head in his accounts.
	Inspection— European.	Do.	Nil	Inspector of European Schools.	....
	General—Men's branch.	Do.	Divisional Inspector for Coimbatore district; District Educational Officers for other districts.	Divisional Inspectors; District Educational Officers; Deputy Inspectors and Junior Deputy Inspectors.	....
	Women's branch	Do.	Inspectresses	Inspectresses and Sub-Assistant Inspectresses.	....
	Inspector of Oriental Schools.	Do.	Nil	Inspector of Oriental Schools.	....
	Physical Education.	Do.	Nil	Chief Inspector of Physical Education and Woman Specialist.	....

Scholarships.	Do.	Inspector of European Schools (for European Institutions); District Educational Officers and Inspectresses for other institutions; Inspector of Oriental Schools.	Nil	All bills drawn by heads of institutions, Government and non-Government, should be in duplicate, one of which will be forwarded by the treasury to the officer nominated by the Director of Public Instruction.
Miscellaneous— European (13).	Director of Public Instruction.	Inspector of European schools.	Nil	(13) Bills drawn by non-officials should be in duplicate, one of which will be forwarded to the officer nominated by the Director of Public Instruction.
General—				
Oriental Manuscripts.	Do.	Nil	Curator	--
Text-Book Committee.	Do.	Nil	Nil	See (13) above.
Grants to local bodies, panchayats, boy scout and girl guide movements and other grants.	Do.	Inspector of Municipal Council and Local Boards in respect of grants to panchayats for public libraries.	Nil	See (13) above.
Central Libraries.	Director of Public Libraries.	Nil	Collectors	....
National Cadet Corps.	Director of Public Instruction.	Nil	Officer Commanding the Unit.	....
Charges on account of the Madras Public Libraries Act, 1948.	Director of Public Libraries.	Nil	Secretary, Local Library authority and Special Officer.	....
Children's Library.	Do.	Nil	Director of Public Libraries.	....

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks. (6)
<i>Demand XV—Education—cont.</i>					
47. MISCELLANEOUS DEPARTMENTS.	Examinations—Village Officers' Special Tests, Government Examinations by the Commissioner.	Beard of Revenue. Commissioner for Government Examinations.*	Collectors Nil	Collectors and Tahsildars . . Secretary to the Commissioner.	..... ..... Expenditure on remuneration, travelling allowance and contingencies, other than those relating to his office to be controlled by reducing appropriation each time a bill is countersigned—see paragraph 84 in Chapter VII.
	Preservation and Transfation of Ancient Manuscripts.	Director of Public Instruction.	Nil	Director of Public Instruction.	..... .....
<i>Demand XVI—Medical.</i>					
38. MEDICAL.	Medical Establishments— All-India Medical Nursing and Pharmacy, etc., Councils. Superintendence .. District Medical Officers.	Director of Medical Services. Do. Do.	Nil Nil Nil	Director of Medical Services. Do. Presidency Surgeons* and District Medical Officers.	..... ..... * Special pay drawn by Surgeon, First District, as Superintendent of the Stanley medical college should be included in the statement of the College.
	Administration of Drugs, Act, 1940.	Do.	Nil	Director of Medical Services.	.....
	Hospitals and dispensaries— Presidency Hospitals (excluding the Hospital of Indigenous Medicine).	Do.	Nil	Superintendents of the Hospitals.	Special pay drawn by officers for duty in a medical college should be included in the statement relating to the College.

Hospital of Indigenous Medicine.	Principal, College of Indigenous Medicine.	NO	Principal	
Mufassal Hospitals and Dispensaries—				
Ordinary areas ..	Director of Medical Services.	District Medical Officers.	Superintendents, Government District Headquarters Hospitals and Medical Officers in charge of Government Hospitals and Dispensaries.	....
Scheduled areas ..	Do.	Nil.	District Medical Officer, Malabar and District Medical Officer, South Kanara.	....
Government Medical Officers employed in institutions under the control of local bodies. Grants to local bodies for medical purposes.	(14) Do.	Nil.	Nil.	(14) Bills to be drawn in duplicate one of which will be forwarded by the Treasury Officer to the Director of Medical Services or other officer nominated by him.
Grants to private medical institutions. Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries (other than dispensaries of Indigenous medicine). Anti Tuberculosis Centre for teaching and Demonstration, Madras.	(14) Director of Medical Service.	Nil.	Nil.	Do.
Subsidies to medical practitioners and midwives for the maintenance of rural dispensaries of Indigenous medicine.	Principal College of Indigenous Medicine.	Nil.	Nil.	Bills to be drawn in duplicate, one of which will be forwarded by the treasury officer to the Principal, College of Indigenous Medicine.
Other charges ..	Director of Medical Services.	Nil.	Medical officers in charge.	....
Medical Colleges and Schools— Medical Colleges	Do.	Nil.	Principals.	....

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XVI—Medical—cont.</i>					
38. MEDICAL—cont.	College and School of Indigenous Medicine.	Principal, College of Indigenous Medicine.	Nil.	Principal .. .. .	....
	Research on Indigenous Medicine.	Honorary Director of Indigenous Medicine.	Nil.	Principal, College of Indigenous Medicine.	....
	Scheme for the training of Village Vaidyas.	Do.	Nil.	District Medical Officers ..	....
	Post graduate education.	Director of Medical Services.	Nil.	Director of Medical Services.	....
	Mental Hospitals	Do.	Nil.	Superintendents of hospitals.	....
	Chemical Examiner ..	Chemical Examiner.	Nil.	Chemical Examiner ..	....
<i>Demand XVII—Public Health.</i>					
39. PUBLIC HEALTH	Public Health Establishment—				
	Direction	Director of Public Health.	Nil.	Director of Public Health.	....
	Establishment—Mufassal	Do.	District Health Officers.	District Health Officers and Health Inspectors.	See instruction (6) under Form C in the case of Municipal Health Officers paid by Government.
	Sanitary and Deputy Sanitary Engineers.	Sanitary Engineer.	Nil.	Sanitary Engineer, Deputy Sanitary Engineers; Executive Engineers.	....
	Town-Planning	Director of Town-Planning.	Nil.	Director of Town-Planning.	....
	Research work	Director of Public Health.	Nil.	Research Health Officer ..	....
	Anti-Tuberculosis Cam-				

Grants for Public Health purposes—					Payments, if any, to non-officials (excepting grants for water supply and drainage) should be made on duplicate bills, one of which will be forwarded to the Director of Public Health by the treasury.
Miscellaneous grants.	Do.	Nil.	Nil.		
Expenses in connexion with Epidemic diseases—					
Bubonic plague ..	Do.	Collectors.	Plague Officers; Health Officer-in-charge.	....
Other epidemics ..					
Anti-malarial operations partly financed by contributions from the Indian Research Fund Association.	Do.	Nil.	Health Officers-in-charge ..	....
Bacteriological Laboratories (The King Institute, Guindy).	Director of Medical Services.	Nil.	Director, King Institute ..	....
Expenditure from the fund for the development of rural water-supply.	Board of Revenue.	Collectors.	Collectors .. .. .	....
Works	Sanitary Engineer and Superintending Engineer Public Health Divisions.	Nil.	Sanitary Engineer and Superintending Engineer Public Health Divisions.	....
Maintenance charges of Borewells and Pumps.	Director of Industries and Commerce.	Nil.	Director of Industries and Commerce.	....
40. AGRICULTURE	Direction	Director of Agriculture.	Nil.	Director of Agriculture ..	....
	Superintendence	Do.	Deputy Directors.	Deputy Directors and District Agricultural Officers.	....

*Demand XVIII—
Agriculture and
Fisheries.*

Demand and Major head.	Minor head and heads subordinate hereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.				
(1)	(2)	(3)	(4)	(5)	(6)				
<i>Demand XVIII— Agriculture and Fisheries—cont.</i>	40. AGRICULTURE— <i>cont.</i>	Experimental Farms— Agricultural Research Stations.	Director of Agri- culture.	Deputy Directors, Oil Seed Spe- cialist, Paddy Specialist.	Farm Managers for contin- gent bills only of the stations, Deputy Direc- tors, and Superinten- dents; Curator, Botanical Gardens; Oil Seed Specialist.	....		
	Agricultural Demonstration and propaganda including Public exhibitions and Fairs.					Do.	Deputy Directors.	Deputy Directors and Dis- trict Agricultural Officers, Farm Manager, Demon- stration Farm for contin- gent bills only.	....
	Agricultural Experiments and Research— Central Banana Research Station.					Do.	....	Banana Research officer, Aduthurai.	Office is under the direct control of the Director of Agricul- ture.
	Scheme for evolving Piricularia resistant strain of paddy of different durations					Do.	....	Administrative Officer, Coimbatore.	Do.
	Scheme for scientific aid to pepper industry in South India.					Do.	Pepper Develop- ment Officer, Taliparamba.	Pepper Specialist, Agri- culture Research Station, Taliparamba.	Do.
	Scheme for multipli- cation and distribu- tion of cumbu seeds.					Do.	Deputy Director of Agriculture, Madurai.	Administrative officer, Coimbatore, Superinten- dent, Agriculture Research Station, Kovil- patti.	....
	Scheme for Research on Ginger cultivation.					Do.	Deputy Director of Agriculture, Coimbatore.	Superintendent, Wynaad.	....
	Scheme for the improve- ment of sweet potato and tapioca.					Do.	....	Colonization Scheme, Ambalavayal.	Under the direct control of Director of Agri- culture.

Scheme for investigation of possibilities of pre-soaking seeds in nutrient salts as a method of improving crop yields.	Do.	....	Administrative Coimbatore.	Officer,	Do.
Scheme for starting regional Bee Research Station at Coimbatore.	| Do.	....		Do.	Do.
Scheme for research on eradication of weeds by Herbicidal chemicals.	Do.	....		Do.	Do.
Scheme for conducting of research on cashewnut in Madras.	Do.		Deputy Director of Agriculture, Coimbatore.	Assistant Fruit Specialist, Kotakar, South Kanara District.	....
Scheme for manurial, varietal and agronomic trials to determine the optimum yield.	Do.	....		Administrative Coimbatore.	Officer, Under the direct control of Director of Agriculture.
Scheme for conducting refresher course in Agriculture for young farmers.	Do.	....		Do.	Do.
Scheme for the improvement of vegetables in Madras State.	Do.	....		Do.	Do.
Evolution of drought resistant strains of paddy.	Do.	....		Do.	Do.
Improvement of Legumes and other fodders.	Do.		Scheme not started.	Do.	Do.
Research Institute.	Do.	....		Do.	Do.
Cotton Research.	Do.	....		Do.	Do.
Scheme for extension of work on sugarcane insects.	Do.	....		Do.	Do.
Fruit Research Station.	Do.	....		Do.	Do.
Scheme for studies on Laterite Soils.	Do.	....		Do.	Do.

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XVIII— Agriculture and Fisheries—cont.</i>	40. AGRICULTURE—cont.	Director of Agriculture.	Deputy Director of Agriculture, Coimbatore, Tanjore and Madurai.	Assistants zonal nucleus Scheme at Bhavani- sagar. Tindivanam, Pollachi and Srivilli- puthur.	....
	Scheme for improved power driven machinery.	Do.	....	Administrative Officer, Coimbatore.	....
	Scheme for devising improved bullock driven machinery for cultivation and harvest- ing of groundnuts.	Do.	....	Do.	....
	Scheme for the production of oil seeds.	Do	Administrative Officer, Coimbatore.	Assistants in the scheme at Cuddalore, Vellore, Tiruchirappalli, Madurai and Coimbatore.	....
	Scheme for fundamental research on Cytology of groundnut in Madras State.	Do.	....	Administrative Officer, Coimbatore.	....
	Improvement of Meenam- palayam Tobacco.	Do.	Schemes not in operation now.	....	....
	Experimental Cultivation of Jafna Tobacco and curing Meenampalayam Tobacco by Jafna method.	Do.	....	....	....
	Establishment of a small Coconut Research Station in Tanjore district.	Do.	....	....	....
	Sugarcane Stations ..	Do.	Deputy Directors.	Superintendent, Agricul- tural Research Station, Farm Manager, Sugar- cane Research Station, Gudiyattam, for contin- gent bills only.	....

Agricultural Education—						
Agricultural College ..	Do.	Nil.	Principal,	Agricultural	....
			College.			
Central Farm and College Estate.	Do.	Nil.		Do.	....
Agricultural schools ..	Do.	Nil.	Deputy Directors and Prin-	Agricultural College.	....
			cipal,			
Agricultural Engineering.	Do.	Nil.	Director of Agriculture ..		....
Botanical and other Public Gardens.	Do.	Nil.	Curator, Botanical Gardens.		....
Scheme for the Improvement of Agricultural Marketing in India.	Do.	Nil.	State Marketing Officer ..		....
Grants-in-aid, contributions, etc.	Do.	Nil.		Nil.		Grants to the Agri-Horticultural Society, etc., should be paid on duplicate bills, one copy of which should be forwarded by the Treasury Officer to the Director.
Other charges	Do.	Deputy Directors.	Deputy Directors and Dis-	District Agricultural officers.	....
Fisheries—Direction. ..	Director of Industries and Commerce.	Nil.	Director .. ..		....
Pearl and Chank Fisheries.	Do.	Nil.	Assistant Directors,	Madurai, Tuticorin and Tanjore.	....
West Coast Fisheries ..	Do.	Nil.	Assistant Directors,	Malabar and Mangalore.	....
Technological Institute, Tuticorin.	Do.	Nil.	Assistant Director,	Tuticorin.	....
Inland Fisheries	Do.	Nil.	Assistant Directors of Fisheries,	Tanjore, Vellore, Malabar, Mangalore, Madurai, Mettur, Fresh Water Biology, Bhavanisagar and Director of Industries and Commerce.		

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks. (6)
<i>Demand XVIII—Agriculture and Fisheries</i> —cont.					
40. AGRICULTURE—cont.	Exploitation of Mettur Reservoir Fisheries.	Director of Industries and Commerce.	....	Assistant Director of Fisheries, Mettur Dam.	....
	Inland Fisheries Research including Chetput Farm and Statistical Section.	Do.	.. .	Assistant Directors of Fisheries, Fresh Water Biology, Bhavanisagar, Marine Biology, West Hill and Hydrologist.	....
	Oyster Farm, Pulicat ..	Do.	....	Assistant Director of Fisheries, Marine Biology, West Hill.	....
	Marine and Biological Section and Aquarium.	Do.	....	Do.	....
	Manufacture of Semidried prawns.	Do.	....	Superintendent, Fisheries Technological Station, Kozhikode.	....
	Mirror Carp Fish Farm at Ootacamund.	Do.	....	Assistant Director of Fisheries (Fresh Water Biology), Bhavanisagar.	....
	Fish Preservations and Transport.	Do.	....	Director of Industries and Commerce and Assistant Director of Fisheries, Malabar.	....
	Fishery Marketing and information Officer and staff.	Do.	....	Director of Industries and Commerce and Assistant Director of Fisheries, Mettur Dam.	....
	Rural Fishery Demonstration Units.	Do.	....	Assistant Directors of Fisheries, Madurai, Vellore, Mettur, Malabar, Tanjore, Tuticorin, Bhavanisagar and Mangalore.	....
	Fisheries Schools ..	Do.	....	Assistant Directors of Fisheries, Vellore, Malabar, Mangalore and	....

Madras Rural Piscicultural Research Scheme (Fresh Water Biological Station).	Do.	....	Assistant Director of Fisheries (Fresh Water Biology), Bhavanisagar.	....
Development of Hope Lake.	Do.	....	Assistant Director of Fisheries, Tuticorin.	....
Scheme for Marine Fishery Development with T.C.A. Aid.	Do.	....	Director of Industries and Commerce.	....
Collection of Marine Fishery Statistics.	Do.	....	Assistant Directors of Fisheries, Mangalore, Malabar, Tuticorin and Tanjore.	....
Scheme for the provision of Technical assistance Food and Agriculture Organization.	Do.	....	Director of Industries and Commerce; Assistant Directors of Fisheries, Malabar and Vellore.	....
Development Schemes Deep-Sea Fishing operations.	Do.	....	Assistant Directors of Fisheries, Mangalore, Malabar, Tanjore, Tuticorin, Madurai, Vellore and Director of Industries and Commerce.	....
Installation of Ice making plant for providing cold storage for fish.	Do.	....	Fisheries Refrigeration Engineer, Mangalore.	....
Fishing Curing Yards	Do.	....	Assistant Directors of Fisheries, Vellore, Tanjore, Tuticorin, Mangalore, Malabar, and Madurai.	....
Intensive Cultivation Schemes-Headquarters Staff.	Do.	....	Director of Industries and Commerce.	....
Intensive seed collection and distribution for stocking Inland Waters.	Do.	....	Assistant Directors of Fisheries, Vellore, Bhavanisagar, West Hill, Tanjore, Tuticorin, Mettur, Mangalore, Malabar, Madurai and Director of Industries and Commerce.	....

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XVIII—Agriculture and Fisheries</i>					
— cont.					
40. AGRICULTURE—cont.	Improvement of indigenous crafts and tackles.	Director of Industries and Commerce.	....	Director of Industries and Commerce, Madras; Assistant Director of Fisheries, Mettur, Vellore, Mangalore, Malabar, Madurai and Tanjore.	....
	Provision of quick Transport facilities.	Do.	....	Assistant Directors of Fisheries, Tuticorin, Mettur, Mangalore and Director of Industries and Commerce.	....
	Public Health Fish Unit	Do.	....	Assistant Director of Fisheries, Bhavanisagar.	....
	Fisheries Technological Station, Kozhikode.	Do.	....	Superintendent, Fisheries Technological Station, Kozhikode.	....
	Fisheries Engineering Staff.	Do.	....	Assistant Director of Fisheries, Malabar, and Director of Industries and Commerce.	....
	Fisheries Demonstration Factories.	Do.	....	Superintendent, Fisheries Technological Station, Kozhikode.	....
	Fisheries Welfare Scheme	Do.	....	Assistant Directors of Fisheries, Malabar, Mangalore, Tanjore, Vellore, Tuticorin, Madurai, and Director of Industries and Com.	....

Fisheries schools	Do.	Nil	Assistant Director	....
Oyster Farm, Pulicat.	Do.	Nil	Director of Industries and Commerce.	....
Marine and Biological section and aquarium.	Do.	Nil	Director of Industries and Commerce; Assistant Director.	....
Fish-curing yards	Do.	Nil	Director and Assistant Directors; Inspector of Fisheries, Salt Transport section.	....

Demand XIX—Veterinary.

41. VETERINARY ..	Direction Superintendence Subordinate Establishment.	} Director of Animal Husbandry.	Nil	Director of Animal Husbandry and District Veterinary Officers.	(15) Grants for Hospitals and Dispensaries should be drawn on duplicate bills, one of which will be forwarded to the Director of Animal Husbandry by the treasury.
	Hospitals and Dispensaries (15).				
	Veterinary Education and Research — Veterinary College.	Do.	Nil	Principal, Madras Veterinary College.	....
	Veterinary Investigation	Do.	Nil	Veterinary Investigation Officer.	....
	Other charges—Veterinary Biological and Research Institute.	Do.	Nil	Superintendent, Veterinary Biological and Research Institute.	....
	Breeding operations ..	Do.	Livestock Development Officer.	Principal, Madras Veterinary College; District Veterinary Officers; Superintendent, Livestock Research Station; Superintendent, Kanga-yam Cattle Improvement Scheme, Palayakottai; Poultry Development Officer, Madras.	....

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks. (6)
<i>Demand XX—Co-operation.</i>					
42. CO-OPERATION	Direction	Registrar of Co-operative Societies.	Nil	Registrar of Co-operative Societies.	....
	Superintendence	Do.	Deputy Registrars of Co-operative Societies (for Co-operative Sub-Registrars).	Registrar; Deputy Registrars; (16) Co-operative Sub-Registrars, Principal, Central Co-operative Institute.	(16) The Co-operative Sub-Registrars will include in their statements the travelling allowances of Honorary Arbitrators within their jurisdiction.
	Grants-in-aid	Do.	Deputy Registrars of Co-operative Societies (for Co-operative Sub-Registrars only).	Registrar; Deputy Registrars and Co-operative Sub-Registrars.	....
<i>Demand XXI—Industries and Supplies.</i>					
43. INDUSTRIES AND SUPPLIES.	Industries— Direction	Director of Industries and Commerce.	Nil	Director and Deputy Director of Industries.	....
	District Executive Establishment.	Do.	Industrial Engineer.	Industrial Engineer; Assistant Industrial Engineers.	....
	Industrial Scholarships.	Do.	Nil	Director of Industries and Commerce; Deputy Director of Industries.	Bills by correspondents of non-Government institutions for grants-in-aid and scholarships should be presented in duplicate one of which will be forwarded by the Treasury Officer to the Director of Industries and Commerce.
	Schools of Arts and Crafts.	Do.	Nil	Principals	....

Sericulture	Do.	Nil	Sericulture Expert	....
Kerala Soap Institute	Do.	Nil	Oil Technologist	....
Government Silk Filature	Do.	Nil	Sericulture Expert	....
Industrial Engineering Workshops.	Do.	Nil	Assistant Industrial Engineer.	....
Miscellaneous experiments.	Do.	Nil	Director of Industries and Commerce; Deputy Director of Industries and officers authorized by the Director of Industries and Commerce.	....
Yarn and Cloth Control.	Do.	Nil	Do.	....
Scheme for the relief of handloom weavers	Do.	Nil	Do.	....
Manufacture of vegetable ghee.	Do.	Vegetable Ghee Expert	Vegetable Ghee Expert	....
Fish Liver Oil Industry	Do.	Nil	Oil Chemist	....
Cottage Industries	Do.	Nil	Deputy Director of Industries and Research Officer.	....
Grants-in-aid—				
Grains-in-aid to Industrial Schools.	Do.	Nil	Director of Industries; Deputy Director of Industries.	....
Grants for the handloom industry.	Do.	Nil	Registrar of Co-operative Societies.	....
Grants for the sericultural industry.	Do.	Nil	Sericultural Expert	....
Cinchona plantations	Director, Cinchona Department.	Nil	Director, Cinchona Department; Superintendents, Government Cinchona Plantations, Naduvattam and Valparai; Manufacturing Chemist; Quinine Factory, Naduvattam; Head Overseer, Dodabetta.	....

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XXI—Industries and Supplies—cont.</i>					
43. INDUSTRIES AND SUPPLIES—cont.					
	Development Schemes— Polytechnics	Director of Industries and Commerce.	Nil	Principals.	....
	Chemical Testing and Analytical Laboratory.	Do.	Nil	Chief Chemist.	....
	Extensive Khadi Scheme ..	Public (R.D.P.) Department.	Nil	Khadi Officers.	....
	Intensive Khadi Scheme ..				
	City Khadi Officer and Subordinate staff.	Director of Industries and Commerce.	Nil	Vegetable Ghee Expert.	....
	Manufacture of Vegetable Ghee.				
	Dyeing and Printing Unit, Tirupur.	Public (R.D.P.) Department.	Nil	Khadi Officers.	....
43A. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.	Investments in shares of commercial concerns.	Director, Cinchona Department.	Nil	Director of Industries and Commerce.	....
<i>Demand XXII—Harijan Uplift.</i>					
47. MISCELLANEOUS DEPARTMENTS.					
	Harijan Uplift— I. Harijan Welfare Department—	Director of Harijan Welfare.	Nil	Director of Harijan Welfare and Collectors.	....
	Direction— District staff.	Do.	Collectors.	Collectors .. . . .	....
	Communities eligible for help by the Harijan Welfare Department— Education.	Do.	Do.	Director of Harijan Welfare; Collectors and Superintendent, Government Cinchona Plantations, Naduvattam.	....
	Public Health	Do.	Do.	Director of Harijan Welfare and Collectors	....

Acclamation of Kallars and Koravars.	Do.	Collectors of Madurai, Ramanathapuram and Salem.	Special Deputy Collector, Madurai; District Welfare Officers of Ramanathapuram and Salem.	....
Konnur Boarding Home	Do.	Collector of Chingleput.	District Welfare Officer, Chingleput.	....
Expenditure connected with the removal of untouchability Scheme for the Welfare of Criminal Tribes Scheme for the Welfare of specified Backward Classes partly financed by the Government of India.	Do.	Collectors.	Collectors.	....
II. Concessions to Backward Classes.	Do.	Collectors	Director of Harijan Welfare and Collectors.	....
<i>Demand XXIII—Labour including Factories.</i>					
47. MISCELLANEOUS DEPARTMENTS.	Labour—				
	I. Commissioner of Labour —Direction.	Commissioner of Labour.	Nil	Commissioner of Labour	....
	District staff—	Do.	Nil	Labour Officers	....
	Industrial Tribunals under the Industrial Disputes Act, 1947.	Do.	Nil	Industrial Tribunals	....
	Expenditure from the Grants by the Central Tea Board for Labour Welfare.	Do.	Nil	Labour Welfare Officer, Coonoor.	
	Medical Benefits Scheme under the Employees' State Insurance Act, 1948.	Do.	Nil	Assistant to the Director of Medical Services (Employees' State Insurance Section), Madras.	....
	Factories—				
	Chief Inspector of Factories.	Do.	Chief Inspector of Factories.	Chief Inspector of Factories.	....

Demand and Minor head.	Minor head and heads subordinate the reto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XXIII—Labour including Factories—cont.</i>	Factories—cont.				
47. MISCELLANEOUS DEPARTMENTS—cont.	Inspector of Factories.	Commissioner of Labour.	Chief Inspector of Factories.	Regional Inspectors of Factories and Inspectress of Factories, Coimbatore.	....
	Assistant Inspectors of Labour.	Do.	Regional Inspectors of Factories and Inspectors of Factories (17).	Assistant Inspectors of Labour.	(17) In respect of the Assistant Inspectors of Labour in their jurisdiction.
<i>Demand XXIV—Civil Works—Works.</i>	....			
50. CIVIL WORKS—WORKS (I.E., EXCEPT ESTABLISHMENT, TOOLS AND PLANT AND GRANTS-IN-AID).	....	Chief Engineer (General and Buildings) and Chief Engineer (Highways).	Superintending Engineers.	Divisional and Subdivisional Officers (18).	(18) Subdivisional Officers should send accounts in the prescribed form to Divisional Officers.
<i>Demand XXV—Civil Works—Establishment and Tools and Plant.</i>					
47. MISCELLANEOUS DEPARTMENTS.	Inspector of Steam Boilers.	Chief Engineer (General and Buildings).	Chief Inspector of Steam Boilers.	Chief Inspector and Inspectors of Steam Boilers.	....
50. CIVIL WORKS	Establishment— Chief Engineers	Chief Engineer (General and Buildings) and Chief Engineer (Highways).	Nil	Chief Engineers.	....
	Government Architects	Chief Engineer (General and Buildings).	Nil	Chief Engineer (General and Buildings).	....

Electrical Engineer ..	Chief Engineer for Electricity.	Nil.	Electrical Engineer	....
Superintending Engineers.	Chief Engineer (General and Buildings) and Chief Engineer (Highways).	Nil.	Superintending Engineers.	....
Executive Establishments.	Do.	Superintending Engineers.	Divisional and Subdivisional Officers.	See remark (18) above.
Medical Establishments.	Chief Engineer (General and Buildings).	Do.	Do.	....
Municipal Engineers.	Do.	Do.	Do.	....
Establishment for the Quinine Factories of the Anamalais.	Do.	Nil.	Chief Engineer (General and Buildings) and the Director, Cinchona Department.	....
Workshops	Chief Engineer (Highways).	Superintending .. Engineers.	Do.	....
Tools and Plant	Chief Engineer (General and Buildings) and Chief Engineer (Highways).	Do.	Do.	See remark (18) above.

*Demand XXVII—
Electricity.*

**XLI—RECEIPTS FROM
ELECTRICITY SCHEMES
—WORKING EXPENSES.**

I. Hydro-Electric Schemes.	} All heads	Chief Engineer for Electricity.	Nil.	Superintending Engineers, Pykara and Mettur, Divisional Electrical Engineers; Chief Accountants, Pykara and Mettur and Assistant Engineers.
II. Thermos-Electric Schemes.						

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief controlling Officer. (3)	Subordinate Controlling Officer. (4)	Disbursing Officer. (5)	Remarks. (6)
<i>Demand XXVII—Electricity—cont.</i>					
52-A. OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES.	All heads	Chief Engineer for Electricity.	Nil.	Superintending Engineers, Pykara and Mettur; Executive Engineer, Civil and Hydraulic division; Executive Engineer, Electrical and Mechanical division and Assistant Engineers, Hydro-Electric Survey.	....
<i>Demand XXVIII—Famine.</i>					
* 54. FAMINE	Famine Relief—Salaries and Establishment. Relief Works	} Board of Revenue.	Collectors	Executive Engineers, * Collectors, Revenue Divisional Officers and Tahsildars.	* Figures to be compiled from their monthly accounts with regard to works in charge of Public Works Department.
	Gratuitous Relief Miscellaneous		Do.	Do.	Collectors, Revenue Divisional officers and Tahsildars.
<i>Demand XXX—Stationery and Printing.</i>					
56. STATIONERY AND PRINTING.	All heads	Controller of Stationery and Printing.	Nil.	Controller of Stationery and Printing.	....
<i>Demand XXXI—Miscellaneous.</i>					
57. MISCELLANEOUS ..	Expenditure on account of State Prisoners and Detenus.	Inspector-General of Prisons.	District Magistrates.	Inspector-General of Prisons, Superintendents of Jails, Divisional Magistrates, Stationary Sub-	....
		Magistrates, Tahsildar-Magistrates and Deputy Tahsildars.			
	Cost of books and periodicals.	Controller of Stationery and Printing.	Nil.	Nil.	....

Charges on account of	Commissioner of Police.	Commissioner of Police and District Magistrates.	Commissioner of District Magistrates, and Sub-divisional Magistrates.	Police, District Magistrates, and Sub-divisional Magistrates.	...
Burial charges of paupers.	Director of Public Health.	Nil.	Collectors	.. ..	....
Other petty items—Compensations in lieu of resumed lands.	Board of Revenue.	Collectors	..	Nil.	....
Allowances for service in dargahs for teaching Koran.	Do.	Nil.		Nil.	....
Miscellaneous and unforeseen charges.—					
Rewards for the destruction of wild animals.	Board of Revenue.	Collectors	..	Collectors, Revenue Divisional Officers, Tahsildars, Deputy Tahsildars, District Forest and Officers and select Rangers specified by Collectors.	....
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	Director of Medical Services.	Nil.		Nil.	....
Demarcation of boundaries.	Board of Revenue.	Collectors	..	Collectors, Revenue Divisional Officers, Tahsildars and Deputy Tahsildars.	....
Irrecoverable temporary loans and advances written off—					
Advances to cultivators and Revenue advances.	Do.	Nil.		Nil.	....
Loans to communities eligible for help by the Harijan Welfare department for the purchase of house-sites.	Director of Harijan Welfare.	Nil.		Nil.	....
Rents, rates and taxes ..	Board of Revenue.	Nil.		Nil.	....

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XXXI—Miscellaneous—cont.</i>					
63. EXTRAORDINARY CHARGES.	Charges in India—Establishment for price control—				
	I. Board of Revenue (Civil Supplies).	Board of Revenue (Civil Supplies).	Collectors	.. Collectors, District Supply Officers, Commercial Tax Officers, Civil Supplies Tahsildars, Taluk Supply Officers, Assistant Taluk Supply Officers, Assistant Tahsildars, Deputy Tahsildars, Rationing Officers, Assistant Rationing Officers, State Road Transport Officer and Transport Officer, Civil Supplies Transport Unit.	....
	II. Industries Department.	Director of Industries and Commerce.	Nil.	Director of Industries and Commerce.	....
	III. Internal Audit Establishments.	Board of Revenue (Civil Supplies).	Chief Auditor, State Trading Schemes.	Chief Auditor, State Trading Schemes.	....
	IV. Establishment for Central Grain Reserves.	Do.	Collector, Coimbatore.	Collector, Coimbatore ..	....
	V. Cement Control ..	Director of Industries and Commerce.	Nil.	Director of Industries and Commerce.. ..	....
	Madras Sailors', Soldiers' and Airmen's Board, etc.	Regional Director of Resettlement and Employment, Madras.	Secretary, Madras State Sailor's Soldiers' and Airmen's Board.	Secretary, Madras State Sailors' Soldiers' and Airmen's Board and Ex-officio Secretaries of the District Sailors, Soldiers'	....

63-B. COMMUNITY DEVELOPMENT PROJECTS, NATIONAL EXTENSION SERVICE AND LOCAL DEVELOPMENT WORKS.	Supervision	Director of Community Projects.	Nil.	Director of Community Projects.	....
	Training— Training Centres for Village Guides.	Do.	Nil.	Principals, Training Centres.	....
	Training Centres for Social Education Organizers.	Do.	Nil.	Project Executive Officers.	....
	Other heads	Do.	Nil.	Project Executive Officers ; Revenue Divisional Officers ; Assistant Project Officers and Block Development Officers.	....

Demand XXXIII—Road Transport Schemes.

XLVI-A RECEIPTS FROM ROAD AND WATER TRANSPORT SCHEMES—

Working Expenses ..	Direction	Transport Commissioner.	Nil.	Assistant Secretary (Nationalization).	....
	Operation— Bus Service	Do.	Nil.	Assistant Transport Commissioner.	....
	Government Transport Central Workshop.	Do.	Nil.	Works Manager, Government Transport Central Workshop.	....
	All other heads	Do.	Nil.	Assistant Transport Commissioner (Government Bus Service) or Works Manager (Government Transport Central Workshop) according as the head relates to Government Bus Service or Government Transport Central Workshop.	....

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling Officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks (6)
<i>Demand XXXIII—Road Transport Schemes—cont.</i>					
57-B. CAPITAL OUTLAY ON ROAD AND WATER TRANSPORT SCHEMES FINANCED FROM ORDINARY REVENUES.	....	Transport Com missioner:	Nil.	Nil.	....
<i>Demand XXXIV—Com- pensation to Zamin- dars.</i>					
65. PAYMENTS OF COM- PENSATIONS TO LAND- HOLDERS ON THE ABOL- ITION OF THE ZAMIN- DARI SYSTEM.	Payments of compensation to landholders.	Board of Revenue.	Director of Settle- ments.	Collectors in respect of estates covered by sec- tion 38 of the Madras Estates (Abolition and Conversion into Ryot- wari) (Amendment) Act, 1950, and the Estates Abolition Tribunal con- cerned in respect of the other estates.	....
<i>Demand XXXV— Capital Outlay on Forests.</i>					
65-A. CAPITAL OUTLAY ON FORESTS.	....	Chief Conservator of Forests.	....	....	Same as for "10 Forests"
<i>Demand XXXVI— Capital Outlay on Irrigation Works.</i>					
68. CONSTRUCTION OF IRRIGATION AND NAVI- GATION, EMBANKMENT AND DRAINAGE WORKS.	....	Chief Engineer for Irrigation.	Superintending Engineers.	Divisional and Subdivi- sional Officers.	See remark (3) above.
<i>Demand XXXIX—Capi- tal Outlay on Industrial Development.</i>					
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOP-	Cinchona	Director, Cin- chona Department.	Nil.	Director, Cinchona Depart- ment and Superintendent, Government Cinchona	....

KERALA DUST INSTITUTE,
 FISH LIVER OIL
 INDUSTRY, MANUFACTURE
 OF VEGETABLE
 GHEE AND GOVERN
 MENT SILK FILATURES.

Director of Industries,
 tries and Com-
 merce.

Nil.

Director of Industries and
 Commerce.

--

Other heads

Do.

Nil.

Do.

--

*Demand XL—Capital
 Outlay on Civil Works.*

81. CAPITAL ACCOUNT
 OF CIVIL WORKS OUT-
 SIDE THE REVENUE
 ACCOUNT.

....

Chief Engineer
 (General and
 Buildings).

Superintending
 Engineers.

Divisional and Subdivisional
 Officers.

See remark (18) above.

*Demand XLI—Capital
 Outlay on Electricity
 Schemes.*

81-A. CAPITAL OUTLAY
 ON ELECTRICITY
 SCHEMES—

I. Hydro-Electric
 schemes.

II. Thermo-Electric
 schemes.

....

Chief Engineer
 for Electricity.

Nil.

Superintending Engineers,
 Pykara and Mettur;
 Superintending Engineer,
 Construction, Madras;
 Divisional Electrical
 Engineers; Chief
 Accountants, Pykara
 and Mettur; Assistant
 Engineers.

;

*Demand XLII—Capital
 Outlay on Road Trans-
 port Schemes.*

82-B. CAPITAL OUTLAY
 ON ROAD AND WATER
 TRANSPORT SCHEMES
 OUTSIDE THE REVENUE
 ACCOUNT.

All Heads.

Transport Com-
 missioner.

Nil.

Assistant Transport Com-
 missioner (Government
 Bus Service) or Works
 Manager (Government
 Transport Central Work-
 shop, as the case may
 be.

....

LIST OF CONTROLLING AND DISBURSING OFFICERS

[APPX. Q

Demand and Major head.	Minor head and heads subordinate thereto.	Chief Controlling Officer.	Subordinate Controlling Officers.	Disbursing Officers.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)
<i>Demand XLIV—Capital Outlay on Schemes of State Trading.</i>					
85-A. CAPITAL OUTLAY ON SCHEMES OF STATE TRADING.	Grain Supply Schemes— Rice. Wheat and Wheat products. Other grains.	} Board of Revenue (Civil Supplies).	Collectors.*	Board of Revenue (Civil Supplies)†, and Collectors.*	* In respect of transactions under heads other than "Suspense (Personal Deposits)." † In respect of transactions under "Suspense (Personal Deposits)."
	Government Depot for foodgrains— Works		De.	Superintending Engineers, Madras and Coimbatore Circles.	Executive Engineers, Madras and Coimbatore Circles.
	Establishment and other charges.	De.	Collectors ..	Collectors; Assistant Entomologists; Reception Deputy Tahsildars and District Supply Officer, Tanjore.	....
	Community Development Projects.	Director of Community Projects.	Nil.	Nil.	....
	Other Miscellaneous Schemes— Civil Supplies Transport Units.	Board of Revenue (Civil Supplies).	State Road Transport Officer, Madras,	State Road Transport Officer; Area Transport Officer; Assistant Transport Officer and Officer-in-charge, Central Stores, Civil Supplies Transport Unit.	.... ....

Common Suspense for Schemes under the Director of Industries and Commerce.	Director of Industries and Commerce.	Nil.	Nil.	.....
Milk Production Scheme.	Do.	Manager, Government Milk Factory, Madras.	Manager, Government Milk Factory, Madras.	....
Supply of coir stores	Do.	Nil.	Superintendent, Government Coir School, Bypore.	....
Scheme for the supply of scrap iron.	Do.	Nil.	Principals of Polytechnics.	....
Internal Audit Establishments.	Director of Industries and Commerce and Director of Agriculture.	Nil.	Chief Auditor, State Trading Schemes.	....
Common suspense for Agricultural Schemes.	Director of Agriculture.	Nil.	Director of Agriculture; District Agricultural Officers and Assistant Agricultural Engineers.	....
Purchase and distribution of manure.	Do.	Nil.	District Agricultural Officers.	....
Purchase and distribution of pipes and fittings.	Do.	Nil.	District Agricultural Officers and Assistant Agricultural Engineers.	....
Purchase and distribution of ammonium sulphate.	Secretary, Agriculture (Food Production) Department.	..	Secretary, Agriculture (Food Production) Department.	....

Demand and Major head. (1)	Minor head and heads subordinate thereto. (2)	Chief Controlling officer. (3)	Subordinate Controlling Officers. (4)	Disbursing Officers. (5)	Remarks (6)
<i>Demand XLV—Loans and Advances by the State Government.</i>					
LOANS AND ADVANCES BY THE STATE GOVERNMENT—LOANS TO LOCAL FUNDS, PRIVATE PARTIES, ETC.	Advances to cultivators— Loans under the Land Improvement Loans Act and Agriculturists' Loans Act.	Secretary, Agriculture (Food Production) Department.	Collectors.	Collectors, Revenue Divisional Officers, Tahsildars, Deputy Tahsildars.	...
	Loans for the construction of dwelling houses in rural areas.	Do.	Do.	Collectors and Revenue Divisional Officers.	....
	Loans under Madras Agricultural Loans (Mulberry Cultivation) Rules, 1942.	Director of Industries and Commerce.	....	Director of Industries and Commerce.	....
	Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935.	Board of Revenue.	Collectors.	Special Loans Officers ..	....
	Loans under the special rules for pumping installations.	Do.	Do.	Collectors, Revenue Divisional Officers, Tahsildars, Deputy Tahsildars and District Agricultural Officers.	....
	Loans under the special rules for agricultural implements.				
	Loans for the purchase of Chemical Fertilisers.	Director of Industries and Commerce.	Nil.	Director of Industries ..	The Director should reduce his appropriation as sanctions are issued, the figures for actuals being obtained from the Accountant-General.
	Advances under Special Laws (State Aid to Industries).				
Miscellaneous loans and advances—					
	Loans sanctioned by the Harijan Welfare Department.	Director of Harijan Welfare.	Collectors.	Director of Harijan Welfare and Special Deputy Collector, Madurai.	....

Loans to Co-operative Societies and Land Mortgage Banks.	Registrar of Co-operative Societies.	Nil.	Registrar and Deputy Registrar of Co-operative Societies.	....
Loans to Land Colonization Societies.	Do.	Deputy Registrars of Co-operative Societies.	Deputy Registrars of Co-operative Societies.	....
Loans to Chenchus, Kurumbars and Sholagas.	Chief Conservator of Forests.	Nil.	Special Officer in charge of the Chenchus; District Forest Officer, Wynaad; District Forest Officer, Coimbatore South.	
Loans relating to the Fisheries Department.	Director of Industries and Commerce.	Nil.	Assistant Directors.	....
Loans under the Madras Cottage Industries Loan and Subsidiary Rules, 1918.	Do.	Nil.	Director of Industries and Commerce.	....
Loans to Market Committees.	Director of Agriculture.	Collectors.	Collectors.	....
Loans to private electric licensees for extension of electric supply.	Chief Electrical Inspector to Government.	Nil.	Chief Electrical Inspector to Government.	....
Loans for National Extension Service Schemes.	Director of Community Projects.	Collectors.	Project Executive Officers, Revenue Divisional Officers, Assistant Project Officers and Block Development Officers.	....
Loans under Community Development Programme.				

APPENDIX D.

[See paragraphs 78 and 87.]

List of cases in which appropriations are not placed at the disposal of Chief Controlling Officers but are retained in the hands of Government and the expenditure against which is controlled by the departments of Government with the assistance of monthly statements of actuals received from the Accountant-General.

Head of account.	Administrative department of the Government controlling the expenditure.
1 All Major Heads—Loss or gain by exchange	Secretariat Department concerned with the individual head.
2 Demand V—Registration Department—11. Registration— <i>Deduct</i> —charges recoverable from Governments, Departments, etc.	Revenue Department.
3 Demand VI—Motor Vehicles Acts—Administration—12. Charges on Account of Motor Vehicles Acts—c. Compensation to Local Bodies, etc. (for loss of income from tolls and taxation of motor vehicles, and of income from fees for licences granted to motor vehicles).	Home Department.
4 Demand VIII—Irrigation—17. Interest on works for which capital accounts are kept.	Finance (Budget-General) Department.
5 Debt charges—22. Interest on debt and other obligations—	
A. Interest on ordinary debt	Finance (Ways and Means) Department.
B. Interest on unfunded debt	Do.
D. Transfers	Finance (Budget-General) Department.
6 Debt charges—22. Interest on debt and other obligations— C. Interest on other obligations—Interest on Depreciation Reserve and other Reserve Funds.	Public works Department in respect of Road Transport Schemes, Agriculture Department in respect of Cinchona and Industries, Labour and Co-operation Department in respect of others.
7 Debt Charges—23. Appropriation for Reduction or Avoidance of Debt.	Finance (Budget-General) Department.
8 Demand IX. Head of States, Ministers and Headquarters Staff—	
25. General Administration—Miscellaneous— <i>Deduct</i> —Contributions recoverable from other Governments, Departments, etc.—	
Recovery from the Central Government of the portion of the cost of the Secretariat Staff for doing work as Agents of the Central Government.	Finance (Accounts) Department.
Recoveries from the Central Government on account of passport work.	Home Department.
9. Demand XI. District Administration and Miscellaneous— Contributions recoverable from other Governments, Departments, etc.—	
Recoveries relating to the Public Department	Public Department.
Recoveries relating to the Home Department	Home Department.
Recoveries relating to the Revenue Department	Revenue Department.

[APPX. D

**LIS OF CASES IN WHICH APPROPRIATIONS ARE NOT
PLACED AT THE DISPOSAL OF CHIEF CONTROLLING OFFICERS
BUT ARE RETAINED IN THE HANDS OF GOVERNMENT, ETC.**

Head of account.	Administrative department of the Government controlling the expenditure.
10 Demand XV—Education—36. Scientific Departments— Grants-in-aid and Donations to Scientific Societies.	Health, Education and Local Administration Department.
11 Demand XV—Education—37. Education—University— Grants to Universities.	Do.
12 Demand XVII—Public Health—39. Public Health—Grants for Public Health purposes (except grants and contribu- tions—Miscellaneous Grants).	Do.
13 Demand XXVI—Civil Works—Grants-in-aid—50. Civil Works—Grants-in-aid.	Health, Education and Local Administration Department.
14 Demand XXVII—Electricity—52. Interest on Capital Outlay on Electricity schemes.	Finance (Budget-General) Department.
14A Demand XXVIII—Famine—54. Famine—Transfers to Famine Relief Fund.	Do.
15 Demand XXIX—Pensions	Finance (Pension) Depart- ment.
16 Demand XXXI—Miscellaneous—	
44. Aviation—Grants for Aviation purposes	Public Works Department.
54-B. Privy Purses and Allowances of Ex-rulers of Integra- ted States and allowances of their relatives and servants.	Public (Political) Depart- ment.
57. Miscellaneous—Donation for charitable purposes— Charitable institutions—Monegar Choultry and other items.	Health, Education and Local Administration (Depart- ment.
Langarkhanas—Other Langarkhanas	Revenue Department.
Triplicane Poor House Orphanages.. .. .	Health, Education and Local Administration Department, Home Department.
Indian Choultries, Poor Homes Society and Agraharam Chattram, Ootacamund.	Revenue Department.
Other petty items—	
Muhammadan Gosha Women's Aid Society	Public (Political) Depart- ment.
Orphanage for evacuees and other Children who have temporarily lost their parents overseas.	Home Department.
Charges on account of Repartition	Do.
Special Commissions of Enquiry	Secretariat Departments concerned.
Irrecoverable temporary loans and advances written off —Miscellaneous.	Finance (Budget-General) Department.
Contributions—	
Telegraph Lines and Postal Services—Maintenance ..	Public Works Department.
Guarantee for unremunerative Railway lines	Do.
Contributions to Local and Municipal bodies in aid of General Balances—Board of Trustees for the Improvement of the City of Madras.	Health, Education and Local Administration Depart ment.
Miscellaneous compensations	Finance (Budget-General) Department.
Technical and Vocational Training for ex-servicemen ..	Industries, Labour and Co- operation Department.
Contribution to the Madras Corporation for the mainte- nance of Zoological Gardens.	Health, Education and Local Administration Department.
Grants to the Madras State Social Welfare Advisory Board.	Public (R.D.P.) Department.

APPX. E] LIST OF DISBURSING AND SUBORDINATE CONTROLLING OFFICERS WHO ARE REQUIRED TO RECONCILE THE FIGURES WITH THE TREASURY FIGURES, ETC.

Head of account.	<small>Administrative department of the Government controlling the expenditure.</small>
Expenditure on Displaced Persons	Home Department.
Grants to members of the fighting services for conspicuous gallantry in the field.	Public Department.
Miscellaneous and unforeseen charges—Charges in connexion with the visit of high personages and State Functions	Do.
Miscellaneous	Finance (Budget-General) Department.
Administration of Evacuee Property	Home Department.
17 Demand XLIII—Commutated value of pensions—83. Payments of commuted value of pensions.	Finance (Pension) Department.
18 Demand XLIV—Loans and Advances by the State Government—	
Loans to the Madras Corporation, Loans to District and other Local Fund Committees and Loans to Municipalities—	
(i) Loans for construction of roads, bridges, market buildings, and electric lightings.	Health, Education and Local Administration Department.
(ii) Loans for water-supply and drainage schemes and for other public health purposes.	Do.
(iii) Loans for educational purposes	Do.
(iv) Loans to City Improvement Trust	Do.
Loans to Port Trusts and other Port Funds	Public Works Department.
Miscellaneous Loans and Advances—Advances to Local bodies to cover deficits.	Health, Education and Local Administration Department.
Loans to local boards for railway construction	Do.
Loans to Government servants	Finance (Expenditure) Department.

APPENDIX E.

[See paragraph 82.]

List of disbursing and subordinate Controlling Officers who are required to reconcile their figures with the treasury figures before they are forwarded to the Superior Controlling authority.

I. District Officers.

1. Collectors.
2. District Registrars.
3. District and Sessions Judges.
4. District Magistrates.
5. District Superintendents of Police.
6. District Educational Officers.
7. District Medical Officers.
8. District Health Officers.
9. Deputy Registrars of Co-operative Societies.
10. District Inspectors of Local Fund Accounts.
11. Deputy Directors of Agriculture.
12. District Agricultural Officers.
13. District Veterinary Officers.
14. Assistant Commissioner, H.R. & C.E. (Administration) Department.

LIST OF DISBURSING AND SUBORDINATE CONTROLLING [APPX. E
OFFICERS WHO ARE REQUIRED TO RECONCILE THEIR FIGURES
WITH THE TREASURY FIGURES, ETC.

II. Other Officers.

Principals, Recruits and Training Schools.
Principals of Government Colleges, Arts and Professional.
Headmasters of Certified Schools.
Director, King Institute, Guindy.
Principals of Polytechnics.
Superintendents of Central, District and Special Jails and Special Sub-Jails.
Sericultural Expert.
Principal, Agricultural College.
Senior Lecturer in Agriculture and Superintendent, Central Farm.
Superintendent, District Headquarters Hospitals.
Divisional Inspectors of Schools.
Deputy Inspectors of Schools.
Superintendent, Government Secondary and Training School for Women, Vellore.
Inspectresses of Girls' Schools.
Sub-Assistant Inspectresses of Girls' Schools.
Headmasters and Headmistresses of Government High Schools, Secondary Schools or Training Schools.
Assistant Industrial Engineers.
Principal, Government Textile Institute, Madras.
Sub-Judge, Ootacamund.
Superintendents, Mental Hospitals.
Superintending Engineers, P.W.D. and Highways.
Executive Engineers.
Deputy Inspectors-General of Police.
Commandant, Malabar Special Police.
Inspectors of Factories and Assistant Inspectors of Factories.
Superintendent, Tuberculosis Sanatorium, Tambaram.
Regional Malariologists.
Deputy Commissioners, Assistant Commissioners and Inspectors of Excise.
Livestock Development Officer, Hosur Cattle Farm.
Superintendent, Veterinary Biological and Research Institute.
Principal, Madras Veterinary College.
Government Agricultural Chemist at Coimbatore.
Cotton Specialist at Coimbatore.
Oil Seeds Specialist at Coimbatore.
Millet Specialist at Coimbatore.
Government Entomologist at Coimbatore.
Government Mycologist at Coimbatore.
Research Engineer at Coimbatore.
Paddy Specialist at Coimbatore.
Superintendents, Agricultural Research Stations.
Dil Chemist, Kerala Soap Institute, Kozhicode.
Principal, School of Arts and Crafts, Madras.
Principal, Central Polytechnic, Madras.
Industrial Engineer, Madras.
Assistant Directors of Fisheries.
Deputy Inspectors of Municipal Councils and Local Boards, Southern, Western and Central Ranges.
Leather Research Chemist, Madras.
Chief Probation Superintendent, Madras.
Deputy Commissioners H.R. & C.E. (Administration) Department.

APPENDIX F.

[See paragraphs 117 and 119]

CENTRAL (AGENCY) SUBJECTS

Statement showing the estimating Officers, the dates by which departmental estimates should be received in the Accountant-General's Office and by the Government.

Heads of account.	Estimating officer.	Dates on which the estimates should reach the		
		Accountant-General's office.	Government.	
(1)	(2)	(3)	Adminis- trative Department.	Finance Department.
			(4)	(5)
A. REVENUE.				
XXXIX. Civil Works.*	Chief Engineer (General and Buildings) and Chief Engineer (Highways).	Sep. 10	Sep. 15	Oct. 1.
XLIV. Receipts in aid of Superannuation.	Accountant-General ..	..	..	Sep. 10.
XLV. Stationery and Printing—				
Stationery receipts ..	Controller of Stationery and Printing.	Sep. 22	Sep. 27	Oct. 1.
Sale of Gazettes and Other publications.	Do.	Do.	Do.	Do.
XLVI. Miscellaneous ..	Accountant-General ..	..	..	Sep. 22.
L. Miscellaneous adjustments between Central and State Governments.	Do. ..	..	..	Oct. 5.
B. EXPENDITURE.				
25. General Administration.	Accountant General.	..	..	Oct. 1.
29. Police—				
Cost of quarantine police at Madras Harbour.	Commissioner of Police.	Sep. 25	Oct. 5	Oct. 10.
35. External affairs—				
Refugees and State prisoners and profession tax to the Corporation of Madras for the American Consular Officers in Madras.	Accountant-General ..	..	Oct. 3	Oct. 10.

* Sent by the Chief Engineer direct to the Public Works Department which will refer the estimates to the Accountant-General.

CENTRAL (AGENCY) SUBJECTS—LIST OF CONTROLLING OFFICERS [APPX. G

Heads of account.	Estimating officer.	Dates on which the estimates should reach the		
		Accountant-General's office.	Government.	
			Adminis- trative Department.	Finance Department.
(1)	(2)	(3)	(4)	(5)
B. EXPENDITURE—cont.				
39. Public Health—				
Expenses in connexion with epidemic diseases—Port quarantine charges at Minor Ports in the Madras State.	Director of Public Health.	Sep. 25	Oct. 2	Oct. 15.
50. Civil Works *	.. Chief Engineer (General and Buildings) and Chief Engineer (Highways)	..	Sep. 15	Oct. 1.
55. Superannuation allowances and pensions.	Accountant-General ..	..	..	Nov. 10.
56. Stationery and Printing—				
Printing work done for Central Government.	Controller of Stationery and Printing.	Sep. 20	Oct. 5	Oct. 15.
57. Miscellaneous	.. Accountant-General ..	..	..	Do.
62. Miscellaneous adjustments between the Central and State Governments.	Do. ..	..	..	Oct. 5.

APPENDIX G.

[See paragraphs 123 and 125.]

CENTRAL (AGENCY) SUBJECTS.

List of Controlling Officers.

Head of expenditure.	Controlling Authority.
Police (cost of quarantine police at Madras Harbour) ..	Commissioner of Police.
Internal Affairs—	
Refugees and State Prisoners and Profession tax to the Corporation of Madras for the American Consular Officers in Madras.	Public Department.
39. Public Health—	
Expenses in connexion with epidemic diseases—	Director of Public Health.
Port quarantine charges at Minor Ports.	

* Sent by the Chief Engineer direct to the Public Works Secretariat which will refer the estimates to Accountant-General.

APPX. H] ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS.

Head of expenditure.	Controlling Authority.
50. Civil Works	Chief Engineer (General and Buildings) and Chief Engineer (Highways).
56. Stationery and Printing—	
Printing work done for Central departments ..	Controller of Stationery and Printing.

APPENDIX H.

(See paragraphs 14 and 129.)

Central (Agency) subjects—Detailed instructions issued by the Central Government for the guidance of estimating and other authorities in the matter of budgeting and control of expenditure against appropriations.

I. Office Memorandum of the Government of India, Finance Department, dated Simla, the 9th October 1935, No. D. 3516-B.

In view of criticisms in the Legislative Assembly in connexion with supplementary grants during the last budget session and in the last Public Accounts Committee, the Finance Department has recently been considering the question of strengthening the machinery of financial control. It has been decided to lay down the following general principles for the guidance of departments. These principles are for the most part a reiteration of principles already laid down, and the co-operation of all the departments of the Government of India and of all disbursing officers is requested to ensure that they are strictly observed.

1. In framing the budget estimates the departments should exercise the utmost foresight. All items of expenditure that can be foreseen should be provided for and care should be taken in consultation with the audit officer where necessary, to see that the provision is included under the proper sub-heads. Needless to say, although departments are asked to provide for all foreseeable items, the Finance Department will exercise its right to excise or reduce the provision for any item which it thinks unjustifiable. An exhortation to show foresight is not an invitation to include new items without due consideration. While provision should be made for all items that can be foreseen, it is essential that the amount of the provision should be restricted to the absolute minimum necessary. When providing for a new piece of expenditure administrative difficulties and delays should always be borne in mind, and not more should be provided than is likely to be spent during the course of the year.

2. Detailed rules have been laid down in the Finance Department Resolution No. F. 13-Ex/ dated the 2nd August 1926, and in Memorandum No. D. 2839-B. dated the 8th July 1933 prescribing the procedure to be followed by departments of the Government of India and other controlling and disbursing officers, which enable them to watch the progress of expenditure against appropriation. If these rules are followed, the controlling officers should be in a position from month to month to estimate the likelihood of savings and excesses.

3. A department or disbursing officer may find in the course of the year that the expenditure under some sub-head is likely to be less than the provision in the budget. The saving may be due to one or more of the following causes:—

(a) Actual postponement of expenditure;

(b) real savings due to economy; and

(c) normal savings due either (i) to original overestimating; or (ii) to the usual administrative causes, e.g., casualties, etc.

Savings due to cause (a) should in no circumstances be used for reappropriation to meet new items of expenditure without the sanction of the Finance Department. Unless savings due to cause (b) have been made deliberately to provide for an unforeseen emergency, they should not ordinarily be utilised in the course of the year for new items of expenditure, as it is desirable that all such new items should be considered together at the time of the preparation of the budget. This aspect of the question is dealt with in greater detail in paragraphs 6 and 7 below.

All savings should be surrendered to the Finance Department immediately they are foreseen without waiting till the end of the year unless they are required to meet excesses of the kind referred to in the next paragraph which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses.

ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS [APPX. H

4. On the other hand it may be found that an excess is likely owing to either (a) an unforeseen emergency or (b) underestimating or insufficient allowance for factors leading to the growth of expenditure. In the case of an excess of either type an examination of the whole grant should be made to see whether there are likely to be savings under any of the other sub-heads due to cause (c) described in paragraph 3 above which can be utilized to meet it. If such savings are not available, it should be seen whether special economies can be effected under other sub-heads. If funds cannot be provided by either of these methods, it will have to be considered whether the excess should be met by postponement of expenditure or whether an application or a supplementary grant should be made. In either case, application will have to be made to the Finance Department and the course recommended by the department stated. Normally, an application for a supplementary grant will not be entertained by the Finance Department unless the anticipated excess is due to a cause beyond the control of the authority and funds cannot be found by any legitimate postponement of expenditure for which provision already exists. All applications for supplementary grants should be accompanied by a full explanation of the reasons for the excess and of the impossibility of providing funds to meet it.

Under paragraph 10 of the Finance Department Resolution No. D. 1089-A, dated the 1st June 1926, the Administrative Departments have to intimate their requirements regarding supplementary grants to the Finance Department before the middle of January. Experience has shown that this date is too late. The Finance Department therefore request that the departments should, as far as possible, send their demands for supplementary grants by the middle of December at the latest. And departments are further requested not to hold up their applications till that date, but to forward each application to the Finance Department as soon as they become convinced that a supplementary grant will be necessary.

5. On receipt of an application for a supplementary grant, the Finance Department will review the position of the grant as a whole with reference to the known actuals of the year to date and the actuals and estimates for previous years. If after this examination the Finance Department comes to the conclusion that it should be possible for the Administrative Department to meet the expenditure within the sanctioned grant, either from normal savings or by special economies or in the last resort by judicious postponements of other expenditure, the Administrative Department will be so informed and no supplementary demand will be presented to the Assembly. If, on the other hand, the Finance Department considers that a supplementary grant will be necessary, a demand will be placed before the Assembly as soon as possible without waiting till the end of the year.

6. The supplementary grants referred to in the last two paragraphs are such as are required by extra expenditure on the normal activities of the department. Expenditure on a "new service," in the technical sense, and on new items, such as new buildings, new roads, etc., for which no provision exists in the budget, should only be incurred in the middle of a year in exceptional cases. There is a fundamental objection on general principle to admitting such demands in the middle of a year; for these being made during the course of the year and not at the time of the preparation of the budget, have necessarily to be dealt with singly and not in relation to other demands from other claimants. It is only when the whole of the demands are viewed together that it is possible to form an adequate idea of their relative urgency and to effect a fair distribution of the funds available. If such a procedure is not followed, a single item may be accepted which if it had been considered together with whole body of demands, would have been rejected because it would have been clear that its inclusion involved the exclusion of other more desirable items.

7. It is, however, possible that there may be occasions on which it is necessary to provide funds for "new services" or new items even in the middle of the year. In sending proposals in such cases to the Finance Department the Administrative Departments should explain clearly why they were not provided for in the original budget and why they cannot be postponed for consideration in connexion with the next budget. The Finance Department, if satisfied on these points, will consider whether it would not be reasonable to ask the department concerned to curtail its other expenditure so as to keep the total within the grant. Ordinarily, no new service item will be accepted by the Finance Department unless the department concerned can guarantee that the extra expenditure will be met from normal savings or by special economies within the grant. Cases which involve a supplementary grant will normally be accepted by the Finance Department only if they relate to matters of real imperative necessity, or to the earning or safeguarding of revenue. In such cases the demand for a supplementary grant or for a token grant in respect of a "new service" if the expenditure can be met by reappropriation, will be presented to the Assembly as soon as practicable after the need arises.

(G.O. Ms. No. 650, Finance, dated 26th October 1935).

II. Rules relating to the budget estimates under "50. Civil Works—Central."

Relevant extracts from Appendix 6 to the Central Public Works Account Code containing the rules relating to the Budget Estimates of Central Public Works are given below:—

N.B. —The forms mentioned below are those appended to these rules.

INTRODUCTORY.

1. The general procedure for the preparation of the budget estimates of receipts and expenditure of Government is laid down in the General Financial Rules. The following procedure is prescribed for the preparation of such of the estimates as relate to Central Public Works,

APPX. H.] ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS

2. For the purpose of these rules, the term "budget authority" means the Chief Engineer, Central Public Works Department, or any other authority responsible for the preparation and submission to the Central Government of the budget estimates of receipts and expenditure relating to Central Public Works. It also includes, in relation to works entrusted to the Military Engineer Services or to a State Government, the Engineer-in-Chief, General Headquarters or the State Government concerned.

REVENUE.

3. The estimates of revenue should be prepared and submitted by each budget authority to the Accounts Officer concerned by the middle of December of each year. The latter will, after satisfying himself as to their propriety, incorporate the figures in his budget notes, which are submitted to the Finance Department on such date as may be fixed by that Department (usually mid-January).

EXPENDITURE.

4. *Schedules of Demands.*—To enable the Central Government to judge the relative urgency of the demands made, against the amounts likely to be available for expenditure on the several heads of account during the ensuing year, Schedules of Demands should be prepared in Form No. 1 and submitted, by each budget authority, so as to reach the Department of Labour, not later than the 15th October of each year. Relevant extracts from Form No. 1, relating to new major works chargeable to the major head "50. Civil Works" should be submitted simultaneously to the administrative departments concerned to permit the latter to undertake an examination of the proposals in their various aspects, before the apportionment of the funds available for such works.

NOTE.—As the late receipt of the schedules retard the budget programme and cause considerable inconvenience every endeavour should be made to ensure their timely submission.

5. The schedules should show distinctly the requirements for new expenditure, and be accompanied by full details and explanations supporting it. Any variation from the current year's budget under other items of expenditure should similarly be explained. In the case of a new item pertaining to grants-in-aid, details should be furnished indicating the precise conditions and purpose for which it is proposed to make the grant.

NOTE.—Expenditure on the revival of a post or posts previously held in abeyance should be treated as "new expenditure" for the purpose of this rule.

6. The demands for new works—major as well as minor—chargeable to the major head "50. Civil Works," will be forwarded by heads of departments to the budget authority concerned by the 15th September of each year. They should be confined, as a rule, to those works only which have received administrative approval, in cases where such approval is required. In making demands for works of these classes the figures proposed by heads of departments need not necessarily be adopted. The budget authorities should, instead, take into consideration the time likely to be spent, in each case, in the fulfilment of all the requisite formalities preliminary to the execution of the work, and then determine, as accurately as possible, the amount likely to be spent on it in the ensuing year. Whenever desirable the minimum allotment required for any particular work should be clearly specified.

7. For "Minor works" and "Repairs" chargeable to the major head "50. Civil Works", the Schedules should present lump sum demands only, under their various minor heads; but data justifying the total demand put forward for each of the sub-heads should be furnished in the supplementary statements attached to Form No. 1.

8. A careful forecast should be made at the time of the preparation of the schedules, of the possible surrenders during the current year on incomplete works, and the demands therefor, for the ensuing year, regulated accordingly. Applications for additional allotments, at the commencement of a financial year, for the re-grant of lapsed allotments of the previous year (see rule 44), should thus be restricted to items which could not be foreseen in time for inclusion in the ensuing year's budget.

13. Items of expenditure which are subject to the vote of the Legislative Assembly should be distinguished from those which are not subject to the vote of that body by the addition of the word "voted" or "non-voted," as the case may be.

14. The demands should be rounded off to the nearest hundred, i.e., provision for Rs. 50 and below under a detailed head should be deleted, and provision for Rs. 51 and above up to Rs. 99 should be taken as Rs. 100.

15. *Settlement and distribution of grants.*—On a consideration of the schedules, the total provisional grant that can be allotted for each head of account will be determined in consultation between the Department of Labour and the Finance Department. These provisional grants will ordinarily include a general reserve under each major head, or a group of major heads, for which a separate grant is made for allotments to be made by the Department of Labour during the course of the year—

(i) for the re-grant of allotments which were specifically made and which lapsed in the preceding year: and

ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS- INSTRUCTIONS [APPX. H.]

(ii) to meet unforeseen and emergent expenditure which cannot otherwise be met from within the grant concerned.

18. When all the proposals for new major works relating to each head have been referred to, and approved by the standing Finance Committee where the approval of that body is required, and sanctioned by the Finance Department, the Department of Labour will make a detailed distribution of the total allotment for each of the heads concerned, and communicate to the various budget authorities the amounts provisionally allotted to them for the following year. A statement showing the distribution of the accepted provision by circles of accounts should be furnished by the Labour Department to the Finance Department on or before the 15th January. The allotments will be subject to the vote of the Legislative Assembly, or to the sanction of the Governor-General in Council, or to both, as the case may be.

19. Upon the receipt of the intimation referred to in rule 18, the budget authorities shall attend to the very early preparation of the detailed estimates for those new major works for which provision has been made with a view to the accord of technical sanction thereto. This should be done, as far as possible, before the 31st March, to enable the funds provided therefor to be released when the final allotments are made (*see* rule 22).

22. The funds allotted to the various budget authorities will be intimated to them by the Department of Labour by the end of March of each year. Funds under each of the primary units "Original Works" (under the major head "50. Civil Works") will be divided into secondary units "Major Works" and "Minor Works," and specific provisions sanctioned for individual major works. Funds provided for major works which have not, up to the time of the communication of the budget provision, received technical sanction, will be withheld by the Department of Labour until such time as the works receive technical sanction (*see* rule 19).

23. *Detailed distribution of grants.* Upon the receipt of the intimation of the final allotments for the year, a detailed statement showing the distribution of funds should be prepared by the budget authorities in consultation with their Accounts Officers, and two copies and one copy thereof supplied respectively, to the Department of Labour and the Finance Department, as soon as possible.

24. In preparing these statements, the following points should receive attention :-

I. The statement should show the distribution of the final allotments by circles or divisions or both, and by primary and secondary units of appropriation, to cover a number of individual works or items. It should also contain an abstract of the charges by the prescribed sub-heads.

II. Specific allotment should be made for each individual major work (*see* rule 22).

III. Lump-sum appropriations may be made for minor works and repairs or maintenance and repairs in respect of each minor head or group of works.

IV. Provision for voted and non-voted items should be shown separately.

V. The amounts and details of the allotments intimated by the Department of Labour should be strictly adhered to, and on no account altered.

The distribution statement, when issued, should be regarded as the authorized programme of expenditure, any change required therein, during the course of the year, being dealt with under the rules of appropriation and re-appropriation.

25. *Incurring of expenditure in anticipation of budget orders.*—In the event of the orders of the Department of Labour intimating the final allotments (*see* rule 22), not being received before the commencement of the financial year, the budget authorities are vested with the following powers to undertake work and incur expenditure until the receipt of those orders :-

I. All works in progress at the end of the previous financial year may be continued.

II. Expenditure may be incurred on minor works, repairs and tools and plant up to 10 per cent of the provisionally allotted for each of these purposes (*see* rule 18).

26. All expenditure incurred under rule 25 must be treated as a charge against the allotments eventually made.

27. *Appropriation and reappropriation.*—An appropriation or a reappropriation is the allotment, of a particular sum of money to meet expenditure on a specified object, and it is a fundamental rule that no outlay shall be incurred without such appropriation or reappropriation. In exceptional cases, however, where expenditure is authorized, in anticipation of the allotment of funds, or in excess of the existing provision, the authorization must be followed, as soon as possible, by a formal allotment of funds to the extent required.

29. The amount allotted in a unit of appropriation can be increased or decreased only by a formal order of reappropriation authorizing a transfer of funds from, or to, another unit. In all orders sanctioning reappropriations, reasons necessitating the addition to, and reduction from, the unit affected should be indicated.

APPX. H.] ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS

30. An appropriation or reappropriation within the grants of a year can be authorized at any time before, but not after, the expiry of the year.

31. State Governments (* * *) have full powers to appropriate funds out of the sum allotted to them to meet expenditure upon central public works ; provided—

(a) that funds are not appropriated to meet any expenditure on a new service not contemplated in the budget as voted by the Legislative Assembly ;

(b) that the expenditure for which funds are appropriated has received such administrative approval and technical sanction, or other sanction, as is required by rules laid down by the competent authority from time to time ;

(c) that the amount appropriated to any work does not exceed the amount approved or sanctioned for that work by a sum greater than the excess which may be authorized under the rules referred to in (b) above ;

(d) that funds allotted for charged items of expenditure are not appropriated to meet votable items, and funds allotted for voted items are not appropriated to meet charged items.

* * * * *

32. Subject to the above conditions, the authorities mentioned in rule 31 may reappropriate sums from any primary unit of appropriation to any other such unit within the head "50" provided—

(a) that no reappropriation shall be made to meet any expenditure, other than contingent expenditure, which is likely to involve further outlay in a future financial year ;

* * * * *

(b) that no reappropriation shall be made from or to the units "Major Works," "Minor Works" and "Repairs".

(c) that (i) the allotment for a new original major work shall not be reappropriated to any other work or item or *vice versa* ; and

(ii) a reappropriation from an original major work in progress shall be made *only* to a work or works of the same category ;

(d) that unanticipated credits, i.e., credits not provided for in the budget or in excess of the amounts included therein which are accounted for as minus expenditure, shall not be reappropriated to any work or item.

* * * * *

NOTE 2.—Reappropriations of petty sums should be avoided as far as possible.

33. The extent to which the foregoing powers may be re-delegated shall be as follows :—
State Governments—Full powers.

* * * * *

34. Where the conditions specified in rules 31 and 32 are not fulfilled, the orders of the Government of India in the Department of Labour should be obtained to the appropriation or reappropriation. Applications for additional funds and reappropriations of funds should, as a rule, be accompanied by statements in Forms Nos. 5 and 6, respectively.

35. The Controlling Officer, at whose disposal an appropriation in respect of a primary or secondary unit has been placed, may, out of it, subject to the restrictions in rules 31 and 32, allot funds for expenditure on a specific item or group of items. He may distribute the funds placed at his disposal among the divisional officers working under him, retaining, such amounts in 'reserve' at his disposal as he may consider necessary. The sum total of all appropriations made by him from a unit should not, however, exceed the amount of the unit, or portion thereof, placed at his disposal.

* * * * *

36. *Control of Expenditure.*—In the case of the secondary unit "Original Major Works," the Divisional Officer will be responsible that—

(i) no expenditure is incurred on any original major work without a specific appropriation for it, except in the case of unfinished work of the previous year which is likely to be completed in the current year for Rs. 500 or less ;

(ii) the expenditure on each original major work is limited by the amount of the specific appropriation sanctioned for it, and the excess expenditure over such appropriation, unless the excess is Rs. 500 or under, is covered at once by an additional allotment of funds ;

(iii) the total expenditure on all original major works of the division, under each unit of appropriation, does not exceed the total of the appropriations made therefor.

In respect of expenditure on the secondary unit "Minor Works" and other primary and secondary units, the Divisional Officer will be responsible that the expenditure is kept within the appropriations for each unit as placed at his disposal.

* * * * *

37. *Expenditure not provided for in the budget.*—Expenditure for which no provision has been made in the budget estimate of the current year should rarely, if ever, be incurred.

38. If, for exceptional reasons, expenditure, which is either not provided in the budget of the current year, or is in excess of the budget provision, has to be incurred, and if the authority

* * * * *

ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS

[APPX. H

incurring the expenditure is either not in a position to find funds by reappropriation, or is not empowered to sanction a reappropriation therefor, application for additional funds should be made to the next higher authority stating how the expenditure is proposed to be met. In doing so, it should invariably be explained why the need for the expenditure was not foreseen in time for inclusion in the budget. Reasons should also be given for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year. It should be borne in mind that excesses over the grants voted by the Legislative Assembly require the sanction of that body, and expenditure on a new service not contemplated in the budget requires a supplementary grant from the Legislative Assembly if the expenditure is not a permanent one.

39. In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by reappropriation. In the latter event, the primary unit or units from which it is proposed to reappropriate funds should be indicated.

* * * * *

41. *Review of Grants.*—In order to utilize the total resources at the disposal of Government to the best advantage, the budget authorities should carefully review the progress of expenditure against the appropriations placed at their disposal, and submit to the Department of Labour, early in December of each year, separate statements for each major head showing the anticipated savings or excesses under the various units of appropriation. These statements should include only such items as are beyond the powers of appropriation and reappropriation of the budget authority concerned, and be prepared separately for voted and charged expenditure.

Note 1.—The officer controlling the funds should take into account all adjustments that can reasonably be foreseen, in consultation with the Accounts Officer, if necessary, and ensure that the revised forecast of expenditure against the appropriation is as accurate as possible. This, however, will not preclude subsequent changes, which could not be foreseen at the time of the review, being effected. All applications for such modifications requiring the orders of the Government should be submitted in sufficient time to reach the Department of Labour not later than the 5th February of each year.

Note 2.—As controlling officers are responsible for the effective control of their expenditure against appropriations a quarterly review of the expenditure should be conducted by them till the end of September; thereafter, the expenditure should be reviewed by them monthly till January.

* * * * *

43. *Rush of Expenditure.*—It should be clearly understood that it is contrary to the interests of the Government to spend money hastily, and in an ill-considered manner, mainly because it is available. It is far more in the public interest to surrender funds that cannot be profitably utilized so that they may be diverted to other objects which would otherwise have to be held in abeyance for want of money. Failure to spend the total allotments made to executive officers will not, in ordinary circumstances, operate against them in any way. They should, therefore, never surrender all money that cannot be expended economically. Serious notice will be taken of any officer who acts in disregard to these orders.

44. *Lapses and their re-grant.*—Expenditure, the allotment for which is likely to lapse should, as far as possible be provided for in the Schedule of Demands for ensuing year (*see* rule 8). In cases where this cannot be done, however, applications for the re-grant of lapsed allotments that can be economically utilized in the new financial year should be made in Form No. 7 and submitted to the Department of Labour as soon as possible after the 15th May of each year. These applications will, as a rule, be met in full.

REVISED ESTIMATES.

* * * * *

46. The revised estimate is a forecast of the expenditure likely to be incurred during the year, and the figures entered therein, even after they have been accepted by the Government should not be regarded as authority for the modification of grants. In cases where the actuals are expected to differ from the appropriations, as modified to date, separate action should be taken to obtain additional funds, or to surrender savings, as the case may be.

REGULARIZATION OF EXCESSES OVER SUB-HEADS OF A GRANT AFTER THE CLOSE OF A YEAR.

47. To enable the Government to ascertain the causes of savings and excesses under different sub-heads of a grant, and the reasons why steps were not taken in time to surrender the savings and to obtain necessary funds to cover the excesses, a statement in Form No. 8 should be prepared, annually, by the budget authorities and submitted to the Department of Labour by the end of December. If, as a result of the scrutiny of these statements, the system of control of expenditure is found to be defective, necessary instructions in the matter will be issued by the Department of Labour to the budget authority concerned.

NOTE.—Separate statements should be prepared for each grant.

* * * * *

APPX. H.] ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS

FORM No. 1.

Schedule of Demands for Civil Works—Central, in—for the year 19 -19 .
 (Figures for "Voted" and "Charged" to be shown separately against each item.)

PART I.—ABSTRACT.

Sub-head.	Actuals for 19 -19 (previous year).	Budget Estimate for 19 -19 (current year).	Revised Estimate for 19 -19 (current year). i	Demand for 19 -19.	Remarks explain- ing the increase, if any.
	RS.	RS.	RS.	RS.	
A.—Original Works—Buildings—					
Major Works					
Minor Works					
Losses on stock					
Total ..					
B.—Original Works—Communications—					
Major Works					
Minor Works					
Total ..					
C.—Original Works—Miscellaneous—					
Major Works					
Minor Works					
Total ..					
Total for Original Works ..					
D.—Repairs—Buildings					
E.—Repairs—Communications					
F.—Repairs—Miscellaneous					
G.—Petty Construction and Repairs by					
Civil Departments—					
Works					
Repairs					
Total of Repairs ..					
H.—Establishments—					
* .. *					
4.—Establishment charges credited to other Governments, etc.					
5.—Deduct—Establishment charges recovered from other Governments, Departments, etc.					
Total for Establishments ..					
I.—Tools and Plant—					
* .. *					
3.—Tools and Plant charges credited to other Governments, Departments, etc.					
4.—Deduct—Tools and Plant charges recovered from other Governments, Departments, etc.					
Total for Tools and Plant ..					
* .. *					
{ Voted ..					
{ Charged ..					

APPX. H] ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS

PART II-A.—MAJOR WORKS—CIVIL, INCLUDED IN PART II (i) FOR 19 -19 .
 (Figures for "voted" and "charged" to be shown separately against each item.)

Particulars of the work.	Estimated cost of the work.	Probable outlay to end of previous year, if any.			Demand for 19	Order of urgency and the minimum allotment required for the work.	Remarks.
		Expenditure to end of 19 .	Probable expenditure during 19 .	Total.			
	RS.	RS.	RS.	RS.	RS.		
<i>Buildings—</i>							
	(Here add the word "Approximate" if the work is not technically sanctioned).						
<i>Customs—</i>							
* * * *							
* * * *							
<i>Taxes on income—</i>							
* * * *							
(And so on)							
<i>Communications—</i>							
* * * *							
* * * *							
<i>Miscellaneous—</i>							
* * * *							

PART II-B.—MINOR WORKS ESTIMATED TO COST OVER RS. 2,000 INCLUDED IN PART I FOR 19 -19 .

Particulars of the work.	Estimated cost of the work.	Probable expenditure to end of previous year, if any.	Demand for 19 -19 .	Order of urgency.	Remarks.
	RS.	RS.	RS.		
<i>Buildings—</i>					
<i>Customs—</i>					
* * * *					
<i>Taxes on income—</i>					
* * * *					
(And so on)					
Total ..					
<i>Communications—</i>					
* * * *					
* * * *					
Total ..					
<i>Miscellaneous—</i>					
* * * *					
Total ..					

ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS [APPX. H.

PART II-C.—SUPPLEMENTARY STATEMENT SHOWING EXPENDITURE ON MINOR WORKS AND REPAIRS UNDER CIVIL WORKS—CENTRAL, DURING THE PAST FIVE YEARS, 19 —19 .

Year.	Minor works (limit Rs. 20,000).				Probable cost of all Central buildings that will be borne on the P.W.D. books by the end of 19 —19.	Repairs.				Remarks. (Here add any other information that may help to justify the demand put forward.)	
	Buildings.	Communications.	Miscellaneous.	Total.		Civil Buildings.	Percentage rate that may be taken for all repairs for buildings and miscellaneous recurring items such as rents, taxes, etc.	Communications.	Total length of roads maintained with average mileage rate.		Miscellaneous.
	RS.	RS.	RS.	RS.	RS.	RS.		RS.		RS.	
Total for five years.	—	—	—	—	—	—	—	—	—	—	—
Average for one year.	—	—	—	—	—	—	—	—	—	—	—

FORM No. 5.

Note.—In submitting applications for additional funds, rules 37 to 39 of the " Rules relating to the budget estimates of Central Public Works," should be carefully studied and the necessary explanations required thereunder furnished in the letter forwarding each such application.

Branch
Circle
Division
Fund head

State.

APPLICATION FOR ADDITIONAL FUNDS.

Unit of appropriation.	Item number of budget.	Application to the		Amount of estimate technically sanctioned.	Outlay to end of previous year.	Original allotment for current year.	Existing allotment for current year.	Proposed increase.	Allotment as now proposed.	Remarks.
		Work or item.	Year.							
				RS.	RS.	RS.	RS.	RS.	RS.	
<p>No. _____, dated the _____ 19 _____</p> <p>Forwarded to the _____ for Additional Fund.</p>										

(Signature).

Designation of authority submitting the application.

FORM No. 6.

State.

Branch
Circle
Division
Fund head

APPLICATION FOR REAPPROPRIATION.

No. _____, dated the _____ 19 _____

Forwarded to the _____

APPX. H.] ESTIMATES FOR CENTRAL (AGENCY) SUBJECTS—INSTRUCTIONS

Application to the for Reappropriation.

Proposed addition.								
Unit of appropriation.	Item number of budget.	Work or item.	Amount of estimate technically sanctioned.	Outlay to end of previous year.	Original allotment for current year.	Existing allotment for current year.	Proposed increase.	Allotment as now proposed.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			RS.	RS.	RS.	RS.	RS.	RS.

Proposed reduction.								
Unit of appropriation.	Item number of budget.	Work or item.	Amount of estimate technically sanctioned.	Outlay to end of previous year.	Original allotment for current year.	Existing allotment for current year.	Proposed reduction.	Amount at which allotment will stand after reduction.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			RS.	RS.	RS.	RS.	RS.	RS.

(Signature)

Designation of authority submitting the application.

Explanation for reappropriation, giving reasons necessitating the addition to, and reductions from, the units affected.

FORM No. 7.

Form of application for re-grant of lapsed allotment under the Major head.

Sub-head.	Details of allotment or name of work.	Total amount of estimate or total estimate cost of work.	Expenditure to end of the year preceding the previous year.	Allotment (final) for previous year.	Expenditure during previous year.	Amount of lapse with the Budget authority.	Amount surrendered to the Labour Department.	Amount required in addition to current year's Budget provision.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		RS.	RS.	RS.	RS.	RS.	RS.	RS.

NOTE.—Columns (3) and (5) to be filled in the case of major works only.

LIST OF ITEMS OF EXPENDITURE CHARGED ON THE [APPX. J
CONSOLIDATED FUND OF THE STATE

FORM No. 2.

Statement showing the Savings and Excesses which occurred during the year
19 -19 under the various sub-heads relating to major head.

(Figures for "voted" and "non-voted" to be shown separately against each sub-head.)

Sub-head.	Budget allotment.	Final allotment as it stood at the end of the year.	Expenditure.	As compared with the final allotment.		Explanations as to the causes of the variations and the reasons why steps were not taken in time to surrender the savings or to obtain the necessary funds to cover the excesses as the case may be.
				Saving.	Excess.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	RS.	RS.	RS.	RS.	RS.	

(P.W.A. Code No. 328, dated 1st November 1933.)

(G.O. No. 1792, W., dated 16th August 1934.)

APPENDIX J.

[See paragraph 3.]

List of items of expenditure charged on the Consolidated Fund of the State.

(1) Salary of the Governor.

(2) Allowances of the Governor and other expenditure relating to his office for which provision is required to be made by the Government of India (Governor's Allowances and Privileges) Order, 1950—

(a) Equipment and travelling allowances and cost of motor cars on appointment.

(b) Sumptuary allowance.

(c) Contract allowance, i.e., an allowance for miscellaneous expenses including maintenance of motor cars.

(d) Tour expenses.

(e) Renewal of furnishings of official residences.

(f) Comptroller of the household, Aides-de-Camp and office establishment.

(g) Entertainment allowance.

(h) Deleted.

(i) Medical establishments.

(j) Maintenance and repairs of furnishing of official residences.

(k) Original works and repairs of official residences.

(l) Maintenance of Government House Gardens.

(m) Stationery and printing charges of the Government House Establishments.

[Article 202 (3) (a) of the Constitution of India and the Second Schedule.]

(3) Salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly of the Chairman and the Deputy Chairman of the Legislative Council.

[Article 202 (3) (b) of the Constitution of India.]

(4) Debt charges including interest, sinking fund charges and redemption charges and other expenditure relating to the raising of loans and the service and redemption of debt (such as commission to the Reserve Bank, advertisement charges, cost of printing scripts, etc., and the commission to the Reserve Bank for management of debt).

[Article 202 (3) (c) of the Constitution of India.]

(5) Expenditure in respect of the salaries and allowances of Judges of the High Court.

[Article 202 (3) (d) of the Constitution of India.]

(6) Any sums required to satisfy any judgment, decree or award of any court or arbitral tribunal.

[Article 202 (3) (e) of the Constitution of India.]

(7) (i) The administrative expenses of the High Court [such as (a) Registrar, (b) Translation and Printing establishment and (c) Sheriff and Law Reports] including all salaries and allowances and pensions payable to or in respect of the officers and servants of the Court.

(ii) Expenditure on the original works and repairs to the High Court buildings; and

(iii) Cost of stationery supplied and printing work done for the High Court.

[Article 229 (3) of the Constitution of India.]

(8) The salaries and allowances of the Secretarial staff of the Governor and the office accommodation and the expenditure on other facilities to be provided for them, e.g., cost of stationery articles supplied to and the printing work done for the Governor's Secretarial staff.

[Article 202 (3) (a) of the Constitution of India.]

APPX. L] SOME OF THE IMPORTANT RULINGS OF THE PUBLIC
ACCOUNTS COMMITTEE ON "NEW SERVICES"

(9) The expenses of the Public Service Commission including the salaries, allowances and pensions payable to or in respect of the members or staff of the Commission.

[Article 322 of the Constitution of India.]

(10) Pensions payable to or in respect of the following officers or services :—

(a) Persons referred to in items (5), (7), (8) and (9) above.

(b) Government contributions to any pension fund or provident fund in respect of persons referred to in items (5), (7), (8) and (9) above.

(11) Expenditure declared by the Acts of the State Legislature as specifically "Charged" such as—

(a) Compensation to local bodies for loss of income from fees for licences granted to motor vehicles.

(b) Compensation to local bodies for loss of income from tolls and taxation on motor vehicles.

(c) Contribution to the Famine Relief Fund.

[Article 202 (3) (f) of the Constitution of India.]

[Madras Consolidated Fund (Charged Expenditure) Act, 1950 (Madras Act XXVI of 1950).]

APPENDIX K.

[See paragraphs 1 and 92.]

Accounting Procedure for expenditure met out of advances from the Contingency Fund.

The following major and minor heads have been opened under Part II :—

Major head.	Minor heads.
Contingency Fund	Appropriations from the Consolidated Fund or from Any Reserve Fund. (a) Land Revenue, State Excise duties and so on. (b)

(a) Accretions to the fund will be exhibited under this minor head.

(b) The actual expenditure incurred out of advances from the Contingency Fund will be recorded here in the same details as it would have been recorded if it had been met out of the Consolidated Fund. For this purpose, each major head of expenditure will be treated as a minor head subordinate to the major head "Contingency Fund."

(2) When additional funds for expenditure financed from the Contingency Fund are provided by the Legislature and the necessary Supplementary Appropriation Acts are passed, the entire expenditure booked under "Part II—Contingency Fund" will have to be transferred to the appropriate heads under "Part I—Consolidated Fund" by *minus* debit under the various heads under the "Contingency Fund". This transfer will be made in the Accountant-General's Office in all cases other than those relating to Public Works, Electricity, Transport and Forest Departments in respect of which necessary transfers should be made by the respective officers rendering accounts to that office in the manner indicated above.

APPENDIX L.

[See note under paragraph 92.]

Some of the important rulings of the Public Accounts Committee on "New Services."

The Madras Public Accounts Committee has fixed the following criteria for treating schemes as on "New Services" with effect from 1st April 1950. [These criteria and the instructions in clause (ii) below supersede those embodied in the "New Services" pamphlet in respect of the class of cases mentioned.]

Item of expenditure.	Monetary limit.
1 Employment of additional staff for reorganization of an existing administrative unit such as the bifurcation of a Revenue or a Police district or the creation of a new administrative unit, e.g., a new Public Works Department Circle.	When the cost involved exceeds Rs. 30,000 per annum.

COPY OF G.O. NO. 323, FINANCE, DATED 14TH DECEMBER 1940 [APPX. M

Item of expenditure.	Monetary limit.
2 Grants and contributions for <i>existing</i> purposes.	When the amount involved exceeds Rs. 12,500 recurring and Rs. 50,000 non-recurring.
3 Works	When the cost of a new work exceeds Rs. 2 lakhs in the case of electricity schemes for extensions and improvements and Rs. 1 lakh in other cases.
4 Establishments and Committees for new objects and purposes.	When the expenditure is estimated to exceed Rs. 10,000 recurring and Rs. 30,000 non-recurring.
5 Purchase of additional machinery, etc. ..	When the cost exceeds Rs. 1 lakh.
6 Expenditure to be met from the lump-sum provision made in the budget for Irrigation and Electricity schemes.	Irrigation schemes costing more than Rs. 1 lakh and electricity distribution schemes costing more than Rs. 3 lakhs, if the schemes are to be financed from the lump-sum provision made in the budget.
7 Revision of scales of pay	When the revision of a scale or scales of pay involves an extra cost of over Rs. 25,000 per annum.

2. The Public Accounts Committee has also decided that the following schemes need *not* be treated as on "New Services" whatever be the cost involved :—

(1) Employment of additional staff for normal increase of work in connexion with an *existing* service or for a purely temporary need in Government departments, except in cases covered by item (1) in paragraph 1 above.

(2) Cases already approved by the legislature but where the expenditure is subsequently expected to exceed appreciably the amount originally intimated to the Legislature.

NOTE.—Information regarding large variations should be given in the Budget Memorandum. Full information should be furnished to the Finance (Budget-General) Department by the Departments of the Secretariat in time for incorporation in the Budget Memorandum.

(3) Experiments, investigations and demonstrations.

NOTE.—All expenditure of this character incurred each year without fruitful result should be reported to the Accountant-General for incorporation in the Appropriation Accounts, with suitable explanation for report to the Public Accounts Committee in due course. For this purpose, each Department of the Secretariat should send a consolidated statement of such expenditure to the Finance Department every year by the 31st May. 'Nil' returns also should be sent to the Finance Department.

APPENDIX M.

[See paragraph 87.]

Copy of G.O. No. 323, Finance, dated 14th December 1940

The Government observe that there is at present no effective control of expenditure under "55. Superannuation Allowances and Pensions." While it would be difficult to devise a really effective system of control which would not involve work incommensurate with the results, they consider that with regard to expenditure incurred in India on recurring payments of pensions debitable to the three heads of account detailed in the margin it should be possible to effect a monthly reconciliation of payments made in the different treasuries

55. Superannuation Allowances and Pensions—

1. Superannuation and Retired Allowances—

Payments to pensioners—

(1) Charged—

(i) Pensions payable to officers appointed by the Secretary of State.

(ii) Other pensions.

(2) Voted.

2. Compassionate allowances—

(i) Charged.

(ii) Voted.

3. Covenanted Civil Services Pensions—Annuities

—Charged.

of this State. No attempt will be made for the present to reconcile payments made to Madras pensioners in other States. Gratuities, which are single payments made with reference to individual sanction orders and donations to Provident Funds, which are adjusted in the accounts will also be excluded from control. The Government accordingly direct that the procedure indicated below should be tried as an experiment.

2. (1) Every pension disbursing officer in the mufassal should send to the District Treasury Officer before the 15th of every month a statement in Form A—Part I annexed to these proceedings showing the amount of pensions debitable to the Madras Government and disbursed

APPX. M] COPY OF G.O. NO. 323, FINANCE, DATED 14TH DECEMBER 1940

by him during the previous month. He should send with this statement a reconciliation memorandum in Form A—Part II and also statements in Forms B and C indicating the amount of standing sanctions of the previous month and the alterations to the amount of standing sanctions with reference to additions in the month under

- (i) New pensions.
- (ii) Transfers from other $\frac{\text{treasuries}}{\text{states}}$
- (iii) Drawal of arrears.
- (iv) Other causes, e.g., wrong classification, etc., and deductions in the month under
 - (1) Lapses due to death, marriage, efflux of time, etc.
 - (2) Transfers to other $\frac{\text{treasuries}}{\text{states}}$
 - (3) Non-drawal of pensions.
 - (4) Other causes, e.g., wrong classification.

(2) The District Treasury Officer should consolidate the statements and reconciliation memoranda and include therein similar particulars relating to pensions disbursed at the district treasury. The consolidated statement for the district should be sent to the Finance (Pension) Department before the end of the month.

(3) The Accountant-General is requested to send similar returns to the Finance (Pension) Department in respect of pensions debit to the Madras Government and disbursed in the Madras City.

The first return under the revised arrangement will be for the month of December 1940 and should reach the Government before the end of January 1941.

3. To enable the Government to check these statements, the Accountant-General is requested to send a statement for every month showing the following particulars :—

- (1) Lapses of pensions due to death or other causes in respect of pensions paid in treasuries in this State ;
- (2) New pensions payable in treasuries of this State ;
- (3) Transfers of payments from treasuries of this State to treasuries in other States ;
- (4) Transfer of payments from treasuries of other States to treasuries in this State.

He should also indicate in the monthly statement of expenditure sent by him for the whole State under the Major head " 55. Superannuation Allowances and Pensions " the adjustments made on account of pensions paid in other States.

4. It will be the duty of the Finance (Pension) Department to check the statements sent by the District Treasury Officers and the Accountant-General for the Madras City with the help of the Accountant-General's consolidated statement of expenditure and any discrepancy found in the statements must be reconciled. That department should report, after the March final accounts for 1940-41 are received, whether the new system should be adopted as a permanent arrangement.

ANNEXURE.

Form A.

Statement showing the amount of pensions debitable to the Madras Government disbursed in during the month of 195

Part I—Details of expenditure.

Serial number.	Head of account.	Amount.	Remarks.
	55. Superannuation Allowances and Pensions—		
I	Total expenditure under the major head		
II	Deduct—(Expenditure under heads not dealt with in Part II).		
	(1) Donations to Provident Funds—		
	(a) Non-pensionable staff paid from local fund administered by Government		
	(b) Non-pensionable staff paid from State funds—		
	(i) Charged		
	(ii) Voted		
	(2) Gratuities—		
	(a) Charged—		
	(i) Gratuities payable to officers appointed by the Secretary of State.		
	(ii) Other gratuities		
	(b) Voted		
	(3) Compassionate gratuities—		
	(a) Charged		
	(b) Voted		
	(4) Concession grants in respect of past contributions to annuities—Charged.		
	(5) Government contribution payable under the Indian Civil Service Family Pension Rules—Charged.		
III	Expenditure dealt with in Part II (detailed below)		
	(1) Superannuation and retired allowances—		
	(a) Charged { (i) Pensions of officers appointed by the Secretary of State.		
	(ii) Other pensions		
	(b) Voted		
	(2) Compassionate allowances—		
	(a) Charged		
	(b) Voted		
	(3) Covenanted Civil Service Pensions:—		
	Annuities—Charged		
	Total		

Part II—Reconciliation Memorandum.

	Superannuation and retired allowances.			Compassionate allowances.		Covenanted Civil Service Pensions, Annuities charged.	Remarks.
	Charged.			Charged.	Voted.		
	Pensions of officers appointed by the Secretary of State.	Other Pensions.	Voted.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Amount of standing sanctions of previous month.*							
Add—							
(i) New pensions							
(ii) Transfers from other treasuries.							
(iii) Drawal of arrears							
(iv) Other causes							
Deduct—							
(i) Lapses due to death, re-marriage efflux of time, etc.							
(ii) Transfers to other treasuries							
(iii) Non-drawal of pensions.							
(iv) Other causes							
Total expenditure for the month (which should be agreed with the figure shown against the respective heads in Part I).							

* 1 plus 2 (i) and (ii) minus 3 (i) and (ii) of last month will be the standing sanction to be entered here.

APPX. M] COPY OF G.O. NO. 323, FINANCE, DATED 14TH DECEMBER 1940

Form B.

Statement of $\frac{\text{lapses of pensions}}{\text{new pensions}}$ for the month of

(i) Lapses of pensions.

Serial number.	P.P.O. number.	Amount.	Name of treasury.	Date of lapse.	Category of pension.*	Remarks.
		RS. A. P.				

(ii) New pensions,

Serial number.	P.P.O. number.	Amount.	Name of treasury.	Date of effect.	Category of pension.*	Remarks.
		RS. A. P.				

* The category of pension as indicated in columns (2) to (7) of Part II of Form A should be indicated.

Form C.

Statement of pensions transferred $\frac{\text{to}}{\text{from}}$ other $\frac{\text{States}}{\text{treasuries}}$ for the month of(i) Transfers to other $\frac{\text{States}}{\text{treasuries}}$

Serial number.	P.P.O. number.	Amount.	Treasury from which transferred.	State Treasury to which transferred.	Category of pension.*	Date of transfer.	Remarks.
		RS. A. P.					

(ii) Transfers from other $\frac{\text{States}}{\text{treasuries}}$

Serial number.	P.P.O. number.	Amount.	Treasury to which transferred.	State Treasury from which transferred.	Category of pension.*	Date of transfer.	Remarks.
		RS. A. P.					

* The category of pension as indicated in columns (2) to (7) of Part II of Form A should be indicated.

FORMS A AND B

FORM A.

[See paragraph 37.]

Statement of sanctioned posts in each permanent and temporary establishment
(both gazetted and non-gazetted).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name of establishment.	Details of appointments in each class or category.	Scale of pay.	Number of persons at each rate of pay.	Pay that will be drawn on 1st April next.	Provision to be made in the budget estimates of the ensuing financial year on account of each class or category of officers or subordinates.	Authority for change in the strength or scale of pay as compared with the current year's budget estimates.	Remarks.

FORM B.

[See paragraph 37.]

Statement of fixed allowances.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Name of office and designation of the appointment.	Station.	Pay of the appointment.	Nature of allowance attached (whether local, presidency, house-rent, conveyance, fixed travelling allowance, etc.)	Amount of fixed allowance for each kind.	Provision to be made in the budget estimates of the ensuing financial year for each class of allowance and for each class or category of officers or subordinates.	Authority for change in the number or amount as compared with the current year's budget estimates (Government Order, number and date).	Remarks.

FORM C.

[See paragraphs 80 and 85.]

Designation
Demand No.
Major head

Disbursing Officer's Register of Expenditure and Liabilities for the month of

19

Number.	Subject.	Minor head.																																Remarks.	
		Sub-head.																																	
I	Units of appropriation.	(Units of appropriation and detailed account heads.)																																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)		
II	Appropriation																																		
III	Expenditure to end of preceding month.																																		
IV	Disbursements during the month.																																		
	District. Serial number. Date of drawal.																																		
V	Total disbursements of the month.																																		
VI	Adjustments intimated by the Accountant-General.																																		
VII	Progressive total of expenditure including adjustment.																																		
VIII	Liabilities—																																		
	(a) Balance brought forward																																		
	(b) New liabilities of the month.																																		
	(c) Deduct discharges of the month.																																		
IX	Balance of liabilities ..																																		
X	Total progressive expenditure plus liabilities (VII plus IX).																																		

FORM C

FORM C

Instructions.

1. As many columns as are required should be opened for the several units of appropriation under each minor head or sub-head and the column for each unit should be subdivided to show the detailed account heads under each unit. There should be separate columns for showing the total figures under each unit of appropriation and under each sub-head and minor head.
2. There should be a separate register for each grant head or, if only a single register^r is maintained, there should be separate pages for each grant head.
3. If no separate appropriation has been communicated to an officer for a particular head, no allotment should be entered for that head, but there should be a column with the appropriate heading so that the expenditure may be properly classified.
4. Any increase or decrease in the original allotment sanctioned by the competent authority should be entered in red ink below the original figure by means of a plus or minus figure.
5. An isolated payment in another district may be indicated in the remarks column. Where, however, a disbursing officer has to make frequent payments in a number of districts, separate portions of the same form may be set apart for recording the transactions in each district or a separate page may be opened for each district with an additional page for the totals.
6. Bills for grants-in-aid (other than those payable to Universities and to local bodies for water-supply and drainage), scholarships, donations (except to scientific societies), contributions (other than those under "57. Miscellaneous") and contributions to local bodies for the pay of accountants should, when they are presented by a person other than a Government officer, be accompanied by a duplicate bill in a coloured form and headed "Not payable at the treasury." Bills for the leave salaries of gazetted officers on leave within the State and for the pay and allowances of officers whose services have been lent to local bodies should similarly be accompanied by duplicate bills. The Treasury Officer will enter a certificate of payment on the duplicate bill and send it to a specified disbursing officer of the department concerned. The latter should enter the payment in the register with a note in the remarks column to distinguish the item from his own drawings. The chief controlling officer should decide, in consultation with his subordinate controlling and disbursing officers to which officer such duplicate bills relating to his department should be sent and inform the treasury officer.
7. A disbursing officer should close the accounts for each month in accordance with the date of closing the sub-treasury accounts. If he has dealings with a number of sub-treasuries which close their accounts on different dates, he should close his accounts in regard to his transactions with each sub-treasury on the date on which that particular sub-treasury closes its accounts. The same procedure applies to the closing of the accounts of transactions with a district treasury. In the month of March, all transactions of the month should be entered up to, and including the last day of the month. Transactions of a month which take place in the month after the accounts of the month have been closed should be included in the accounts of the following month. Large payments made after the closing of the accounts should, however, be indicated in the remarks column of the disbursing officer's monthly report to his immediate controlling officer.
8. A disbursing officer should include in his register the pay and allowances of gazetted officers subordinate to him who are not heads of officers and who draw from the treasury only their own pay and allowances.
9. The figures to be entered against serial number III of the monthly account will be those shown against serial number VII in the previous month's account. Liabilities incurred during the month on account of supplies ordered and expected to be received and paid for during the year should be entered against serial number VIII (b). Payments made on account of liabilities discharged should be posted against serial number VIII (c) as soon as the liabilities have been discharged, simultaneously with the entry of the disbursements or adjustments against serial number IV or VI.

FORM E.

[See paragraph 87.]

Statement showing the actual disbursements of grants to local bodies, from the appropriation under Demand Major head in the budget estimates for 19 .

Number and date of Government Order sanctioning the grant.	Name of local body.	Payments made during					
		the seven months from April to October.	Novem-ber.	Decem-ber.	Janu-ary.	Febru-ary.	March.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FORM F.

[See paragraph 87.]

Statement showing the progress of expenditure on works for which grants have been provided in the budget estimates for 19 .

Serial number and name of work for which the grant has been provided.	Grant provided in the budget estimates for the current year.	Expenditure incurred up to the end of December last.	Grant drawn against the expenditure column (3).	Probable expenditure during the remainder of the year.	Grant likely to be drawn during the remainder of the year.	Balance of grant which is not likely to be utilized in the current year [column (2) — column (4) + column (5)].
(1)	(2)	(3)	(4)	(5)	(6)	(7)

FORM G.

[See paragraph 89.]

Monthly statements—Public Works Department.

Division—

Major head—

Report of the Progress of Expenditure against Appropriation up to end of 19 .

Number.	Minor head.	Detailed heads or units of appropriation.	Name of work and number of estimates.	Appropriation to end of last month.	Changes during the month.	Modified appropriation.	Expenditure during the year to end of last month.	Expenditure during the month.	Total expenditure up to date.	Outstanding liabilities to date.	Total expenditure and liabilities.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Brought forward—

FORM H.

PUBLIC WORKS DEPARTMENT.

[See paragraph 89.]

Major head—

Circle—

Statements of Progressive Circle Expenditure up to the end of 19

Number.	Minor head.	Detailed heads of account.	Circle appropriation up to end of last month.	Change in appropriation.	Modified appropriation.	Circle expenditure to end of last month during the year.	Expenditure during the month.				Total expenditure up to date.	Liabilities.				Total liabilities and expenditure.	Remarks.
							Division.					Division.					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	A	B	C	Total.	(9)	A	B	C	Total.	(11)	(12)
Brought forward—																	

NOTE.—In the case of the Chief Engineer, the expressions 'Provincial' and 'Circle' should be substituted for 'Circle' and 'Division,' respectively.

FORM J.

FOREST DEPARTMENT.

[See paragraph 89.]

Progressive Statement of Expenditure in the for the month of 19

Account heads (major heads, minor heads, sub-heads of appropriation and detailed account heads).	Appropriation as modified from time to time.	Expenditure to end of the preceding month.	Expenditure during the month.	Progressive total to the end of the month.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)

FORM K.

FOREST DEPARTMENT— CIRCLE

[See paragraph 89.]

Statement of expenditure on sanctioned works in the district for the month of 19 .

Head of service.	Sanction.		Nature of work.	Amount sanctioned.	Expenditure during the month.	Expenditure in previous months.	Total expenditure to the end of the month.	Balance unexpended.	Remarks.
	Number.	Date.							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	

FORMS L AND $\frac{N}{M}$

FORM L.

FOREST DEPARTMENT.

[See paragraph 89.]

Register for consolidating Circle subordinate officers' reports of expenditure for the month of 19.

Account head (major heads, minor heads and sub-heads and units of appropriation).	Appropriation as modified from time to time.	Expenditure to end of the preceding month.	Expenditure during the month as per reports'					Progressive total to end of the month.	Remarks.
			Officer A.	Officer B.	Officer C.	Officer D.	Total.		
(1)	(2)	(3)			(4)			(5)	(6)

FORM $\frac{N}{M}$

[See paragraph 99.]

Form of application for proceedings sanctioning reappropriation of funds.

Item number.	Major, minor and sub-head of appropriation.	Existing modified appropriation.	Actual expenditure up to date.	Department or office Modification proposed sanctioned (+ for an increase) (- for a reduction).
(1)	(2)	(3)	(4)	(5)
		RS.	RS.	RS.

Heads of accounts proposed to be

increased.
reduced.

NOTE.—The reasons for the modifications proposed should be detailed overleaf.

(Overleaf.)

Item number.	Reasons for the modifications.
(1)	(2)

INDEX

This index has been compiled solely for the purpose of references and no expression used in it should be taken as in any way interpreting the rules.

NOTE.—The references given are to paragraphs, unless otherwise indicated.

A	PARA.	PARA.
Abandonment of revenue—		
Proposals relating to—Treatment as Part II Scheme	17, 49, 56	
Accountant-General Commonwealth Relations Office—		
Communication to—of Volume of demands for grants	70	
Communication to—of variations between figures in the Budget and the Appropriation Act	75	
Communication to—of any circumstances likely to affect budget estimates	88	
Communication to—of orders relating to reappropriations and supplementary appropriations in respect of charges in England	108	
Preparation by—of estimates of receipts and charges in England	41	
Submission by—of proposals for supplementary appropriations relating to charges in England	103	
Account heads—		
Classification of	2	
List of major and minor heads	Appen. A.	
Accounts—		
Figures in departmental estimates and Accountant-General's final accounts—to correspond	20	
Structure of—	2	
Actuals—		
Chief Controlling Officer's register of—	83	
Disbursing Officer's register of—	80	
Method of watching—by officers	79, 86	
Method of watching—by Secretariat departments for certain heads	87	
Reconciliation of figures by disbursing, etc., officers	82, 83	
Subordinate controlling officer's register of—	81	
Adjustments—		
Inter-departmental and the inter-Governmental adjustments—Intimation by Accountant-General	85	
Allowances—Fixed—		
Statement of—	37 (2)	
Allowances and Honoraria—		
Instructions for preparation of departmental estimates relating to—	32	
Annual Financial Statement or Budget—		
Advance Circulation of—to Members of Legislature	69	
Communication of—to heads of departments and other officers	70	
Definition of—	15	
Preparation of—	68	
Presentation of—to the Legislature	70, 72	
Appropriation—		
Control of—	79	
Definition of—	15	
Distribution of—	79	
Portion of appropriation unutilized before the close of the financial year	10	
Savings in—See "Savings."		
Sub-head of—See "Sub-head of appropriation."		
Supplementary—See "Supplementary appropriation."		
Unit of—See "Unit of appropriation."		
Appropriation Accounts and Audit report—		
Action to be taken on receipt of—	107	
Consideration by Public Accounts Committee	107, 108	
Preparation of notes by Secretariat departments on selected items in—	110	
Presentation of—to the Legislature and Public Accounts Committee	108	
Appropriation Act—		
Passing of—	7, 73	
Auditor, Indian Accounts—		
Communication to—of Volume of demands for grants	70	
Communication to—of variations between figures in the Budget and the Appropriation Act	75	
Communication to—of orders relating to reappropriations and supplementary appropriations in respect of charges in England	108	
B		
Budget—		
See Annual Financial Statement.		
Budget Estimate(s)—		
Definition of—	15	
Distinction between Part I and Part II estimates	17, 49	
Fixation of Part I estimates by Government	67	
Latest dates for submission of—for receipts and charges in India	36, 63	
Latest dates for submission of—for charges in England	45	
Lump-sum provision in—not ordinarily permissible	27	
Preparation of—general instructions	16, 17, 22 to 29	
Preparation of—special instructions for certain heads of account	31 to 36	
Preparation of—for receipts and charges in England	41 to 44	
Provision in—to be rounded to the nearest hundred rupees	28	
Scrutiny of—for receipts and charges in India	63, 64, 66	
Scrutiny of—for receipts and charges in England	46, 47, 65	
Subsequent modifications in departmental—	66	
Budget Memorandum—		
Preparation of—	5, 68	
Budget year—		
Definition of—	15	
C		
Central (Agency) Subjects—		
Control of expenditure relating to—General Instructions	123, 124	
Control of expenditure—Special Instructions in respect of certain subjects	124	
Estimates of Revenue and Part I Expenditure—Preparation, scrutiny and transmission to Central Government	118 to 120	
General instructions in regard to budgeting and control of expenditure issued by Central Government	Appen. H	
Instructions for the preparation, etc., of estimates for Civil Works	Appen. H	
List of estimating officers and latest dates for the submission of estimates in respect of—	Appen. F.	
List of controlling officers in respect of—	Appen. G.	

INDEX

	PARA.	PARA.
Central (Agency) Subjects—cont.		
Proposals for new expenditure and Part II estimates	121	
Reappropriation of funds	128	
Supplementary grants	127	
Surrender of savings	126	
Charged Expenditure—		
Definition of—	15	
Exhibition in budget separately from other expenditure	3	
List of—	Appen. J.	
Charges in England—		
Estimates for Stores expenditure in England	43	
Estimates for leave salaries, deputation pay and sterling overseas pay	44	
Latest dates for submission of estimates for—	45 to 48	
Nature of—	40	
Preparation of estimates of—General Instructions	41, 42	
Scrutiny of estimates for—	46, 47, 65	
Chief Controlling Officer(s)—		
Appropriation not placed at the disposal of—	Appen. D.	
Definition of—	77	
Functions and responsibilities of—	79, 80, 83	
List of—	85, 86	
Watching of actuals against important non-recurring items of expenditure by—	Appen. C.	
Committee on Public Accounts—		
Action to be taken on the Report of	114	
Epitome of Reports of—	115	
Functions	13, 108	
Matters to be referred to—	108, 111	
Report of—Presentation to the Legislature	113	
Contingencies—		
Instructions for preparation of estimates for—	33	
Control of Expenditure—		
Cases in which expenditure is controlled by Secretariat departments	Appen. D.	
General Procedure for watching actuals. Intimation to Chief Controlling Officers of adjustments made by Accountant-General	79 to 89	
List of Subordinate Controlling and Disbursing Officers required to reconcile their figures with treasury figures	85	
Procedure for—Important non-recurring items of expenditure	Appen. E.	
Procedure for—by Commissioner for Government Examinations and Secretary to the Legislature	86	
Procedure for Public Works and Forest Departments	84	
Reconciliation of departmental figures with Accountant-General's figures	89	
Reconciliation of departmental figures with the treasury figures	83	
Registers of Disbursing, Subordinate and Chief Controlling Officers	82	
Forms C. & D.	80, 81, 83	
Controlling Officer(s)—		
See "Chief Controlling Officers" and "Subordinate Controlling Officers."		
Customs duty on imported stores—		
Instructions for making provision for	35	
D		
Debt, Deposit and Remittance heads—		
Latest dates for submission of estimates of—	Appen. B.	
Preparation of estimate of—	68	
Demand(s) for grant(s)—		
Advance circulation of volume of demands for grants to members of the Legislature. Communication of the sheets of demands for grants to heads of departments and other officers	69	
Explanation of the term—	70	
Voting on—	6	
Departmental estimate(s)—		
Definition of—	15	
Form of—	18	
Latest dates for the submission of—for receipts and charges in India	36, 63	
Latest dates for the submission of—for charges in England	Appen. B.	
Preparation of—for receipts and charges in India—Instructions	45	
Preparation of—for receipts and charges in England	Chap. III	
Scrutiny of—for receipts and charges in India	41 to 44	
Scrutiny of—for receipts and charges in England	63, 64, 66	
Detailed Account Head—		
Definition of—	46, 47, 65	
Disbursing Officer(s)—		
Definition of—	15	
Functions of—	77	
List of—	80	
List of—required to reconcile their figures of actuals with the treasury figures	Appen. C.	
E		
Establishment(s)		
Number statement	37	
Pay of—Instructions for preparation of estimates	31	
Estimate(s)—		
Budget—See "Budget Estimates."		
Central (Agency)—See "Central (Agency) Subjects."		
Departmental—See "Departmental Estimates."		
Revised—See "Revised Estimates."		
Structure of—	2	
Estimating Officer(s)—		
List of—for State estimates	Appen. B.	
List of—for Central (Agency) estimates	Appen. F.	
Responsibility of—	16	
Review by—of the working of his department or office with a view to suggest economies	22	
Excess Expenditure—		
Regularization of—	107	
Excess expenditure—Statement of—		
To be laid before both Chambers of the Legislature	107	
Exchange—		
See "Loss or gain by Exchange."		
Expenditure—		
Charged—See "Charged expenditure."		
Control of—See "Control of expenditure."		
Charged on revenue—See "Charged expenditure."		
Expenditure not provided for in budget estimates—Procedure for providing funds	92	
Expenditure on new service—Procedure to be followed	92(d) & (e)	
Part I and Part II—Distinction	17, 49	
Supplementary statement of—	8, 92, 101	
Voted—See "Voted expenditure."		
Expenditure charged on revenues—		
See "Charged expenditure."		
F		
Famine Relief Fund—		
Statement of transactions relating to—	68	
Financial Year—		
Definition of—	15	
Forms—		
Application for reappropriation of funds—Proceedings sanctioning	Form N-M	
Disbursing Officer's register of expenditure and liabilities	Form C	
Monthly reports of the progress of expenditure against appropriation in Public Works Department	Form G	

INDEX

	PARA.		PARA.
Forms—cont.		Legislature—	
Progressive monthly statement of expenditure in Forest department ..	Form J	Appropriation Bill to be introduced in—	7, 73
Register for consolidating _____		General discussion of budget by— ..	6, 71, 72
_____ subordinate		Memorandum of variations between figures in budget and in the Appropriation Bill to be laid before the— ..	75
_____ reports of expenditure in Forest officers' department	Form L	Power of the Assembly to make a reduction in a demand for grant	6, 71
Statement of expenditure on sanctioned works in Forest department	Form K	Presentation of budget to—	5, 70, 72
Statement of fixed allowances	Form B	Presentation of further demands for grants to—	71, 72
Statement of progressive circle expenditure in Public Works Department	Form H	Presentation of supplementary statement of expenditure to—	8, 92
Statement of sanctioned posts in permanent and temporary establishments	Form A	Presentation of statement of excess expenditure to—	107
Statement showing the actual disbursements of grants to local bodies	Form E	Presentation of Appropriation Accounts and Audit Report to—	13, 108
Statement showing the progress of expenditure on works for which grants have been provided	Form F	Presentation of the Report of the Committee on Public Accounts to—	113
Subordinate or Chief Controlling Officers' register of expenditure and liabilities ..	Form D	Loans to local bodies—	
Further demand(s) for grant(s)—		Priority list of schemes for which loans are required	57
Classification of—according to original demands for grants	71	Proposals for—for new works	54
When moved	71	Loss or gain by Exchange—	
G		Explanation of the term—	39
Governor—		Losses—	
Assent to the Appropriation Bill	7, 78	Provision for	22
Grant(s)—		Lump-sum—	
Definition of—	15	Lump-sum provision in the budget	27
Demands for— <i>See</i> under "Demands for Grants."	11	Progressive list of standing sanctions relating to lump-sum provision	27
Exceptional—	93	M	
Reappropriation between different not permissible	107	Major Head(s)—	
Regularization of excess over total— ..	107	Definition of—	15
Supplementary— <i>See</i> "Supplementary Grant."	15	List of—	Appen. A.
Group-head—		Major work—	
Definition of—	15	Definition of—	15
H		Minor head(s)—	
High Commissioner for India—		Definition of—	15
Communication to—of volume of demands for grants	70	List of—	Appen. A.
Communication to—of variations between figures in budget and schedule of authorized expenditure	75	Minor work—	
Communication to—of any circumstances likely to affect budget estimates	88	Definition of—	15
Communication to—of orders relating to reappropriations, supplementary appropriations, etc., in respect of charges in England	103	Limit for	34-A
Control of expenditure in England by— ..	88	N	
Correction of estimates of charges in England by—	48	New scheme(s)—	
Powers of— to sanction reappropriations. Submission by—of proposals relating to supplementary appropriations	95 (2)	<i>See</i> "Schemes of new expenditure." ..	
Honoraria—		New service—	
Preparation of estimates relating to— ..	32	Authority to decide whether a scheme is a new service or not	Note under para. 92
I		Definition of—	15
Irrigation and Civil Works—		Incurring of expenditure on procedure to be followed	92 (d)
Budgets relating to—preparations	69	List of schemes treated as new services to be placed before the Committee on Public Accounts	111
Reappropriation—Powers of Chief Engineers, etc.	95, 96	Number statement(s)—	
Works costing over Rs. 10,000—Treatment as Part II Schemes	65	Preparation and submission of—	37
L		O	
Land Revenue Receipts—		Overseas pay—	
Reports due from the Board of Revenue. ..	66, 76	Preparation of estimates relating to sterling—	44
Leave allowances—		P	
Preparation of estimates for—in the case of officers on leave out of India	44	Part I Estimates—	
Provisions for—in the case of officers on leave in India	31	Explanation of the term	17
		Final fixation of—by Government	67
		Late dates for submission of—for receipts and charges in India	38, 68
			Appen. B.

I N D E X

	PARA.		PARA.
Part I Estimates—cont.		Standing Sanction(s)—	
Latest dates for submission of—for charges in England	45	Definition of	15
Preparation of—for receipts and charges in India—Instructions	Chap. III	Part I estimate to take cognizance of—	17
Preparation of—for receipts and charges in England—Instructions	41, 44	Progressive statement showing commitments due to—on account of schemes for which lump-sum provision is made	27
Scrutiny of—for receipts and charges in India	63, 64, 66	Statement of excess expenditure—	
Scrutiny of—for receipt and charges in England	46, 47	See "Excess Expenditure."	
Subsequent modifications in original	65, 66	Stores—	
Part II Estimates—		Customs duty on—See "Customs duty of imported stores."	
Explanation of the term	17, 49	Instructions for the preparation of estimates and forecast for—purchased in Europe	43
Submission—along with Part II Schemes	53	Scrutiny of estimates for European—and their transmission to the High Commissioner	46
Part II Schemes—		Sub-head—	
Inclusion of provision for—in budget	67	Definition of—	15
Instructions for submission of—relating to works	57	Sub-head of appropriation—	
Latc. dates for submission of	60	Authority competent to open new—	19
Latest date for submission of a consolidated list of—	81	Definition of	15
Scrutiny of—by Government	4, 67	Expenditure against each—to be kept within the appropriation	79
Selection of—by Government	49 to 56	—is ordinarily unit of appropriation for States estimates	78
When schemes are to be treated as—		— is ordinarily primary unit of appropriation for Central (Agency) estimates	128
Pay of Officers and Establishments—		Subordinate Controlling Officers—	
Instructions for the preparation of estimates relating to—	31	Definition of—	77
Pensions—		Functions of—	81
Preparations of estimates for—payable in England	45	List of—	Appen. O.
Public Accounts Committee—		List of—required to reconcile their figures of actuals with treasury figures	Appen. E.
See "Committee on Public Accounts."		Supplementary appropriation—	
R		Definition of—	15
Reappropriation—		Latest date for submission of proposals relating to—	104
Communication of orders sanctioning—	99, 103	Powers of heads of departments and other authorities to sanction	95
Conditions attaching to—	93, 94	Powers of the Secretariat departments to sanction—relating to Central (Agency) subjects—See "Central (Agency) subjects."	
Definition of—	15	Preparation and submission of statements relating to—	99
Forms for sanctioning and applying for—See "Forms".		Redistribution between one detailed account head and another not to be treated as reappropriation	100
Latest date for the submission of proposals relating to—	104	Reports and returns—	
Powers of heads of departments and other authorities to sanction	95	Due from the Board of Revenue regarding Land Revenue	66, 76
Powers of the Secretariat departments to sanction—relating to Central (Agency) subjects—See "Central (Agency) subjects."		Revenue—	
Preparation and submission of statements relating to—	99	Preparation of budget estimates relating to—	23, 25
Redistribution between one detailed account head and another not to be treated as reappropriation	100	Review of Part I estimates relating to—on basis of actuals	64
Reports and returns—		Revised Estimate(s)—	
Due from the Board of Revenue regarding Land Revenue	66, 76	Definition of—	15
Revenue—		Method of preparing—	21
Preparation of budget estimates relating to—	23, 25	Necessity for careful preparation of—	21
Review of Part I estimates relating to—on basis of actuals	64	Provision to be rounded to the nearest hundred rupees	21
Revised Estimate(s)—		Provision in—does not authorize expenditure or obvious necessity for surrender of savings	21
Definition of—	15	S	
Method of preparing—	21	Savings—	
Necessity for careful preparation of—	21	Admissibility of keeping—in reserve to meet possible unforeseen charges	91
Provision to be rounded to the nearest hundred rupees	21	Latest date for surrender of—	104
Provision in—does not authorize expenditure or obvious necessity for surrender of savings	21	Scheduled Areas—	
S		Definition of—	15
Savings—		Schemes of new expenditure—	
Admissibility of keeping—in reserve to meet possible unforeseen charges	91	Classes of—to be treated as Part II Schemes	49 to 56
Latest date for surrender of—	104	Provision not to be made in Part I estimates on account of—	57
Scheduled Areas—		Submission of proposals relating to—	57 to 60
Definition of—	15	Instructions	
Schemes of new expenditure—		Schemes relating to—	
Classes of—to be treated as Part II Schemes	49 to 56	Preparation of estimates relating to—	43
Provision not to be made in Part I estimates on account of—	57	Works costing over Rs. 10,000—Treatment as Part II Schemes	55
Submission of proposals relating to—	57 to 60		
Instructions			



Work done for submission of Part II Schemes relating to— 57
 Preparation of estimates relating to— 43
 Works costing over Rs. 10,000—Treatment as Part II Schemes 55

(1991)