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Report of an Enquiry by the Auditor General
in India into the Possibility of assimilating
Indian Appropriation Reports to the
corresponding British Reports

5/10/1925

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**Report of an Enquiry by the Auditor General in India
into the possibility of assimilating Indian Appropriation Reports to the corresponding British Reports.**

PART I.

**SCOPE OF REPORT AND SUMMARY OF CHANGES
PROPOSED.**

A.—SCOPE OF REPORT.

1. This Report presents the results of the detailed enquiry which has been conducted in the office of the Auditor General in India, at the instance of the Central Committee on Public Accounts and the Finance Department of the Government of India, into the possibility of elaborating the information given to the Committee in Appropriation Reports and of remodelling those reports, as far as possible, on the lines on which the corresponding reports are prepared in Great Britain by the Comptroller and Auditor General.

2. The detailed enquiry concerned primarily the appropriation report of central civil expenditure which is prepared by the Accountant General, Central Revenue, in respect not only of the expenditure audited in his office and adjusted on his books, but also of expenditure audited and adjusted by other audit officers in India. It has had, therefore, to be confined to the appropriation accounts of expenditure dealt with in that report and consequently the accounts of the following classes of central expenditure have had to be kept out of the pale of the enquiry—

- (1) Military expenditure,
- (2) Railway expenditure, and
- (3) Posts and Telegraphs expenditure.

3. Most of the suggestions of a general character arising out of this enquiry are, however, of such a nature that they can be equally applied, with or without slight amendment, to the accounts referred to in paragraph 2 above. Indeed, they can be adopted in respect of the accounts of provincial expenditure also, though, as in the case of central expenditure, the ultimate determination of the exact procedure to be observed rests necessarily with the Committee on Public Accounts and the Finance Department of the provincial Government concerned, or with the Finance Department, and the Auditor General in consultation with each other.

4. For facility of disposal, the Report is divided into several parts as indicated below :—

Part I—explaining the scope of the Report and giving a summary of the changes which, as the result of the enquiry, it is recommended may be made in the forms and procedure connected with audit and appropriation reports.

Part II—describing, in detail, the changes referred to in Part I.

Part III—briefly discussing the various consequences of the proposed changes if accepted.

Part IV—detailing the points on which the Finance Department may first like to give preliminary orders, making certain suggestions as to the action to be taken thereafter.

Appendix 1—containing lists (prepared on the basis of the Book of Demands for 1925-26) of the subheads under which it is recommended that each of the central grants with which this enquiry is primarily concerned should be divided for the purpose of appropriation accounts. In brief notes recorded on these lists are made certain other suggestions connected with the appropriation accounts of the grants concerned.

Appendix 2—containing a number of annexures mostly relating to Part II, and discussing in greater detail some of the points connected with the changes proposed as well as changes not recommended for adoption.

5. To the Report is also appended the draft* of a manual (consisting of forms) of instructions for the preparation of audit and appropriation reports, (central as well as provincial) which it is proposed to issue in place of the existing rules on the subject as contained in Articles 160 to 164 and in Chapter 43 of the Audit Code. Most of the changes proposed in this Report have been incorporated in the draft Manual so that a perusal of it may give a clear idea of what is contemplated, as the actual procedure to be observed in respect of the accounts of each Government must depend on the expressed wishes of the Committee on Public Accounts, as accepted by the Finance Department, many of the rules of the draft manual are necessarily in permissive form so as to be suitable for all conditions and circumstances. It is not proposed, however, to authorise the issue of the manual until the Government of India have expressed their views and intimated the preliminary orders referred to in Part II of the Report.

B.—SUMMARY OF CHANGES PROPOSED.

6. The more important conclusions which have been arrived at as the results of this enquiry and which are recommended for acceptance, are stated in paragraphs 7 to 13 below. As stated above, all these points, as well as a number of minor points, are explained and discussed at length in Part II and Appendix 2 of the Report.

7. The scope of the present Appropriation Report should be enlarged so as to make it a self-contained report like the British report, and the complete Audit and Appropriation Accounts referred to in Rules 51 and 52 of the Indian Legislative Rules and Rules 33 and 34 of the Provincial Legislative Rules.

8. As a consequence of this, the present Audit Report and Appropriation Report can be so reorganised as to make the former a report for the executive Government, and the latter (duly enlarged) as the "Audit and Appropriation Accounts" for the executive Government as well as for the Committee on Public Accounts, the two reports together constituting the "Audit and Appropriation Reports" referred to in Rule 15 of the Auditor-General's Rules.

9. The form of the Appropriation Accounts of central civil expenditure should be remodelled and simplified on the following lines :—

- (i) The detailed accounts of each Grant by circles of account (India, Madras, Bombay, etc.) are unnecessary and should be abolished, and the single account of the Grant should be a consolidated account showing the expenditure on each head of service and not one showing the expenditure in each circle of account.
- (ii) The accounts of voted and non-voted charges should not be separate. There should be a combined account of each Grant, the voted and non-voted charges falling under each head of service being shown therein separately and in juxtaposition, as in the case of the Demands presented to the Legislative Assembly.
- (iii) The appropriation account should compare the actual expenditure with the grant as sanctioned by the authority concerned (*viz.* the Legislature for voted charges and the Finance Department for non-voted charges)—original as well as supplementary grants—and not with the grant as finally amended by orders of reappropriation issued by executive authorities. The modifications made by those orders should be excluded altogether from the account.

- (iv) As a corollary to (ii) and (iii) above, the form of the appropriation account can be simplified by reducing the number of columns from 13 to 5 only, separate columns for supplementary grants being also unnecessary. This would incidentally facilitate a reduction in the size (from foolscap to royal octavo) of the volume containing the appropriation accounts, and thus economise substantially the cost of printing and paper.

10. The substance of the appropriation accounts can be considerably improved by remodelling it as indicated below, and in other minor respects described in detail in Part II of this Report :—

- (i) The appropriation account of each Grant should not necessarily be detailed by the minor heads of the general accounts classification, but by suitable subheads prescribed specially for the Grant in accordance with certain general principles which may be prescribed for the purpose by the Finance Department and consistently with the requirements of the Finance and Revenue Accounts. Complete lists of subheads proposed for all the existing central civil grants are given in appendix 1 to the Report, and the principles recommended for adoption, in the first instance, are enunciated in paragraph 35.
- (ii) Suitable Notes should be appended to the appropriation accounts, and these should follow, as closely as is possible in the peculiar circumstances of the system of accounts and audit in force in India, the procedure observed in Great Britain. Not only should the explanations of the variations between Grant and Expenditure be fuller than at present, but supplementary information should be appended in respect of certain special transactions as suggested below, and of losses, irregularities, etc., connected with the expenditure brought to account.
- (iii) Store accounts—whether subject to the audit of the Indian Audit Department or not—in simple form should be prepared in respect of important stocks and appended to the appropriation account of the Grants out of which they are financed. A list of the store accounts proposed for the present is given in annexure No. 23 in appendix 2 to this Report.
- (iv) In support of those subheads of an appropriation account which deal with expenditure on New Works (whether constructed by the Public Works Department or by another Department) detailed statements should be appended to the account showing the expenditure of the year as well as the progressive expenditure on each important major work (costing more than a specified

sum, say Rs. 50,000 for civil works and Rs. 1 lac for irrigation works) and comparing the progressive expenditure with the sanctioned amount.

- (v) Similar information should be exhibited either in appended statements or in foot-notes to the appropriation accounts concerned, as may be suitable, in respect of important special and non-recurring charges other than expenditure on New Works, *e.g.* those connected with political or trade missions, committees, conferences, schemes of enquiry or reorganisation, etc., etc.
- (vi) For important *quasi*-commercial concerns suitable trading accounts, balance sheets, etc. should be exhibited. This will necessarily be a gradual process, as the problem of commercialising the accounts of such concerns and of commercial departments is still in its infancy in India, but in many cases it may be possible to have *pro forma* trading accounts where regular trading accounts do not exist. A list of the accounts which it is considered can be exhibited at once or in the near future is given in the annexure No. 22 in appendix 2 to this Report. Later on, when the number of trading accounts is large, it may be desirable to publish all trading accounts of the year in a separate volume as in Great Britain.
- (vii) For expenditure incurred in the form of grants-in-aid it seems desirable to settle certain general principles so that the extent of the audit to be applied to the payments made as grants-in-aid and (when necessary) to the expenditure met out of the grants-in-aid by the grantees, and of the information to be exhibited in the appropriation account may be known clearly in each case, and further that a clear distinction may be observed in all appropriation accounts, between expenditure which is properly subject to the relaxed audit peculiar to grants-in-aid and other expenditure.

11. The Audit Officer's Report on the appropriation accounts should be made more comprehensive than at present by including in it that officer's observations relating to serious financial irregularities which are now mentioned in the separate Audit Report, and these observations should be classified by Grants so that the Committee on Public Accounts or other authority reviewing a particular appropriation account, may be able to deal readily with the serious irregularities connected with it. All financial irregularities, otherwise worthy of mention, should be mentioned, even though the orders of the Government thereon may not have issued, and the present practice of withholding mention of those under consideration should be discontinued. To this I attach special importance

as the present practice often leads to such delay in the presentation of cases to the Committee on Public Accounts as to militate seriously against the adequacy of their consideration of such cases.

12. It is not necessary to give in the Report on the appropriation accounts for a year a complete list of all changes effected during the year in the prescribed classification of the general accounts. It would suffice to mention only those changes which affect the classification of Grants, the classification of expenditure major and minor heads and of subheads of Grants, or the form etc. of the appropriation account.

13. The Audit Report, as stated in paragraph 8 above, should be written as a report for the executive Government. No important changes are necessary in this Report, but the remarks made in the section dealing with "audit activities" are mostly out of place and should therefore be confined only to a description of such special work done by the audit department as is directly connected with the accounts of the Government concerned. The general statistics of audit objections and the analysis of outstanding audit objections relating to non-Public Works Departments are at present given separately for each province in the case of the Audit Report prepared by the Accountant General, Central Revenues. These may be consolidated with advantage. It is unnecessary to show them separately by provinces. Separation by departments may be useful for some of the important spending departments, as is done at present in respect of the Public Works Department, but this will be easy only where and when they have their own accounting officers.

PART II.

DETAILED DESCRIPTION OF THE CHANGES PROPOSED.

14. This part deals with a detailed description of the changes in rule and procedure which the Auditor General recommends as a result of this enquiry. They are described under the six headings given below, and further details relating to some of the points involved have been transferred to appendix 2 which contains a number of short notes intended to be considered as annexures to this Part of the report.

- A. Enlargement of the scope of the present Appropriation Report and consequent reorganisation of Audit and Appropriation Reports.
- B. Changes in the Form, etc., of Appropriation Accounts.
- C. Changes in the Classification of Grants and of Subheads of Grants.
- D. Other Changes in Appropriation Accounts.
- E. Changes in the Report on Appropriation Accounts.
- F. Changes in the Audit Report.

A.—ENLARGEMENT OF SCOPE OF PRESENT APPROPRIATION REPORT AND CONSEQUENT REORGANISATION OF AUDIT AND APPROPRIATION REPORTS.

15. From the summary of the results of this enquiry given in Part I, it will be seen that the first place is assigned to the suggestion to enlarge the scope of the present appropriation report and to reorganise the audit and appropriation reports. This is a proposal of some importance and needs, therefore, a somewhat lengthy explanation.

16. At present, in respect of the accounts of each Government, the Audit Department prepares two reports annually (1) the Audit Report, within about 6 months of the expiry of the year, and (2) the Appropriation Report, within 11 or 12 months. The statutory rules, whilst they require (Rule 15 of the Auditor General's Rules) the Auditor-General to obtain from his audit officers "Audit and Appropriation Reports reviewing the results of the audit conducted . . . during the past financial year", they entrust to the Committee on Public Accounts the duty of dealing with what are described as "the Audit and Appropriation Accounts" *vide* Rules 51 and 52 of the Indian Legislative Rules and Rules 33 and 34 of the Provincial Legislative Rules.

17. A reference to the procedure rules of the Audit Department (Articles 160-163, and Chapter 43 of the Audit Code) defining the

scope and prescribing the subject matter of the Audit and Appropriation Reports will show that the two reports which each audit officer has to prepare annually, taken together, contain a great deal of matter which, though interesting and useful from the point of view of the executive Government, is obviously foreign to the scope of "the Audit and Appropriation Accounts", the disposal of which by the Committee on Public Accounts is contemplated by the Legislative Rules. Whether the matter be examined from the point of view of the procedure observed in Great Britain or from that of the notice which the Indian Committees on Public Accounts have actually taken of the said matters as contained in the Reports so far presented to them, there is no denying the fact that these matters are out of place in "the Audit and Appropriation Accounts" presented to the Committees and that they necessarily encumber those accounts and possibly detract from their utility to the Committees. The matters, which are particularly referred to, are the following :—

- (a) the general remarks (usually made under the heading "Audit Activities") relating to the work of the Audit Department, etc., including special features of the work done during the year under review,
- (b) the analysis of objections (excluding those in respect of appropriations) outstanding on the 31st July following the year under review,
- (c) general comments on the expenditure in March (as opposed, of course, to specific irregularities in which hasty expenditure in March is a contributory factor), and
- (d) the Appendix to the Appropriation Report giving the statistics of the objections arising out of that detailed appropriation audit which is conducted on behalf of the executive Government, and an analysis of the outstanding audit objections of this class, and reviewing the statistics and the analysis.

18. Practically, only two parts of the Audit Report, as at present prepared, concern the Committees on Public Accounts. These are the parts dealing with financial irregularities and the inferences to be drawn from and the statistics of expenditure placed under objection. It will be seen, however, on reference to Articles 804 *et seq* of the Audit Report, that there are two peculiar features of the part of the report dealing with financial irregularities, *viz.*—

- (1) that whilst only the serious and important irregularities are required to be mentioned, they are to be so grouped as to indicate the various types of serious irregularities that were prominent during the year under review, and

- (2) that the audit officers are not at liberty to mention any irregularity in the report except with the special sanction of the Government concerned, before the Government has passed orders on the case connected with the irregularity.

There is nothing corresponding to these features in the British reports.

19/ The first of the two points mentioned above is open to two objections from the standpoint of the Committees on Public Accounts—(1) that the connection between an irregularity and the appropriation account of the Grant (or Department) concerned is nowhere established and (2) that if there are two or more serious irregularities connected with the account of a particular grant, the connection between them is not established and the fact of the existence of more than one irregularity may be overlooked altogether.

20. The second point is open to even more serious objections. One need not press the technical objection that this rule deprives the audit officer of the right to make the report of an irregularity (which may possibly be a report against the action of the Government concerned) until the Government have chosen to give him the permission to do so or to pass their orders on it. Quite apart from this, it is a serious blot against the existing arrangement and one on which both the executive Governments and the Committees on Public Accounts are known to have commented more than once, with good reason, that financial irregularities connected with accounts are often not included in the Audit Reports until a year or two after the expiry of the year in the accounts of which they occurred and that in cases of irregularities which are the result of local audit conducted annually the delay in reporting is longer still. It has often been remarked that such belated reports serve no useful purpose and that when they are made it is too late for the Committee to comment upon the disciplinary or remedial action taken and for the Finance Department to reconsider the action taken by themselves or by administrative departments.

20A. Taking all these facts into account, it is felt that the system of commenting upon financial irregularities should be changed altogether. The section of the Audit Report at present dealing with this subject may well continue for the benefit of the executive Government, but the Committees on Public Accounts should have before them (when dealing with the appropriation accounts of grants) a complete record of all irregularities connected therewith which in the Audit Officer's opinion should be placed before them.

21. The statistics of expenditure placed under objection have not been studied by the various Committees on Public Accounts but some of them have rightly paid attention to the inferences to be drawn therefrom as to the progressive improvement or deterioration in the general standard of regularity of expenditure. These inferences alone, without the statistics, will be reported for the information of the Committee on Public Accounts.

22. In other words, the existing Audit Report may remain more or less as it is, but it should be considered as a report for the executive Government, and the scope of the present Appropriation Report should be so enlarged as to make it the complete and self contained Report on the "Audit and Appropriation Accounts" referred to in the Legislative Rules. The two reports thus reconstituted would form collectively the Audit and Appropriation Report referred to in Rule 15 of the Auditor General's Rules. The Audit and Appropriation Accounts would deal with all accounts, whether of voted or of non-voted charges, though the Committees on Public Accounts would continue to deal only with such matters as fall within their jurisdiction under the Legislative Rules.

23. The recommendation, therefore, is that the scope of the present Appropriation Report be enlarged and the Audit and Appropriation Reports be reorganised as indicated above. The further details are described in paragraphs 69 to 80 and in annexures Nos. 26 and 30 to 32 in Appendix 2, and also in the draft manual for the preparation of audit and appropriation reports.

B.—CHANGES IN THE FORM ETC. OF APPROPRIATION ACCOUNTS.

24. The principal changes recommended in the form of appropriation account are the following :—

- (1) Each central grant should have a single appropriation account comparing, usually by subheads, the grant and the expenditure for the whole of India, and the detailed appropriation accounts by circles of account which are prepared in addition to the all-India account, should be abandoned. The present all-India account is an abstract by circles of account, instead of an abstract by heads of account, and is, therefore, not suitable.
- (2) The appropriation accounts of non-voted and voted charges should be combined and not kept separate as at present. In other words, the precedent of the Book of Demands should be followed in this respect.
- (3) The appropriation account should compare the actual expenditure with the grant as made, whether by original or by supplementary grant, by the sanctioning

authority (*viz.* the Legislature for voted charges and the Finance Department for non-voted charges) and not with the grant as modified by orders of reappropriation issued by various executive authorities subsequent to the orders making the grant. The procedure recommended is also the British procedure. This change would make some columns of the form unnecessary. When discussing excesses or savings shown in the account under individual subheads constant reference would be made of course to the executive reappropriation orders whereby excesses were met or savings utilised.

- (4) The form of the appropriation account can be simplified further by abandoning the 3 columns which are necessitated by the provision to show supplementary grants in special columns. The necessary information can be given as in Great Britain without retaining separate columns for their exhibition.
- (5) The size of the printed account should be changed from foolscap to royal octavo and considerable saving effected in consequence in the cost of printing. This saving is very desirable in view of the increase in that cost consequent upon other changes.

25. Changes (1), (2) and (5) are commented upon at length in annexures Nos. 1, 2 and 4, and changes (3) and (4) in annexure No. 3 in appendix 2.

26. In annexures Nos. 5 to 7 in appendix 2 are discussed, some minor points, mentioned below :—

- (6) Form in which appropriation accounts should be summarised (annexure No. 5).
- (7) The need of formal Audit Certificates on appropriation accounts (annexure No. 6).
- (8) The need of certificates of superior sanctions (annexure No. 7).

27. A sample of each of the following forms which it is proposed to use will be found in the draft manual. Special attention is invited to the foot-notes to the form of the appropriation account (Form A). It will be seen that the general plan is similar to that adopted in Great Britain, and that it has been rendered possible only by the changes proposed above :—

Form A.—Appropriation Account.

Forms B and C.—Summaries of Appropriation Accounts.

C.—CHANGES IN THE CLASSIFICATION OF GRANTS AND OF
SUBHEADS OF GRANTS.

28. In the lists (appendix 1) embodying the suggestions for reclassifying, for purposes of appropriation accounts, the existing Central civil grants, no attempt has been made to suggest any rearrangement of the demands. The proposals made therein are directed mainly towards elaborating and rearranging the existing subheads of appropriation accounts, the general assumption being that the scope of subject grants, as outlined in the Book of Demands for 1925-26, will remain more or less unchanged.

29. Under the Legislative Rules it rests with the Finance Member to determine the units for which a separate grant may be presented to the Legislature.

30. In view of the attitude adopted by the Central Finance Department towards their Committee on Public Accounts, it may be reasonably presumed that, following the English custom, a convention will come to be established in India also whereunder, though the number and scope of individual grants will be formally determined by the Finance Department, such determination will be made in consultation with the Committee on Public Accounts.

31. In cases in which the number of subheads proposed in respect of an existing grant is considered to be too large, an alternative course would be to split up the one grant into two or more grants, and, though the decision rests with the Finance Department, it should be open to the Committee, if they desire, to make a recommendation to this effect. In making such a recommendation, the Committee will no doubt take into consideration both the advantages and disadvantages (which are fairly obvious) of splitting up grants and thereby increasing their number.

32. Similarly, in regard to the subheads of Grants it may perhaps be held that, though the subheads of a Grant will be determined by the Finance Department, no change will ordinarily be made without consulting the Committee on Public Accounts. In this case, too, it is open to the Committee to recommend any changes which they consider desirable.

33. Further, following the British practice, it is suggested that the subheads by which it is intended that a Grant should be accounted for should be so detailed in a special statement in the Estimates (Demands for Grant). In Great Britain, detailed estimates are preceded by two statements in the form reproduced below, and it is suggested that the Finance Department may consider the desirability of adopting a similar procedure :—

Vote Class II, 21.

EXCHEQUER AND AUDIT DEPARTMENT.

1. Estimate of the amount required in the year ending 31st March 1923 to pay the Salaries and Expenses of the Department of the Comptroller and Auditor General (29 and 30) Vict. c. 39, 52 and 53 Vict. c. 31 and 11 and 12 Geo. V. c. 52):—

One Hundred and Fifty-nine Thousand Pounds.

- II.—Subheads under which this Vote will be accounted for by the Exchequer and Audit Department.

—	1921-22.	1922-23.	Increase.	Decrease.
A. Salaries, Wages and Allowances.				•
B.—Travelling and Removal Expenses.				
C.—Incidental Expenses				
GROSS TOTAL				

At present the summary of the detailed estimate of a Demand as given in our Book of Demands, is usually a summary by circles of account (India, Madras, Bombay, etc.....). Such a summary, if required, may be transferred to a later part of the estimate. As observed elsewhere, it is not suitable for adopting as the basis on which to classify the Grant for the Demand into subheads for the purpose of appropriation accounts.

34. In annexure No. 8 in appendix 2 is discussed the general question of elaborating subheads of grants. It will be seen from paragraph 11 of that note that all the central civil grants, except those relating to the commercial departments of Railways and Posts and Telegraphs, have been examined individually in detail, and that a plan of sub-division in respect of each Grant has been worked out separately and described in subsidiary notes. The plans for all the grants are for approval.

35. It is not necessary to suggest that definite rules be laid down for determining the subheads of a grant; in fact, it is very difficult to prescribe exact rules of universal application though certain general principles may be laid down with advantage. If, however, the experience gained by the detailed examination, which had to be made, of central civil grants with the object of determining suitable subheads thereof on the analogy of the British appropriation accounts, is to be stated in a few sentences for future

reference, the following general remarks may be found useful in enunciating general principles :—

- (a) Any principles that may be prescribed must maintain the necessary correlation between the Finance and Revenue Accounts and the Appropriation Accounts. Both these accounts so far as expenditure figures are concerned, have to be prepared from, and therefore based upon and agreed with, the general accounts as maintained in account offices. In its turn, an Appropriation Account, so far as the figures of the Grant are concerned, bears a definite relationship with the Grant, which means also with the subheads into which the Demand for the Grant is divided. Thus, within limits, a necessary relationship must always exist between the details given in the Finance and Revenue Accounts on the one hand and the subheads of a Demand on the other. The essential details of the Finance and Revenue Accounts being the minor heads of the accounts classification, it follows that the classification of a Demand into subheads must closely follow and be consistent with the classification of expenditure accounts into minor heads, so that the appropriation accounts may be reconcilable with the Finance and Revenue Accounts. In other words, in general structure, the Finance and Revenue Accounts, the general accounts, the appropriation accounts, the Grants, and the Demands for Grants should all hang together, though the last named three may differ in detail from the first two.
- (b) Charges falling under each of the following account heads may ordinarily be treated as distinct subheads of a Grant :—
- Pay of Officers ;
 - Pay of Establishments ;
 - Allowances, Honoraria, etc. ;
 - Supplies and Services ; and
 - Contingencies.
- (c) If the amount of the expenditure under any of these heads is considerable, the head may be subdivided further. On the other hand, if the expenditure is small, two or more of these heads may form a single subhead of the appropriation account, as in the combinations given below :—
- Pay and Allowances ;
 - Pay of Officers and Establishments ;
 - Supplies and Services, and Contingencies ; or
 - Expenses ; and
 - Pay, Allowances and Expenses.

- (d) It is desirable that expenditure of each of the following classes should, as far as possible, be treated as a distinct subhead :—
- Establishment charges payable to other Governments, Departments, etc. ;
 - Works ;
 - Loss by Exchange ;
 - Grain Compensation Allowance ; and
 - Abnormal or occasional charges.
- (e) Abnormal or occasional charges, when representing distinct service, may even form a group of subheads, e.g. charges in connection with committees of enquiry, conferences, etc.
- (f) Each of the undermentioned classes of expenditure must be kept separate from other classes of expenditure, as the nature of the appropriation audit applied to such expenditure is different from that of the audit applied to ordinary expenditure :—
- Grants-in-aid ;
 - Secret Expenditure ;
 - Unaudited Expenditure ; and
 - Recoveries taken in reduction of expenditure.
- (g) The following items should also be kept distinct :—
- Reserves (for general purposes) ;
 - Lump sum provision for specific purposes ;
 - Lump sum reductions of demand ; and
 - Lump sum deduction for probable savings.
- (h) Similar services connected with different administrative organisations may be provided for by a combined set of subheads or by separate set for each organisation, as may be deemed suitable.
- (i) Expenditure connected with commercial undertakings of importance should have a subhead or group of subheads assigned to it.
- (j) Expenditure which is large or important enough to have a special group of subheads assigned to it may even be large enough to have a separate grant to itself.
- (k) As an exception to clauses (b) to (e) above, the appropriation account need not exhibit by subheads the expenditure recorded in the Government accounts under any one minor head of account, if the total expenditure within the year under that minor head does not exceed a money limit prescribed for the purpose (say Rs. 1 lac).

(Note.—As no such limit has yet been prescribed, no attempt has been made to reduce the subheads suggested for individual grants as will be necessary when the limit is fixed.)

36. Some of the suggestions hinted at above are dealt with at some length in the annexures (appendix 2) referred to below :—

Annexure No. 9.—Reserves for general purposes, and lump sum provision for specific purposes.

Annexure No. 10.—Lump sum deduction for probable savings.

Annexure No. 11.—Separate *minus* subheads for recoveries of expenditure.

37. In annexure No. 12 is discussed a suggestion to the effect that there should be no sub-head in appropriation accounts for the usual adjusting entries, described as "For rounding", which appear at present in the budget estimates and consequently sometimes in appropriation accounts also.

D.—OTHER CHANGES IN APPROPRIATION ACCOUNTS.

38. The details appended to individual appropriation accounts can be elaborated to a considerable extent on the lines of the British appropriation accounts. Proposals relating to the exhibition of subsidiary information connected with grants-in-aid, new works and other special charges, store accounts, and trading accounts are discussed in the following paragraphs, the remaining points being relegated to annexures 13 to 21 in appendix 2.

Grants-in-Aid.

39. Appropriation audit of grants-in-aid is of the simplest character. It cannot be subject to the rules applying to audit of other expenditure. There are, however, no detailed rules of audit procedure, the main reason presumably being that there are no definite rules regulating administrative procedure either.

40. Annexure No. 24 (Appendix 2) is an extract from a letter from the Comptroller and Auditor General of Great Britain giving interesting information as to the procedure observed in that country, and as to the general principles underlying that procedure.

41. It seems desirable that in India too some definite principles should be accepted, so that (1) the form and manner in which the provision for grants-in-aid should be exhibited in the demands for grants may be clearly settled, and (2) as a consequence, the scope of the audit to be applied to the payments made to the grantees, and (if necessary) to the expenditure met by the grantees out of the grants-in-aid, may be automatically shown in each case, as also the accounts (if any) to be published in connection with grants-in-aid.

42. No. (2) will, as stated above, automatically follow No. (1), and the latter is essentially a matter for the Finance Department of the Government concerned to settle in consultation with the Committee on Public Accounts.

43. The audit instructions on (2) can, therefore, be only in general terms. A draft in such terms (based largely on the British practice) has been attempted in Chapter III of Part II of the draft manual for the preparation of audit and appropriation reports (Appendix 3).

44. It is suggested that this draft may receive special consideration, and that at the same time the procedure referred to at (1) above may also be prescribed in respect of central grants-in-aid. In Annexure No. 25 (Appendix 2) are given a few extracts from British publications stating the conditions attached to some British Votes in respect of grants-in-aid, and these may give some idea of the alternative courses open for adoption.

45. *Inter alia* it is proposed further that, following again the British procedure, the principles suggested below may, by convention, be established as rules of appropriation and reappropriation:—

- (i) Expenditure on grants-in-aid falling within a Grant should be provided for under one or more distinct sub-heads reserved for such expenditure.
- (ii) The provision for a grant-in-aid sub-head may not be increased by the application of savings on other sub-heads.
- (iii) A grant-in-aid sub-head, not provided for within a Grant, may not be created by the application of savings on other sub-heads.
- (iv) Savings on a grant-in-aid sub-head may be reappropriated to other sub-heads when the savings do not represent a postponement of obligations to a future year.

Such rules may appear to be in conflict with Rule 38 of the Devolution Rules, but when it is remembered that, in the words of the Comptroller and Auditor General (para. 8 of Annexure 24), the system of treating certain classes of expenditure as grants-in-aid is an "expedient" calculated to secure relaxation of the normal requirements of audit, it will perhaps be conceded that there is good ground for establishing the proposed convention between the Finance Department and the Committee on Public Accounts.

New Works and Other Special Charges.

46. In the detailed budget estimates specific provision is usually made for all anticipated expenditure above a prescribed limit, e.g., Rs. 10,000 for new works; and, in addition, lump sum provision is made for minor items of anticipated expenditure and sometimes for unforeseen charges also. In the appropriation

account, however, both the grant and the expenditure appear collectively against one or more sub-heads, and the account does not, therefore, show to what extent the approved programme of expenditure has been followed or whether the expenditure brought to account has been incurred within the purpose of the vote.

47. Nor is it possible to ascertain if any expenditure has been incurred "upon some new service not contemplated in the budget" estimate or in a supplementary estimate.

48. It is suggested, therefore, that detailed statements or explanatory notes be appended to the appropriation account in respect of the more important new works and special charges.

49. In Great Britain, the appended statements of New Works practically detail the expenditure on each New Work, irrespective of its cost. In India perhaps such elaboration is not necessary; in fact, it may detract from the utility of the statements, the number of works the cost of which is charged against the general revenues being very considerable. In consultation with the Department of Industries and Labour (Public Works Branch), it is proposed that in the case of Civil Works only works costing above Rs. 50,000 be detailed, and that, in addition, only such major works (costing more than Rs. 10,000) be detailed as were not specifically provided for as major works in the budget estimates, either because no expenditure was anticipated, or because the works were expected to be minor works.

50. For irrigation works, a higher limit may do, say Rs. 1 lakh.

51. This suggestion covers not only works the cost of which is charged against the Civil Works and Irrigation grants for the Public Works Department but also works the cost of which appears in the accounts of non-Public Works Departments. As examples of works of the latter class may be cited works under the administrative control of the Forest, Salt, Meteorological, and Archaeological Departments, and occasional large works like the construction of the Security Printing Press. As an exception, works forming part of the New Delhi Project need not perhaps be detailed. Their case is special and the project is now nearing completion.

52. The detailed procedure recommended is described in the list of sub-heads for Grant No. 67—Civil Works—(Appendix 1) and in Chapter III of Part II of the draft manual for the preparation of audit and appropriation reports.

53. For other special charges, it would be sufficient to compare, in the foot-notes to the appropriation account concerned, the actual expenditure with the provision made in the detailed budget estimate, but when the expenditure of the year involves expenditure

liability beyond the grant for the year, whether in a prior year or in a subsequent year, the particulars of such liabilities should also be given, *e.g.*, the total estimated expenditure, the progressive expenditure to the close of the year, the further anticipated liability (where this is known), whether the scheme is completed or not, etc., etc. This would also be on the lines of the British procedure.

54. As examples of objects of special expenditure to be so dealt with may be cited the following :—political or other missions, committees, conferences, schemes of enquiry, experiment, or re-organisation, etc.

55. Instructions to this effect have been incorporated in the draft manual.

Store Accounts.

56. The appropriation account of a grant, which covers expenditure on the purchase of stores of such a character that they can be utilised only gradually, though the account may be quite in order otherwise, furnishes no assurance that the stores purchased with the money provided out of the grant were really necessary and are being properly utilised. If the value involved is considerable, it is desirable that the appropriation account should be supplemented by a store account showing the existence of the unexpended stores.

57. There is another important reason for regarding the store account as a necessary complement of the appropriation account. The latter is no guide to the adequacy of stocks. Though the grant in which the cash expenditure on stores is provided may show savings, the real value of such savings cannot be determined without a reference to the condition of the stock account at the commencement and close of the financial year, which only can show if the stock in hand has been drawn upon to a greater extent than the budget estimates (on which the cash grant was based) contemplate. Similarly, if the grant shows an excess, only a reference to the subsidiary accounts of stores can explain the nature, justification or full extent of the excess. The subsidiary accounts, therefore, would serve to check the appropriation account and to bring to light any undue or unanticipated depletion of stock, or a considerable diminution of an increase of stock that was estimated for.

58. It is not necessary to prescribe a form of store account suitable for all cases. It seems sufficient to lay down that the account should give the following information :—

- (1) Opening balance ;
- (2) Values received during the year, indicating, if desired, the principal sources of receipts ;

- (3) Values utilised, sold or otherwise disposed of;
- (4) Values written-off as depreciation, shortage, etc.; and
- (5) Closing balance;

and that the results of stock verification and revaluation, if any, should be stated with the name of the agency employed for the verification and revaluation.

59. The account must necessarily be a value account, but where the stores are of a homogeneous character and the quantities involved are considerable, it may even show quantities (and rates, if possible), *e.g.*, in the case of salt and opium stores.

60. The audit of all store accounts does not devolve upon the Audit Department. Only those accounts are audited in respect of which a direction under Rule 12(ii) of the Auditor General's Rules has been issued. It will, therefore, always be a matter for settlement between the Finance Department and the Committee on Public Accounts as to which store accounts should be appended to the appropriation account. If the account is subject to his audit, the Accountant General, when appending it to the appropriation account, should record an audit certificate on it. Otherwise, he should state in the note to the sub-head concerned of the appropriation account that the store account is not subject to his audit.

61. On the several lists of sub-heads of Grants (Appendix 1), suitable suggestions are made in respect of the store accounts which, it is suggested, may be appended to the appropriation accounts. A complete list is reproduced in Annexure 23 (Appendix 2) for facility of reference.

Trading Accounts.

62. In regard to the accounts kept on a commercial basis, and the accounts of *quasi*-commercial undertakings not so kept, a few points of a general nature may be considered here.

63. The question of obtaining suitable trading accounts, etc., of some individual undertakings has been examined and dealt with, wherever necessary, in the explanatory notes on the lists of sub-heads of Grants (Appendix 1). For facility of reference, a complete list is reproduced in Annexure 22 (Appendix 2) of those accounts, etc., which it is considered can be appended to the appropriation accounts at once or in the near future.

64. The extension of the commercial system of accounts to what are known as commercial undertakings being in its infancy still, it will be some years before a complete list of the undertakings with the forms suitable for each can be ready. It is desirable, however, to prescribe some rule which will ensure the continued examination of the subject.

65. Following the principle laid down by the Treasury in Great Britain in 1921, it may be laid down, in consultation between the Finance Department and the Public Accounts Committee, that each department shall render, for each of its important trading, manufacturing, and other similar activities, the accounts necessary to show the results of its working, *e.g.*, a capital account, a trading account, a profit and loss account, and a balance sheet. As prescribed in Article 144 of the Audit Code, the Accountant General should address the Finance Department and take its orders; and, in no important case, should any exception be allowed except under the orders of the Finance Department, which would of course ascertain the views of the Public Accounts Committee if necessary.

66. The ordinary appropriation accounts of the grants for expenditure, as stated in another note, cannot at present be signed by any officer of the department concerned. The reasons given in that note would ordinarily not apply to these accounts of trading and manufacturing concerns, as these subsidiary or *pro forma* accounts would probably in all cases be prepared within the departments concerned. It may, therefore, be laid down that they should be signed by the officer in immediate charge of the concern, as well as by the accountant or other officer responsible for the book-keeping and compilation of the accounts. In addition, each account should of course bear the signature of the audit officer, and the audit certificate should be in the form (if any) prescribed for the purpose.

67. For the present, as the number of such trading, etc., accounts is very small, they may be published as appendices to the appropriation accounts for the grants concerned, and it will suffice if, in the report covering the appropriation accounts, the audit officer mentions the accounts so audited and generally reviews them when necessary. Later on, the British practice may perhaps be followed of publishing the trading accounts of each Government (with the audit officer's report thereon) in a separate volume of trading accounts only.

68. General instructions on these lines have been incorporated in the draft manual for the preparation of audit and appropriation reports.

E.—CHANGES IN THE REPORT ON APPROPRIATION ACCOUNTS.

69. The report on appropriation accounts, as at present prepared—*i.e.*, the Report portion of the present Appropriation Report—is devoted to remarks and observations, most of which are of a general character affecting the entire accounts of the Government concerned and seldom having any direct connection with the appropriation accounts of individual grants.

70. The most important of these observations are those relating to the finances of the Government concerned. There is nothing corresponding to this in the reports of Great Britain; but, in view mainly of the fact that the constitutional position in India is very different from that in Great Britain, it is not proposed to make a radical change in this respect.

71. In other respects, it seems desirable to assimilate the Indian report on appropriation accounts to the British report, as far as possible. A reference has already been made (*vide* paragraphs 15 to 23) to the proposal to enlarge the scope of this report. The definite changes, which it is proposed to make, may briefly be stated as follows :—

- (a) The main report should be devoted to an enumeration of the important and serious financial irregularities connected with the appropriation accounts of individual grants.
- (b) The inferences to be drawn from the statistics of expenditure placed under objection as to the progressive improvement or deterioration of regularity of expenditure should be included though not the statistics themselves.
- (c) Changes in the classification of accounts should be mentioned to the extent that they are relevant to appropriation accounts.
- (d) Remarks of a general character should be on systematic basis and should deal only with such matters as are likely to be of interest to the Committee on Public Accounts or to any *ad hoc* Committee that may be appointed by the Government to deal with such accounts as the Committee on Public Accounts is not competent to deal with.

72. A detailed description of the procedure recommended for adoption is given in Chapters IV to VIII of Part II of the draft manual for the preparation of audit and appropriation reports. In Annexures Nos. 26 to 30 (Appendix 2) some of the changes are discussed in detail.

F.—CHANGES IN THE AUDIT REPORT.

73. The main reasons for making a change in the character of the Audit Report are stated at length in paragraphs 15 *et seq.*, wherein has also been given some idea of the character of the changes recommended.

74. A fuller description of the proposed changes is given in the following paragraphs.

75. The section dealing with individual important cases of financial irregularity should be retained, but it should be written as a report to the executive Government itself and not, as hitherto, as a report to be laid ultimately before the Committee on Public Accounts in respect of matters within the jurisdiction of that Committee. The Audit Officer's observations as to the adequacy of disciplinary or remedial action taken, in cases in which that action is held to be inadequate, should also remain, but the rule in Article 806 of the Audit Code should be abrogated and no irregularity, otherwise worthy of mention, should be omitted from the report on the ground that it has not yet been reported in the ordinary course to the Government or that the Government has not yet passed orders on it. This change is discussed fully in Annexure No. 30 (Appendix 2), wherein are explained the reasons for the apparent duplication, in the collective reporting of financial irregularity, which the change involves.

76. The section dealing with "audit activities" may also be retained, but the remarks in this connection should be confined to those activities of the audit office which may be connected with the work of the Government whose transactions the Audit Report deals with.

77. No change of importance is necessary in the sections of the Audit Report dealing with the statistics of audit objections (other than the objections relating to appropriations) or with the analysis of outstanding objections.

78. The Appendix to the present Appropriation Report (*vide* Article 928 of the Audit Code) which deals with objections in respect of appropriation audit conducted on behalf of the executive Government, should continue to be prepared, but it should be treated as an Appendix to the reconstituted Audit Report, being a publication intended for the executive Government. Further, its scope should be somewhat enlarged by dealing in it with audit objections arising out of the entire appropriation audit conducted on behalf of the executive Government. At present, objections which are the result of appropriation audit, as described in clauses (b), (c) and (d) only of Article 202 of the Audit Code, are dealt with in this Appendix. It is recommended that in future audit objections which are raised on behalf of the executive Government under clause (a) of that Article in respect of variations of the limits of expenditure on each primary unit as determined by orders of appropriation or reappropriation, should also be dealt with in the Appendix. This change is particularly necessary in view of the fact that, following the British procedure, it is proposed elsewhere (*vide* paragraphs 24 and 25) that the appropriation accounts should compare the actual expenditure on each sub-head of a grant with the provision therefor as agreed to by the sanctioning authority (the Legislature for voted charges,

and the Finance Department for non-voted charges), whether in the original grant or in supplementary grants, and not with the modified provision as determined by orders of appropriation and reappropriation passed by the executive Government during the currency of the year.

79. As the Appendix is required primarily for the executive Government concerned, it should be definitely prescribed that it is for the Finance Department of that Government to say in what detail it would like the information to be given in the Appendix, and that the general instructions prescribed on the subject should be considered merely as indicating the general scope of the Appendix which may be modified to state the wishes of the Finance Department.

80. The detailed procedure considered necessary for the preparation of the reconstituted Audit Report is embodied in Part III of the draft manual for the preparation of audit and appropriation reports, but some of the suggestions made above are discussed in detail in Annexures 31 and 32 (Appendix 2).

PART III.

CONSEQUENCES OF THE PROPOSED CHANGES.

81. This part of the Report deals with an examination of those consequences of the proposed changes which may need immediate attention. These may be divided, for convenience, into the following classes :—

- (A) Effect on the Demands for Grants ;
- (B) Effect on the Finance and Revenue Accounts and general Government accounts ;
- (C) Effect on the dates of submission of Audit and Appropriation Reports ;
- (D) Effect on the cost and labour of preparing Audit and Appropriation Reports ; and
- (E) Effect on the rules and regulations generally.

Each of these points is examined separately in the following paragraphs :—

A.—EFFECT ON THE DEMANDS FOR GRANTS.

82. As stated elsewhere (paragraph 35) a certain degree of correlation must necessarily exist at all times between the Demands for Grants, the Grants, and the Appropriation Accounts on the one hand, and between these and the Finance and Revenue Accounts and the general accounts on the other. Whilst no change of importance can be made in the Finance and Revenue Accounts without obtaining the orders of the Secretary of State, the authorities in India can make any changes in the appropriation accounts so long as the necessary degree of correlation between the appropriation accounts and the general accounts is maintained. It is most undesirable, however, that changes should be made in the appropriation accounts without securing, at the same time, the necessary correlation between those accounts and the Grants which means also the Demands for Grants.

83. It follows that any changes which the Finance Department may decide to make in the main structure of the appropriation accounts, *i.e.*, in the division of accounts by grants and sub-heads of grants, should be accompanied by corresponding changes in the structure of the Demands for Grants.

84. These observations do not necessarily apply to the subsidiary accounts or explanatory statements which it may be desired

to append to the appropriation account, though, as far as possible, these should be in forms derivable from the general accounts and reconcilable therewith.

85. In regard to commercial undertakings, for which trading accounts may be considered necessary, it is desirable perhaps to arrive at a definite understanding as to the form in which the demands should be exhibited. This point, however, is not one of the direct consequences of the changes proposed and discussed in this Part of the Report. It is discussed, therefore, on a separate note, *vide* Annexure No. 33 (Appendix 2).

86. In the various proposals made in the lists given in Appendix 1 to this Report, it has been assumed that the existing arrangement of Grants, as shown in the Book of Demands for 1925-26, will continue unchanged, though one or two suggestions have been made which, if accepted, may necessitate the splitting up of an existing demand into two demands.

87. Thus, the bulk of the effect of the proposed changes, so far as the Book of Demands is concerned, will fall mainly on the details of individual demands.

88. Now, it is immaterial, from the point of view of an appropriation account, what all the detailed items of the estimate, on which a demand is based, are, or in what form they are prepared. As we are concerned merely with the relation between appropriation account and the demand, we need consider only those sub-heads of the demands which are to be regarded as the sub-heads of the appropriation account.

89. In dealing with the sub-heads of the demands, the noticeable point is that the sub-heads by which the appropriation account of the Grant is to be prepared, are not so indicated in the demands presented to the Legislature. Perhaps it will be held desirable, in this respect, to follow the British procedure and exhibit in a distinct part of each demand all the sub-heads of the demand with the amount demanded under each. A specific suggestion to this effect has already been made in paragraph 33.

90. Although no statement of the sub-heads of the demand is at present given in any demand, in most of the demands there is a statement wherein are abstracted the totals of the Detailed Estimates for the several circles of account (India, Madras, Bombay, etc.). These have in a way taken the place of the statement of sub-heads inasmuch as the appropriation accounts of the Accountant General, Central Revenues, have so far been prepared in such a way as to present the consolidated appropriation account of each Grant as if these circles of account were the

sub-heads of the Grant. As stated in paragraphs 24 and 25, it is proposed now to change the structure of the appropriation accounts and to prepare hereafter a proper consolidated appropriation account with service heads as its sub-heads and not by circles of account. If this latter proposal is accepted, the statement in the Book of Demands will either have to be replaced by a statement abstracting the detailed estimates by such service heads as may be fixed as sub-heads of each Demand, or, if the present statement by circles of account is considered necessary for other reasons, an additional statement or abstract by sub-heads will have to be exhibited in addition.

91. This change will probably affect the structure and composition of the Detailed Estimates, though, as stated in paragraph 88 above, there is no direct connection between the Detailed Estimates and the appropriation account, which means that the Detailed Estimates need not be radically changed so long as it is possible to extract therefrom the required abstract by sub-heads.

92. In paragraph 35, certain suggestions have been made as to the general principles to be prescribed for observance in the matter of classifying a Demand into sub-heads. The acceptance of those principles may affect here and there the detail shown on the Detailed Estimates in the few cases in which expenditure, which does not at present appear as a distinct item even in the Detailed Estimates, is required hereafter to be shown as a distinct sub-head.

93. In regard to grants-in-aid, certain suggestions have been made in paragraph 39 *et seq.*, which, if accepted, will necessitate the stating of the conditions attaching to grants-in-aid either in the Detailed Estimates or in the abstract by sub-heads referred to above.

B.—EFFECT ON THE FINANCE AND REVENUE ACCOUNTS AND GENERAL GOVERNMENT ACCOUNTS.

94. From the point of view of the Finance and Revenue Accounts, which are consolidated accounts of all Governments in India and must, therefore, be on a uniform basis, the essential units of all accounts, which have any relation with the Finance and Revenue Accounts, are mainly the major head and the minor head of the accounts classification. The appropriation account is an account in which only a single Government is interested and if merely the administrative requirements of the Government were to be borne in mind, the ideal arrangement for dividing the appropriation accounts into sub-heads might, in many cases, be somewhat different from that regulating the division of expenditure major heads into minor heads.

95. The requirements of an appropriation account cannot, however, be judged from this sole point of view. The necessary correlation between the appropriation account and the Finance and Revenue Accounts has always to be maintained.

96. This being the case, care has had to be taken, in making all proposals connected with the division of Grants into sub-heads for the purposes of appropriation accounts, to remain within the limitations of the Finance and Revenue Accounts as required by the present statutory rules.

97. There is thus little or no effect on the Finance and Revenue Accounts as a direct consequence of the various changes proposed in Part II of this Report.

98. The case is slightly different in regard to the effect of the changes on the general Government accounts. So far as the latter accounts have to meet the requirements of the Finance and Revenue Accounts, the remarks in the foregoing paragraphs apply *mutatis mutandis*. It is only in regard to the detailed heads of the general accounts classification in respect to which there is no rigidity that the proposed changes made here and there have any effect. It is unnecessary, however, to consider this because under Article 179 of the Audit Code, all Accountants General already possess discretionary powers to vary the detailed heads of the general accounts classification in order to meet the local and special circumstances of each Government.

99. Thus, it will be seen that the changes proposed do not seriously affect the general accounts either.

C.—EFFECT ON THE DATES OF SUBMISSION OF THE AUDIT AND APPROPRIATION REPORTS.

100. It is desirable to examine the effect of the changes proposed in this report on the dates of submission of Audit and Appropriation Reports.

101. All the changes proposed in this report affect directly the Audit and Appropriation Reports which are prepared by the Accountant General, Central Revenues. Some of the more important changes—*e.g.*, those connected with the reorganisation of the reports—will also affect the reports of provincial transactions prepared by other Accountants General.

102. Taking first the case of the reports prepared by the Accountant General, Central Revenues, the changes may be divided into 3 sections for the consideration of this question—

- (1) the proposal to require the Accountant General to consolidate the appropriation accounts of each Grant,

rendered to him by the several provincial Accountants General, into a single all-India appropriation account by service heads instead of bodily including them in his volume of appropriation accounts and preparing the all-India account by circles of account,

(2) other changes most of which involve elaboration of the details of appropriation account, and

(3) those affecting the Audit Report.

103. The first of these will create a certain amount of additional work in the office of the Accountant General which cannot be taken up until the material to be consolidated into the all-India Appropriation Accounts is received in his office from the Provincial Accountants General and other officers concerned. This point is discussed in greater detail in Annexure No. 34 (Appendix 2).

104. Roughly, it is estimated at present that at least one extra month will have to be allowed to the Accountant General and the date of the submission of the Audit and Appropriation Accounts by him will have to be changed from 1st March to 1st April.

105. Changes of the second class will affect all Accountants General preparing Audit and Appropriation Accounts. The consequent delay, though expected to be appreciable, will not be considerable, as much of the work is of such a character that it can be done in advance of the due date of the submission of the accounts. This work may, however, necessitate the employment of additional clerks in the Appropriation Sections of accounts offices.

106. Changes of the third class involve very slight increase of work in offices other than that of the Accountant General, Central Revenues, the work in whose office in connection with the exhibition of statistics of audit objections will be somewhat increased. The consequent delay in the submission of the Audit Report should not, however, be appreciable in any case.

107. The delay of one month in the submission of the Audit and Appropriation Accounts of the Accountant General, Central Revenues, should not cause any inconvenience to the Government of India, or the Central Committee on Public Accounts, as it will not necessitate any change in the date by which the Audit and Appropriation Accounts are at present laid before the Committee.

D.—EFFECT ON THE COST AND LABOUR OF PREPARING AUDIT AND APPROPRIATION REPORTS.

108. To what extent the changes proposed in this report will affect the cost and labour of preparing Audit and Appropriation Reports is another relevant question.

109. For the purposes of this report, it will suffice to take the case only of the reports prepared by the Accountant General Central Revenues.

110. Taking again the three-fold classification given in paragraph 102 above, of the changes proposed in this report, any extra cost due to the employment of additional clerks to cope with the extra work that may be necessitated by changes of the second class (*viz.*, those in pursuance of the expressed wishes of the Committee on Public Accounts to elaborate, on the lines of the British Reports, the details given in connection with appropriation accounts) must be faced as a necessary corollary to this policy of improving the accounts. It is difficult, at this stage, to make any reliable forecast of the extra cost on this account, but it may be assumed, for the present, that the appropriation section of the Accountant General's office will have to be strengthened by three clerks to be employed throughout the year.

111. The extra cost due to changes of the first class, *viz.* the proposed consolidation of appropriation accounts on a new basis will probably cost Rs. 300 per annum, if the Accountant General is allowed three temporary clerks for two months or so.

112. In regard to changes of the third class, *viz.*, those affecting the audit report, it may be hoped that the extra work will be provided for without any demand for additional funds.

113. Now, as to the cost of printing (including paper), it is perhaps unnecessary to consider the Audit Report. If the proposed changes are accepted, they will reduce, rather than increase, the volume of this report, and the cost must, in consequence, be less than at present.

114. The case of the Audit and Appropriation Accounts which will replace the present Appropriation Report is, however, on a different footing. The greater details to be given hereafter must necessarily increase the volume of the matter to be printed. As stated elsewhere, it has been found practicable, however, to put forward other proposals in this report which, if accepted, would not only simplify the form of the appropriation accounts, but also reduce in some directions the volume of the matter to be printed.

115. The following table, which has been based on estimate, (necessarily very rough) prepared in consultation with Mr. F. D. Ascoli, the Controller of Printing, sets forth the probable cost of printing the audit and appropriation accounts of the Accountant General, Central Revenues, in 8 alternate ways :—

	IF DETAILED APPROPRIATION ACCOUNTS BY CIRCLES OF ACCOUNT ARE RETAINED.		IF DETAILED APPROPRIATION ACCOUNTS BY CIRCLES OF ACCOUNTS ARE ABOLISHED AND A SINGLE CONSOLIDATED APPROPRIATION ACCOUNT IS CONSIDERED SUFFICIENT.	
	If voted and non-voted accounts are kept separate.	If voted and non-voted accounts are combined as proposed.	If voted and non-voted accounts are kept separate.	If voted and non-voted accounts are combined as proposed.
A. For foolscap size as at present :—				
1. Estimated number of pages.	740	500	350	250
2. Estimated cost of printing (including paper) 175 copies.	Rs. 3,498	Rs. 2,465	Rs. 1,636	Rs. 1,532
3. Estimated cost of printing (including paper) per copy.	Rs. 20	Rs. 14	Rs. 9 $\frac{6}{16}$	Rs. 9
B. For Royal octavo size as proposed :—				
1. Estimated number of pages.	1070	750	530	400
2. Estimated cost of printing (including paper) 175 copies.	Rs. 3,315	Rs. 2,327	Rs. 1,667	Rs. 1,024
3. Estimated cost of printing (including paper) per copy.	Rs. 19	Rs. 13 $\frac{5}{16}$	Rs. 9 $\frac{1}{2}$	Rs. 5 $\frac{7}{8}$

116. It will be seen that each of the main recommendation affecting the form of exhibiting the appropriation accounts—*viz.* :—

- (1) abolition of detailed appropriation accounts by circles and account and preparation of the all-India consolidated account on an improved basis,
- (2) combination of voted and non-voted accounts, and
- (3) reduction of the size of the accounts from foolscap to royal octavo size,

reduces substantially the cost of printing. The reductions are so appreciable that, if all the changes proposed can be accepted, the cost can be economised considerably, *i.e.*, reduced from Rs. 3,495 to Rs. 1,024—or from Rs. 20 per copy to Rs. 6.

117. The estimates set forth in the above table are framed on the assumption that the proposals which have the direct effect of reducing the number of columns of the appropriation account from 13 to 5 will also be accepted. So, if those proposals are not adopted, and the existing elaborate form has to be retained then each of the 8 alternative estimates which the table exhibit will be considerably enhanced, as it is a notorious fact that the cost of printing complicated tabular statements is very considerable.

118. It remains now to compare the probable cost of printing future reports with the actual cost of the reports as printed at present. For this purpose, the following figures for 1922-23 are relevant, as the appropriation report of the North-West Frontier Province was not included in the appropriation report of the Accountant General, Central Revenues, until recently :—

	Cost.
	Rs.
Accountant General, Central Revenues' Report (330 pages foolscap—115 copies)	2,600 actual.
Accountant General, Punjab's Report for the North-West Frontier Province (52 pages foolscap—100 copies)	?45 estimated.
Total	2,945

119. It will be seen that, although the future "audit and appropriation accounts" will give more details, it will be possible

to keep down the cost of printing them considerably. In fact, if all the recommendations made in this report are accepted, some savings will result and these may even meet *almost wholly* the cost of the extra establishment referred to in paragraphs 3 and 4 above.

120. In this connection, it is necessary to point out that after taking expert advice, certain detailed instructions have been embodied in Chapter IX of Part II of the draft manual for the preparation of audit and appropriation reports (Appendix 3), which, if observed by Accountants General, should result in avoiding wastage in printing charges.

E.—EFFECT ON RULES AND REGULATIONS GENERALLY.

121. So far as statutory rules are concerned, the proposals made in Part II of the Report do, in certain respects, contemplate the prescribing of procedure, supplementary to that indicated in the statutory rules, for the clearing up of points which might otherwise be held to be obscure. As pointed out in each such case, if the proposal be accepted, the action taken would only amount to the establishment of a convention consistent with the relevant statutory rule and not to the amendment of such rule. So, no amendment or amplification of statutory rules is necessary at present, though, doubtless, when those rules come next under revision *en bloc*, the question of amendment or amplification will be taken up in due course.

122. As to non-statutory regulations, suitable amendment of Articles 160 to 163 and Chapter 43 of the Audit Code will be necessary. In fact, all that would be necessary at this stage is to delete the chapter altogether and to substitute for it provisionally the manual referred to in paragraph 5, after making suitable corrections in Articles 160 to 163 of the Audit Code and other connected Articles.

123. Some of the decisions that may be arrived at in regard to the changes proposed in Part II may affect the rules in Chapter 11 of Volume I of the Civil Account Code, especially the rules relating to the preparation of Budget estimates.

124. As to the Book of Financial Powers, two main points will require consideration—

- (1) Whether or not the sub-heads of a Grant should be taken as the primary units of appropriation instead of the fixed

primary units mentioned in the Book of Financial Powers, and

- (2) incorporating the decision that may be taken on the proposal made in paragraph 45 regarding reappropriations from and to grant-in-aid sub-heads of a Grant.
-

PART IV.

POINTS REQUIRING ORDERS OF GOVERNMENT.

A.—PRELIMINARY POINTS.

125. As the consideration of the various suggestions made in this Report, especially those mentioned in Part II and Appendix 1, will necessarily take considerable time, it is felt desirable to single out those important points the consideration of which may, with advantage, be taken up first of all in case the Government of India desire to adopt this procedure.

126. The following is a list of such points. For convenience of disposal, it has been divided into three distinct sections—

- I. (a) The proposals to reorganise the present Audit Report and Appropriation Report so as to make the former a report for the executive Government and the latter (duly enlarged) as the Audit and Appropriation Accounts (referred to in the Legislative Rules) for the executive Government as well as the Committee on Public Accounts, the two reports together constituting the Audit and Appropriation Reports referred to in Rule 15 of the Auditor General's Rules. (Please see paragraphs 15 to 23 of this Report);
- (b) the proposals regarding the reconstitution of the Audit Report in particular. (Please see paragraphs 73 to 80 of this Report).
- II. The proposal for abolishing the detailed appropriation accounts of central Grants by circles of account and of preparing the consolidated appropriation accounts of those Grants on the basis of service heads and not circles of account. (Please see paragraph 24 (1) of this Report and Annexure 1 in Appendix 2).
- III. The proposals for remodeling the form of the appropriation accounts and simplifying it by reducing the number of its columns from 13 to 5 only. (Please see paragraph 24 (2) to (4) and Annexures 2 to 4 in Appendix 3. Also Annexure 5).

127. If orders on these points can be passed at an early date, it is proposed to intimate the decisions to the Accountants General concerned so that they may proceed to give effect to them at the earliest opportunity. For instance, if orders on point III which

are of a general nature affecting all Accountants General can be passed early, it may be possible for those officers to give effect to them when preparing the appropriation accounts for 1924-25.

128. The consideration of the remaining points, as stated above, must necessarily take time. They may be divided broadly into two groups—

- (1) The proposed lists of sub-heads for the various Grants, *vide* paragraph 4, and Appendix 1, and
- (2) other proposals.

129. In regard to No. (1), *viz.*, the proposed lists of sub-heads, it may perhaps be mentioned that the question as to when any revised list of sub-heads can be put into effect is perhaps one which should be considered first and settled. The basis of the preparation of the Detailed Estimates of the sanctioned Demands for 1924-25 and 1925-26 is different from that which is proposed in respect of future appropriation accounts. The appropriation accounts of these two years cannot, therefore, be prepared on any new basis unless *pro forma* abstracts of Demands on the new basis are first prepared from the sanctioned Detailed Estimates. On the other hand, if it be decided that the first set of appropriation accounts on the new basis should be that for 1926-27, then the Detailed Estimates in respect of the Demands for 1926-27 should be cast on the new basis. No change can obviously be made when the work of preparation of Budget Estimates has actually commenced. It follows, therefore, that if the new basis is to be adopted in respect of the appropriation accounts of any year earlier than 1927-28, the order to do so should issue at a very early date. The appropriation accounts for 1927-28 will not be due for publication till the Spring of 1929, and, presumably, the Government of India would be anxious not to postpone giving effect to their decisions till such a late date.

130. Seeing, then, that it is an urgent matter to decide whether or not the new basis of dividing Grants into sub-heads shall be given effect to in appropriation accounts earlier than those for 1927-28, the further question also arises as to how early it is possible to give effect to the change. The choice will lie between 1924-25 and 1925-26, but in either case special arrangements of a temporary character will be necessary in the office of the Accountant General, Central Revenues, for (1) recasting, on the new basis, the abstracts of the several Grants concerned, and (2) arranging, in consultation with the provincial Accountants General and other officers concerned, to obtain the first set of expenditure figures on the new basis. I suggest that no attempt be made to hasten the introduction of the changes.

B.—OTHER POINTS.

131. This leaves for gradual settlement point (2) mentioned in paragraph 128 above, viz., all other proposals. In regard to these, it would facilitate the action to be taken hereafter in account offices if the orders of Government could be notified piecemeal as each point is considered and settled, though ultimately it would perhaps be held desirable to issue a consolidated resolution.

132. After the preliminary decisions referred to in paragraphs 126 to 130 above have been arrived at, it would be possible to authorise the issue of the draft manual referred to in paragraph 5 after making therein such amendments as the orders may necessitate. As already stated in that paragraph, the manual has been drafted in such a way as to make the adoption of the various changes permissive. This being the case, no harm will be done by issuing the manual as an authorised publication in advance of the issue of complete orders on the points referred to in paragraph 131 above by the Government of India in respect of central transactions. Still, as a matter of precaution, it is proposed, in the first instance, to issue the manual only provisionally.

133. This enquiry, as has been stated previously, does not touch directly any of the undermentioned accounts :—

Provincial accounts.

Railway accounts.

Posts and Telegraph accounts.

Military accounts.

The points mentioned in paragraphs 126 to 130 above, on which it is considered preliminary orders can issue with advantage, however, affect these accounts also. As regards other matters, the Government of India would no doubt like the Provincial Governments to know what action they themselves have taken in regard to central civil accounts. This can perhaps be done only when action on this Report is completely taken. In the meantime, the proposed provisional publication of the manual of instructions for the preparation of audit and appropriation reports (copies of which will be sent by the Auditor General to Provincial Governments with a suitable communication) may possibly move the Provincial Governments to take some action of their own accord. As to the accounts of Railways, Posts and Telegraphs, and the Army, no doubt the Government of India will consider what action on their own part is necessary.

134. Lastly, it seems desirable that commencing with 1921-22 the first year of the Reformed Constitution, an authoritative record be maintained systematically of such permanent rulings and decisions as evolve out of the proceedings and reports of the Committee on Public Accounts and out of the resolutions and other orders of the Government issued in connection therewith. In India this task would perhaps devolve upon the Finance Department concerned, though it appears that the British publication (*Epitomé*) which corresponds to such a record was compiled by the Exchequer and Audit Department. If the commencement of this work is postponed, it would have to be done afresh from 1921-22 some day. The wiser and easier course would perhaps be to take it up at once and to arrange for its upkeep on a standing basis.

M. F. GAUNTLETT,
Auditor General in India

CAMP SIMLA;
The 22nd May 1925.

APPENDIX 1.

TABLE OF CONTENTS.

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A.

Introductory note explaining the contents of this appendix and drawing attention to some points of importance.

This appendix contains 76 lists of the proposed sub-heads of those Central Civil Grants to which the Report of Enquiry primarily relates as stated in paragraph 2 of the Report.

2. For facility of reference, brief particulars of these 76 lists are given in the table marked B; in the order in which the lists appear in the appendix 74 of the lists deal with one Grant each—72 with the 72 Indian Grants (some of which also include expenditure in England) and 2 with the two English Grants, *viz.*, the Grant for the expenditure under the control of the Secretary of State for India, and the Grant for the expenditure under the control of the High Commissioner for India. One list deals with those petty Grants which are not required every year, and may, therefore, be known as occasional grants. The last list of all does not relate to any one Grant; it merely presents in a single statement (for purposes of reference) the sub-heads proposed in the 72 Indian Grants in respect of that expenditure in England which is brought to account against those Grants.

3. These lists are referred to in the following paragraphs of the Report and Appendices:—

Part I, para. 4;

Part II, paras. 28, 52, 61, 63;

Part III, para. 5;

Part IV, paras. 128 to 130; and

Appendix 2, annexure 8 (para. 11).

It will be seen that in respect of each Grant certain proposals—both as to its subdivision into “sub-heads” for purposes of appropriation accounts and as to the special notes and subsidiary accounts, statements, etc., to be appended to the appropriation account of the Grant—have been made on these lists. In all cases, the suggestions are subject to the proviso that they should be amended, where necessary, in the light of the orders which may ultimately be passed on the various relevant points raised in the Report, especially in the light of such general principles as may be prescribed, on a consideration of the suggestions made in paragraph 35 of the Report, for determining the sub-heads of Grants. In the case of most of the Area Grants, for instance, detailed proposals have not been made in respect of store accounts, trading accounts, and other special notes, etc., to be appended to the appropriation accounts.

4. Special attention may be invited to the last explanatory note on each of the two lists for the two English Grants (Nos. 81 and 82). Presumably it will be held desirable not to adopt these lists finally without consulting the authorities of the India Office and of the office of the High Commissioner for India.

5. As explained in paragraphs 129 and 130 of the Report, it will probably be held desirable to treat, as a matter requiring early orders, the question as to when any revised classification of Grants into sub-heads for purposes of appropriation accounts should be put into force. Upon the decision on this point will depend the further action to be taken, *e.g.*, the final examination of all the lists as soon as the orders on paragraph 35 of the Report are known, and the initial work to be done in introducing the new classification.

Table of Central Civil Grants to which the Report of Enquiry primarily relates.

No. of List.	No. of Grant.	Service, Administration or Area to which demand relates.	HEAD OF ACCOUNT.	
			Major Heads.	Minor Heads.
1	16	Customs	1.—Customs.	
2	17	Taxes on Income	2.—Taxes on Income.	
3	18	Salt	3.—Salt.	
4	19	Opium	4.—Opium.	
5	20	Stamps	7.—Stamps.	
6	21	Forest	8.—Forest.	
7	22	Irrigation, Navigation, Embankment and Drainage Works.	All Irrigation Major heads.	
8	25	Interest on Ordinary Debt, and reduction or avoidance of debt	19.—Interest on Ordinary Debt.	
9	26	Interest on miscellaneous obligations.	20.—Interest on other Obligations.	
10	27	Staff, Household and Allowances of the Governor General.	22.—General Administration.	Staff and household of Governor-General.
11	28	Executive Council	Do.	Executive Council.
12	29	Legislative Bodies	Do.	(i) Council of State, and (ii) Indian Legislative Assembly.
13	30	Foreign and Political Department.	Do.	Civil Secretariats (in part).
14	31	Home Department	Do.	Do.
15	32	Legislative Department.	22.—General Administration.	Civil Secretariats (in part).
16	33	Department of Education, Health and Lands.	Ditto	Ditto.
17	34	Finance Department	Ditto	Ditto.
18	35	Commerce Department	Ditto	Ditto.
19	36	Army-Department	Ditto	Ditto.
20	37	Department of Industries and Labour.	Ditto	Ditto.
21	38	Central Board of Revenue.	Ditto	Ditto.
22	39	Payments to Provincial Governments on account of Administration of Agency Subjects.	Ditto	Ditto.
23	40	Audit	23.—Audit.	
24	41	Administration of Justice.	24.—Administration of Justice.	
25	42	Police	26.—Police.	

Table of Central Civil Grants to which the Report of Enquiry primarily relates—contd.

No. of List.	No. of Grant.	Service, Administration or Area to which demand relates.	HEAD OF ACCOUNT.	
			Major Heads.	Minor Heads.
26	43	Ports and Pilotage .	27.—Ports and Pilotage.	
27	44	Survey of India .	30.—Scientific Departments.	Survey of India.
28	45	Meteorology . . .	Ditto .	Meteorological Department.
29	46	Geological Survey .	Ditto .	Geological Survey.
30	47	Botanical Survey .	Ditto .	Botanical Survey.
31	48	Zoological Survey .	Ditto .	Zoological Survey.
32	49	Archæology . . .	Ditto .	Archæological Department.
33	50	Mines	Ditto .	Mines Department.
34	51	Other Scientific Departments.	Ditto .	Other Minor heads.
35	52	Education.	31.—Education.	
36	53	Medical Services .	32.—Medical.	
37	54	Public Health . .	33.—Public Health.	
38	55	Agriculture . . .	34.—Agriculture .	Agriculture.
39	56	Civil Veterinary Services.	Ditto .	Veterinary Charges.
40	57	Industries	35.—Industries.	
41	58	Aviation	36.—Aviation.	
42	59	Commercial Intelligence and Statistics.	37.—Miscellaneous Departments.	Bureau of Commercial Intelligence including Statistics.
43	60	Census	Ditto .	Census.
44	61	Emigration—Internal	Ditto .	Emigration (in part).
45	62	Emigration—External	Ditto .	Ditto.
46	63	Joint Stock Companies.	Ditto .	Registrar of Joint Stock Companies.
47	64	Miscellaneous Departments.	Ditto .	Other Minor heads.
48	65	Currency	38.—Currency.	
49	66	Mint	39.—Mint.	
50	67	Civil Works . . .	41.—Civil Works.	
51	68	Superannuation Allowances and Pensions.	45.—Superannuation Allowances and Pensions.	
52	69	Stationery and Printing.	46.—Stationery and Printing.	
53	70	Miscellaneous . . .	47.—Miscellaneous.	

Table of Central Civil Grants to which the Report of Enquiry primarily relates—contd.

No of List.	No. of Grant.	Service, Administration or Area to which demand relates.	HEAD OF ACCOUNT.	
			Major Heads.	Minor Heads.
54	71	Adjustments with Provincial Governments.	51A.—Miscellaneous Adjustments between the Central and Provincial Governments.	
55	72	Refunds	Various.	
56	73	North-West Frontier Province.	Do.	
57	74	Baluchistan	Various.	
58	75	Delhi	Do.	
59	76	Ajmer and Merwara	Do.	
60	77	Andaman and Nicobar Islands.	8.—Forest. 25.—Jails and Convict Settlements.	
61	78	Rajputana	Various.	
62	79	Central India	Do.	
63	80	Hyderabad	Do.	
64	81	Expenditure in England— Secretary of State for India.	Do.	
65	82	Expenditure in England— High Commissioner for India.	Do.	
66	83	Irrigation	55.—Construction of Irrigation, etc. (Capital).	
67	86	New Capital at Delhi	67.—Initial Expenditure on New Capital at Delhi.	
68	87	Interest Free Advance	Debt heads—Advances Repayable, and Coinage Accounts (in part).	
69	88	Loans and Advances Bearing Interest.	Loans and Advances Bearing Interest.	
70	Non-voted	Ecclesiastical	23.—Ecclesiastical.	
71	"	Political	29.—Political.	
72	"	Territorial and Political Pensions.	44.—Territorial and Political Pensions.	
73	"	Bangalore	Various.	
74	"	Western India States Agency.	26.—Police. 29.—Political. 33.—Public Health.	

Table of Central Civil Grants to which the Report of Enquiry primarily relates—concl'd.

No. of List.	No. of Grant.	Service, Administration or Area to which demand relates.	HEAD OF ACCOUNT.	
			Major Heads.	Minor Heads.
75	Miscellaneous.	Occasional Grants	5.—Land Revenue. 6.—Excise. 7.—Registration. 25.—Jails and Convict Settlements. 43.—Famine Relief.	
76	All Grants of this table other than Nos. 81 and 82.	English expenditure included in the Indian Grants enumerated in this Table.	Various	Various.

C.

76 lists of proposed sub-heads of Central Civil Grants enumerated in the table marked B.

LIST No. 1.

GRANT No. 16.—CUSTOMS.

A.—Sea Customs charges at the Ports:—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Overtime and Holiday Allowances;
- A. 4.—Other Allowances, Honoraria, etc.;
- A. 5.—Purchase and Repairs to Boats;
- A. 6.—Stores and Equipments of Boats;
- A. 7.—Dockyard Supplies;
- A. 8.—Other Supplies and Services;
- A. 9.—Contingencies;
- A. 10.—Establishment charges payable to other Governments, Departments, etc.;
- A. 11.—Grants-in-Aid, contributions, and donations;
- A. 12.—Deduct Contributions, etc.;

B.—Compensations;

C.—Land Customs charges;

D.—Miscellaneous;

E.—English charges (High Commissioner) on Stores; and

F.—Loss or Gain by Exchange.

LIST No. 2.

GRANT No. 17.—TAXES ON INCOME.

- A.—Collection of Income Tax :—
- A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Supplies and Services;
 - A. 5.—Contingencies;
 - A. 6.—Establishment charges paid to other Governments, etc. :—
(A separate subdivision for each Government); and
- B.—Collection of Super Tax.

LIST No. 3.

GRANT No. 18.—SALT.

I.—Northern India Salt Revenue Department.

- A.—Revenue Expenditure—Working Expenses :—
- A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Works—Petty Construction and Repairs;
 - A. 5.—Supplies and Services;
 - A. 6.—Contingencies;
- B.—Revenue Expenditure—Salt Compensations;
- C.—Capital Expenditure charged to Revenue :—
- C. 1.—Cost of bags;
 - C. 2.—Plant and Machinery;
 - C. 3.—Purchase of Stores;
 - C. 4.—Works :—
 - C. 4 (1).—Buildings;
 - C. 4 (2).—Roads;
- D.—English charges (High Commissioner) on Stores;
- E.—Loss or Gain by Exchange.

II.—Provinces.

- F.—Direction :—
- F. 1.—Pay of Officers;
 - F. 2.—Pay of Establishments;
 - F. 3.—Allowances, Honoraria, etc.;
 - F. 4.—Works :—
 - F. 4 (1).—Buildings;
 - F. 4 (2).—Roads;
 - F. 4 (3).—Petty Construction and Repairs;

- F. 5.—Supplies and Services;
 F. 6.—Contingencies;
 F. 7.—Establishment charges paid to other Governments,
 Departments, etc.;
- G.—Salt Purchase and Freight;
 H.—Salt Compensations;
 I.—English charges (High Commissioner) on stores; and
 J.—Loss or Gain by Exchange.

NOTE.—1. Sub-heads C. 4 and F. 4 to be supported by further details such as may be prescribed in respect of Works expenditure generally. Works costing less than Rs. 50,000 need not be detailed severally.

2. The proposed classification of this grant is under reconsideration in view of the changes in accounts recently made owing to the introduction of a commercial system of accounts in the Northern India Salt Revenue Department.

3. It is suggested that the appropriation account should be supported by the following subsidiary accounts:—

(a) For the Northern India Salt Revenue Department—a trading account, a profit and loss account, a balance sheet, and a store account; and

(b) For the other Salt sources—a store account.

The forms appended as annexures A to E are recommended for adoption provisionally until experience suggests any alteration therein.

ANNEXURE A.

NORTHERN INDIA SALT REVENUE DEPARTMENT (MANUFACTURING BRANCH).

Trading Account for 19 -19

<i>Dr.</i>	Rs.	<i>Cr.</i>	Rs.
1. To Opening balance of Salt on 1st April.		1. By Sales of Salt	
2. To Manufacturing charges (direct).		2. By Closing balance of Salt on 31st March.	
3. To Share of weighment charges debitable to Manufacture (direct).			
4. To Gross profit for the year.			
Total	_____	Total	_____
	_____		_____

ANNEXURE B.

NORTHERN INDIA SALT REVENUE DEPARTMENT (MANUFACTURING BRANCH).

Profit and Loss Account for 19 -19

<i>Dr.</i>	Rs.	<i>Cr.</i>	Rs.
To Share of Commissioner's Headquarters Office.		By Gross Profit as per Trading Account.	
To Royalties and Compensation debitable to Manufacture.		By Miscellaneous Revenue Receipts.	
To Share of Medical charges .			
To Net expenditure on stores and workshop establishment.			
To Pensionary charges			
To Leave salary paid in England.			
To Interest on Capital outlay .			
To Depreciation			
To Cost of Accounts and Audit Establishment.			
To Cost of Stationery and Printing.			
To Other Items			
Net Profit for the year			
Total		Total	

ANNEXURE C.

NORTHERN INDIA SALT REVENUE DEPARTMENT (MANUFACTURING BRANCH).

Balance Sheet for 19 -19 .

Liabilities.	Rs.	Assets.	Rs.
1. Capital Account		1. Land	
2. Sundry Creditors		2. Buildings	
3. Net Profit from Profit and Loss Account		3. Railway and Tramway Lines	
		4. Other Works	
		5. Plant and Machinery	
		6. Furniture and Fittings	
		7. Roads and Bridges	
		8. Stocks of Salt	
		9. General Stores	
		10. Bags	
		11. Sundry Debtors	
		12. Cash in hand	
Total		Total	

ANNEXURE D.

NORTHERN INDIA SALT REVENUE DEPARTMENT.

Store Account for 19 -19

	SALT STORE.	BAGS.	GENERAL STORES.
	Quantity	Quantity.	Amount.
	Mds.	No.	Rs.
Opening balance			
Receipts from all sources (Manufacture, excavation, purchase, etc.)			
Total			
Issues of all kinds			
Wastage, etc., written off by competent authority			
Total			
Closing balance			
	Rate Value	Rate Value	

ANNEXURE E.

OTHER SALT SOURCES.

Store Account for 19 -19 .

	MADRAS.	BOMBAY.	BURMA.
	Quantity.	Quantity.	Quantity.
	Mds.	Mds.	Mds.
Salt in Store on 1st April 19			
Manufactured, excavated, or purchased during the year			
Total			
Removed by Purchasers during the year			
Wastage, etc., written off			
Total			
Balance in Store on 31st March 19			
Rate Value			

LIST No. 4.

GRANT No. 19.—OPIUM.

- A.—Purchase of Malwa Opium;
- B.—Payments for special cultivation in Malwa;
- C.—Payments to cultivators in the United Provinces:—
- C. 1.—Payments for cultivation of opium;
 - C. 2.—Payments for leaves and trash;
 - C. 3.—Commission to Lambardars;
 - C. 4.—Barbardari payments;
- D.—Ghazipur Opium Factory:—
- D. 1.—Pay of Officers;
 - D. 2.—Pay of Establishments;
 - D. 3.—Allowances, Honoraria, etc.;
 - D. 4.—Supplies and Services;
 - D. 5.—Contingencies;
 - D. 6.—Contribution to Municipal Board, Ghazipur, for upkeep of roads;
- E.—Superintendence, and other establishments, in the United Provinces:—
- E. 1.—Pay of Officers;
 - E. 2.—Pay of Establishments;
 - E. 3.—Allowances, Honoraria, etc.;
 - E. 4.—Supplies and Services;
 - E. 5.—Contingencies;
 - E. 6.—Works (when necessary);
- F.—Charges in other provinces:—
- F. 1.—Opium Miscellaneous charges in Calcutta;
 - F. 2.—Other Opium Agencies and Establishments;
 - F. 3.—Compensations;
- G.—English charges (High Commissioner) on Stores;
- H.—Loss or Gain by Exchange.

NOTES.—1. A special enquiry is proceeding at present in connection with the introduction of the commercial system of accounting in the Opium Department including the Ghazipur Opium Factory. When this enquiry is completed, it will probably be feasible to append to the appropriation account for this Grant:—

- (1) a store account in respect of the opium received from all sources, its disposal by sale or otherwise, and the balance held in store; and
- (2) suitable Capital and Revenue accounts and Balance Sheet to exhibit the operations of the Ghazipur Opium Factory.

2. In the meantime, it is suggested that a store account be appended to the appropriation account in the form of Account No. 17-A. of the Finance and Revenue Accounts a copy of which is attached.

3. Sub-heads B and C relating to payment made to cultivators include payments which are practically of the nature of advances made for cultivation purposes which have to be covered ultimately by the value of opium, etc., realised from the cultivators. The amount shown in the appropriation account as paid during the year does not necessarily represent the value of the opium received in store during that year. It seems desirable, therefore, in respect of these payments to append to the appropriation account a balanced statement showing the amounts paid, the value of opium realised, the recoveries made from cultivators and the balance due to Government, and explaining how the balance has been adjusted or will be adjusted. It will be possible for the Accountant General, United Province to compile such a statement in the attached form from the accounts which he maintains at present for the purpose of watching recoveries. A statement in this form, if approved should be prepared separately for:—

- (1) payments for special cultivation in Malwa, sub-head B;
- (2) payments for cultivation of opium (United Provinces), sub-head C. 1; and
- (3) payments for leaves and trash (U. P.) sub-head C. 2.

No. 17 A.—Account of Bengal Opium Store for the year ended 31st March 1924.

	FOR EXPORT		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
	Rs.	Rs.	Rs.	Rs.
Opium in store in Calcutta on 1st April 1923.	7,723	13,153	695	1,035
In store at Factories on above date	...	...	27	41
Produce of season 1922-23 . . .	8,040	13,693	6,557	9,833
Total	15,763	26,846	7,279	10,909
Sold at auction from 1st April 1923 to 31st March 1924.	2,950	5,024	...	...
Sold direct to the Governments of Borneo, Netherlands, Hong-Kong Settlements, and Siam from 1st April 1923 to 31st March 1924.	5,349	9,110	...	...
Issued in exchange for 25 chests of Patna opium.	25	43	...	...
Issued to Excise Department from 1st April 1923 to 31st March 1924.	...	...	5,920	8,879
Issued to Medical Department from 1st April to 31st March 1924.	...	...	8	11
Total Expended .	8,324	14,177	5,928	8,890
Balance in store in Calcutta on 31st March 1924.	7,439	12,669	819	1,221
Balance in Factories on 31st March 1924.	...	...	532	798
Balance in store on 31st March 1924.	7,439	12,669	1,351	2,019

Account of payments to Cultivators.

	Rs.
1st April 1925. Outstanding advances to cultivators	_____
During 1925-26. Total payments to cultivators (cash advances as well as cash settlements).	_____
Total Payments	_____
During 1925-26. Value of opium supplied by cultivators :—	Rs.
Produce of season 1924-25	_____
Produce of season 1925-26	_____
Value of cash recoveries	_____
Total Recoveries	_____
31st March 1926. Outstanding advances to cultivators	_____

LIST No. 5.

GRANT NO. 20.—STAMPS (INCLUDING EXPENDITURE IN ENGLAND).

- A.—Administrative charges of Central Stamp Office, Calcutta:—
- A. 1.—Pay and Allowances of Establishment;
 - A. 2.—Supplies and Services;
 - A. 3.—Contingencies;
 - A. 4.—*Deduct* Amount recovered from Posts and Telegraphs;
- B.—Cost of non-postal stamps and Paper purchased in India:—
- B. 1.—Non-judicial.—Paid to provincial Governments for stamps supplied to minor provinces from provincial depots;
 - B. 2.—Judicial:—
 - B. 2 (1).—Paper;
 - B. 2 (2).—Stamps.—Paid to the Government of Bombay for stamps supplied to minor provinces by the provincial depot at Karachi;
- C.—Cost of Stamps manufactured in India, received from the Security Printing Press, *vide* H. 3 (1) below:—
- C. 1.—Non-Judicial;
 - C. 2.—Judicial;
- D.—Cost of Stamps purchased in England:—
- D. 1.—Non-Judicial:—
 - D. 1 (1).—English charges (High Commissioner)
 - D. 1 (2).—Loss or Gain by Exchange;
 - D. 2.—Judicial:—
 - D. 2 (1).—English charges (High Commissioner)
 - D. 2 (2).—Loss or Gain by Exchange;
- E.—Charges for the sale of stamps (in minor provinces):—
- E. 1.—Non-Judicial;
 - E. 2.—Judicial;

F.—Discount on Plain Paper (in minor provinces);

G.—Deduct Value of stamps recovered:—

- G. 1.—From Posts and Telegraphs;
- G. 2.—From Provincial Governments;

H.—Security Printing Press charges:—

H. 1.—Capital expenditure:—

H. 1 (1).—Works;

H. 1 (2).—Machinery:—

H. 1 (2) (1).—English charges (High Commissioner);

H. 1 (2) (2).—Indian charges;

H. 1 (2) (3).—Loss or Gain by Exchange;

H. 1 (3).—Miscellaneous;

H. 2.—Working Expenses:—

H. 2 (1).—Pay of Officers;

H. 2 (2).—Pay of Establishments;

H. 2 (3).—Allowances;

H. 2 (4).—Contingencies;

H. 2 (5).—Supplies and Services;

H. 2 (6).—Stores;

H. 2 (7).—Provision for Depreciation—for payment into Depreciation Fund;

H. 2 (8).—Renewals and Replacement from Depreciation Fund;

H. 2 (9).—Deduct Amount transferred from Depreciation Fund;

H. 3.—Deduct Recoveries on account of value of outturn:—

H. 3 (1).—From Central Stamp Office, Calcutta, *vide C* above;

H. 3 (2).—From Posts and Telegraphs;

H. 3 (3).—From Currency Department;

H. 3 (4).—From Provincial Governments. (To be detailed further);

H. 3 (5).—Etc.—And so on.

Notes.—1. It is a question for consideration if the division into Judicial and non-Judicial is desirable. If there be no objection to amalgamation, the list of sub-heads could be made simpler. This is a purely administrative matter.

2. If the purchase of stamps in England ceases altogether, sub-head D will also cease to exist.

3. Sub-head E seems to require special consideration. In the Budget Estimates for 1925-26 the charges under this head relating to Hyderabad, Ajmer, Andamans and Nicobar Islands, Central India Agency and Baluchistan only have been shown, those relating to the North-West Frontier Province, the Delhi Province and Rajputana having been provided for in the respective area grants, with the result that the total provision included in the general Stamps Grant is a small sum of Rs. 15,200 only. Uniformity of procedure is essential. If the expenditure (which represents mostly the commission and discount charges paid for sale of stamps, etc., and petty establishment and contingent charges in the minor provinces) is under the control of the Controller of Stamps, then obviously it should be provided for wholly in the Stamp Grant. Otherwise, there would appear to be no serious objection to the charges in each area being provided for in the respective area demand.

4. Sub-head A includes no charge on account of pay of officers. It appears that the charges on this account are debited to the Stationery and Printing Grant. It is a question if this is correct. If the share attributable to Stamps is not substantial division is not necessary.

5. The sub-heads proposed under 'G.—Security Printing Press charges' are entirely provisional as full information relating to the scheme of working is not yet available. They will need revision in due course. In this connection it may be remarked that in

the Budget Estimates for 1925-26, provision is made as shown below and no further details are given in support:—

	Ra.
Construction of Security Printing Press building	15,00,000
Cost of ordinary unified and service stamps to be manufactured in the Security Printing Press in India	2,00,000
Capital expenditure charged to revenue in connection with the Security Printing in India	13,13,000

Apparently it is implied that the Press will be at work during 1925-26 (though this appears doubtful), yet no provision exists for the working expenses of the year unless they are included in the item of Rs. 13,13,000 for capital expenditure charged to revenue.

6. In respect of the Stamps and Paper stocked in the Central Depot at Calcutta, it is suggested that to the appropriation account for this Grant should be appended a store account in a suitable form. A sample form is attached. It is proposed therein to show the value under 3 headings only, i.e., (1) Postal Stamps, (2) Non-Postal Stamps, and (3) Plain Paper. As to Postal Stamps, if it is decided that the store account should be appended to the appropriation account of the Post and Telegraph Grant prepared by the Accountant General, Posts and Telegraphs, then the special column for these stamps in the general store account of the Central Depot will be unnecessary. As to Non-Postal Stamps, it is a question for decision if they should be divided into Judicial and Non-Judicial.

7. In connection with the store account proposed above, it is suggested that this account should show the cost price and not the face value of the stamps, but in respect of stamps written off (say due to theft, damage, etc.), the face value should also be given in a foot-note to the account.

8. All writes-off should be commented upon in the notes to the appropriation account in the same way as other losses.

9. As the values of stamps issued may sometimes be recovered in a year following that in which the stamps were issued, it is proposed to append to the store account referred to in Note 6 above a subsidiary account (Form attached) showing the progress made in the realisation of values. This is with special reference to the discussions on the subject at the 12th meeting, held on the 5th September 1924, of the Central Committee on Public Accounts, *vide* answers to question 792 at page 123 of Volume II of the Committee's Report on the Accounts of 1922-23.

10. In respect of the stocks of stamp and paper held in the local and branch depots (Treasuries and Sub-Treasuries) of minor provinces, no store account need be prepared. In view of the fact that the value of these stamps is small, the Controller of Stamps doubts whether the question is worth taking up and I agree with him.

11. For the Security Printing Press there should of course be the usual Trading and Profit and Loss Accounts, Capital Account, and Balance Sheet and also a Store Account. The exact forms of these cannot, however, be suggested at this stage.

12. As the proposed classification of this Grant is slightly different from the prescribed division of the expenditure major head "7.—Stamps" into minor heads, and the latter division is also different from that adopted in the Finance and Revenue Accounts (Account No. 20-A.), the question of amending the general accounts classification will require consideration separately. This will be taken up when the list of sub-heads is being determined finally on receipt of the orders of Government on the Report.

Store Account for 19 -19 showing the cost price of Stamps in the Central Depot at Calcutta.

	Postal Stamp.	Non-Postal Stamps.	Plain Paper.
	Rs.	Rs.	Rs.
Opening Balance			
Receipts during year			
Total			
Issues during year (See subsidiary statement below)			
* Written off			
Total			
Closing Balance			
(*Face value Ra.)			

Subsidiary Account of issues of Non-Postal Stamps and Plain Paper.

	Non-Postal stamps.	Plain Paper.
	Rs.	Rs.
Unrealised value of issues at close of previous year		
Issues for Depot during year		
Total		
Recoveries of cost effected during year		
Unrealised value of issue at close of year		

LIST No. 6.

GRANT NO. 21.—FOREST.

A.—General Direction (Headquarters Office):—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Contingencies;

B.—Forest Research Institute—Establishment:—

- B. 1.—Pay of Officers;
- B. 2.—Pay of Establishments;
- B. 3.—Allowances, Honoraria, etc.;
- B. 4.—Supplies and Services, and Contingencies;

C.—Forest Research Institute—Other Charges:—

- C. 1.—Purchase of Stores and Tools and Plant;
- C. 2.—Communications and Buildings—New Works;
- C. 3.—Communications and Buildings—Repairs and Maintenance;
- C. 4.—Miscellaneous;

- C. 4 (1).—Temporary Establishment on daily labour;
- C. 4 (2).—Purchase of timber for seasoning and preserving (including freight and carting charges);
- C. 4 (3).—Purchase of coal, raw materials, chemicals, and apparatus;
- C. 4 (4).—Other charges;

D.—Charges in England (High Commissioner) on stores; and

E.—Loss or Gain by Exchange.

Notes.—1. As the expenditure on the Forest Research Institute will be recorded in detail in the body of the Appropriation Account itself, a separate *pro forma* account is not considered necessary.

2. C. 2 (New Works) to be supported by such details as may be prescribed in respect of expenditure on New Works generally.

LIST No. 7.

GRANT No. 22.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE
WORKS—INCLUDING EXPENDITURE IN ENGLAND.*Charged to Revenue.*

- A.—Share of Capital charges on Irrigation Works. (Cost of Works as well as General charges) financed from ordinary revenues (*vide* L below)—Major head "16".
- B.—Cost of Works charged to Revenue:—
- B. 1.—Working Expenses of Productive Irrigation Works for which Capital Accounts are kept.—Major head "XIII.—Deduct Working Expenses":—
- B. 1 (1).—Upper Swat Canal:—
- B. 1 (1) (1).—Extensions and Improvements;
- B. 1 (1) (2).—Maintenance and Repairs;
- B. 1 (1) (3).—Deduct Recoveries on Revenue Account;
- B. 1 (2).—Other Works:—
- B. 1 (2) (1).—Extensions and Improvements;
- B. 1 (2) (2).—Maintenance and Repairs;
- B. 1 (2) (3).—Deduct Recoveries on Revenue Account;
- B. 2.—Working Expenses of Unproductive Irrigation Works for which Capital Accounts are kept.—Major head "XIII.—Deduct Working Expenses":—
- B. 2 (1).—Extensions and Improvements;
- B. 2 (2).—Maintenance and Repairs;
- B. 2 (3).—Deduct Recoveries on Revenue Account
- B. 3.—Miscellaneous Expenditure—Irrigation Works—Major head "15":—
- B. 3 (1).—Works;
- B. 3 (2).—Extensions and Improvements;
- B. 3 (3).—Maintenance and Repairs;
- B. 3 (4).—Grants-in-Aid (when necessary).
- B. 4.—Miscellaneous Expenditure—Navigation, Embankment and Drainage Works—Major head "15":—
- B. 4 (1).—Works;
- B. 4 (2).—Extensions and Improvements;
- B. 4 (3).—Maintenance and Repairs;
- B. 4 (4).—Grants-in-Aid (when necessary).
- C.—Establishment charged to Revenue:—
- C. 1.—Direction:—
- C. 1 (1).—Pay of Officers;
- C. 1 (2).—Other Charges;

C. 2.—Executive:—

- C. 2 (1).—Pay of Officers;
- C. 2 (2).—Other Charges;
- C. 2 (3).—*Deduct Recoveries*;

C. 3.—Other Establishments (including establishment charges incurred in England):—

- C. 3 (1).—Pay of Officers in India;
- C. 3 (2).—Other Indian Charges, including amounts paid to other Governments, etc.;
- C. 3 (3).—English Charges;

C. 4.—*Deduct* Establishment charges recovered from other Governments, Departments, etc.;C. 5.—*Deduct* Establishment not charged to Revenue, *vide* K. 1 below (when necessary);

D.—Tools and Plant charged to Revenue:—

- D. 1.—New Supplies;
- D. 2.—Repairs and Carriage, and other charges;
- D. 3.—*Deduct* Tools and Plant not charged to Revenue, *vide* K. 2 below (when necessary);

E.—Suspense charged to Revenue:—

- E. 1.—Stock;
- E. 2.—Other Suspense Accounts;
- E. 3.—*Deduct* Suspense not charged to Revenue; *vide* K. 3 below (when necessary);

F.—*Deduct* English cost of Stores and Establishment (converted at prevailing rates of exchange, and included in B, C, D and E above);

Nota.—If any transactions under this sub-head relate to a project not finally charged to Revenue, then this sub-head should be divided thus—

- F. 1.—All Services;
- F. 2.—*Deduct* Services not charged to Revenue, *vide* K. 4 below.

G.—English Charges (High Commissioner) charged to Revenue (at par value £=Rs. 19):—

- G. 1.—Stores;
- G. 2.—Establishment;
- G. 3.—*Deduct* Expenditure not charged to Revenue, *vide* K. 5 below (when necessary);

H.—Loss or Gain by Exchange charged to Revenue;

Nota.—If any transactions under this sub-head relate to a project not finally charged to Revenue, then this sub-head should be divided thus—

- H. 1.—All Services;
- H. 2.—*Deduct* Services not charged to Revenue, *vide* K. 5 below;

I.—Reserve for Revenue expenditure;

Not charged to Revenue.

J.—Capital Account of Irrigation works not charged to Revenue—

Capital cost of Works only—Major head “5” :—

J. 1.—Productive Works—Swat River Canal :—

J. 1 (1).—Works;

J. 1 (2).—*Deduct* Receipts and Recoveries on Capital Account;

J. 2.—Other Productive Works :—

J. 2 (1).—Works;

J. 2 (2).—*Deduct* Receipts and Recoveries on Capital Account;

J. 3.—Unproductive Works—Baluchistan :—

J. 3 (1).—Works;

J. 3 (2).—*Deduct* Receipts and Recoveries on Capital Account;

J. 4.—Unproductive Works—Elsewhere :—

J. 4 (1).—Works;

J. 4 (2).—*Deduct* Receipts and Recoveries on Capital Account;

K.—Capital Account of Irrigation Works not charged to Revenue—

General Capital charges—Major head “55” :—

K. 1.—Establishment, *vide* C. 5 above;K. 2.—Tools and Plant, *vide* D. 3 above;K. 3.—Suspense, *vide* E. 3 above;K. 4.—*Deduct* English cost of Stores and Establishment (converted at prevailing rates of exchange), *vide* F. 2 above;K. 5.—Expenditure in England (at par value £1=Rs. 10) by the High Commissioner, *vide* G. 3 above;K. 6.—Loss or Gain by Exchange, *vide* H. 2 above;K. 7.—Reserve (if it is considered advisable to have a separate reserve, in addition to the reserve for revenue expenditure, *vide* 1 above);L.—*Deduct* Share of Capital charges (J and K above) financed from ordinary revenue, *vide* A above.

NOTES.—1. The proposed changes in the sub-heads of the Appropriation Accounts will necessitate corresponding changes in the form and detail of the Estimates, as presented to the Legislative Assembly and as printed in the Book of Demands. So will also the proposal to amalgamate this Grant with Grant No. 83 “Irrigation Works—not charged to Revenue”, which this list contemplates; but if this particular proposal is not acceptable, and it is held that a separate demand for expenditure not charged to Revenue is essential, it is suggested that the separate demand be a lump sum demand with no details and that the demand for expenditure charged to Revenue be treated as the main demand giving the full details of expenditure.

2. Sub-heads A., B. 1 and B. 2 mention “Irrigation Works” only. If there be any similar works of the “navigation, embankment and drainage” class, then additional sub-heads will be necessary for those works.

3. The expenditure brought to account against sub-heads B. to E. would be inclusive of the English cost of Stores converted at prevailing rates of exchange in accordance with the rules in the Public Works Account Code, and that against sub-head F. would include the English cost, similarly converted, of stores and establishment.

4. It is proposed that to the appropriation accounts for all new works should be appended detailed information in respect of the expenditure, etc., on (a) each major work estimated to cost more than Rs. 1,00,000 which was specifically provided for in the Estimates, (b) each major work estimated to cost not more than Rs. 1,00,000, which was specifically provided for in the Estimates, if the actual progressive expenditure on it has exceeded Rs. 1,00,000, and (c) each unforeseen major work, i.e., a major work which was not specifically provided for as a major work in the Estimates—either because no expenditure was anticipated, or because the expenditure was expected not to exceed Rs. 10,000. This information should be in the form of the following statement, separately for each sub-head concerned or collectively as may be found convenient:—

Serial No.	Service.	Grant.	Expenditure.	BALANCE.	
				Unexpended.	Excess.
	I. Major Works above Rs. 1 lac specifically provided for in the Estimates—				
	(a) Estimated to cost above Rs. 1 lac.				
	(To be detailed.)				
	(b) Originally estimated to cost Rs. 1 lac or less, but now estimated or expected to cost above Rs. 1 lac.				
	(To be detailed.)				
	II. Unforeseen Major Works				
	(To be detailed.)				
	III. Other Major Works				
	(Collectively.)				
	IV. Minor Works				
	(Collectively.)				
	Total				

Net Savings Rs.
Excess

Foot-notes to be appended to each statement to give (i) further particulars in respect of each major work detailed individually under heads I and II in the statement and (ii) general explanations of variation between appropriation and expenditure, in respect of works included collectively under heads III and IV.

5. It is not a necessary corollary to Note 4 above that the procedure observed at present for detailing works in the budget estimates should also be amended; but the Government may like to reconsider it.

6. Detailed information similar to that suggested in Note 4 above for new works is not necessary in respect of maintenance and repair works.

7. For sub-head "E. 1.—Stock", a statement should be appended to the appropriation account giving the opening and closing balances of the year, the receipts and issues of the year, and a review of the balances and of the results of stock verification.

8. For sub-head "E. 2.—Other Suspense Accounts" it will perhaps suffice if, in regard to the Suspense head "Miscellaneous Advances" only, a detailed statement is appended to the appropriation account including items of expenditure (above Rs. 5,000) on Deposit Works incurred in excess, or in the absence, of the necessary deposits therefor.

9. It is not proposed to insert in the appropriation account any review of the balance of materials at site, etc.

10. Each of the sub-heads "Work", "Extensions and Improvements", and "Maintenance and Repairs" includes, *inter alia*, charges known as "Losses on Stock". It is not considered necessary to sub-divide these sub-head further so as to distinguish the losses from other charges. In respect of those losses, as in respect of losses of stores debited to the accounts of individual Works, all that can be done under the existing system of accounting is to lay down that the officer preparing the appropriation account shall call attention, in the detailed Note to the sub-heads concerned, to all important losses which may have come to his notice.

11. It is not proposed to append the capital and revenue accounts of individual irrigation projects to the appropriation account as such accounts are separately published. Hereafter when the number of trading accounts of central civil expenditure increases and the English plan of printing a separate publication in respect of trading accounts is adopted, the irrigation accounts can also be included therein.

LIST No. 8.

GRANT NO. 25.—INTEREST ON ORDINARY DEBT, AND REDUCTION OR AVOIDANCE OF DEBT.

Interest on ordinary debt.

A.—Rupee Debt:—

- A. 1.—Interest on Permanent Debt;
- A. 2.—Interest on Expired Loans;
- A. 3.—Discount on Loans;
- A. 4.—Discount on Treasury Bills;
- A. 5.—Interest on other Floating Loans;
- A. 6.—Management of Debt;

B.—Sterling Debt:—

- B. 1.—Interest on Loans contracted in England under various Acts;
- B. 2.—Interest on outstanding liabilities of Railway Companies taken over on purchase;
- B. 3.—Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47);
- B. 4.—Discount Sinking Funds;
- B. 5.—Management of Debt;

C.—Loss or Gain by Exchange; and

D.—*Deduct* Interest on Debt incurred for Commercial Departments and Provincial Governments:—

- D. 1.—Railways;
- D. 2.—Posts and Telegraphs;
- D. 3.—Irrigation Works (Central);
- D. 4.—Salt Works;
- D. 5.—Provincial Loan Fund.

Appropriation for reduction or avoidance of debt.

E.—Sinking Funds:—

- E. 1.—India;
- E. 2.—England;

F.—Other Appropriations:—

- F. 1.—India;
- F. 2.—England; and

G.—Loss or Gain by Exchange.

NOTES.—1. It is not proposed to give separately the figures of each loan by assigning a distinct sub-head thereto. Such further details could be given if desired, but they do not seem to be important enough to justify the consequent elaboration of the appropriation account.

2. Sub-heads "D. 4.—Salt works" will not be necessary if the proposal, made separately, to treat as receipts the interest charged to a commercial department on its capital expenditure met out of revenues is accepted.

LIST No. 9.

GRANT No. 26.—INTEREST ON MISCELLANEOUS OBLIGATIONS.

Charges in India.

- A.—Special Loans :—
 - A. 1.—Interest on Loans from the late King of Oudh;
 - A. 2.—Interest on other Special Loans;
- B.—Treasury Notes of Service and Other Funds.
- C.—Deposits of Service Funds bearing interest :—
 - C. 1.—Interest on Uncovenanted Service Family Pension Fund;
 - C. 2.—Interest on other Service Funds;
- D.—Savings Bank Deposits :—
 - D. 1.—Interest on Central Provident Fund;
 - D. 2.—Interest on Civil Service Annuity Fund;
 - D. 3.—Interest on other Bank Accounts;
- E.—Special Savings Bank Accounts;
- F.—Other Items :—
 - F. 1.—Payments to Post Office for Savings Bank and Cash Certificate Work;
 - F. 2.—Interest on Provincial Balance (when necessary);
 - F. 3.—Interest on Famine Insurance Fund Balance;
 - F. 4.—Other Interest Charges; and
 - F. 5.—Miscellaneous.

Charges in England.

- G.—Interest on sterling branches of Provident Funds.
- H.—Loss or Gain by Exchange.

LIST No. 10.

GRANT No. 27.—STAFF, HOUSEHOLD, AND ALLOWANCES OF THE GOVERNOR-GENERAL.

- A.—Salary of the Governor-General;
- B.—Sumptuary Allowance of the Governor-General;
- C.—Expenditure from Contract Allowance (unaudited);
- D.—State Conveyances and Motors;
- E.—Private Secretary :—
 - E. 1.—Pay of Officers;
 - E. 2.—Pay of Establishments;
 - E. 3.—Allowances, Honoraria, etc.;
 - E. 4.—Postage, Telegram, and Telephone charges;
 - E. 5.—Other Contingencies;
- F.—Military Secretary :—
 - F. 1.—Pay of Officers;
 - F. 2.—Pay of Establishments;
 - F. 3.—Allowances, Honoraria, etc.;
 - F. 4.—Supplies and Services;
 - F. 5.—Maintenance of gardens;
 - F. 6.—Other Contingencies;
- G.—Tour Expenses :—
 - G. 1.—Special Trains and Steamers, and haulage of saloon carriages;
 - G. 2.—Other charges.

LIST No. 11.

GRANT No. 28.—EXECUTIVE COUNCIL

- A.—Pay;
 - B.—Allowances, etc.;
 - C.—Tour Expenses.
-

LIST No. 12.

GRANT No. 29.—LEGISLATIVE BODIES

- A.—Council of State:—
 - A. 1.—Pay of President;
 - A. 2.—Allowances of Members;
 - B.—Legislative Assembly:—
 - B. 1.—Pay of President and Deputy President;
 - B. 2.—Pay of Establishment;
 - B. 3.—Allowances of Members;
 - B. 4.—Contingencies.
-

LIST No. 13.

GRANT No. 30.—FOREIGN AND POLITICAL DEPARTMENT.

- A.—Pay of Officers;
 - B.—Pay of Establishments;
 - C.—Allowances, Honoraria, etc.;
 - D.—Postage, Telegram, and Telephone charges;
 - E.—Other Contingencies.
-

LIST No. 14.

GRANT No. 31.—HOME DEPARTMENT.

- A.—Secretariat:—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Contingencies;
- B.—Staff Selection Board;
- C.—Bureau of Public Information;
- D.—Bureau of Central Intelligence:—
 - D. 1.—Pay of Officers;
 - D. 2.—Pay of Establishments;
 - D. 3.—Allowances, Honoraria, etc.;
 - D. 4.—Supplies and Services;
 - D. 5.—Secret Service Contingencies (Unaudited);
 - D. 6.—Other Contingencies;
- E.—English charges (High Commissioner) on Stores for General Administration;
- F.—Loss or Gain by Exchange.

Note.—Expenditure under B and C seems too small to warrant exhibition in detail

LIST No. 15.

GRANT No. 32.—LEGISLATIVE DEPARTMENT.

- A.—Pay of Officers;
- B.—Pay of Establishments;
- C.—Allowances, Honoraria, etc.;
- D.—Contingencies;
- E.—Translators' Department.

LIST No. 16.

GRANT No. 33.—DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

- A.—Pay of Officers;
- B.—Pay of Establishments;
- C.—Allowances, Honoraria, etc.;
- D.—Contingencies;
- E.—Office of the Keeper of Records:—
 - E. 1.—Pay of Officers;
 - E. 2.—Pay of Establishments;
 - E. 3.—Allowances, Honoraria, etc.;
 - E. 4.—Contingencies.

NOTE.—A separate sub-head for the Secretariat Library is not necessary if the Secretariat Library is no longer to be considered a separate branch.

LIST No. 17.

GRANT No. 34.—FINANCE DEPARTMENT.

- A.—Ordinary Branch:—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Contingencies;
- B.—Military Finance:—
 - B. 1.—Pay of Officers;
 - B. 2.—Pay of Establishments;
 - B. 3.—Allowances, Honoraria, etc.;
 - B. 4.—Contingencies;
- C.—Special staff for considering the question of separating Accounts from Audit:—
 - C. 1.—Pay of Officers;
 - C. 2.—Pay of Establishments;
 - C. 3.—Allowances, Honoraria, etc.;
 - C. 4.—Contingencies;
- D.—Experimental Offices in connection with the scheme for separation of Accounts from Audit:—
 - D. 1.—Pay of Officers;
 - D. 2.—Pay of Establishments;
 - D. 3.—Allowances, Honoraria, etc.;
 - D. 4.—Contingencies.

LIST No. 18.

GRANT No. 35.—COMMERCE DEPARTMENT.

- A.—Pay of Officers;
 - B.—Pay of Establishments;
 - C.—Allowances, Honoraria, etc.;
 - D.—Contingencies.
-

LIST No. 19.

GRANT No. 36.—ARMY DEPARTMENT.

- A.—Pay of Officers;
 - B.—Pay of Establishments;
 - C.—Allowances, Honoraria, etc.;
 - D.—Postage, Telegram, and Telephone charges;
 - E.—Other Contingencies.
-

LIST No. 20.

GRANT No. 37.—DEPARTMENT OF INDUSTRIES AND LABOUR.

- A.—Pay of Officers;
 - B.—Pay of Establishments;
 - C.—Allowances, Honoraria, etc.;
 - D.—Contingencies.
-

LIST No. 21.

GRANT No. 38.—CENTRAL BOARD OF REVENUE.

- A.—Pay of Officers;
 - B.—Pay of Establishments;
 - C.—Allowances, Honoraria, etc.;
 - D.—Contingencies.
-

LIST No. 22.

GRANT No. 39.—PAYMENTS TO PROVINCIAL GOVERNMENTS ON ACCOUNT OF ADMINISTRATION OF AGENCY SUBJECTS.

- A.—Madras;
- B.—Bombay;
- C.—Bengal;
- D.—Etc.—For other Governments, as required.

LIST No. 23.

GRANT No. 40.—AUDIT.

A.—Auditor General:—

- A. 1.—Pay of Auditor General;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Contingencies;
- (Includes the Military Test Audit staff, but not the pay and allowances of the officers of that staff).

B.—Indian Audit and Accounts Service:—

- B. 1.—Pay of Officers;
- B. 2.—Allowances, Honoraria, etc.;
- B. 3.—*Deduct* Amount recoverable from other Governments, Departments, etc. (specifically on account of officers' pay).

(Includes the officers employed on Military Test Audit).

C.—Civil Offices of Account and Audit:—

- C. 1.—Pay of Officers;
 - C. 2.—Pay of Establishments;
 - C. 3.—Allowances, Honoraria, etc.;
 - C. 4.—Supplies and Services, and Contingencies;
- (Includes the Customs and Press Audit establishments).

D.—Establishment charges paid to other Governments, Departments, etc.;

E.—*Deduct* Establishment charges recovered from other Governments, Departments, etc.;

F.—Lump sum reserves:—

- F. 1.—For temporary establishments;
- F. 2.—For revision of pay of establishments;

G.—*Deduct* Probable savings.

Note.—It is not proposed to append to the appropriation account any statement bringing out the rate of the cost of account and audit as compared with the revenue and expenditure brought to account and subjected to audit. The preparation of such a statement would, in the first place, involve considerable labour, and, secondly, it is difficult to produce a simple statement the real value of which would be generally appreciated.

LIST No. 24.

GRANT No. 41.—ADMINISTRATION OF JUSTICE.

A.—*Law Officers*.—Paid to the Government of Bengal for services rendered to the Central Government by certain Law Officers in Calcutta.

B.—*Other Expenditure (nature to be specified).

*To be used only when necessary: See also Note on Occasional Grants (List No. 75).

LIST No. 25.

GRANT No. 42.—POLICE.

- A.—Baroda Cantonment Police;
- B.—Charges for Pass-port work done by the Police Department, Bombay;
- C.—Lump sum charges paid to Provincial Governments for cost of police guards for Central buildings:—
- C. 1.—Bombay;
- C. 2.—Bengal;
- C. 3.—United Provinces;
- C. 4.—Punjab;
- C. 5.—Etc.—For other Governments, as required.
- D.—*Other Expenditure (nature to be specified).

* To be used only when necessary: See also Note on Occasional Grants (List No. 75).

LIST No. 26.

GRANT No. 43.—PORTS AND PILOTAGE.

- A.—Bengal Pilot Service:—
- A. 1.—Pay and Allowances of Officers and Men afloat:—
- A. 1 (1).—Pay of Officers;
- A. 1 (2).—Pay of Establishments;
- A. 1 (3).—Contingencies,
- A. 2.—Victualling Allowances of Officers and Men afloat;
- A. 3.—Purchase of Marine Stores and Coal for the building, repairs, and outfit of ships and vessels:—
- A. 3 (1).—Building, repairs, and outfit (material);
- A. 3 (2).—Building, repairs, and outfit (personnel);
- A. 3 (3).—Coal;
- A. 4.—Pilotage and Pilot Establishments:—
- A. 4 (1).—Allowances to Pilots;
- A. 4 (2).—Allowances to Leadsman;
- A. 4 (3).—Contingencies;
- A. 5.—English charges (High Commissioner) on Stores;
- A. 6.—Loss or Gain by Exchange;
- B.—Ports Establishments—Port Officers' Department and Marine Courts:—
- B. 1.—Bengal:—
- B. 1 (1).—Gross charges;
- B. 1 (2).—Deduct Share recovered from Provincial Government under pooling scheme;
- B. 2.—Burma:—
- B. 2 (1).—Gross charges;
- B. 2 (2).—Deduct Share recovered from Provincial Government;
- B. 3.—Bihar and Orissa;
- C.—Ports Establishments—Shipping Offices:—
- C. 1.—Bombay;
- C. 2.—Bengal;

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D.—Ports Establishments—Marine Survey Department:—

- D. 1.—Pay of Officers;
- D. 2.—Pay of Establishments;
- D. 3.—Allowances, Honoraria, etc.;
- D. 4.—Supplies and Services;
- D. 5.—Contingencies;
- D. 6.—Deduct Amounts recovered from provincial Govern-
ments:—
 - D. 6 (1).—Bombay;
 - D. 6 (2).—Bengal;
 - D. 6 (3).—Burma;

E.—Light Houses, Beacons, Light Ships and Buoys:—

- E. 1.—Light Houses:—
 - E. 1 (1).—Pay of Establishment;
 - E. 1 (2).—Allowances, Honoraria, etc.;
 - E. 1 (3).—Supplies and Services (Provincial);
 - E. 1 (4).—Contingencies;
- E. 2.—Light Ships, etc.:—
 - E. 2 (1).—Pay of Officers;
 - E. 2 (2).—Pay of Establishments;
 - E. 2 (3).—Allowances, Honoraria, etc.;
 - E. 2 (4).—Provisions;
 - E. 2 (5).—Other Supplies and Services;
 - E. 2 (6).—Contingencies;
 - E. 2 (7).—Grants-in-Aid;
 - E. 2 (8).—English charges (High Commissioner) on
Stores, etc.;
 - E. 2 (9).—Loss or Gain, by Exchange.

Note.—It is a question for the consideration of the Government of India if one or more *pro forma* profit and loss accounts should be appended to the appropriation account for this Grant. This point is under discussion with the Commerce Department, and the Accountant General, Burma, is now considering the improvement of the form of the *pro forma* account now compiled for Light Houses and Light Ships serving Rangoon.

LIST No. 27.

GRANT NO. 44.—SURVEY OF INDIA.

A.—Controlling and Administrative Staff:—

- A. 1.—Pay of Officers;
- A. 2.—Allowances, Honoraria, etc.;

B.—Headquarters Offices:—

- B. 1.—Pay of Officers;
- B. 2.—Pay of Establishments;
- B. 3.—Allowances, Honoraria, etc.;
- B. 4.—Customs duty on Stores;
- B. 5.—Other Supplies and Services;
- B. 6.—Contingencies;

C.—Mathematical Instrument Manufactory:—

- C. 1.—Pay of Officers;
- C. 2.—Pay of Establishments;
- C. 3.—Allowances, Honoraria, etc.;
- C. 4.—Supplies and Services;
- C. 5.—Contingencies;

- D.—Survey Parties—General:—
- D. 1.—Pay of Officers;
 - D. 2.—Pay of Establishments;
 - D. 3.—Allowances, Honoraria, etc.;
 - D. 4.—Purchase and maintenance of stores, tents, etc.;
 - D. 5.—Conveyance of tents, stores, records, etc.;
 - D. 6.—Jungle clearing and line cutting;
 - D. 7.—Other Supplies and Services;
 - D. 8.—Contingencies.
- E.—Survey Parties.—Working for the Provincial Governments, Indian States, and Forest Map Office:—
- E. 1.—Pay of Officers;
 - E. 2.—Pay of Establishments;
 - E. 3.—Allowances, Honoraria, etc.;
 - E. 4.—Purchase and maintenance of stores, tents, etc.
 - E. 5.—Conveyance of tents, stores, records, etc.;
 - E. 6.—Jungle clearing and line cutting;
 - E. 7.—Other Supplies and Services;
 - E. 8.—Contingencies.
- F.—*Deduct* Establishment charges recovered from other Governments, Departments, etc.;
- F. 1.—
 - F. 2.—
 - F. 3.—
- } A separate sub-division for each Government, Department, etc.;
- G.—English charges (High Commissioner) on Stores;
- H.—Loss or Gain by Exchange.

NOTES.—1. The question of appending to the Appropriation Account a *pro forma* account to test the adequacy of the recoveries shown against sub-head F., with reference to the actual charges shown against sub-head E, has been left over for the present. Such a question, when raised, will require prolonged discussions with the Surveyor-General, and probably necessitate complete recasting of the accounts of this department.

2. The stocks of (1) maps, and (2) mathematical instruments, maintained by this department are of considerable value and importance. Store accounts of these, in suitable form, should, therefore, be appended to the Appropriation Account. The form to be adopted to be settled in consultation between the Surveyor-General and the Audit Officer. For (2) it is understood that there are records in the mathematical instrument office from which a suitable form can be evolved.

LIST No. 28.

GRANT No. 45.—METEOROLOGY.

- A.—Simla Office:—
- A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Postage, telegram, and telephone charges;
 - A. 5.—Supplies and Services, and Contingencies;
- B.—Weather Telegrams;
- C.—Subsidy paid to the Government of Burma towards upkeep of wireless station at Diamond Island;
- D.—Alipur Office;
- E.—Kodai Kanal Observatory;
- F.—Madras Office and Observatory;
- G.—Bombay Office and Observatory;
- H.—Agra Aerological Observatory;
- I.—Other Observatories;
- J.—English charges (High Commissioner) on Stores;

- K.—Loss or Gain by Exchange;
L.—Probable Savings.

NOTE.—If any of the sub-heads D. to I. includes charges on a work or scheme, which is not a minor work (Rs. 10,000 or less), the sub-head should be sub-divided so as to provide a separate sub-head for "Works". In respect of expenditure on works costing more than Rs. 50,000 each, the Notes to the appropriation accounts should give further particulars as in the case of similar original works of the Civil Works grant

LIST No. 29.

GRANT No. 46.—GEOLOGICAL SURVEY.

- A.—Pay of Officers;
B.—Pay of Establishments;
C.—Allowances, Honoraria, etc.;
D.—Supplies and Services;
E.—Contingencies;
F.—Grants-in-Aid;
G.—Burma Office (a similar sub-head being opened, whenever necessary, for each office maintained for work on behalf of a provincial Government, the sub-head being divided further if the expenditure is large, say more than Rs. 1 lac);
H.—Establishment charges recovered from other Governments, Departments, etc.;
 H. 1.—
 H. 2.— } One subdivision for each Government (at present
 Etc. } only one subdivision for Burma, will suffice).
I.—English charges (High Commissioner) on stores;
J.—Loss or Gain by Exchange;
K.—Probable savings.

LIST No. 30.

GRANT No. 47.—BOTANICAL SURVEY.

- A.— Botanical Survey:—
 A. 1.—Pay and Allowances of Officers and Establishments;
 A. 2.—Contingencies;
 A. 3.—Grants-in-Aid (to the Industrial Section of the Indian Museum);
B.— Cinchona Plantation:—
 B. 1.—Pay and Allowances of Officers and Establishments;
 B. 2.—Purchase abroad of Cinchona bark and quinine sulphate;
 B. 3.—Plantation charges, implements and stores, and freight and other charges;
 B. 4.—Contingencies;
 B. 5.—Amounts paid to provincial Governments for extraction of quinine from cinchona bark:—
 B. 5 (1).—Madras;
 B. 5 (2).—Bengal;
C.—Probable Savings.

NOTE.—1. A *pro forma* trading account to be appended to the Appropriation Account of this grant in respect of the Cinchona Plantation. Form of account is being considered by the Director, Commercial Audit.

2. It is suggested that a Store Account in respect of the Cinchona Plantation should also be appended.

LIST No. 31.

GRANT No. 48.—ZOOLOGICAL SURVEY.

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—*Supplies and Services;
- A. 5.—Contingencies;
- A. 6.—Grant-in-Aid (whenever necessary).

*When expenditure is incurred on a special scheme of a temporary character (e.g. Rearrangement and completion of the Invertebrate gallery of the Indian Museum), this sub-head should be sub-divided, so as to show the charges on such scheme separately from expenditure on "Other Supplies and Services".

LIST No. 32.

GRANT No. 49.—ARCHÆOLOGY.

- A.—Pay of Officers;
- B.—Pay of Establishments;
- C.—Allowances, Honoraria, etc.;
- D.—Conservation of ancient monuments:—
 - D. 1.—Special Repairs of Monuments:—
(A subdivision for each province, but the feasibility of this is still under discussion);
 - D. 2.—Annual maintenance and upkeep of monuments and attached gardens;
 - D. 3.—Grants-in-Aid;
- E.—Library and Publications;
- F.—Excavation charges;
- G.—Works;
- H.—Museums at Taxila and Nalanda, and in the United Provinces;
- I.—Other Supplies and Services;
- J.—Contingencies;
- K.—Collection and Arrangement of Central Asian Antiquities.
(Not necessary to subdivide it further, as the expenditure at present is not very considerable).

NOTE.—Expenditure falling under the sub-heads D. 1 and F. is of the nature of expenditure on New Works, and should, therefore, be treated as such in the Appropriation Account.

LIST No. 33.

GRANT No. 50.—MINES.

- A.—Pay of Officers;
- B.—Pay of Establishments;
- C.—Travelling Allowances;
- D.—Other Allowances, Honoraria, etc.;
- E.—Allowances and other charges in connection with examinations;
- F.—Supplies and Services, and Contingencies.

NOTE.—1. No charges falling under sub-head E. should be brought to account under any other sub-head.

2. In the Appropriation Account a foot-note should be appended to sub-head E. stating the total amount of examination fees realised. No *pro forma* account is necessary at present, in respect of the examinations.

LIST No. 34.

GRANT No. 51.—OTHER SCIENTIFIC DEPARTMENTS.

- A.—Central Museum—Grants-in-Aid;
- B.—Central Museum—Other charges;
- C.—Grants-in-Aid to Scientific Societies and Institutes:—
 - C. 1.—Indian Institute of Science, Bangalore;
 - C. 2.—Bose Research Institute, Calcutta;
 - C. 3.—Etc. (Additional subdivisions for other important donations individually, and one, if necessary, for minor donations collectively).

LIST No. 35.

GRANT No. 52.—EDUCATION.

- A.—Grants-in-Aid to the Universities of Benares and Aligarh. (Also Calcutta, if necessary);
- B.—Grants-in-Aid to non-Government Arts Colleges—Rajkumar College, Rajkote, and Aitchison College, Lahore;
- C.—Grants-in-Aid to non-Government Secondary Schools;
- D.—Inspection of Chiefs' Colleges.

LIST No. 36.

GRANT No. 53.—MEDICAL SERVICE.

- A.—Medical Establishment—Superintendence:—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Supplies and Services;
 - A. 5.—Contingencies;
 - A. 6.—*Deduct* (i) charges recovered from the Indian Research Fund Association, and (ii) expenditure chargeable to the grant for Public Health (No. 54.);
- B.—Medical Establishment—District Medical Officers, Simla;
- C.—Medical Establishment—Imperial Serologist;
- D.—Hospitals and Dispensaries:—
 - D. 1.—Pay and Allowances, and other Expenses;
 - D. 2.—Grants-in-Aid to non-Government medical institutions;
 - D. 3.—Paid to the Punjab Government as civil share of cost of the combined civil and military dispensary at Simla;
- E.—Grants for medical purposes;
- F.—X-Ray Institute, Kasauli:—
 - F. 1.—Pay of Officers;
 - F. 2.—Pay of Establishments;
 - F. 3.—Supplies and Services;
 - F. 4.—Allowances, and Contingencies;
- G.—Works (whenever necessary);

H.—English charges (High Commissioner) on Stores;

I.—Loss or Gain by Exchange.

NOTE.—It is proposed that suitable manufacture and store accounts should be appended to the appropriation account for this grant in respect of the X-Ray Institute Kasauli, in forms similar to those which have been suggested for the Central Research Institute, Kasauli, in the proposals in respect of Grant No. 54 "Public Health", or such other forms as may be settled between the authorities of the Department and the Audit Officer to whom a reference has been made.

LIST No. 37.

GRANT No. 54.—PUBLIC HEALTH.

- A.—Public Health Establishment—Pay, Allowances, and Expenses;
- B.—Public Health Establishment—Charges brought to account initially against the grant for Medical Services (No. 53);
- C.—Public Health—Expenses in connection with epidemic diseases:—
- C. 1.—Port Quarantine charges, Madras:—
- C. 1 (1).—Pay and Allowances of Officers and Establishments;
- C. 1 (2).—Other Expenses;
- C. 1 (3).—*Deduct* Recovered from the British India Steam Navigation Company;
- C. 2.—Port Health Establishment, Bombay:—
- C. 2 (1).—Pay of Officers;
- C. 2 (2).—Pay of Establishments;
- C. 2 (3).—Allowances, Honoraria, etc.;
- C. 2 (4).—Contingencies;
- C. 2 (5).—*Deduct* Recovered from the Port Trust, Bombay;
- C. 2 (6).—*Deduct* Recovered from the Government of Bombay;
- D.—Bacteriological Laboratories—Central Research Institute, Kasauli:—
- D. 1.—Pay of Officers;
- D. 2.—Pay of Establishments;
- D. 3.—Allowance, Honoraria, etc.;
- D. 4.—Purchase of serum bottles;
- D. 5.—Purchase and Repair of Apparatus;
- D. 6.—Other Supplies;
- D. 7.—Contingencies;
- E.—Grants-in-Aid:—
- E. 1.—For Public Health purposes:—
- E. 1 (1).—To Indian Research Fund;
- E. 1 (2).—To Haj Committees;
- E. 1 (3).—To others;
- E. 2.—For Pasteur Institutes—To Pasteur Institute, Kasauli.

NOTES.—1. When there is any expenditure on Public Health Works, a special sub-head "Works" should be opened for it.

2. If it is desired to append to the appropriation account a profit and loss account and a store account of the vaccines and sera manufactured at the Central Research Institute, Kasauli, this can be done by presenting a summary of the *pro forma* financial statements at present prepared annually for submission to Government. The attached forms, A, B, and C, are suggested for adoption. It should, however, be borne in mind that these statements do not take into account any overhead or indirect charges, e.g., pensionary charges, interest, stationery and printing depreciation, etc., and that suitable amendment of the forms will be necessary if it is desired to complete the *pro forma* account in this respect.

3. As apparently the annual grants to the Indian Research Fund are to be revived, it will presumably be held desirable to append to the appropriation account a statement, in suitable form, showing the income and expenditure of this fund and the opening and closing balances.

Statement showing the financial result of the sale of Vaccines, Sera, etc., manufactured at the Central Research Institute, Kasauli, during the year 1922-23.

Debits.		Credits.
	Rs.	Rs.
Outstanding bills on 1st April 1922	5,842	Sale proceeds :—
Value of empty capsules and of vaccines and sera in stock on 1st April 1922, as per Statement B.	1,32,890	Actual recoveries
Proportionate amount of the pay and allowances of the staff and of the contingent charges, as per Statement B.	1,23,358	Outstanding bills on 31st March 1922
50 per cent. paid to Bacteriological officers on the sale of curative vaccines, etc., to private institutions and individuals	400	
Total	2,62,490	Total
		1,30,608
		Value of empty capsules and of vaccines and sera in stock on 31st March 1922, as per Statement B.
		1,28,866
		Less
		3,018
		Total
		2,62,490

B

Store Account for 1922-23 of Vaccines, Sera, etc., manufactured at the Central Research Institute, Kasauli.

	On 1st April 1922.	On 1st April 1923.
	Rs.	Rs.
Empty capsules—		
Not vaccumised	27,618	20,585
Vaccumised	63,523	67,819
Filled up capsules—		
Vaccines	6,882	4,511
Sera	180	891
Finished but not bottled—		
Vaccines	34,687	35,060
Total	1,32,890	1,28,866

*Statement showing proportionate expenditure of the Research Institute, Kasauli
debitable to Vaccines and Sera for the year 1922-23.*

	Proportion debitable to Vaccines and Sera.	Amount. Rs.
Pay of Officers—		
Director	1/5th	2,701
Other officers	,, out of	17,286
Pay of Establishments—		
Clerical	1/5th out of	16,384
Non-pensionable	,, "	16,388
Inferior	,, "	10,529
Overtime allowance . . . . .	...	65
Allowances, Honoraria, etc.—		
Director's House Rent	1/5th	60
Sub-Assistant Surgeon's House Rent	Full	180
Other allowances . . . . .	...	...
Supplies and Services—		
Purchase of serum bottles	Full*	} 44,993*
Purchase and repair of apparatus and other charges . . . . .	...
Contingencies	1/5th	15,072
Total . . . . .	...	1,23,358

* To be detailed.

LIST No. 38.

GRANT No. 55.—AGRICULTURE.

A.—Superintendence—Agricultural Institute, Pusa, and Central Bureau of Animal Husbandry:—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Works;
- A. 5.—Agricultural and Veterinary publications;
- A. 6.—Supplies and Services;
- A. 7.—Contingencies;

B.—Expert Staff:—

- B. 1.—Pay of Officers;
- B. 2.—Pay of Establishments;
- B. 3.—Allowances, Honoraria, etc.;
- B. 4.—Purchase of Cattle;
- B. 5.—Purchase of new machinery and plant, apparatus, etc.;
- B. 6.—Other Supplies and Services;
- B. 7.—Contingencies;

- C.—Experimental Farms—Imperial Cattle-breeding Farm, Karnal:—
- C. 1.—Pay and Allowances;
 - C. 2.—Capital expenditure—acquisition of additional cattle, land, machinery, plant, buildings, etc.;
 - C. 3.—Feed of dairy cattle, including grazing charges;
 - C. 4.—Upkeep and replacement of cattle, land, machinery, buildings, etc.;
 - C. 5.—Other expenses;
- D.—Sugarcane Station, Coimbatore;
- D. 1.—Pay and Allowances;
 - D. 2.—Works (Lands, Buildings, Roads, etc.);
 - D. 3.—Sugarcane Station working expenses;
 - D. 4.—Other Supplies and Services, and Contingencies;
- E.—Sugar Bureau;
- F.—Indian Central Cotton Committee:—
- F. 1.—Pay, Allowances, and other Expenses;
 - F. 2.—*Deduct* Recovered from the Committee;
- G.—Imperial Institute of Animal Husbandry and Dairying, Bangalore:—
- G. 1.—Pay and Allowances;
 - G. 2.—Capital expenditure—acquisition of additional cattle, land, machinery, plant, buildings, etc.;
 - G. 3.—Feed of dairy cattle including grazing charges;
 - G. 4.—Hire of cattle and purchase of dairy produce;
 - G. 5.—Upkeep and replacement of cattle, land, machinery, plant, buildings, etc.;
 - G. 6.—Other Expenses;
- H.—Imperial Institute of Animal Husbandry and Dairying, Wellington:—
- H. 1.—Pay and Allowances;
 - H. 2.—Capital expenditure—acquisition of additional cattle, land, machinery, plant, buildings, etc.;
 - H. 3.—Feed of dairy cattle including granting produce;
 - H. 4.—Hire of cattle and purchase of dairy produce;
 - H. 5.—Upkeep and replacement of cattle, land, machinery, plant, buildings, etc.;
 - H. 6.—Other Expenses;
- I.—Miscellaneous—Medical Establishment:—
- I. 1.—Pay and Allowances;
 - I. 2.—Medicine and Diet;
 - I. 3.—Other Expenses;
- J.—Miscellaneous—Estate Establishment:—
- J. 1.—Pay and Allowances;
 - J. 2.—Petty construction, and upkeep of Estate;
 - J. 3.—Other Expenses;

Notes.—1. In respect of the Imperial Cattle-breeding farm at Karnal and of the two Imperial Institutes of Animal Husbandry and Dairying at Wellington and Bangalore, respectively it is suggested that a profit and loss (or trading account) a capital account, and a balance sheet for each of these institutions, be appended to the appropriation account. The forms in which these accounts are at present prepared by these institutions may perhaps be used for this purpose, the question of amending the forms being left over until some further experience is gained of the working of these institutions under the new conditions consequent upon their transfer to the control of Civil Administration.

2 It is a question for consideration if, in addition to the trading accounts proposed above, Store Accounts for the animals belonging to these institutions should not be appended to the appropriation account.

LIST No. 39.

GRANT No. 56.—CIVIL VETERINARY SERVICES.

Bacteriological Laboratory, Mukteswar.

- A.—Pay of Officers:—
 A. 1.—Direction;
 A. 2.—Laboratory, Veterinary, Farm, Electrical and Medical branches;
- B.—Pay of Establishment:—
 B. 1.—Direction;
 B. 2.—Veterinary Branch;
 B. 3.—Other branches;
- C.—Allowances, Honoraria, etc.;
- D.—Purchase of additional animals;
- E.—Replacement of animals;
- F.—Stable feed and upkeep of animals:—
 F. 1.—Purchase of grain;
 F. 2.—Purchase of grass;
 F. 3.—Cattle attendants and coolies;
 F. 4.—Other charges;
- G.—New machinery, plant, buildings, etc.;
- H.—Replacement and upkeep of machinery, plant, buildings, etc.;
- I.—Purchase of chemicals and apparatus;
- J.—Other Supplies and Services;
- K.—Contingencies:—
 K. 1.—Railway freight, and other carriage charges;
 K. 2.—Other contingencies.

Notes.—1. It is proposed that *pro forma* manufacture accounts, in forms similar to those proposed for the Central Research Institute, Kasauli, with suitable modification, may be appended to the appropriation account for this grant, in respect of vaccines and sera manufactured at the Imperial Institute of Veterinary Research, Mukteswar. The remarks made in respect of these forms should be borne in mind.

2. Further, it is suggested that a store account of animals should be appended to the appropriation account. It is understood that an account in simple form can be prepared by the Director of the Institute from the live-stock register maintained in his office

LIST No. 40.

GRANT No. 57.—INDUSTRIES.

- A.—Industries:—
 A. 1.—Industrial Education;
 A. 2.—Grant-in-Aid (Bounties to Steel Industry);
 A. 2 (1).—Bounties on Steel rails and fishplates, under section 3 of Act XIV of 1924;
 A. 2 (2).—Bounties on railway wagons constructed in India, under section 4 of Act XIV of 1924;
 A. 2 (3).—Other Bounties (to be particularised);
- B.—Drug Manufacture:—
 B. 1.—Grant-in-Aid;
 B. 2.—Other Expenses;
- C.—School of Mines and Geology:—
 C. 1.—Pay and Allowances;
 C. 2.—Works (if required);
 C. 3.—Supplies and Services;
 C. 4.—Contingencies;

- D.—English charges (High Commissioner) on Stores;
 E.—Loss or Gain by Exchange.

NOTES.—1. Sub-head B will not be necessary, so long as the activities of the Drug Manufacture Committee are suspended.

2. In respect of sub-head A, 2 (Bounties to Steel Industry), it is suggested that the notes appended to this head in the Appropriation Account should give suitable details of the bounties paid, e.g., name of the firm (if this is considered necessary), the tonnage on which bounty is calculated, and the rate of payment. This information is desirable, as in the Demand for Grant only lump sum provision is made and no details are given.

LIST No. 41.

GRANT No. 58.—AVIATION.

- A.—Pay and Allowances;
 B.—Works;
 C.—Supplies and Services;
 D.—Contingencies.

NOTE.—As Civil Aviation develops in India, this division will probably be found inadequate. For the present, however, these heads will suffice.

LIST No. 42.

GRANT No. 59.—COMMERCIAL INTELLIGENCE AND STATISTICS.

- A.—Pay of Officers;
 B.—Pay of Establishments;
 C.—Allowances, Honoraria, etc.;
 D.—Contingencies;
 E.—Payments to Railways and provincial Governments for Frontier Trade Registration.

LIST No. 43.

GRANT No. 60.—CENSUS.

- A.—Superintendence:—
 A. 1.—Pay of Officers;
 A. 2.—Pay of Establishments;
 A. 3.—Allowances, Honoraria, etc.;
 A. 4.—Contingencies;
 B.—Enumeration:—
 B. 1.—Pay and allowances of Establishments,
 B. 2.—Contingencies.
 C.—Abstraction and Compilation:—
 C. 1.—Pay and allowances of Establishments;
 C. 2.—Contingencies;
 D.—Miscellaneous Staff;
 (To be sub-divided like C, if necessary); and
 E.—Printing and other stationery charges.

NOTES.—1. Sub-head E will be necessary only if the Census Commissioner is allowed separate provision for his printing and stationery charges outside the all-India grant for Stationery and Printing.

2. A running account of the expenditure on each decennial census should be given in the notes appended to the Appropriation Account for this Grant, in the manner proposed for special schemes and objects of expenditure generally.

3. It is a question for consideration if the Census charges for the whole of India should appear in a single subject Grant under the control of the Census Commissioner or the expenditure to be incurred in the minor provinces should continue to appear in the relative Area Grants. At present the Census expenditure is trivial. So, this question will assume importance only when the time for the next decennial census arrives.

LIST No. 44

GRANT No. 61.—EMIGRATION—INTERNAL.

- A.—Expenditure in Assam:—
- A. 1.—Pay, Allowances, and Expenses of Administrative Establishment;
 - A. 2.—*Deduct* Contribution by Assam Government;
 - A. 3.—Pay, Allowances, and Expenses of Medical Establishment;
 - A. 4.—Grant-in-Aid;
 - A. 5.—*Deduct* Contribution by Tea District Labour Association;
 - A. 6.—Reserve;
- B.—Other Expenditure:—
- B. 1.—Pay and Allowances;
 - B. 2.—Contingencies;
 - B. 3.—Grants-in-Aid;
 - B. 4.—Charges transferred from Grant No. 62 (Emigration—External.)

LIST No. 45.

GRANT No. 62.—EMIGRATION—EXTERNAL.

- A.—Pay, Allowances, and Expenses of Emigration Agents in other countries;
- B.—Pay of Emigration Officers and Medical Inspectors in India;
- C.—Pay of Establishments;
- D.—Allowances, Honoraria, etc.;
- E.—Contingencies;
- F.—*Deduct* Share of charges in Bengal transferred to “Emigration—Internal” (Grant No. 61).

NOTE.—As the emigration fees are collectively supposed to meet the entire expenditure incurred in connection with emigration (external), it is proposed that a foot-note should be appended to the appropriation account for this Grant, stating the total amount of emigration fees realised, and suitably reviewing the difference between the expenditure and the receipts.

LIST No. 46.

GRANT No. 63.—JOINT STOCK COMPANIES.

- A.—Pay of Officers;
 - B.—Pay of Establishments;
 - C.—Allowances, Honoraria, etc.;
 - D.—Contingencies;
 - E.—Establishment charges paid to provincial Governments:—
- E. 1.—Madras;
 - E. 2.—United Provinces;
 - E. 3.—Punjab;
 - E. 4.—
 - Etc. } And such others as may be necessary.

NOTE.—It is proposed that a foot-note should be appended to the appropriation account for this grant, stating the total amount of the receipts on account of Joint Stock Companies.

LIST No. 47.

GRANT No. 64.—MISCELLANEOUS DEPARTMENTS.

I.—Indian Stores Department.

- A.—Headquarters Establishment:—
 A. 1.—Pay of Officers;
 A. 2.—Pay of Establishments;
 A. 3.—Allowances, Honoraria, etc.;
 A. 4.—Supplies and Services;
 A. 5.—Contingencies;
- B.—Purchase Circles:—
 B. 1.—Pay of Officers;
 B. 2.—Pay of Establishments;
 B. 3.—Allowances, Honoraria, etc.;
 B. 4.—Supplies and Services;
 B. 5.—Contingencies;
- C.—Inspection Circles:—
 C. 1.—Pay of Officers;
 C. 2.—Pay of Establishments;
 C. 3.—Allowances, Honoraria, etc.;
 C. 4.—Supplies and Services;
 C. 5.—Contingencies;
- D.—Government Test House:—
 D. 1.—Pay of Officers;
 D. 2.—Pay of Establishments;
 D. 3.—Allowances, Honoraria, etc.;
 D. 4.—Supplies and Services;
 D. 5.—Works;
 D. 6.—Contingencies.
- E.—Metallurgical Inspectorate:—
 E. 1.—Pay of Officers;
 E. 2.—Pay of Establishments;
 E. 3.—Allowances, Honoraria, etc.;
 E. 4.—Supplies and Services;
 E. 5.—Works;
 E. 6.—Contingencies;
- F.—English charges (High Commissioner) on stores (when necessary);
 G.—Loss or Gain by Exchange (when necessary);
 H.—Probable Savings.

II.—Other Departments.

- A.—Imperial Library:—
 A. 1.—Pay of Officers;
 A. 2.—Pay of Establishments;
 A. 3.—Purchase of Books and Publications;
 A. 4.—Other expenses, including Allowances, Honoraria, etc.
- B.—Examinations;
- C.—Inspector of Explosives:—
 C. 1.—Pay of Officers;
 C. 2.—Pay of Establishments;
 C. 3.—Travelling Allowances;
 C. 4.—Other Expenses;
- D.—Controller of Patents and Designs:—
 D. 1.—Pay and Allowances of Officers and Establishments;
 D. 2.—Charges for printing patent specifications;
 D. 3.—Contingencies;

- E.—Actuary to the Government of India;
 F.—Indian War Memorial;
 G.—British Empire Exhibition;
 H.—English charges (High Commissioner) on stores (when necessary).
 I.—Loss or Gain by Exchange.

NOTES.—1. It is proposed to prepare two appropriation accounts for this grant—one for the expenditure of the Indian Stores Department and one for all other charges. It is a question for the consideration of the Finance Department if there should not be a separate grant for the Indian Stores Department.

2. It is suggested that to the appropriation account for the Indian Stores Department should be appended *pro forma* profit and loss accounts, so that the adequacy of the fees levied by the Department for purchase and inspection work done by it may be reviewed periodically. There may be one account for the department as a whole, and one separately for each of the various organisations of the department. The attached form is at present used for the department as a whole. This form (with suitable modifications where necessary) is recommended for adoption provisionally.

3. In respect of sub-head D, of account No II (Controller of Patents and Designs), it is suggested that to this sub-head of the appropriation account should be appended a footnote stating the total fees realised.

4. The suggestion in Note 3 above applies *mutatis mutandis* to sub-head G, of Account No. II (British Empire Exhibition) and to any similar sub-heads that may be opened hereafter.

5. For occasional and special schemes or services, like the British Empire Exhibition, it is recommended that the relevant sub-head of the appropriation account should be supported by foot-notes giving a running account of the expenditure incurred, and comparing the expenditure with the estimated cost, as proposed separately for special schemes and objects of expenditure in general.

Profit and Loss Account of the Indian Stores Department for 19 19 .

Dr.	Cr.
1. To Pay of Officers	1. By Recoveries on account of fees for tests, etc., made from Government Department, Railways and private firms and individuals during the year
2. To Pay of Establishments	2. By 1 per cent. inspection charges on account of the inspection work carried out at the Metallurgical Inspectorate, the Inspection Circle, Inspection Agency.
3. To Allowances, Honoraria, etc.	3. By 1 per cent. purchase charges on purchase work done by the Headquarters Purchase Branch.
4. To Supplies and Services	4. By Miscellaneous receipts other than those creditable to the capital account
5. To Contingencies, etc.	
6. To Charges on account of rent of offices accommodated in a Government building	
7. To Petty construction and repairs	
8. To Allowances on account of pensionary charges	
9. To Leave salary paid in England	
10. To Interest on capital outlay	
11. To Depreciation—	
(a) Land and Building	
(b) Furniture and fixtures	
(c) Plant and Machinery	
12. To Share of headquarters administrative charges and cost of audit and accounts, etc.	
13. To Stationery and Printing charges	
Balance representing the net profit for the year	Balance representing the net loss of the year
TOTAL	TOTAL

LIST No. 48.

GRANT No. 65.—CURRENCY.

A.—Controller and Deputy Controllers of the Currency :—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Contingencies;

B.—Currency Offices :—

- B. 1.—Pay of Officers;
- B. 2.—Pay of Establishments, Treasurer's Department;
- B. 3.—Pay of Establishments, General Department;
- B. 4.—Allowances, Honoraria, etc.;
- B. 5.—Contingencies;

C.—Charges for remittance of treasure;

D.—Cost of manufacturing currency notes;

E.—Discount on Bills;

F.—Loss on note and specie remittances;

G.—English charges (High Commissioner) on stores;

H.—Loss or Gain by Exchange.

NOTE.—1. Sub-head D will need further sub-division but this can be determined only when the manufacture operations commence in India.

2. It is suggested that a foot-note should be appended to the appropriation account for this grant, stating the total receipts under the major head "XXVII—Currency". It will probably not be considered necessary to append any *pro forma* account of the profit and loss of the Currency Department, e.g., a statement giving (with or without amendment) the all-India totals of Accounts Nos. 62 and 62A of the Finance and Revenue Accounts.

3. When the manufacture operations commence in India, a store account will be necessary, and, in addition, it may be found desirable to have capital and revenue accounts and a balance sheet. For the stocks of (unsigned) note forms held by the Department, now as well as hereafter, perhaps it is not necessary to append any store account to the appropriation account. No money value can be assigned to these forms and there can be no point in exhibiting numerical accounts.

LIST No. 49.

GRANT No. 66.—MINT.

A.—Calcutta Mint—Mint Master's Establishment and Contingencies :—

- A. 1.—Pay of Mint Officers;
- A. 2.—Mint Master's Establishment;
- A. 3.—Bullion Establishment;
- A. 4.—Operative Establishment;
- A. 5.—Allowances, Honoraria, etc.;
- A. 6.—Supplies and Services;
- A. 7.—Rents, rates, and taxes;
- A. 8.—Other Contingencies;

B.—Bombay Mint—Mint Master's Establishment and Contingencies :—

- B. 1.—Pay of Mint Officers;
- B. 2.—Mint Master's Establishment;
- B. 3.—Bullion Establishment;
- B. 4.—Operative Establishment;
- B. 5.—Assay Officers and Establishment;
- B. 6.—Allowances, Honoraria, etc.;
- B. 7.—Supplies and Services;
- B. 8.—Contingencies;

- C.—Loss on Coinage;
- D.—Purchase of Local Stores;
- E.—Works;
- F.—Loss on circulation of bronze and copper coins;
- G.—Loss on circulation of nickel coins;
- H.—English charges (High Commissioner) on stores;
- I.—Loss or Gain by Exchange.

NOTE.—It is recommended that a manufacture or profit and loss account, for each of the two mints, should be appended to the appropriation account for this Grant. The form to be adopted will be determined when the accounts are commercialised.

LIST No. 50.

GRANT No. 67.—CIVIL WORKS (INCLUDING EXPENDITURE IN ENGLAND AND LOSS OR GAIN BY EXCHANGE).

A.—Original Works—Buildings :—

- | | | |
|----------------|---|---|
| A. 1.— | { | The minor heads other than "Civil Works" should be grouped into a convenient number of sub-heads, but a minor head the expenditure under which is estimated to exceed a prescribed limit (say Rs. 2 lacs) should be treated as a separate sub-head. |
| A. 2.—
etc. | | |

A.—Civil Works :—

- A. (1).—Buildings;
- A. (2).—Losses on Stock;

A.—Other.

B.—Original Works—Communications :—

- | | | |
|----------------|---|--|
| B. 1.— | { | A sub-head for charges on each new road project (whether of new construction or of addition or alteration) if the total cost thereof is estimated to exceed Rs. 1 lac; |
| B. 2.—
etc. | | |

B.—Miscellaneous charges;

C.—Original Works—Miscellaneous (when necessary);

D.—Repairs—Buildings :—

- D. 1.—Viceregal Estates;
- D. 2.—North-West Frontier Province;
- D. 3.—Baluchistan;
- D. 4.—Delhi Province;
- D. 5.—Bombay;
- D. 6.—Bengal;
- D. 7.—Punjab;
- D. 8.—Elsewhere;

E.—Repairs—Communications :—

- E. 1.—North-West Frontier Province;
- E. 2.—Delhi Province;
- E. 3.—Rajputana;
- E. 4.—Central India;
- E. 5.—Assam;
- E. 6.—Elsewhere;

F.—Repairs—Miscellaneous (when necessary);

G.—Establishment :—

- G. 1.—Consulting Engineer to the Government of India—Fry and Allowances of Consulting Engineer and Establishment, and Expenses.

- G. 2.—Superintending Engineers and Special Officers with Establishments:—
 G. 2 (1).—Pay of Officers;
 G. 2 (2).—Pay of Establishments;
 G. 2 (3).—Other charges;
- G.—3.—Executive Establishment:—
 G. 3 (1).—Pay of Officers;
 G. 3 (2).—Pay of Establishments;
 G. 3 (3).—Other charges;
- G. 4.—Other Establishments (including establishment charges incurred in England):—
 G. 4 (1).—Pay of Officers in India;
 G. 4 (2).—Other Indian charges;
 G. 4 (3).—English charges;
- G. 5.—Establishment charges credited to other Governments, Departments, etc.:—
 G. 5 (1).—Military Engineer Services;
 G. 5 (1) (1).—N.-W. F. Province;
 G. 5 (1) (2).—Baluchistan;
 G. 5 (1) (3).—Other Areas;
 G. 5 (2).—Delhi Capital;
 G. 5 (3).—Madras Government;
 G. 5 (4).—Bombay Government;
 G. 5 (5).—Bengal Government;
 G. 5 (6).—United Provinces Government;
 G. 5 (7).—Punjab Government;
 G. 5 (8).—Burma Government;
 G. 5 (9).—Bihar and Orissa Government;
 G. 5 (10).—Central Provinces Government;
 G. 5 (11).—Coorg Administration;
 G. 5 (12).—Kashmir Durbar (Gilgit Works);
- G. 6.—*Deduct* Establishment charges recovered from other Governments, Departments, etc.;
- H.—Tools and Plant:—
 H. 1.—New Supplies;
 H. 2.—Repairs and Carriage;
 H. 3.—Tools and Plant charges credited to other Governments, Departments, etc.;
- I.—Grants-in-Aid;
- J.—Suspense:—
 J. 1.—Stock:—
 J. 1 (1).—Charges;
 J. 1 (2).—*Deduct* Issues to works and other credits;
- J. 2.—Other Suspense accounts:—
 J. 2 (1).—Charges;
 J. 2 (2).—*Deduct* recoveries;
- K.—*Deduct* English cost of stores and establishment;
- L.—Expenditure in England (at par, £1=Rs. 10):—
 L. 1.—Stores;
 L. 2.—Establishment;

M.—Loss or Gain by Exchange;

N.—Reserve for unforeseen original works.

NOTES.—1. The proposed changes in the sub-heads of the appropriation account will necessitate corresponding changes in the form and detail of the Estimates as presented to the Legislative Assembly and as printed in the Book of Demands.

2. The expenditure brought to account against sub-heads A. to H., and J., would be inclusive of the English cost of stores converted at prevailing rates of exchange in accordance with the rules in the Public Works Account Code, and that against sub-head K, would include the English cost, similarly converted, of stores and establishment.

2A. The existing division of original works into "major works" and "minor works" observed in the budget estimates cannot be followed up in the appropriation accounts, as this division is not observed in the prescribed classification of Public Works expenditure in the general accounts, *vide* Public Works Department Circular No. 3 P. W. of 1921.

3. It is proposed that to the appropriation accounts for all new works, *i.e.*, sub-heads A, B, C and H, I, should be appended detailed information in respect of the expenditure, *etc.*, on (a) each major work estimated to cost more than Rs. 50,000 which was specifically provided for in the Estimates (b) each major work estimated to cost not more than Rs. 50,000, which was specifically provided for in the estimates if the actual progressive expenditure on it has exceeded Rs. 50,000, and (c) each unforeseen major work, *i.e.*, a major work which was not specifically provided for as a major work in the Estimates—either because no expenditure was anticipated, or because the expenditure was expected not to exceed Rs. 10,000. This information should be in the form of the following statement, separately for (i) original Works, Buildings—all sub-heads, (ii) Original Works, communications all sub-heads, (iii) Original Works, Miscellaneous—all sub-heads, and (iv) Tools and Plant, New Supplies:—

Serial number.	Service.	Grant.	Expenditure.	BALANCE.	
				Unexpended.	Excess.
		Rs.	Rs.	Rs.	Rs.
	I.—Major Works above Rs. 50,000, specifically provided for in the Estimates.				
	(a) Estimated to cost above Rs. 50,000.				
	(To be detailed.)				
	(b) Originally estimated to cost Rs. 50,000 or less, but now estimated or expected to cost above Rs. 50,000.				
	(To be detailed.)				
	II.—Unforeseen Major Works				
	(To be detailed.)				
	III.—Other Major Works . . .				
	(Collectively.)				
	IV.—Minor Works . . .				
	(Collectively.)				
	Total . . .				

Net Savings Rs.
Excess

Foot-notes to be appended to each statement to give (i) further particulars in respect of each major work detailed individually under heads I and II in the statement and (ii) general explanation of variation between appropriation and expenditure, in respect of works included collectively under heads III and IV.

Example 1.—Total estimate Rs. 1,04,700; expenditure to 31st March 1925, Rs. 74,450; balance Rs. 30,250; in progress.

Example 2.—Total (revised) estimate Rs. 1,00,700; expenditure to 31st March 1925, Rs. 1,10,210; excess Rs. 510; in progress.

Example 3.—Demands under this head were reduced as much as possible.

Example 4.—There were no demands under this head.

Example 5.—The original tenders were high. The scheme was accordingly revised, and it was not possible to commence work within the year. Re-voted in the estimate for 1926-27.

Example 6.—Completed; further charges to come. Total estimate, Rs. 6,68,750; expenditure to 31st March 1926, Rs. 6,46,010; balance Rs. 22,740.

Example 7.—Progress was slow owing to difficulty in obtaining supplies of materials. The underspending was also, in part, due to reduced cost of labour. Not completed. A re-vote was included in the estimate for 1926-27. Total (revised) estimate, Rs. 7,90,000; expenditure to 31st March 1926, Rs. 3,64,310; balance Rs. 4,25,690.

(N.B.—This proposal is a simplified modification of the procedure observed in Great Britain.)

4. It is not a necessary corollary to Note 3 above that the procedure observed at present for detailing works in the budget estimates should also be amended; but the Government may like to reconsider it.

5. Detailed information similar to that suggested in Note 3 above for New Works is not necessary in respect of Repairs Works.

6. Capital and Revenue accounts of residential buildings are published separately for each province. These are fully detailed accounts and practically deal with each building of importance. It is not, therefore, considered desirable to append any special details in respect of the expenditure on such buildings and the rent realised, to the appropriation account. If a collective review of the Capital and Revenue expenditure on Central residential buildings throughout India and the rent realised therefrom was desired, it would be a separate question for consideration as means would first have to be devised for consolidating the result brought out by the territorial accounts.

7. Nor is it proposed to append to the appropriation account any *pro forma* statements comparing the expenditure on the special and ordinary repairs on endowed monuments in cometeries with the interest realised from the endowments. In this case also territorial accounts are prepared annually for the information of Government, and the consolidation of all Central accounts for the whole of India would be necessary if it was desired even to have a general review.

8. In respect of sub-head 'G.—Establishment', however, it seems necessary, in view of the peculiar system of the accounting of these charges in the Public Works Department, to lay down that the results of distribution of these charges should be stated in the appropriation account in the form either of foot-notes or of a simple statement.

9. The suggestion in note 8 above applied *mutatis mutandis* to sub-head 'H.—Tools and Plant'.

10. For sub-head "J. 1.—Stock", a statement should be appended to the appropriation account giving the opening and closing balances of the year, the receipts and issues of the year, and a review of the balances and of the results of stock verification.

11. For sub-head "J. 2.—Other Suspense Accounts", it will perhaps suffice if, in regard to the Suspense sub-head "Miscellaneous Advances" only, a statement is appended to the appropriation account detailing all items (above Rs. 5,000) of expenditure on Deposit Works incurred in excess, or in the absence, of the necessary deposits therefor.

12. It is not proposed to insert in the appropriation account any review of the balances of materials at site, etc.

13. The last but one sub-head but one under "A.—Original Works—Buildings" deals only with such losses of stock materials as under the rule in Explanatory Note 37 on page 176, Public Works Account Code, are required to be brought to account under a distinct head. Losses of stores, which are debited to the accounts of individual works, do not fall under this head. In respect of these, all that can be done under the existing system of accounting is to lay down that the officer preparing the appropriation account will call attention, in the detailed notes to the other sub-heads concerned, to all important losses which may have come to his notice.

14. It is proposed to describe sub-head 'N.' as "Reserve for unforeseen original works", as it is believed that the intention of the reserve provided for the Grant for 'Civil Works' and placed at the disposal of the Department of Industries and Labour, Public Works Branch, is that adequate funds should be available for works projects which are either unforeseen at the time of preparing the estimates or are not sufficiently advanced to admit of their inclusion in the estimates. It is probably not intended that this reserve should be available (without the knowledge of the Finance Department) for expenditure on repairs, establishment, tools and plant, grant-in-aid, suspense, etc. A decision on this point seems desirable.

15. In the appropriation account the expenditure figure against sub-head "N.—Reserve for unforeseen original works", will be nil, as the expenditure must be brought to account against the appropriate sub-head, A. B. or C.

16. As the system of making in the demands for grants a lump sum deduction for 'probable savings' has been adopted in the case of some large demands for 1925-26, it is a question for the consideration of the Finance Department if such a deduction may not appropriately be made hereafter in the demands for Civil Works also. In this connection, the following figures will be found interesting:—

Year.	Budget Estimate.	Actuals.
	Rs.	Rs.
1921-23	1,61,87,000	1,54,20,200
1922-23	1,52,08,000	1,34,81,740
1923-24	1,76,63,000	1,70,31,590
1924-25	2,06,50,000	1,88,97,000 (Revised Estimate).

LIST No. 51.

GRANT No. 68.—SUPERANNUATION ALLOWANCES AND PENSIONS—INCLUDING EXPENDITURE IN ENGLAND.

Payments in India.

- A.—Superannuation and Retired Allowances;
- B.—Compassionate Allowances;
- C.—Gratuities;
- D.—Indian Civil Service Family Pensions;
- E.—Pensions payable in respect of the Bengal, Bombay (Provident Branch), and Madras Civil Funds;
- F.—Pensions and Allowances payable in respect of other Provident Funds;
- G.—Pensions, etc., under the War Risk Compensation Scheme;
- H.—Commutated value of pensions:—
 - H. 1.—Paid to provincial Governments;
 - H. 2.—Paid to pensioners;
- I.—Miscellaneous pensionary payments.

Payments in England.

- J.—Superannuation and Retired Allowances:—
 - J. 1.—India Office and High Commissioner's Establishments;
 - J. 2.—High Court Judges;
 - J. 3.—Indian Civil Service;
 - J. 4.—Other Civil Services in India;
- K.—Compassionate Allowances;
- L.—Gratuities;
- M.—Indian Civil Service Family Pensions;
- N.—Pensions payable in respect of the Bengal, Bombay (Provident Branch), and Madras Civil Funds;
- O.—Pensions and Allowances payable in respect of other Provident Funds;
- P.—Pensions, etc., under the War Risk Compensation Scheme;
- Q.—Commutated value of pensions, paid to pensioners;
- R.—Miscellaneous pensionary payments.
- S.—Loss or Gain by Exchange; and
- T.—*Deduct* Pensionary charges transferred to accounts of commercial departments (To be detailed by departments).

NOTE.—It is not proposed to append to the appropriation account for this Grant, any *pro forma* accounts in respect of sub-heads D, E, F, M, N, and O, to show the results of the operations connected with the relevant funds. It is unlikely that such accounts will be desired by the Committee on Public Accounts, and any information that may be required can be found in the Review of Balances published annually.

LIST No. 52.

GRANT No. 69.—STATIONERY AND PRINTING, INCLUDING EXPENDITURE
IN ENGLAND AND LOSS OR GAIN BY EXCHANGE.*Stationery Office and Stores, Calcutta.*

A.—Stationery Office:—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Customs duty on Stores;
- A. 5.—Supplies and Services;
- A. 6.—Contingencies;

B.—Stationery Stores:—

- B. 1.—Purchases in India:—
 - B. 1 (1).—Paper;
 - B. 1 (2).—Typewriters, office machinery and accessories;
 - B. 1 (3).—Other Stores;
- B. 2.—English charges (High Commissioner) at par, £1
Rs. 10:—
 - B. 2 (1).—Paper;
 - B. 2 (2).—Printing Stores;
 - B. 2 (3).—Other Stores;
- B. 3.—Loss (or Gain) by Exchange on B. 2 above.

Central Printing Office.

C.—Central Printing Office:—

- C. 1.—Pay of Officers and Establishments;
- C. 2.—Allowances and Contingencies;
- C. 3.—Outside Printing (including Lithography).

Central Forms Store.

C.—Central Forms Store:—

- D. 1.—Pay of Officers and Establishments;
- D. 2.—Payments for printing forms by contract;
- D. 3.—Expenditure on Forms Press (temporary);
- D. 4.—Postage and Telegram charges;
- D. 5.—Other Supplies and Services;
- D. 6.—Contingencies;

Central Publication Branch.

E.—Central Publication Branch:—

- E. 1.—Pay of Manager and Establishment;
- E. 2.—Postage and Packing charges;
- E. 3.—Supplies and Services;
- E. 4.—Contingencies.
- E. 5.—English charges (High Commissioner) on publications
purchased, at par £1=Rs. 10;
- E. 6.—Loss (or Gain) by Exchange on E. 5 above.

*Government of India Press, Calcutta.***F.—Press:—**

- F. 1.—Pay of Officers;
- F. 2.—Pay of Establishments:—
 - F. 2 (1).—Operatives;
 - F. 2 (2).—Branch Supervision;
 - F. 2 (3).—Auxiliary;
 - F. 2 (4).—Readers;
 - F. 2 (5).—Standing Formes;
 - F. 2 (6).—Other Establishments;
- F. 3.—Allowances;
- F. 4.—Contingencies.
- F. 5.—Additions to Plant and Machinery;
- F. 6.—Supplies and Services;
- F. 7.—Stores;
- F. 8.—Provisions for Depreciation—for payment into Depreciation Fund;
- F. 9.—Renewals and Replacement from Depreciation Fund;
- F. 10.—*Deduct* Amount transferred from Depreciation Fund;

G.—Mechanical Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time.)

H.—Type Foundry Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time.)

*Government of India Press, Delhi.***I.—Press:—**

- I. 1.—Pay of Officers;
- I. 2.—Pay of Establishments:—
 - I. 2 (1).—Operatives;
 - I. 2 (2).—Branch Supervision;
 - I. 2 (3).—Auxiliary;
 - I. 2 (4).—Readers;
 - I. 2 (5).—Standing Formes;
 - I. 2 (6).—Other Establishments;
- I. 3.—Allowances;
- I. 4.—Contingencies;
- I. 5.—Additions to Plant and Machinery;
- I. 6.—Supplies and Services;
- I. 7.—Stores;
- I. 8.—Provision for Depreciation—for payment into Depreciation Fund;
- I. 9.—Renewals and Replacement from Depreciation Fund;
- I. 10.—*Deduct* Amount transferred from Depreciation Fund;

J.—Mechanical Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time);

K.—Type Foundry Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time);

L.—Private Secretary to His Excellency the Viceroy's Press.

*Government of India Press, Aligarh.***M.—Press:—**

- M. 1.—Pay of Officers;
- M. 2.—Pay of Establishments:—
 - M. 2 (1).—Operatives;
 - M. 2 (2).—Branch Supervision;
 - M. 2 (3).—Auxiliary;
 - M. 2 (4).—Readers;
 - M. 2 (5).—Standing Formes;
 - M. 2 (6).—Other Establishments;
- M. 3.—Allowances;
- M. 4.—Contingencies;
- M. 5.—Additions to Plant and Machinery;
- M. 6.—Supplies and Services;
- M. 7.—Stores;
- M. 8.—Provision for Depreciation—for payment into Depreciation Fund;
- M. 9.—Renewals and replacement from Depreciation Fund;
- M. 10.—*Deduct* Amount transferred from Depreciation Fund;

N.—Mechanical Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time);

O.—Type Foundry Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time).

*Government of India Press, Simla.***P.—Press:—**

- P. 1.—Pay of Officers;
- P. 2.—Pay of Establishments:—
 - P. 2 (1).—Operatives;
 - P. 2 (2).—Branch Supervision;
 - P. 2 (3).—Auxiliary;
 - P. 2 (4).—Readers;
 - P. 2 (5).—Standing Formes;
 - P. 2 (6).—Other Establishments;
- P. 3.—Allowances;
- P. 4.—Contingencies;
- P. 5.—Additions to Plant and Machinery;
- P. 6.—Supplies and Services;
- P. 7.—Stores;
- P. 8.—Provision for Depreciation—for payment into Depreciation Fund;
- P. 9.—Renewals and Replacement from Depreciation Fund;
- P. 10.—*Deduct* Amount transferred from Depreciation Fund;

Q.—Mechanical Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time).

R.—Type Foundry Section:—

(with such of the details—F. 1 to F. 10 above—as may be found necessary from time to time);

- S.—Printing Presses—Minor Provinces or Political Agencies (If desired, this can be sub-divided into as many sub-heads as the number of presses);

- T.—Charges paid to provincial Governments for printing work done at their presses:—
 T. 1.—Bombay;
 T. 2.—Bengal;
 T. 3.—Burma;
 T. 4.—Other provinces;
- U.—Charges paid to provincial Governments for Stationery received from their stores;
- V.—Expenditure in England (other than charges included in B. 2 and E. 5 above):—
 V. 1.—Stationery, printing, and book-binding for the India Office:—
 V. 1 (1).—Gross Expenditure;
 V. 1 (2).—*Deduct* Share recovered from the British Government, as part of the contribution towards the cost of the India Office;
- V. 2.—Stationery, printing, and book-binding for High Commissioner's Office;
- V. 3.—Leave Salaries, etc.;
- W.—Loss or Gain by Exchange
- X.—*Deduct* Recoveries:—
 X. 1.—Cost of Stationery chargeable to the North-West Frontier Province;
- X. 2.—Cost of stationery chargeable to provincial Governments:—
 X. 2 (1).—Bengal;
 X. 2 (2).—United Provinces;
 X. 2 (3).—Punjab;
 X. 2 (4).—Central Provinces;
 X. 2 (5).—Assam;
 X. 2 (6).—Coorg;
- X. 3.—Cost of printing work done (including Stationery Stores):—
 X. 3 (1).—Posts and Telegraphs;
 X. 3 (2).—Railways (Bengal-Nagpur Railway, and the offices of the Railway Board and the Accountant-General Railways);
 X. 3 (3).—Military Department;
 X. 3 (4).—Other Central Departments;
 X. 3 (5).—Provincial Governments.

NOTES.—1. Under F. I, M, and P, an additional sub-head "Works" should be open when necessary. Sub-heads F-5, F-9, G-5, G-9, H-5, H-9, I-5, I-9, J-5, J-9, K, K-9, M-5, M-9, N-5, N-9, O-5, O-9, P-5, P-9, Q-5, Q-9, R-5 and R-9, for "Addition to Plant and Machinery" and "Renewals and Replacement from Depreciation Fund" should be dealt with in the same way as "Works" sub-heads, for the purpose of detail; the actual expenditure in the explanatory Notes appended to the appropriation account.

2. A separate sub-head has not been provided for "Printing at Private Presses, and Lithography" which is brought to account mostly on the Punjab books in connection with the printing work done locally for the office of the Accountant General, Punjab. This arrangement is presumably a temporary one, and at the suggestion of the Controller Printing, this item of expenditure has been included in sub-head C.3 for the Central Printing Office.

3. In the appropriation account, F-8 and F-10 and similar sub-heads for "Provision for Depreciation—for payment into Depreciation Fund" and "*Deduct* Amount transferred to Depreciation Fund", should be supported by a simple statement showing, in respect of each year, the operations of the year connected with the Depreciation Fund, *viz.*, the opening balance of the fund, the amount credited to it as the depreciation for the year (with the calculation on which the credit is based), the amount credited to it as the book value of plant, etc., disposed of during the year, the transferred from the fund made during the year to meet the cost of renewals and replacements (with particulars of the work) and the closing balance of the fund.

4. Sub-head "Q.—*Deduct Recoveries*" is incomplete to the extent that recoveries made in cash are not included herein, the reason being that such recoveries (whether on account of sales to Railways, which are large, or on account of other sales are treated as receipts in the accounts. The following statistics will give some idea of the volume of the figures excluded from this sub-head:—

	1921-22.	1922-23.	1923-24.
	Rs.	Rs.	Rs.
Receipts from sale of Stationery	5,26,189	12,10,180	8,51,570
Sales of Gazettes and other publications	1,60,043	2,23,846	2,63,630
Other Press receipts, etc. (deducting refunds)	1,72,893	2,67,745	2,19,727
Sale of publications in England.	18,208	17,557	9,439
Total	8,77,133	17,19,131	13,44,365

In order to exhibit to what extent all amounts recoverable from the different Governments, Departments, etc., have actually been recovered during the year—i.e., to what extent the expenditure brought to account during the year remains uncovered and is thus expenditure not strictly within the scope of the voted grant—a simple statement showing the progress of realisation should be obtained from the Department and appended to the appropriation account. A sample form is attached. The outstanding balances should be explained in foot-notes.

5. For each of the following organisations, a Store Account in suitable form should be appended to the appropriation account:—

- (a) Stationery Stores,
- (b) Central Publication Branch.
- (c) Each of the major printing presses—*viz.*, those at Calcutta, Delhi, Aligarh and Simla.

The Store Account should show only values, separately for paper, Typewriters, Publications, and other Stores, as the case may be. Besides the opening and closing balances, they should show receipts (distinguishing between purchase prices, and freight and other incidental charges) as well as issues on payment, value of issues made free in the case of publications only) and values lost or written off. Losses and write-offs should be explained in foot-notes.

6. For the Central Forms Stores, where only quantity stock accounts are maintained, it is perhaps unnecessary to append any Store Account to the appropriation accounts.

7. It seems desirable further, to append to the appropriation account for this Grant *pro forma* trading accounts of the Stationery Stores and of each of the printing presses, so that the operations of the several organisations may be exhibited in their commercial aspect. The forms recently devised for the purpose of the administrative reports of the department can be utilised provisionally for this purpose.

8. If the classification of this Grant as proposed above is approved, it will be necessary to make certain consequential alterations in the form of the Demand for this Grant; i.e., in the first statement the total provision will have to be detailed according to this classification and not by circles of account.

9. It will be noticed that the proposed classification of this Grant is somewhat different in plan from the prescribed classification of the major head "46.—Stationery and Printing" into minor heads. It is understood that the Controller desires to make a few other alterations. All these questions will be taken up when the list of sub-heads is being determined finally on receipt of the orders of Government on the Report.

Statement showing progress of realization of value of stores and publications sold and printing work done.

	Sale of Stationery Stores.	Sale of Publications (on payment).	Printing including cost of Stationery Stores.
	Rs.	Rs.	Rs.
Unrealised balances on 1st April			
Issues during the year			
Total			
Recoveries made during year—			
Cash recoveries treated as "Receipts"			
Book adjustments treated as "Minus expenditure"			
Total			
Unrealised balances on 31st March			

LIST No. 53.

GRANT No. 70.—MISCELLANEOUS.

- A.—Allowances, Rewards, etc.:—
- A. 1.—Durbar presents and allowances to Vakils, Aden;
 - A. 2.—Durbar presents and allowances to Vakils, elsewhere;
 - A. 3.—Other charges;
- B.—Books and Periodicals:—
- B. 1.—Reuter's Agency, and Indian News Agency;
 - B. 2.—Other charges;
- C.—Donations for charitable purposes, and charges on account of European Vagrants;
- D.—Special Commissions of Enquiry;
- (The more important ones, *e.g.*, the International Labour Conference, the Tariff Board, the Taxation Enquiry Committee, and the Civil Justice Committee, to be severally detailed, and three sub-heads—1. Pay of Officers and Establishments; 2. Travelling Expenses; and 3. Other Expenses—to be provided in respect of each, and the rest to be lumped under a sub-head "Other Commissions and Committees", also divided into three items as above);
- E.—Compensations:—
- E. 1.—Quit rent for the lease of the province of Berar, payable to His Exalted Highness the Nizam of Hyderabad;
 - E. 2.—Other Compensations;
- F.—Rents, Rates, and Taxes on Central Buildings in Simla;
- G.—Grants-in-Aid;
- H.—Local Clearing Office:—
- H. 1.—Pay of Officers;
 - H. 2.—Pay of Establishments;
 - H. 3.—Allowances, Honoraria, etc.;
 - H. 4.—Contingencies;
- I.—Indian Soldiers' Board:—
- I. 1.—Pay and Allowances;
 - I. 2.—Other Expenses;
- [Between I and J should be detailed other temporary organisations of special objects of expenditure, *e.g.*, Royal Visits. A special sub-head should be assigned to each, and it should be divided into (1) Pay of Officers; (2) Pay of Establishments; (3) Allowances, Honoraria, etc., and (4) Other Expenses, or other suitable heads.]
- J.—Unforeseen Charges;
- K.—Other charges (including loss by exchange on local transactions);
- L.—Reserve.

Notes.—1. Any procedure that may be prescribed in respect of grants-in-aid generally will not apply to sub-head C, as, like expenditure on famine relief, the expenditure brought to account under this sub-head is service expenditure under the control of Government and subject to the ordinary requirements of audit.

2. Sub-head D "Special Commissions, etc." of the appropriation account should be supported by (1) a statement of progressive expenditure on those committees, etc., on which there was expenditure in previous years also, and (2) a footnote stating the details of the expenditure accounted for under the lumped sub-division "Other Commissions and Committees".

3. Similar information should be appended in respect of those sub-heads (H, I, etc.) which deal with special or temporary schemes or objects of expenditure, the progressive expenditure incurred being compared with the total estimated cost, if known.

4. The notes appended to sub-head J "Unforeseen charges" of the appropriation account should be fully explanatory, the object being to indicate—

- (1) not only the items of expenditure originally provided for under this sub-head, but ultimately accounted for under a different, but appropriate sub-head,
- (2) but also all important items of expenditure (say those costing above Rs. 10,000) which are accounted for under this sub-head,

5. As "Miscellaneous and Unforeseen Charges" is a regular minor head of the expenditure accounts classification, it is suggested that the usual reserve which is placed at the disposal of the Finance Department, should be shown in the Estimates under a distinct sub-head (L.—Reserve) to be opened for the purpose and not under the ordinary sub-head for unforeseen charges to be accounted for as such.

LIST No. 54.

GRANT No. 71.—ADJUSTMENTS WITH PROVINCIAL GOVERNMENTS.

A.—
B.—
C.—
etc.— } A sub-head for each provincial Government.

Notes.—1. In the appropriation account there should be a separate sub-head for each Government—

- (a) if the sanctioned demand included any payment to be made to it, or
- (b) if, though no provision was made in the sanctioned demand, a payment was actually made to the provincial Government.

2. Each expenditure item falling within the scope of this Grant represents a distinct liability, and has usually no connection with other expenditure items of the Grant. It appears necessary, therefore, to lay down that variations between the amount adjusted and that provided for in the Grant should be explained in respect of all items falling under each sub-head, so that not only may the excesses and savings of sanctioned items be explained, but new items of expenditure may also be mentioned specifically, even though there be no variation under the sub-head to explain. Unless this be done, the Legislature will have no opportunity of reviewing new items; nor would the Committee on Public Accounts be able to satisfy itself always, in the words of the statutory rule, that the money voted has been spent within the scope of the grant voted by the Assembly.

LIST No. 55.

GRANT No. 72.—REFUNDS.

A.—Customs—Refunds and Drawbacks:—

- A. 1.—Sea Customs, Imports—Sugar;
- A. 2.—Super-Tax Refunds;
- A. 3.—Sea Customs, Imports—Machinery;
- A. 4.—Sea Customs, Imports—Other heads;
- A. 5.—Sea Customs, Exports—Rice;
- A. 6.—Sea Customs, Exports—Other heads;
- A. 7.—Land Customs, Imports and Exports;
- A. 8.—Excise Duty on Cotton Manufactures;
- A. 9.—Excise Duty on Motor Spirit;
- A. 10.—Other heads;

B.—Taxes on Income—Refunds:—

- B. 1.—Income Tax Refunds;
- B. 2.—Super-Tax Refunds;

C.—Salt Refunds;

D.—Stamp Refunds:—

- D. 1.—Non-Judicial;
- D. 2.—Judicial;

E.—Currency Refunds:—

- E. 1.—Refunds of value of old currency notes;
- E. 2.—Other Refunds;

F.—Refunds of Receipts in Aid of Superannuation;

G.—Refunds of “XXXV.—Miscellaneous” Revenue;

H.—Other Refunds of Revenue—

(A sub-division for each receipt major head as required; those for major heads “XIII” and “XIV” may be subdivided according to their accounts classification prescribed in Appendix 7 to the Audit Code* if the amounts involved justify such division).

NOTE.—It is a question for the consideration of the Finance Department if all refunds of revenue are at present duly provided for in a voted or non-voted grant, as the case may be.—For instance, refunds of irrigation revenue, and refunds of stamp revenue, do not appear either in the all-India Refunds Grant, or in the subject grants concerned (Irrigation and Stamps).

LIST No. 56.

GRANT No. 73.—NORTH-WEST FRONTIER PROVINCE.

Sub-heads.

- I.—Direct Demands on the Revenue—Land Revenue.
- II.—Direct Demands on the Revenue—Forest.
- III.—Other Direct Demands on the Revenue.
- IV.—General Administration.
- V.—Administration of Justice.
- VI.—Jails and Convict Settlements.
- VII.—Police.
- VIII.—Ecclesiastical.
- IX.—Political.
- X.—Education.
- XI.—Medical.
- XII.—Public Health.
- XIII.—Agriculture, Scientific Departments, and Miscellaneous Departments.
- XIV.—Superannuation Allowances and Pensions.
- XV.—Stationery and Printing.
- XVI.—Miscellaneous.
- XVII.—Refunds of Revenue.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

- A.—Charges of Administration;
- B.—Survey and Settlement:—
 - B. 1.—Pay of Officers;
 - B. 2.—Pay of Establishments;
 - B. 3.—Allowances, Honoraria, etc.;
 - B. 4.—Supplies and Services;
 - B. 5.—Contingencies;
- C.—Land Records:—
 - C. 1.—Pay of Establishments;
 - C. 2.—Allowances, Honoraria, etc.;
 - C. 3.—Supplies and Services, and Contingencies;
- D.—Miscellaneous.

* At present the amounts are insignificant.

ACCOUNT II.—DIRECT DEMANDS ON THE REVENUE—FOREST.

- A.—General Direction—Share of the cost of the Chief Conservator, payable to the Punjab Government;
- B.—Conservancy and Works;
- C.—Establishments.

ACCOUNT III.—OTHER DIRECT DEMANDS ON THE REVENUE.

- A.—Excise :—
 - A. 1.—District Establishment;
 - A. 2.—Cost of Opium supplied to Excise Department;
- B.—Stamps;
- C.—Registration;

ACCOUNT IV.—GENERAL ADMINISTRATION.

- A.—Chief Commissioner :—
 - A. 1.—Salary and fixed travelling allowance;
 - A. 2.—Sumptuary Allowance;
 - A. 3.—Staff and Household—Pay of Officers and Establishments;
 - A. 4.—Staff and Household—Other charges;
 - A. 5.—Tour Expenses;
- B.—Secretariat :—
 - B. 1.—Pay of Officers;
 - B. 2.—Pay of Establishments;
 - B. 3.—Allowances, Honoraria, etc.;
 - B. 4.—Supplies and Services, and Contingencies;
- C.—Local Fund Audit charges—payable to the Audit Department;
- D.—Revenue Commissioner :—
 - D. 1.—Pay of Officers;
 - D. 2.—Pay of Establishments;
 - D. 3.—Other charges;
- E.—District Establishment :—
 - E. 1.—Pay of Officers;
 - E. 2.—Pay of General Establishments;
 - E. 3.—Pay of Treasury Establishments;
 - E. 4.—Pay of sub-divisional Establishments;
 - E. 5.—Pay of other Establishments;
 - E. 6.—Travelling Allowances;
 - E. 7.—Other Allowances, Honoraria, etc.;
 - E. 8.—Supplies and Services;
 - E. 9.—Works;
 - E. 10.—Contract Contingencies;
 - E. 11.—Other Contingencies;

ACCOUNT V.—ADMINISTRATION OF JUSTICE.

- A.—Law Officers (Fees to Pleaders, and other charges);
- B.—Judicial Commissioner :—
 - B. 1.—Pay of Officers;
 - B. 2.—Pay of Establishments;
 - B. 3.—Other charges;
- C.—Civil and Sessions Courts :—
 - C. 1.—Pay of Officers;
 - C. 2.—Pay of Establishments;
 - C. 3.—Allowances, Honoraria, etc.;
 - C. 4.—Contingencies;

D.—Criminal Courts:—

- D. 1.—Pay of Establishment;
- D. 2.—Section writing charges;
- D. 3.—Allowances, Honoraria, etc.;
- D. 4.—Diet and road money of witnesses;
- D. 5.—Expenses of Jirgas;
- D. 6.—Other Contingencies;

ACCOUNT VI.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails:—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Dietary charges;
- A. 5.—Clothing and bedding charges, medical and hospital equipment, and other supplies and services;
- A. 6.—Works;
- A. 7.—Contingencies;
- A. 8.—Charges paid to other Governments for maintenance of prisoners;

B.—Jail Manufacture.

ACCOUNT VII.—POLICE.

A.—Superintendence:—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Other charges;

B.—District Executive Force—District Police:—

- B. 1.—District Superintendents and Assistants;
- B. 2.—Police Force;
- B. 3.—Mounted Police;
- B. 4.—Office Establishment;
- B. 5.—Travelling Allowance;
- B. 6.—Other Allowances, Honoraria, etc.;
- B. 7.—Works;
- B. 8.—Clothing;
- B. 9.—Arms and Ammunition;
- B. 10.—Other Supplies and Services;
- B. 11.—Contingencies;
- B. 12.—Grant-in-Aid to the Punjab Government towards the expenses of the Police Training School and Finger Print Bureau at Phillaur;
- B. 13.—*Deduct* Establishment charges, etc., recovered from other Governments, Departments, etc. (Posts and Telegraphs);

C.—*Deduct* Cost of additional police imposed under Act V of 1861, to be met out of the General Police Fund;

D.—Special Police (Frontier Constabulary):—

- D. 1.—Pay of Commandant and other Officers;
- D. 2.—Police Force;
- D. 3.—Mounted Force;
- D. 4.—Office Establishment;
- D. 5.—Travelling Allowance;
- D. 6.—Ration Allowance;
- D. 7.—Other Allowances, Honoraria, etc.;
- D. 8.—Clothing;
- D. 9.—Arms and Ammunition;
- D. 10.—Other Supplies and Services;
- D. 11.—Contingencies;

E.—Railway Police:—

- E. 1.—Pay of Officers;
- E. 2.—Pay of Establishments;
- E. 3.—Allowances, Honoraria, etc.;
- E. 4.—Supplies and Services, and Contingencies;

F.—Criminal Investigation Department (including Intelligence Bureau):—

- F. 1.—Pay of Officers;
- F. 2.—Police Force;
- F. 3.—Office Establishment;
- F. 4.—Allowances, Honoraria, etc.;
- F. 5.—Secret Charges;
- F. 6.—Other Charges;

G.—Cattle Pounds.**ACCOUNT VIII.—ECCLESIASTICAL.****A.—Ecclesiastical Establishments:—**

- A. 1.—Church of England—Pay of Chaplains, etc.
- A. 2.—Church of England—Other charges;
- A. 3.—Church of Scotland;
- A. 4.—Church of Rome;

B.—Cemetery Establishment;**C.—Grants-in-Aid (whenever necessary);****ACCOUNT IX.—POLITICAL.****A.—Political Agents:—**

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Supplies and Services;
- A. 5.—Secret Expenses;
- A. 6.—Contingencies;
- A. 7.—Works (when necessary).

B.—Watch and Ward trans-frontier (North-West Frontier):—**B. 1.—S. W. Scouts:—**

- B. 1 (1).—Pay of Officers;
- B. 1 (2).—Pay of Establishments;
- B. 1 (3).—Allowances, Honoraria, etc.;
- B. 1 (4).—Supplies and Services;
- B. 1 (5).—Contingencies;

B. 2.—Chitral Scouts:—

- B. 2 (1).—Pay of Officers;
- B. 2 (2).—Pay of Establishments;
- B. 2 (3).—Allowances, Honoraria, etc.;
- B. 2 (4).—Supplies and Services;
- B. 2 (5).—Contingencies;

B. 3.—Charges for Levies:—

- B. 3 (1).—Pay of Officers;
- B. 3 (2).—Pay of Establishments;
- B. 3 (3).—Allowances, Honoraria, etc.;
- B. 3 (4).—Supplies and Services;
- B. 3 (5).—Contingencies;

- B. 4.—Kurram Militia:—
 B. 4 (1).—Pay of Officers;
 B. 4 (2).—Pay of Establishments;
 B. 4 (3).—Allowances, Honoraria, etc.;
 B. 4 (4).—Supplies and Services;
 B. 4 (5).—Contingencies;
- B. 5.—Tochi Scouts:—
 B. 5 (1).—Pay of Officers;
 B. 5 (2).—Pay of Establishments;
 B. 5 (3).—Allowances, Honoraria, etc.;
 B. 5 (4).—Supplies and Services;
 B. 5 (5).—Contingencies;
- B. 6.—Inspecting Officer, Frontier Corps;
 B. 7.—Allowances to Tribes;

- C.—Political Subsidies;
 D.—Entertainment charges;
 E.—Refugees and State Prisoners—Kabul Refugees;
 F.—Miscellaneous.

(When any unusual charges, *e.g.*, expenditure in connection with the Anglo-Afghan Joint Commission fall under this sub-head, the sub-head should be broken up, so as to show such charges separately from other expenditure).

ACCOUNT X.—EDUCATION.

- A.—University—Government Professional Colleges (Training College):—
 A. 1.—Pay of Officers and Establishments;
 A. 2.—Allowances and Stipends;
 A. 3.—Purchase of furniture, apparatus, and books;
 A. 4.—Contingencies;
- B.—University—Grants-in-Aid to non-Government Colleges;
- C.—Secondary (Government High Schools):—
 C. 1.—Pay of Officers;
 C. 2.—Pay of Establishments;
 C. 3.—Allowances, Stipends, Honoraria, etc.;
 C. 4.—Supplies and Services, and Contingencies;
- D.—Grants-in-Aid to non-Government Secondary Schools;
- E.—Primary:—
 E. 1.—Recurring Grants-in-Aid to Local Bodies;
 E. 2.—Non-recurring Grants-in-Aid to Local Bodies;
- F.—Special—Government Special Schools (if necessary);
- G.—General:—
 G. 1.—Direction;
 G. 2.—Inspection;
 G. 3.—Scholarships;
 G. 4.—Miscellaneous.

ACCOUNT XI.—MEDICAL.

- A.—Medical Establishment:—
 A. 1.—Pay of Chief Medical Officer, Surgeons, and Assistant Surgeons;
 A. 2.—Pay of Sub-Assistant Surgeons, and other establishments;
 A. 3.—Allowances, and Contingencies;

B.—Hospital and Dispensaries:—

- B. 1.—Pay of Assistant Surgeons;
- B. 2.—Pay of Sub-Assistant Surgeons, and other establishments;
- B. 3.—Allowances, Honoraria, etc.;
- B. 4.—Cost of medicines, and diet of patients;
- B. 5.—Other Expenses;
- B. 6.—Grants-in-Aid to Hospitals and Dispensaries;
- B. 7.—*Deduct* Amounts recovered from Local Bodies;

C.—Grants for medical purposes (whenever necessary);

D.—Medical Schools and Colleges (including scholarships, and share of the cost of King Edward Medical School and College, payable to the Punjab Government).

ACCOUNT XII.—PUBLIC HEALTH.**A.—Public Health Establishment:—**

- A. 1.—Pay of Officers;
- A. 2.—Other charges;

B.—Grants-in-Aid for Public Health purposes;

C.—Public Health—Expenses in connection with epidemic diseases:—

- C. 1.—Pay and Allowances of Officers and Establishments;
- C. 2.—Medical and other expenses.

ACCOUNT XIII.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, AND MISCELLANEOUS DEPARTMENTS.**A.—Agriculture—Experimental Farms:—**

- A. 1.—Pay and Allowances of Superintendent and Establishments;
- A. 2.—Other Expenses;

B.—Agricultural Experiments;

C.—Botanical and other Public Gardens;

D.—Agriculture—Public Exhibitions and Fairs;

E.—Veterinary Charges—Subordinate Establishments;

F.—Veterinary Charges—Hospitals and Dispensaries;

G.—Contribution to the Punjab Government for the cost of Joint Veterinary Department;

H.—*Deduct* Veterinary Charges recovered from District Funds;

I.—Museum—Establishment and other expenses;

J.—Census (when necessary, unless it be decided to include the Census charges of all areas in the centrally-controlled subject grant for Census);

*K.—Provincial Statistics, and other Miscellaneous Departments;

(Note.—As the list seems to vary, the Departments may be named).

ACCOUNT XIV.—SUPERANNUATION ALLOWANCES AND PENSIONS.

A.—Superannuation and Retired Allowances;

B.—Other Allowances and Pensions;

C.—*Deduct* Pensions chargeable to irrigation works.

*N.B.—Whenever this sub-head includes any grant-in-aid charges, separate sub-head should be provided therefor.

ACCOUNT XV.—STATIONERY AND PRINTING.

- A.—Government Presses :—
 A. 1.—Gross charges;
 A. 2.—*Deduct* Cost paper, etc., recovered from other departments;
 B.—Printing at private presses;
 C.—Lithography;
 D.—Stationery supplied from Central Stores.

ACCOUNT XVI.—MISCELLANEOUS.

- A.—Petty Establishments;
 B.—Durbar presents and allowances to Vakils;
 C.—Donations for charitable purposes, and charges on account of European Vagrants;
 D.—Grants-in-Aid;
 E.—Unforeseen charges;
 (NOTE.—Not to include Grants-in-Aid).
 F.—Other charges.

ACCOUNT XVII.—REFUNDS OF REVENUE.

- A.—
 B.— .A sub-head for each revenue major head, as required.
 C.—
 etc.—

NOTES.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account, detailed as indicated above, for each sub-head.

2. The appropriation account will continue to be prepared by the Accountant General, Punjab, so long as he is the audit officer, but it will be incorporated in the book of appropriation accounts for central civil expenditure compiled by the Accountant General, Central Revenues.

3. No provision has been made, in the above classification, for the expenditure major heads "35—Industries" and "43—Famine Relief". This will be necessary only when there is expenditure under these heads.

4. At present provision for "Refunds of Revenue" is not detailed in the Estimates. If the sub-division proposed for Account XVII is approved of, the necessary details will have to be given in the demands.

LIST No. 57.

GRANT No. 74.—BALUCHISTAN.

Sub-heads.

- I.—Direct Demands on the Revenue—Land Revenue;
 II.—Other Direct Demands on the Revenue;
 III.—General Administration;
 IV.—Administration of Justice;
 V.—Jails and Convict Settlements;
 VI.—Police;
 VII.—Ecclesiastical;
 VIII.—Political;
 IX.—Education;
 X.—Medical and Public Health;
 XI.—Agriculture, Scientific Departments, and Miscellaneous Departments;
 XII.—Miscellaneous.
 XIII.—Refunds of Revenue.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE—LAND REVENUE.

- A.—Charges of Administration :—
 - A. 1.—Pay of Establishments;
 - A. 2.—Allowances, Honoraria, etc.;
 - A. 3.—Other charges;
- B.—Land Records :—
 - B. 1.—Pay of Establishments;
 - B. 2.—Other charges;
- C.—Miscellaneous.

ACCOUNT II.—OTHER DIRECT DEMANDS ON THE REVENUE.

- A.—Excise;
- B.—Forest;
- C.—Registration.

ACCOUNT III.—GENERAL ADMINISTRATION.

- A.—District Establishment—Treasury Establishment;
- B.—District Establishment—Other Establishments :—
 - B. 1.—Pay of Establishment;
 - B. 2.—Allowances, Honoraria, etc.;
 - B. 3.—Works;
 - B. 4.—Grants-in-Aid;
 - B. 5.—Staging and encamping ground contingencies;
 - B. 6.—Other contingencies;
 - B. 7.—*Deduct* Contribution towards the pay of the Arboriculture Overseer, Quetta.

ACCOUNT IV.—ADMINISTRATION OF JUSTICE.

- A.—Law Officers (Fees to Pleaders);
- B.—Civil and Sessions Courts;
- C.—Criminal Courts.

ACCOUNT V.—JAILS AND CONVICT SETTLEMENTS.

- A.—Jails :—
 - A. 1.—Pay of Officers and Establishments;
 - A. 2.—Allowances, Honoraria, etc.;
 - A. 3.—Dietary, Clothing and bedding charges, and other supplies and services;
 - A. 4.—Contingencies and miscellaneous charges;
- B.—Jail Manufacture.

ACCOUNT VI.—POLICE.

- A.—District Executive Force—District Police :—
 - A. 1.—District Superintendents and Assistants;
 - A. 2.—Police Force;
 - A. 3.—Mounted Police;
 - A. 4.—Office Establishment;
 - A. 5.—Travelling Allowance;
 - A. 6.—Other Allowances, Honoraria, etc.;
 - A. 7.—Works;
 - A. 8.—Clothing;
 - A. 9.—Arms and Ammunition;
 - A. 10.—Other Supplies and Services;

- A. 11.—Contingencies;
- A. 12.—Contribution to the Punjab Government towards the expenses of the Police Training School, Phillaur;
- B.—District Executive Force—Other Police—Pay, Allowances, and Expenses;
- C.—*Deduct* Cost of additional police imposed under Act V of 1861, to be met out of the General Police Fund.
- D.—*Deduct* Probable savings.

ACCOUNT VII.—ECCLESIASTICAL.

- A.—Ecclesiastical Establishments:—
 - A. 1.—Church of England—Chaplains, etc.;
 - A. 2.—Church of England—Other charges;
- B.—Cemetery Establishment;
- C.—Grants-in-Aid (whenever necessary).

ACCOUNT VIII.—POLITICAL.

- A.—Political Agents:—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Supplies and Services;
 - A. 5.—Secret Expenses;
 - A. 6.—Contingencies;
 - A. 7.—Works (when necessary);
 - A. 8.—*Deduct* Charges recovered from other Governments, Departments, etc.
- B.—Watch and Ward Trans-Frontier (North-West Frontier);
 - B. 1.—Charges for Levies:—
 - B. 1 (1).—Chagai;
 - B. 1 (2).—Sibi;
 - B. 1 (3).—Quetta-Pishin;
 - B. 1 (4).—Kalat;
 - B. 1 (5).—Loralai;
 - B. 1 (6).—Zhub;
 - B. 1 (7).—Others;
 - B. 1 (8).—*Deduct* Recoveries;
 - B. 2.—Zhub Levy Corps:—
 - B. 2 (1).—Pay of Officers;
 - B. 2 (2).—Pay of Establishments;
 - B. 2 (3).—Allowances, Honoraria, etc.;
 - B. 2 (4).—Supplies and Services;
 - B. 2 (5).—Contingencies;
 - B. 3.—Mekran Levy Corps:—
 - B. 3 (1).—Pay of Officers;
 - B. 3 (2).—Pay of Establishments;
 - B. 3 (3).—Allowances, Honoraria, etc.;
 - B. 3 (4).—Supplies and Services;
 - B. 3 (5).—Contingencies;
- C.—Political Subsidies—Subsidy and Contribution to the Khan of Kalat;
- D.—Entertainment of Envoys and Chiefs;
- E.—Refugees and State Prisoners;
- F.—Miscellaneous.

ACCOUNT IX.—EDUCATION.

- A.—Government Secondary Schools :—
 - A. 1.—Pay of Officers and Establishments;
 - A. 2.—Other charges;
- B.—Grants-in-Aid to non-Government Secondary Schools;
- C.—Government Primary Schools :—
 - C. 1.—Pay of Establishments;
 - C. 2.—Other charges;
- D.—Grants-in-Aid to non-Government Primary Schools;
- E.—Government Special Schools;
- F.—Grants-in-Aid to non-Government Special Schools;
- G.—General :—
 - G. 1.—Inspection;
 - G. 2.—Scholarship;
 - G. 3.—Miscellaneous.

ACCOUNT X.—MEDICAL AND PUBLIC HEALTH.

- A.—Medical Establishment :—
 - A. 1.—Civil Surgeons, Assistant Surgeons, and office establishment;
 - A. 2.—Allowances, and Contingencies;
- B.—Hospital and Dispensaries :—
 - B. 1.—Duty Allowance to Civil Surgeon, and Pay of Establishments;
 - B. 2.—Allowances, Honoraria, etc.;
 - B. 3.—Cost of medicines and diet of patients;
 - B. 4.—Furniture and apparatus;
 - B. 5.—Other Expenses;
 - B. 6.—Grants-in-Aid to Hospitals and Dispensaries;
 - B. 7.—*Deduct* Amount recovered from the North Western Railway and Nushki Town Fund;
- C.—Lunatic Asylum—Office expenses and miscellaneous;
- D.—Public Health Establishment—Pay, Allowances and Expenses;
- E.—Grants-in-Aid for Public Health purposes;
- F.—Public Health—Expenses in connection with epidemic diseases (when necessary).

ACCOUNT XI.—AGRICULTURE, SCIENTIFIC DEPARTMENTS, AND MISCELLANEOUS DEPARTMENTS.

- A.—Agriculture—Experimental Farms;
- B.—Agriculture—Public Exhibition and Fairs—Grant-in-Aid to the Quetta Horse Show;
- C.—Veterinary Charges :—
 - C. 1.—Superintendence;
 - C. 2.—Subordinate Establishment;
 - C. 3.—Hospital and Dispensaries;
- D.—Museum :—
 - D. 1.—Establishment;
 - D. 2.—Grant-in-Aid;
- E.—Exploration of Coal, Petroleum, and Minerals;

- F.—Census (when necessary, unless it be decided to include the Census charges of all areas in the centrally controlled subject grant of Census);
- G.—Provincial statistics, and other miscellaneous departments (to be named).

ACCOUNT XII.—MISCELLANEOUS.

- A.—Miscellaneous Compensations:—
 A. 1.—Quit rents;
 A. 2.—Other Compensations;
- B.—Durbar presents and allowances to Vakils;
- C.—Donations for charitable purposes, and charges on account of European Vagrants;
- D.—Grants-in-Aid;
- E.—Unforeseen charges;
 (NOTE.—Not to include Grants-in-Aid).
- F.—Other charges.

ACCOUNT XIII.—REFUNDS OF REVENUE.

- A.—
 B.—
 C.—
 &c. } A subhead for each revenue major head, as required.

NOTES.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account detailed as indicated above, for each sub-head.

2. No provision has been made, in the above classification, for the expenditure major heads "35.—Industries" and "43.—Famine Relief". This will be necessary only when there is expenditure under these heads.

3. At present the provision for "Refunds of Revenue" is not detailed in the Estimate. If the sub-division proposed for Account XIII is approved of, the necessary details will have to be given in the Demand.

LIST No. 58.

GRANT No. 75.—DELHI.

Sub-heads.

- I.—Direct Demands on the Revenue;
- II.—General Administration;
- III.—Administration of Justice;
- IV.—Jails and Convict Settlements;
- V.—Police;
- VI.—Education;
- VII.—Medical;
- VIII.—Public Health;
- IX.—Other Expenditure Heads;
- X.—Refunds of Revenue.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

- A.—Land Revenue:—
 A. 1.—Charges of Administration—Pay and Allowances of Establishments, and Contingencies;
 A. 2.—Land Records—Pay and Allowances of Establishments, and Contingencies;

- B.—Excise—Establishment, and other charges;
- C.—Stamps;
- D.—Registration—Establishments and other charges.

ACCOUNT II.—GENERAL ADMINISTRATION.

- A.—Chief Commissioner :—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
- B.—Finger-print Bureau;
- C.—Local Fund Audit charges paid to the Audit Department;
- D.—District Administration :—
 - D. 1.—Pay of Officers;
 - D. 2.—Pay of Establishments;
 - D. 3.—Allowances, Honoraria, etc.;
 - D. 4.—Contingencies.

ACCOUNT III.—ADMINISTRATION OF JUSTICE.

- A.—Law Officers (Fees to Pleaders);
- B.—Civil and Sessions Courts—Pay of Officers;
- C.—Civil and Sessions Courts—Pay of Establishments;
- D.—Civil and Sessions Courts—Other charges;
- E.—Courts of Small Causes;
- F.—Criminal Courts.

ACCOUNT IV.—JAILS AND CONVICT SETTLEMENTS.

- A.—Jails :—
 - A. 1.—Pay of Officers and Establishments;
 - A. 2.—Allowances, Honoraria, etc.;
 - A. 3.—Dietary, clothing and bedding charges, and other supplies and services;
 - A. 4.—Works;
 - A. 5.—Contingencies;
- B.—Jail Manufacture.

ACCOUNT V.—POLICE.

- A.—District Executive Force—District Police;
- B.—District Executive Force—Other Police—Pay, Allowances, and Expenses;
- C.—*Deduct* Cost of Additional police imposed under Act V of 1861, to be met out of the General Police Fund;
- D.—Railway Police—Charges payable to the Punjab Government;
- E.—Cattle Pounds.

ACCOUNT VI.—EDUCATION.

- A.—Grant-in-Aid to Delhi University :—
 - A. 1.—Recurring Grants;
 - A. 2.—Non-recurring Grants;
 (A. 1 and A. 2 may be amalgamated, if desired).
- B.—Grants-in-Aid to non-Government Arts Colleges;

- C.—Government Secondary Schools—Pay, Allowances, and Expenses;
- D.—Grants-in-Aid to non-Government Secondary Schools:—
 - D. 1.—Recurring Grants;
 - D. 2.—Building Grants;
 - D. 3.—Other non-recurring grants;
 (D. 2 and D. 3 may be amalgamated, if desired).
- E.—Grants-in-Aid to Local Bodies for Secondary Education;
- F.—Grants-in-Aid to non-Government Primary Schools;
- G.—Grants-in-Aid to Local Bodies for Primary Education:—
 - G. 1.—Recurring Grants;
 - G. 2.—Non-recurring Grants;
- H.—Government Special Schools (Female Training School);
- I.—Grant-in-Aid to non-Government Special Schools;
- J.—General:—
 - J. 1.—Inspection;
 - J. 2.—Scholarship;
 - J. 3.—Miscellaneous.

ACCOUNT VII.—MEDICAL.

- A.—Medical Establishment:—
 - A. 1.—Pay of Chief Medical Officer, Assistant Surgeons, and other establishments;
 - A. 2.—Allowances, and Contingencies;
 - A. 3.—*Deduct* Amount recovered from Delhi Municipality;
- B.—Hospital and Dispensaries:—
 - B. 1.—Pay and Allowances of Officers and Establishments;
 - B. 2.—Cost of medicines, diet of patients, and apparatus;
 - B. 3.—Other Expenses;
 - B. 4.—Grants-in-Aid to medical institutions;
- C.—Grants-in-Aid for medical purposes;
- D.—Medical Colleges and Schools—Scholarships.

ACCOUNT VIII.—PUBLIC HEALTH.

- A.—Grants-in-Aid for Public Health purposes;
- B.—Public Health—Expenses in connection with epidemic diseases:—
 - B. 1.—Pay, Allowances, and Expenses;
 - B. 2.—Grants-in-Aid to Local Bodies;
- C.—Public Health—Works (whenever necessary).

ACCOUNT IX.—OTHER EXPENDITURE HEADS.

- A.—Ecclesiastical:—
 - A. 1.—Ecclesiastical Establishments;
 - A. 2.—Cemetery Establishment;
 - A. 3.—Grants-in-Aid (whenever necessary);
- B.—Agriculture:—
 - B. 1.—Grant-in-Aid;
 - B. 2.—Other Expenditure;

- C.—Industries;
- D.—Scientific Departments—Hydro-Electric Surveys—Contingencies;
- E.—Census (when necessary, unless it be decided to include the Census charges of all areas in the centrally controlled subject grant for Census);
- F.—Other Miscellaneous Departments (to be named);
- G.—Miscellaneous Charges:—
 - G. 1.—Grants-in-Aid;
 - G. 2.—Other Expenditure.

ACCOUNT X.—REFUNDS OF REVENUE.

- A.—
 - B.—
 - C.—
 - &c.—
- } A subhead for each revenue major head, as required.

NOTE.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account, detailed as indicated above, for each sub-head.

2. No provision has been made, in the above classification, for the expenditure major heads "8.—Forest" and "43.—Famine Relief". This will be necessary only when there is expenditure under these heads.

3. At present the provision for "Refunds of Revenue" is not detailed in the Estimates. If the sub-divisions proposed for Account X is approved of, the necessary details will have to be given in the Demands.

LIST No. 59.

GRANT NO. 76.—AJMER AND MERWARA.

Subheads.

- I.—Direct Demands on the Revenue;
- II.—General Administration;
- III.—Police;
- IV.—Education;
- V.—Other Expenditure Heads;
- VI.—Refunds of Revenue.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

- A.—Land Revenue—Charges of Administration:—
 - A. 1.—Gross charges;
 - A. 2.—*Deduct* Amount recovered from Wards' Estates.
- B.—Land Revenue—Land Records:—
 - B. 1.—Pay of Establishments;
 - B. 2.—Other charges;
- C.—Commission on Land Revenue Collections;
- D.—Land Revenue—Assignments and Compensations;
- E.—Excise:—
 - E. 1.—District Executive Establishment;
 - E. 2.—Distilleries—Amount paid to the Punjab Government;
- F.—Forests:—
 - F. 1.—Conservancy and Works;
 - F. 2.—Establishments—Pay;
 - F. 3.—Establishments—Other charges;
- G.—Registration—Establishments and other charges.

ACCOUNT II.—GENERAL ADMINISTRATION.

- A.—Chief Commissioner—servants and miscellaneous expenses;
- B.—District Establishment:—
 - B. 1.—Pay of Officers;
 - B. 2.—Pay of Establishments;
 - B. 3.—Allowances, Honoraria, etc.;
 - B. 4.—Contingencies.

ACCOUNT III.—POLICE.

- A.—District Executive Force—District Police:—
 - A. 1.—District Superintendents and Assistants;
 - A. 2.—Police Force;
 - A. 3.—Office Establishment;
 - A. 4.—Allowances, Honoraria, etc.;
 - A. 5.—Supplies and Services, and Contingencies;
- D.—*Deduct* Cost of additional police imposed under Act V of 1861, to be met out of the General Police Fund.

ACCOUNT IV.—EDUCATION.

- A.—University—Government Arts Colleges:—
 - A. 1.—Pay of Principal and Professors;
 - A. 2.—Other charges;
- B.—Government Secondary Schools:—
 - B. 1.—Pay of Officers and Establishments;
 - B. 2.—Other charges;
- C.—Grants-in-Aid to non-Government Secondary Schools;
- D.—Government Primary Schools;
- E.—Grants-in-Aid to non-Government Primary Schools;
- F.—Government Special Schools;
- G.—General:—
 - G. 1.—Inspection;
 - G. 2.—Scholarship;
 - G. 3.—Miscellaneous.

ACCOUNT V.—OTHER EXPENDITURE HEADS.

- A.—Administration of Justice:—
 - A. 1.—Law Officers (Fees to Pleaders, and miscellaneous charges);
 - A. 2.—Civil and Sessions Courts;
 - A. 3.—Courts of Small Causes;
 - A. 4.—Criminal Courts;
- B.—Jails:—
 - B. 1.—Pay and Allowances of Officers and Establishments;
 - B. 2.—Dietary, clothing, bedding charges, and other supplies and services;
 - B. 3.—Contingencies;

C.—Jail Manufacture;

D.—Ecclesiastical:—

D. 1.—Ecclesiastical Establishments;

D. 2.—Cemetery Establishment;

D. 3.—Grants-in-Aid (whenever necessary);

E.—Medical:—

E. 1.—Medical Establishment;

E. 2.—Hospital and Dispensaries;

E. 3.—Grants-in-Aid for Medical purposes;

E. 4.—Other expenditure;

F.—Public Health;

G.—Agriculture:—

G. 1.—Agriculture;

G. 2.—Veterinary charges;

G. 3.—Co-operative Credit;

H.—Museum;

I.—Census (when necessary, unless it be decided to include the Census charges of all areas in the centrally controlled subject grant for Census);

J.—Other Miscellaneous Departments (to be named);

K.—Famine Relief (when necessary);

L.—Miscellaneous charges:—

L. 1.—Grants-in-Aid;

L. 2.—Other charges;

NOTE.—In all cases grants-in-aid should be accounted for separately from other charges, two special sub-divisions being opened when necessary.

ACCOUNT VI.—REFUNDS OF REVENUE.

A.—
B.—
C.—
&c.— } A subhead for each revenue major head, as required.

NOTE.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account, detailed as indicated above, for each sub-head.

2. No provision has been made, in the above classification, for the expenditure under this head "35.—Industries." This will be necessary when there is expenditure under this head.

3. At present the provision for "Refunds of Revenue" is not detailed in the Estimates. If the sub-division proposed for Account VI is approved of, the necessary details will have to be given in the Demands.

LIST No. 60.

GRANT No. 77.—ANDAMANS AND NICOBAR ISLANDS.

Sub-heads.

I.—Convict Settlement charges;

II.—Forests;

III.—Refunds of Revenue.

ACCOUNT I.—CONVICT SETTLEMENT CHARGES.

- A.—Superintendence :—
- A. 1.—Pay of Officers ;
 - A. 2.—Pay of Establishments ;
 - A. 3.—Allowances and Expenses ;
 - A. 4.—Passages for families of self-supporters ;
- B.—Medical :—
- B. 1.—Pay of Officers ;
 - B. 2.—Pay of Establishments ;
 - B. 3.—Allowances and Contingencies ;
 - B. 4.—Medical Supplies ;
- C.—Police :—
- C. 1.—Pay of Officers ;
 - C. 2.—Pay of Establishments ;
 - C. 3.—Allowances, Honoraria, etc. ;
 - C. 4.—Ordnance Supplies ;
 - C. 5.—Other Supplies ;
 - C. 6.—Contingencies ;
 - C. 7.—*Deduct* Recoveries from Forest Department ;
- D.—Marine :—
- D. 1.—Pay of Officers ;
 - D. 2.—Pay of Establishments ;
 - D. 3.—Allowances and Contingencies ;
 - D. 4.—Marine Supplies ;
- E.—Commissariat :—
- E. 1.—Establishment—Pay, Allowances and Contingencies ;
 - E. 2.—Commissariat Supplies ;
 - E. 2 (1).—Bakery ;
 - E. 2 (2).—Dairy Farm ;
 - E. 2 (3).—Slaughter House ;
 - E. 2 (4).—Other Charges ;
- F.—Miscellaneous Establishments (other than Jail Establishment)—
- Pay, Allowances, and Expenses :—
- F. 1.—Veterinary ;
 - F. 2.—Ecclesiastical ;
 - F. 3.—Education ;
 - F. 4.—Treasury, Registration, and other establishments ;
- G.—Miscellaneous Jail Charges :—
- G. 1.—Pay and Allowances of Jail Establishment ;
 - G. 2.—Forest Supplies ;
 - G. 3.—Jail Press Supplies ;
 - G. 4.—Clothing ;
 - G. 5.—Other Supplies ;
 - G. 6.—Subsistence Money ;
 - G. 7.—Contingencies ;
 - G. 8.—*Deduct* Recoveries of clothing charges from the Forest Department ;
- H.—Charges in connection with S.S. " Maharaja " :—
- H. 1.—Cost of coal ;
 - H. 2.—Charter of Steamer ;
 - H. 3.—Indian Port expenses, working expenses, and Agency fees at ports ;
 - H. 4.—Other charges ;
 - H. 5.—*Deduct* Recovery from Forest Department.

ACCOUNT II.—FORESTS.

A.—Conservancy and Works:—

- A. 1.—Timber and other produce removed from the forest by Government agency;
- A. 2.—Timber and other produce removed from the forest by consumers or purchasers;
- A. 3.—Live stock, stores and tools and plant:—
 A. 3 (1).—Purchase of cattle;
 A. 3 (2).—Feed and keep of cattle;
 A. 3 (3).—Purchase of stores, and tools and plant;
- A. 4.—Communications and buildings:—
 A. 4 (1).—Roads and bridges;
 A. 4 (2).—Buildings;
 A. 4 (3).—Other works;
- A. 5.—Organisation, improvement, and extension of forests;
- A. 6.—Charges in connection with S.S. "Maharaja" transferred from Account I, subhead H. 5;
- A. 7.—Miscellaneous;

B.—Establishments:—

- B. 1.—Pay of Officers;
- B. 2.—Pay of Establishments;
- B. 3.—Allowances, Honoraria, etc.;
- B. 4.—Contingencies.

ACCOUNT III.—REFUNDS OF REVENUE.

A.—Convict Settlement charges;

B.—Forests.

Notes.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads and (ii) a separate account, detailed as indicated above for each sub-head.

2. In respect of sub-head H.—Charges in connection with S.S. "Maharaja" of Account No. I, it is suggested that a *pro forma* profit and loss account of the service should be appended to the appropriation account. From the figures given below, it is clear that the service is working at a loss:—

	In thousands.	
	Receipts.	Charges.
1921-22	2,34	12,83
1922-23	2,44	12,67
1923-24	2,16	11,03

The preparation of a *pro forma* profit and loss account, therefore, appears to be very desirable. If the proposal is approved, the form of the account will be settled by the Accountant-General, Central Revenues, in consultation with the Chief Commissioner, Andamans, and the Controller of Marine Accounts, Bombay, who audits the accounts of the charges in connection with S.S. "Maharaja".

3. Similarly, in respect of the forest expenditure, Account No. II, it is suggested that a Capital and Revenue Account, a Balance Sheet, and a Store Account should be appended to the appropriation account, the scheme of maintaining the accounts of the Forest Department on a commercial basis having been approved of by the Secretary of State. The form of these accounts will be settled when the question regarding the opening of necessary heads for purposes of the Capital Account, which is stated to be under settlement at present, is definitely settled. From the figures given below it will be noticed that the forest expenditure in recent years has been considerably in excess of the forest revenue. This may be due to the fact that in recent years large sums have been spent on projects of a capital nature, e.g., in connection with the Saw Mills, but a general explanation like this is not helpful to Government or to anybody who may want to know whether or not the Forest Department expenditure is justified by the results.

	* Forest	
	Expenditure.	Revenue.
	Rs.	Rs.
Actuals, 1921-22	12,87,019	5,50,007
" 1922-23	8,11,225	5,98,027
" 1923-24	8,00,628	6,11,383
Revised, 1924-25	7,18,000	5,55,000
Budget, 1925-26	14,56,000	17,76,000

* (Excluding expenditure in England and loss by exchange thereon).

4. It is a question for consideration if for (1) the Bakery, (2) the Dairy Farm, and (3) the Slaughter House, maintained in connection with the Commissariat Department, suitable *pro forma* profit and loss accounts and store accounts should be appended to the appropriation account. For the sale of meat, profit and loss statements are at present prepared locally, and the forms of these with suitable modifications can be adopted if necessary. For the Bakery, and the Dairy Farm, discussion with the local authorities will probably be necessary if the matter is to be pursued. Presentation of Store Accounts should perhaps be considered necessary in any case, as the value of stores passing through the hands of commissariat officials is very large.

5. The value of articles manufactured in Jail factories is also large. It seems desirable, therefore, that Manufacture and Store Accounts in respect of these also should be appended to the appropriation account. The operations appear to be connected with the manufacture of cocoanut oil, oil cake, coir fibre, coir yarn and rope, and articles made of case. There is also a small printing press, and a small smithy for repairing utensils, etc.

6. It will be noticed that the classification of charges proposed in Accounts I and II above is somewhat different from that adopted in the Demands for Grants and in Account No. 49-B. of the Finance and Revenue Accounts. It would simplify the estimates as well as the accounts and present them in a slightly clearer form than at present, if the proposed classification were adopted not only in the appropriation accounts, but also in the Demands for Grants and the Finance and Revenue Accounts. This course is recommended for adoption.

LIST No. 61.

GRANT NO. 78.—RAJPUTANA.

Sub-heads.

- I.—Police;
- II.—Political;
- III.—Other Expenditure Heads;
- IV.—Refunds of Revenue.

ACCOUNT I.—POLICE.

A.—District Executive Force—District Police:—

- A. 1.—District Superintendents and Assistants;
- A. 2.—Police Force;
- A. 3.—Office Establishment;
- A. 4.—Other Allowances, Honoraria, etc.;
- A. 5.—Supplies and Services, and Contingencies;

B.—Railway Police:—

- B. 1.—Officers;
- B. 2.—Police Force;
- B. 3.—Office Establishment;
- B. 4.—Travelling Allowance;
- B. 5.—Other Allowances, Honoraria, etc.;
- B. 6.—Supplies and Services;
- B. 7.—Contingencies;
- B. 8.—Amount paid to R. M. Railway as share of rent of Railway quarters;
- B. 9.—*Deduct Recoveries from R. M. Railway—Cost of escorts and treasure guards;*

C.—District Executive Force—Other Police:— Pay, Allowances and Expenses;

- D.—*Deduct Cost of Additional Police imposed under Act V of 1861, to be met out of the General Police Fund.*

} When necessary.

ACCOUNT II.—POLITICAL.

A.—Political Agents :—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Supplies and Services;
- A. 5.—Secret Expenses;
- A. 6.—Contingencies;
- A. 7.—Deduct Charges recovered from other Governments, Departments, etc;

B.—Miscellaneous—Mina Corps :—

- B. 1.—Pay of Officers;
- B. 2.—Pay of Establishments;
- B. 3.—Allowances, Honoraria, etc.;
- B. 4.—Supplies and Services;
- B. 5.—Contingencies;
- B. 6.—Deduct Charges recovered from other Governments, Departments, etc.

ACCOUNT III.—OTHER EXPENDITURE HEADS.

A.—Land Revenue;

B.—Excise;

C.—Stamps;

D.—Administration of Justice;

E.—Ecclesiastical;

F.—Education :—

- F. 1.—University—Grants to non-Government Arts Colleges;
- F. 2.—Grants-in-Aid to non-Government Secondary and Primary Schools;
- F. 3.—Scholarships;

G.—Medical;

H.—Public Health;

I.—Miscellaneous.

(Note.—In all cases grants-in-aid should be accounted for separately from other charges, two special sub-divisions being opened when necessary).

ACCOUNT IV.—REFUNDS OF REVENUE.

- A.—
 - B.—
 - C.—
 - &c.—
- } A sub-head for each revenue major head, as required.

Notes.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account, detailed as indicated above, for each sub-head.

2. No provision has been made in the above classification, for the expenditure major heads "8.—Forest," "9.—Registration," "25.—Jails and Convict Settlements," "30.—Scientific Departments," "34.—Agriculture (including veterinary charges)," "35.—Industries," "37.—Miscellaneous Departments," and "43.—Famine Relief." This will be necessary only when there is expenditure under these heads.

3. At present the provision for "Refunds of Revenue" is not detailed in the Estimates. If the sub-division proposed for Account IV is approved of, the necessary details will have to be given in the Demands.

LIST No. 62.

GRANT No. 79.—CENTRAL INDIA.

Subheads.

- I.—Direct Demands on the Revenue;
- II.—Police;
- III.—Political;
- IV.—Other Expenditure Heads;
- V.—Refunds of Revenue.

ACCOUNT I.—DIRECT DEMANDS ON THE REVENUE.

- A.—Land Revenue;
- B.—Excise:—
 - B. 1.—District Executive Establishment:—
 - B. 1 (1).—Pay of Officers;
 - B. 1 (2).—Pay of Establishments;
 - B. 1 (3).—Allowances, Honoraria, etc.;
 - B. 1 (4).—Supplies and Services;
 - B. 1 (5).—Contingencies;
 - B. 2.—Compensations;
 - B. 3.—Other Charges;
- C.—Forest;
- D.—Registration.

ACCOUNT II.—POLICE.

- A.—District Executive Force—District Police:—
 - A. 1.—District Superintendents and Assistants;
 - A. 2.—Police Force;
 - A. 3.—Office Establishment;
 - A. 4.—Allowances, Honoraria, etc.;
 - A. 5.—Supplies and Services, and Contingencies;
- B.—District Executive Force—Other Police—Pay, Allowances, and Expenses;
- C.—*Deduct* Cost of Additional Police imposed under Act V of 1861, to be met out of the General Police Fund.

ACCOUNT III.—POLITICAL.

- A.—Political Agents:—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Supplies and Services;
 - A. 5.—Secret Expenses;
 - A. 6.—Contingencies;
 - A. 7.—Grant-in-Aid;
 - A. 8.—*Deduct* Charges recovered from other Governments, Department, etc.;
- B.—Entertainment of Envoys and Chiefs.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

A.—General Administration—District Establishment—Charges of Manpur Pergunnah;

B.—Administration of Justice:—

B. 1.—Civil and Sessions Courts:—

B. 1 (1).—Pay of Officers;

B. 1 (2).—Pay of Establishments;

B. 1 (3).—Other charges;

B. 2.—Other Expenditure;

C.—Jails and Convict Settlements;

D.—Ecclesiastical:—

D. 1.—Ecclesiastical Establishments:—

D. 1 (1).—Church of England;

D. 1 (2).—Other Churches;

D. 2.—Cemetery Establishment;

D. 3.—Grant-in-Aid (when necessary);

E.—Education:—

E. 1.—University—Grants to non-Government Arts Colleges;

E. 2.—Grants-in-Aid to non-Government Secondary Schools;

E. 3.—Grants-in-Aid to non-Government Primary Schools;

E. 4.—Inspection, Scholarships, and Miscellaneous Expenditure.

F.—Medical:—

F. 1.—Medical Establishment;

F. 2.—Hospital and Dispensaries:—

F. 2 (1).—Grants-in-Aid to medical institutions;

F. 2 (2).—Other Expenditure;

G.—Public Health;

H.—Miscellaneous:—

H. 1.—Grants-in-Aid;

H. 2.—Other Expenditure.

(NOTE.—In all cases grants-in-aid should be accounted for separately from other charges, two special sub-divisions being opened when necessary).

ACCOUNT V.—REFUNDS OF REVENUE.

A.— }
B.— } A separate subhead for each revenue major head, as required.
C.— }
&c.— }

NOTE.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account, detailed as indicated above, for each sub-head.

2. No provision has been made, in the above classification, for the expenditure major heads "30.—Scientific Departments," "34.—Agriculture (including veterinary charges)," "35.—Industries," "37.—Miscellaneous Departments," and "43.—Famine Relief." This will be necessary only when there is expenditure under these heads.

3. At present the provision for "Refunds of Revenue" is not detailed in the Estimates. If the sub-division proposed for Account V is approved of, the necessary details will have to be given in the Demands.

LIST No. 63.

GRANT No. 80.—HYDERABAD.

Subheads.

- I.—Political;
- II.—Other Expenditure Heads;
- III.—Refunds of Revenue.

ACCOUNT I.—POLITICAL.

A.—Political Agents :—

- A. 1.—Pay of Officers;
- A. 2.—Pay of Establishments;
- A. 3.—Allowances, Honoraria, etc.;
- A. 4.—Supplies and Services;
- A. 5.—Secret Expenses;
- A. 6.—Contingencies;
- A. 7.—*Deduct* Charges recovered from other Governments, Departments, etc.;

B.—Entertainment of Envoys and Chiefs.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

A.—Land Revenue;

B.—Registration;

C.—Administration of Justice;

D.—Police :—

D. 1.—District Executive Force—District Police—Hyderabad Amalgamated Police :—

D. 1 (1).—Pay and Allowances of Officers; and Establishments;

D. 1 (2).—Supplies and Services, and Contingencies;

D. 1 (3).—*Deduct* amounts recovered from Residency Bazar Fund, Secunderabad Local Abkari Fund, and His Exalted Highness the Nizam's Government;

D. 2.—District Executive Force—Other Police—Pay, Allowances, and Expenses;

D. 3.—*Deduct* Cost of additional police imposed under Act V of 1861, to be met out of the General Police Fund;

E.—Ecclesiastical :—

E. 1.—Ecclesiastical Establishments :—

E. 1 (1).—Church of England—Pay of Chaplains, etc.;

E. 1 (2).—Church of England—Other charges;

E. 1 (3).—Church of Scotland;

E. 1 (4).—Church of Rome;

E. 2.—Cemetery Establishment;

E. 3.—Grants-in-Aid (whenever necessary);

F.—Education :—

F. 1.—Grants-in-Aid to non-Government Secondary, Primary and Special Schools, and for encouragement of Literature;

F. 2.—Inspection, and miscellaneous expenditure;

G.—Medical;

H.—Public Health (Grants-in-Aid);

I.—Miscellaneous.

ACCOUNT III.—REFUNDS OF REVENUE.

- A.—
B.—
C.—
&c.— } A sub-head for each revenue major head, as required.

NOTES.—1. The appropriation account of this Grant should consist of (i) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account, detailed as indicated above, for each sub-head.

2. No provision has been made, in the above classification, for the expenditure major heads "6.—Excise," "8.—Forest," "22.—General Administration," "25.—Jails and Convict Settlements," "30.—Scientific Departments," "34.—Agriculture," "35.—Industries," "37.—Miscellaneous Departments," and "43.—Famine Relief." This will be necessary only when there is expenditure under these heads.

3. At present the provision for "Refunds of Revenue" is not detailed in the Estimates. If the sub-division proposed for Account III is approved of the necessary details will have to be given in the Demands.

LIST No. 64.

GRANT No. 81.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE FOR INDIA.

A.—India Office Establishment:—

- A. 1.—Salaries;
A. 2.—*Deduct* Recovered from the Home Government;

B.—India Office Expenses:—

- B. 1.—Postage and Telegrams to India;
B. 2.—National Health Insurance;
B. 3.—Office Contingencies;
B. 4.—Miscellaneous expenditure;
B. 5.—*Deduct* Recovered from the Home Government;

C.—India Office Audit Establishment:—

- C. 1.—Salaries;
C. 2.—Miscellaneous;
C. 3.—*Deduct* Recovered from the Home Government;
C. 4.—*Deduct* Charged to Grant No. 82, for the High Commissioner for India;

D.—Expenditure in connection with the League of Nations:—

- D. 1.—Grant-in-Aid towards expenses of the Secretariat of the League;
D. 2.—Other expenditure in connection with the League of Nations Assembly and Committees;

E.—Central Civil charges in connection with Administration in India, excluding charges relating to Railways and Posts and Telegraphs:—

(As many of the following sub-heads as may be necessary).

E. 1.—Expenditure in connection with appointments to the Indian Services:—

- E. 1 (1).—Grants-in-Aid to Universities for the training of probationers;
E. 1 (2).—Examination expenses;
E. 1 (3).—Other Expenditure;

E. 2.—Special Commissions of Enquiry and Committees.

(The more important ones, *e.g.*, the Labour Conference at Geneva, to be severally detailed, and three sub-heads—1. Pay of Officers and Establishments, 2. Travelling Expenses; and 3. Other Expenses—to be provided for in respect of each, and the rest to be lumped under a sub-head “ Other Commissions and Committees ” also divided into three items as above);

E. 3.—A separate sub-head should be opened, whenever necessary, for every specially important object of expenditure not covered by a regular sub-head, *e.g.*, a Royal Visit, an Exhibition, or an Imperial Conference. Each sub-head to be divided into (1) Pay of Officers, (2) Pay of Establishments, (3) Allowances, Honoraria, etc., and (4) Other Expenses, or other suitable sub-divisions.

E. 4.—Secret Service Expenditure;

E. 5.—Grants-in-Aid;

E. 6.—Unforeseen charges (not to include any grants-in-aid);

E. 7.—Other charges;

F.—Loss or Gain by Exchange.

NOTES.—1. Sub-heads E. 1 to E. 7 have also been proposed for the High Commissioner's Grant, as until there is a clear demarcation of the respective functions of the India Office and the High Commissioner's establishment, some charges will presumably continue to appear against both the Grants.

2. For expenditure brought to account against sub-heads E. 2 and E. 3, suitable notes should be appended to the Appropriation Account to give the running account of expenditure on each Committee, scheme, etc., on which there was expenditure in a previous year also. The Progressive expenditure should further be compared with the total estimated cost (if known), and the unspent balance brought out.

3. It will be noticed that in the sub-head classification proposed above, it is not suggested to detail by major heads the miscellaneous expenditure now described as “sundry items” in the demand for grant. Such a sub-division would seem to be unnecessary for the purpose of the Appropriation Account. In the Finance and Revenue Accounts, however, the expenditure would have to be classified by the prescribed major heads.

4. If it is ruled, as contemplated, that re-appropriation from one item to another within the Grant may be sanctioned without reference to India, then it will be possible for the India Office to re-appropriate from or to sub-head E. (charges connected with Administration in India) to any of the sub-heads (A, B, or C), provided for the expenditure of the India Office, itself. In these circumstances, if it be held desirable to place any restriction upon reappropriations of this character, one way of achieving the object would be to have a separate Grant for sub-head E. alone. This is a question for the consideration of Government.

5. It will presumably be held desirable to consult the India Office before determining finally the sub-head classification of this Grant.

LIST No. 65.

GRANT No. 82.—EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER FOR INDIA.

A.—High Commissioner's Establishment (other than the Stores Department and the Department for Indian Students):—

A. 1.—Salaries—General;

A. 2.—Salaries—Accounts Branch;

B.—High Commissioner's Office Expenses:—

B. 1.—Postage and Telegrams to India;

B. 2.—National Health and Unemployment Insurance;

B. 3.—Office Contingencies, etc.;

C.—Indian Students' Department:—

C. 1.—Salaries;

C. 2.—Other Expenses;

D.—Colonial Department charges for issue of leave pay and pensions;

E.—Stores Department:—

- E. 1.—Salaries;
- E. 2.—Wages of artificers, labourers, etc.;
- E. 3.—Professional inspection of stores;
- E. 4.—Miscellaneous charges connected with the supply of stores for India;

F.—India Office Audit Establishment—portion relative to High Commissioner's work—transferred from Grant No. 81 for the Secretary of State for India;

G.—Deduct Recoveries:—

- G. 1.—Surcharges on stores supplied to Commercial Departments of the Central Government (State Railways, Posts and Telegraphs, etc.);

(A sub-head for each).

- G. 2.—Surcharges on stores supplied to Provincial Governments;

(A sub-head for each).

- G. 3.—Provincial Governments' share of the cost of the High Commissioner's establishment for issue of leave salaries, pensions, etc.;

(A sub-head for each).

- G. 4.—Allowance by the Inland Revenue (Home Government) on account of assessment of Income Tax at the High Commissioner's Office;

H.—Central Civil charges in connection with Administration in India, excluding charges relating to Railways, and Posts and Telegraphs:—

- H. 1.—Leave salary of Indian establishments;
- H. 2.—Allowances and fees to Scholars and Probationers;
- H. 3.—Indian Trade Commissioner and establishment in London;

H. 4 } Such of the sub-heads E. 1 to E. 7 for the Grant for
to } the Secretary of State for India as may be re-
H. 10.— } quired for the High Commissioner's Grant.

(Until there is a clear demarcation of the respective functions of the India Office and the High Commissioner's establishment, some charges will presumably continue to appear against both the Grants);

I.—Loss or Gain by Exchange;

J.—Refunds of Revenue (when necessary):—

- J. 1.— } A separate sub-head for each revenue major head, as
- J. 2.— } required.
- Etc., }

NOTES.—1. See note 2 to the classification suggested for the Grant for the Secretary of State for India.

2. It will be noticed that in the sub-head classification proposed above, it is not suggested to detail by major heads the miscellaneous expenditure now described as "leave allowances" in the Demand for Grant. Such a sub-division would seem to be unnecessary for the purpose of the Appropriation Account. In the Finance and Revenue Accounts, however, the expenditure would to be classified by the prescribed major heads.

3. If it is ruled, as contemplated, that reappropriation from the item to another within the Grant may be sanctioned without reference to India, then it will be possible for the High Commissioner to reappropriate from or to sub-head H. (Charges connected with Administration in India) to or from any of the sub-heads (A, B, C or E), provided for expenditure of the High Commissioner's establishments. In these circumstances, if it is held desirable to place any restriction upon reappropriations of this character, one way of achieving the object would be to have a separate Grant for sub-head H. alone. This is a question for the consideration of Government.

4. It will presumably be held desirable to consult the High Commissioner before determining finally the sub-head classification of this Grant.

LIST No. 66.

GRANT No. 83.—IRRIGATION WORKS—NOT CHARGED TO REVENUE.

In the separate Note on Grant No. 22 for "Irrigation (including Working Expenses), Navigation, Embankment and Drainage Works," proposals have been made for the division of that Grant into sub-heads, which contemplate the treatment of that Grant as the amalgamated grant for expenditure charged to revenue and expenditure not charged to revenue.

2. If those proposals are accepted, then this Grant will cease to exist as a separate grant. But, if it is held essential that there should be a separate grant for expenditure not charged to revenue, then it is suggested that the separate grant need be only a lump sum grant for the net expenditure under the Capital major head "55". The reason for making these alternative suggestions is that in reality it is only the "Works" expenditure of the irrigation department that can be kept separate for each major head of the accounts classification, the rest of the expenditure (establishment, tools and plant, suspense, etc.), being general expenditure incurred initially on a joint basis. An amalgamated grant is the best form of grant from the point of view of appropriation control.

3. For this reason, no detailed list of sub-heads is being proposed for this Grant. If the separate Grant is retained, the appropriation account need have a single sub-head "Net expenditure not charged to revenue, *vide* sub-head K of Grant No. 22".

LIST No. 67.

GRANT No. 86.—DELHI CAPITAL OUTLAY (INCLUDING EXPENDITURE IN ENGLAND AND EXCHANGE THEREON).

A.—Pay and Allowances other than Travelling Allowance:—

- A. 1.—Engineering Establishment—Officers;
- A. 2.—Engineering Establishment—Subordinates;
- A. 3.—Specialist Officers;
- A. 4.—Office Establishments;
- A. 5.—Other Establishments;
- A. 6.—Expenditure in England;

B.—Travelling Allowance:—

- B. 1.—Gazetted Officers;
- B. 2.—Non-gazetted Officers;

C.—Commission fees and Travelling Allowance of the English Architects (Messrs. Lutyens and Baker):—

- C. 1.—Commission fees;
- C. 2.—Travelling Allowance;

D.—Supplies and Services, and Contingencies:—

- D. 1.—Postage, Telegrams, and Telephone charges;
- D. 2.—Other charges;

E.—*Deduct* Establishment charges recovered from other Governments, Departments, etc.;

F.—Works—Government House;

G.—Works—Secretariats;

H.—Works—Legislative Chambers;

I.—Works—Residential Buildings;

- J.—Works—Other Civil Buildings;
 K.—Works—Military Buildings;
 L.—Works—Communications;
 M.—Works—Parks and Gardens (including Recreation Parks);
 N.—Works—Other Miscellaneous Public Improvements;
 O.—Works—Electric Light and Power;
 P.—Works—Irrigation;
 Q.—Works—Storm Water drains;
 R.—Works—Sewerage;
 S.—Works—Water-Supply;
 T.—Works—Conservancy;
 U.—Tools and Plant.
 V.—Stock and Suspense:—
 V. 1.—Stock:—
 V. 1 (1).—Charges;
 V. 1 (2).—*Deduct* Issue to works and other credits;
 V. 2.—Loss by Exchange—Adjustment account:—
 V. 2 (1).—Charges;
 V. 2 (2).—*Deduct* Recoveries;
 V. 3.—Other Suspense Accounts:—
 V. 3 (1).—Charges;
 V. 3 (2).—Credits;
 W.—Works—Miscellaneous;
 X.—Works—Maintenance during construction:—
 X. 1.—Maintenance of Buildings;
 X. 2.—Maintenance of Roads;
 X. 3.—Maintenance of parks and gardens, etc.;
 X. 4.—Irrigation and domestic water-supply;
 X. 5.—Conservancy and Sanitation;
 X. 6.—Running expenses of electric power plant for general purposes;
 X. 7.—Running expenses of Imperial Delhi Railway for general purposes;
 X. 8.—Other charges;
 Y.—Works—Railway diversion;
 Z.—Land Acquisition;
 AA.—Other Miscellaneous Expenditure;
 BB.—*Deduct* Receipts and recoveries on Capital Accounts;
 CC.—Expenditure in England (at par, £1=Rs. 10):—
 CC. 1.—Stores;
 CC. 2.—Establishment;
 CC. 3.—*Deduct* transfers to other sub-heads;
 DD.—*Deduct* Probable Savings.

Notes.—1. This classification, if approved, will necessitate corresponding changes in the abstract of detailed estimates as shown in the Demand of this Grant presented to the Legislative Assembly.

2. Sub-heads A. 6, V. 2 and CC. may be suitably amended if unsuitable to the special method of dealing with English charges (and the exchange thereon) which seems to have been authorised in respect of Delhi Capital Outlay. Cross and *deduct* charges should remain separate in any case.

3. The details of New Works proposed to be appended to the appropriation account for Civil Works generally need not perhaps be required in respect of Delhi Capital Works now that the project is nearing completion.

4. For sub-head "V. 1.—Stock", a statement should be appended to the appropriation account giving the opening and closing balances of the year, the receipts and issues of the year, and a review of the balances and of the results of stock verification.

5. For sub-head "Loss by Exchange—Adjustment Account", suitable notes should be appended to the appropriation account stating the opening and closing uncleared balances of this account and explaining why the clearance of all losses could not be effected within the accounts of the year.

LISTS Nos. 68 AND 69.

GRANTS NOS. 87 AND 88.—DISBURSEMENTS OF LOANS AND ADVANCES.

General Remarks.

NOTES.—1. Grants Nos. 87 and 88 provide for disbursements of loans and advances of certain classes. By way of explanation, it may be of some interest to state what heads of account are included in these two grants and what are excluded.

2. In respect of expenditure charged against revenue, and expenditure not charged against revenue, the procedure observed is that the Demands for Grants for certain heads are submitted to the vote of the Legislative Assembly, and those for other heads are not so submitted, according as the expenditure is subject to vote or not. Appropriation accounts are, however, prepared for all Demands for such expenditure, voted as well as non-voted.

3. Disbursements falling under the heads of account known technically as "Debt heads" are treated somewhat differently. Whereas estimates (or Demands) are prepared in respect of payments falling under all heads classed as "Debt heads", appropriation accounts are prepared in respect of only those heads the Demands for which are presented to the Assembly and are voted on.

4. A doubt arose in 1921 as to whether any payments falling under the "Debt heads" were or were not subject to the vote of the Legislature. Although the Auditor General was of opinion that the Government of India Act did not require submission of a Demand under any of these heads to the vote of the Assembly, it was settled by the Government of India, in view of certain opinions expressed by the Legislative Department, and in consultation with the Auditor General—

(1) that a vote was not necessary in respect of—

- (a) mere accounting transactions,
- (b) repayments of sums already lodged with Government, such as Deposits, as such Deposits, belong to the depositors and their repayment is often payment under law, and

(2) that the Demands for disbursements under the following heads should be submitted to the vote of the Legislative Assembly:—

- (a) Advances Repayable,
- (b) Loans and Advances by the Central Government,
- (c) † Loans between the Central and Provincial Governments, and
- (d) Bronze and Nickle coinage accounts [Part (1)—Purchase of Metals, and Part (4)—Charges for conveyance and destruction of coins.]

LIST No. 68.

GRANT No. 87.—INTEREST-FREE ADVANCES.

A.—Advances Repayable, India—excluding all book-keeping adjustments and advances on which interest is charged:—

A. 1.—Civil Advances;

A. 2.—Advances for rest camps;

A. 3.—Special Advances;

A. 4.—Forest Advances;

A. 5.—Revenue Advances:—

A. 5 (1).—Advances for Survey operations;

A. 5 (2).—Excise (Abkari) Advances;

A. 5 (3).—Salt manufacture Advances;

*See Appendix 7 to the Audit Code.

† The disbursements hitherto shown under this head (Central) will hereafter be accounted for under a new head "Advances to the Provincial Loans Funds".

A. 6.—Opium Advances—*i.e.*, Advances for wells, etc.; made in the Opium Department;

A. 7.—Stock Account (purchase price of ganja);

(N.B.—The question whether the transactions in connection with the supply of ganja should be charged direct to the major head "6.—Excise" in the accounts of the provincial Governments concerned instead of being passed through this Debt head is separately under consideration.)

A. 8.—Advances Recoverable, Posts and Telegraphs;

A. 9.—Advances Recoverable, Marine Department;

A. 10.—Advances Recoverable, Military;

A. 11.—Advances Recoverable, State Railways;

A. 12.—Famine Relief, Public Works Department;

B.—Advances Repayable, England (at par £1 = Rs. 10)—excluding all book-keeping adjustments and advances on which interest is charged:—

B. 1.—Recoverable from the Imperial Government;

B. 2.—Recoverable from others;

C.—Bronze Coinage Account:—

C. 1.—Bronze Mintage Account—Purchase of Metal;

C. 2.—Profit on Bronze Coinage Account—Charges for conveyance and destruction of coins;

D.—Nickel Coinage Account:—

D. 1.—Nickel Mintage Account—Purchase of Metal;

D. 2.—Profit on Nickel Coinage Account—Charges for conveyance and destruction of coins.

Notes.—1. It will be noticed that sub-heads A. 8 to A. 11 cover payment transactions which are connected with the administration either of the Military and Marine Services, or of the two large commercial departments—Posts and Telegraphs and State Railways—which have separate Grants for their other expenditure. Sub-heads A. 6 and A. 7, relate to payments connected with the Opium Department of the Central Government which also has a separate Grant for its other expenditure. Similarly, it may be mentioned that sub-heads A. 1 to A. 5, and A. 12, include payments other than those connected wholly with the Central Civil Administration, as payments of advances connected with the administration of corresponding subjects in provincial areas are also brought to account under these sub-heads.

The grouping of payments of these various classes in a single Demand for Grant is presumably due to two facts—(1) that in the prescribed accounts classification all these payments fall under the heads "Advances Repayable" and (2) that the Central Civil Administration acts as the banker not only of all provincial Governments, but also of the commercial and quasi-commercial Civil Departments and the Army Department, of the Central Government.

The following questions have, therefore, arisen or will arise in due course:—

(i) Should not the provincial Governments, as well as the Commercial Departments of the Central Government, finance their respective "advances" payments, independently of the similar payments of the service departments of the Central Government, especially the Railway Department whose finances have been separated from the general finances of the Central Government?

(ii) In any case, why should the following advances connected with subjects over which the Legislative Assembly has no control be subject to its vote:

(a) advances made under the orders of provincial Governments and authorities sub-ordinate to them,

(b) advances made in the Military and Marine Departments?

N.B.—Questions (i) and (ii) have once been decided in the negative, but it is understood that the Finance Department is willing to reconsider that decision.

(iii) Should not the provision required for sub-heads A. 6 and A. 7 of the Opium Department be included in the Demand for Grant for that department, so that all disbursements for which the department is responsible may be dealt with together?

(iv) Does not the exclusion of "advances" from the accounts of the Commercial Departments, or the departments which maintain regular or *pro forma* profit and loss accounts of their undertakings, individually or collectively, have the effect of vitiating the relevant commercial accounts?

N.B.—This question is under examination and will be referred separately if necessary.

It is for the consideration of Government what action (if any) should be taken on these points, when discussing with the Public Accounts Committee the details of the form in which the appropriation account for this Grant should be prepared.

2. The loss or gain by exchange on the payments falling under sub-head B, cannot be provided for in this Grant as, under the system of accounts in force, the loss or gain by exchange, though calculated individually in respect of major heads of revenue and capital expenditure is not determined separately for each debt head of account. The entire exchange charges of India are initially brought to account under a Central debt head "Exchange on Remittance Accounts"; this head subsequently receives credits for the losses pertaining to the Provincial Governments, and revenue and capital transactions of the Central Government which are transferred to the respective major heads of revenue and capital, and the residual charge of the year (which may be *plus* or *minus*) representing net loss or gain to the Central Government, is carried to the next year's accounts and kept on under the debt head unless charged off as final or appropriated as revenue, as the case may be, under the orders of the Central Government. The payments falling under this debt head are also not included in a Demand for Grant presented to the Legislative Assembly.

3. The classification proposed above, if approved, will necessitate the preparation of the Demand for this Grant in the same detail.

4. It is not proposed to append to the appropriation account for this Grant any *pro forma* accounts showing the progress made in the clearance of advances. It is unlikely that such accounts will be desired by the Committee on Public Accounts, and any information that may be required can be found in the Review of Balances published annually.

LIST No. 69.

GRANT No. 88.—LOANS AND ADVANCES BEARING INTEREST.

A.—Loans and Advances by the Central Government:—

A. 1.—Advances to Government servants:—

- A. 1 (1).—House-building Advances;
- A. 1 (2).—Advances for purchase of motor cars;
- A. 1 (3).—Advances for purchase of other conveyances;

A. 2.—Advances to the Provincial Loans Fund;

A. 3.—Other Loans and Advances:—

- A. 3 (1).—Loans to Indian States;
- A. 3 (2).—Loans to Landholders and other Notabilities;
- A. 3 (3).—Loans to District and other Local Fund Committees;
- A. 3 (4).—Loans to Presidency Corporations including Port Trusts (when necessary);
- A. 3 (5).—Loans to Mofussil Municipalities;
- A. 3 (6).—Loans to Local Boards for Railway Construction (when necessary);
- A. 3 (7).—Regimental and other Loans, Military;
- A. 3 (8).—Advances under Special Laws;
- A. 3 (9).—Advances to Cultivators;
- A. 3 (10).—Miscellaneous Loans and Advances;

B.—Reserve.

NOTES.—1. The remarks in Note 2 below the classification proposed above for the appropriation account of Grant No. 87 apply *mutatis mutandis* to this Grant.

2. Sub-head A. 2 will include advances made to Government servants by the authorities in England. Such advances are sanctioned in Indian currency, and, though they are actually paid in sterling, the amounts brought to account in India under this sub-head are ordinarily equivalent to the sanctioned amount. The loss or gain by exchange (if any) is not separately brought to account, as explained in Note 2 below the classification proposed above for the appropriation account of Grant No. 87.

3. Sub-heads A. 2 (1) to A. 2 (10) are at present detailed by territorial areas in the Demand for the Grant. These details are not necessary for the appropriation account. If required otherwise, they may be retained, but the abstract of the Demand should be so prepared as to give total for the whole of India each of the sub-heads which may be finally prescribed for the Grant.

4. Against the sub-head "B.—Reserve" there will be no expenditure in the appropriation account, but if the reserve is appropriated to meet excesses under other sub-heads, the notes explaining the excesses will bring out the fact.

5. The classification proposed above, if approved, will necessitate the preparation of the Demand for this Grant in the same detail.

6. It is not proposed to append to the appropriation account for this Grant any *pro forma* accounts showing the progress made in the clearance of advances. It is unlikely that such accounts will be desired by the Committee on Public Accounts, and any information that may be required can probably be found in the Review of Balances published annually.

7. In respect of the Provincial Loans Fund (Sub-head A. 2), however, it may be desirable to append to the appropriation account two detailed statements showing respectively (1) the income and outgoings of the Fund and (2) its assets and liabilities.

LIST No. 70.

GRANT—*ECCLESIASTICAL (INCLUDING EXPENDITURE IN ENGLAND AND EXCHANGE).

A.—Ecclesiastical Establishment—Church of England:—

- A. 1.—Stipends of Bishops;
- A. 2.—Pay of Chaplains, etc.—Madras;
- A. 3.—Pay of Chaplains, etc.—Bombay;
- A. 4.—Pay of Chaplains, etc.—Bengal;
- A. 5.—Pay of Chaplains, etc.—United Provinces;
- A. 6.—Pay of Chaplains, etc.—Punjab;
- A. 7.—Pay of Chaplains, etc.—Burma;
- A. 8.—Pay of Chaplains, etc.—Bihar and Orissa;
- A. 9.—Pay of Chaplains, etc.—Central Provinces;
- A. 10.—Pay of Chaplains, etc.—Elsewhere;
- A. 11.—Pay of Establishments;
- A. 12.—Allowances, Honoraria, etc.;
- A. 13.—Supplies and Services, and Contingencies;

(NOTE.—If transfers from province to province are frequent, then A. 2 to A. 10, may be amalgamated into one sub-head.)

B.—Ecclesiastical Establishment—Church of Scotland:—

- B. 1.—Pay of Chaplains, etc.;
- B. 2.—Other charges;

C.—Ecclesiastical Establishment—Church of Rome;

D.—Cemetary Establishment;

E.—Miscellaneous Ecclesiastical Charges:—

- E. 1.—Grants-in-Aid;
- E. 2.—Other charges;

F.—Deduct Charges recovered from Bombay, Baroda and Central India Railway;

G.—Expenditure in England:—

- G. 1.—Leave and Deputation salaries;
- G. 2.—Other charges;

H.—Loss or Gain by Exchange.

LIST No. 71.

GRANT.—†POLITICAL (INCLUDING EXPENDITURE IN ENGLAND, AND EXCHANGE.)

Sub-heads.

I.—Political Agents.

II.—Other Expenditure Heads.

III.—Expenditure in England, and Exchange.

* Excluding Ecclesiastical expenditure of minor provinces which is provided for in the respective Area Grants.

† Excluding political expenditure of minor provinces, which is provided for in the respective Area Grants.

ACCOUNT I.—POLITICAL AGENTS.

- A.—Kabul Legation :—
 A. 1.—Pay of Officers;
 A. 2.—Pay of Establishments;
 A. 3.—Allowances, Honoraria, etc.;
 A. 4.—Supplies and Services;
 A. 5.—Special Charges;
 A. 6.—Contingencies;
- B.—Aden :—
 B. 1.—Pay of Officers;
 B. 2.—Pay of Establishments;
 B. 3.—Allowances, Honoraria, etc.;
 B. 4.—Supplies and Services;
 B. 5.—Secret Expenditure;
 B. 6.—Contingencies;
 B. 7.—Grants-in-Aid;
- C.—Other Agencies and Residencies;
 C. 1.—Pay of Officers;
 C. 2.—Pay of Establishments;
 C. 3.—Allowances, Honoraria, etc.;
 C. 4.—Supplies and Services;
 C. 5.—Secret Expenditure;
 C. 6.—Compensations;
 C. 7.—Contingencies;
 C. 8.—Grants-in-Aid;
 C. 9.—Establishment charges paid to provincial Governments.
- D.—*Deduct* Charges recovered from other Governments, Indian States, Local Funds, etc.

ACCOUNT II.—OTHER EXPENDITURE HEADS.

- A.—Watch and Ward Trans-Frontier (North West Frontier)—Allowances to Tribes (Dera Ghazi Khan);
- B.—Charges on Tibet Frontier :—
 B. 1.—Pay of Officers;
 B. 2.—Pay of Establishments;
 B. 3.—Allowances, Honoraria, etc.;
 B. 4.—Supplies and Services;
 B. 5.—Secret Expenditure;
 B. 6.—Contingencies;
- C.—Charges on North-East Frontier :—
 C. 1.—Burma :—
 C. 1 (1).—Civil Expenditure;
 C. 1 (2).—Public Works Expenditure;
 C. 1 (3).—Military Police Expenditure;
 C. 1 (4).—Charges for the occupation of Hpimaw;
 C. 1 (5).—Medical and Miscellaneous Expenditure;
 C. 1 (6).—Contribution towards cost of Frontier Military Police, Burma;
- C. 2.—Assam :—
 C. 2 (1).—Administration charges;
 C. 2 (2).—Transport and Commissariat Establishment;
 C. 2 (3).—Medical and Steam Launch Establishments;
 C. 2 (4).—Contribution towards cost of Assam Rifles;

D.—Charges on account of Diplomatic and Consular Services in Persia :—

- D. 1.—Pay of Officers;
- D. 2.—Pay of Establishments;
- D. 3.—Allowances, Honoraria, etc.;
- D. 4.—Supplies and Services;
- D. 5.—Secret Expenditure;
- D. 6.—Contingencies;
- D. 7.—Grants-in-Aid;

E.—Political Subsidies :—

- E. 1.—Musket Subsidy;
- E. 2.—Bhutan Durbar Subsidy;
- E. 3.—Other Subsidies;

F.—Entertainment of Envoys and Chiefs;

G.—Refugees and State Prisoners :—

- G. 1.—Charges in connection with the ex-Amir of Afghanistan;
- G. 2.—Ayub Khan;
- G. 3.—Kabul Refugees and State Prisoners;
- G. 4.—Other Refugees and State Prisoners;

H.—Special Political Expenditure :—

- H. 1.—Presents to Nepal Durbar;
- H. 2.—Other Expenditure;

I.—Lighting and Buoying of the Persian Gulf :—

- I. 1.—Pay and Allowances;
- I. 2.—Contingencies;
- I. 3.—*Deduct* Charges recovered from the Home Government;

J.—Charges for Organising Indian State Forces :—

- J. 1.—Pay of Officers;
- J. 2.—Pay of Establishments;
- J. 3.—Allowances, Honoraria, etc.;
- J. 4.—Contingencies;

K.—Works;

L.—Miscellaneous :—

- L. 1.—Malwa Bhil Corps;
- L. 2.—Mewar Bhil Corps;
- L. 3.—Secret Service Expenditure of His Excellency the Viceroy;
- L. 4.—Other charges;

M.—*Deduct* Probable Savings.

ACCOUNT III.—EXPENDITURE IN ENGLAND, AND EXCHANGE.

A.—Expenditure in England :—

- A. 1.—Leave and Deputation Salaries;
- A. 2.—Stores;
- A. 3.—Other charges;
- A. 4.—*Deduct* Recovery from Home Government in adjustment of cost of diplomatic and consular services in Persia, Arabia, Siam, etc.

B.—Loss or Gain by Exchange.

Noms.—1. For the sake of convenience, it is proposed to divide the Appropriation Account of this grant into three distinct sections as indicated above.

2. Important schemes or special objects of expenditure falling under sub-head H. 2 should be mentioned specifically by suitably sub-dividing that sub-head, i.e., providing a sub-division for each special item, and one for other items.

3. With reference to sub-head "K.—Works" of Accounts II, it may be mentioned that, at present, works expenditure is, in some cases, brought to account under the minor head concerned. Uniformity being desirable, it is proposed that all works expenditure, when necessary should be estimated under this special head so that it may be accounted for similarly.

4. The adoption of the classification proposed above, in respect of appropriation accounts, is dependent upon its adoption for the purposes of the budget estimates. In other words, this classification, if approved, will necessitate the substitution of a summary in similar form for the summaries now printed at the commencement of the detailed estimate.

LIST No. 72.

GRANT.—TERRITORIAL AND POLITICAL PENSION.

A.—Territorial and Political Pensions (India).

(To be detailed further by sub-heads as illustrated below):—

- A. 1.—Carnatic Stipends;
- A. 2.—Tanjore Pensions;
- A. 3.—Mysore Family Pension,
- A. 4.—Oudh Wasiqa Pensions;
- A. 5.—Nagpur Burhanshah Family Pensions;
- A. 6.—Bhonsla Family Pensions; etc.;
- A. 7.—Other Pensions.

B.—Territorial and Political Pensions paid in England (at par):—

- B. 1.—Family of the late Maharaja Duleep Singh;
- B. 2.—Bengal Nizamat Family;

C.—Territorial and Political Pensions in Turkish Arabia, Bushire, Khorasan, and Persia;

D.—Charitable Allowances; and

E.—Loss or Gain by Exchange (on B above).

NOTE.—The detailed estimate of this Grant, as published in the Book of Demands, gives inadequate details. It gives only the distribution, by provinces, of the total provision, but does not indicate the distribution by heads of account or give the details thereunder. It is a question for consideration if the estimate should not give further details, e.g., those proposed in the above classification.

LIST No. 73.

GRANT.—BANGALORE.

Sub-heads.

- I.—Police.
- II.—Education.
- III.—Medical, and Public Health.
- IV.—Other Expenditure Heads.
- V.—Refunds of Revenue.

ACCOUNT I.—POLICE.

A.—Superintendence;

B.—District Executive Force—District Police:—

- B. 1.—District Superintendents and Assistants;
- B. 2.—Police Force;
- B. 3.—Office Establishment;
- B. 4.—Allowances, Honoraria, etc.;
- B. 5.—Works;
- B. 6.—Clothing, and other supplies;
- B. 7.—Contingencies;
- B. 8.—*Deduct* Establishment charges, etc., recovered from other Governments, Departments, etc.

ACCOUNT II.—EDUCATION.

- A.—University—Grants-in-Aid to non-Government Arts Colleges;
- B.—Grants-in-Aid to non-Government Secondary Schools;
- C.—Grants-in-Aid to non-Government Primary Schools;
- D.—Special—Government Special Schools;
 - D. 1.—Gross charges;
 - D. 2.—*Deduct* Charges recovered from Coorg Administration;
- E.—Special—Grants-in-Aid to non-Government Special Schools;
- F.—General—Inspection:—
 - F. 1.—Gross charges;
 - F. 2.—*Deduct* Charges recovered from Coorg Administration;
- G.—General—Scholarships;
- H.—General—Miscellaneous.

ACCOUNT III.—MEDICAL AND PUBLIC HEALTH.

- A.—Medical—Hospital and Dispensaries:—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Sub-Assistant Surgeons and other Establishments;
 - A. 3.—Allowances, Honoraria, etc.;
 - A. 4.—Cost of medicines and diet of patients;
 - A. 5.—Works (when necessary);
 - A. 6.—Other Expenses;
 - A. 7.—Grants-in-Aid to Hospitals and Dispensaries;
- B.—Medical—Lunatic Asylum;
- C.—Public Health Establishment;
- D.—Grants-in-Aid for Public Health purposes;
- E.—Public Health—Works;
- F.—Public Health—Expenses in connection with epidemic diseases:—
 - F. 1.—Pay and Allowances of Officers and Establishments;
 - F. 2.—Works;
 - F. 3.—Medical and other expenses;
 - F. 4.—*Deduct* Charges recovered from Bangalore Municipality.

ACCOUNT IV.—OTHER EXPENDITURE HEADS.

- A.—Excise;
- B.—Stamps;
- C.—Registration;
- D.—General Administration—District Establishment;
- E.—Administration of Justice:—
 - E. 1.—Law Officers. (Fees to Pleaders);
 - E. 2.—Judicial Commissioner;
 - E. 3.—Civil and Sessions Court:—
 - E. 3 (1).—Pay of Officers;
 - E. 3 (2).—Pay of Establishments;
 - E. 3 (3).—Allowances, Honoraria, etc.;
 - E. 3 (4).—Contingencies;
 - E. 4.—Criminal Courts;
- F.—Jails and Convict Settlements:—
 - F. 1.—Pay and Allowances, and Miscellaneous Expenses;
 - F. 2.—Works;

- G.—Agriculture—Veterinary charges;
- H.—Miscellaneous Departments;
- I.—Superannuation Allowances and Pensions;
- J.—Stationery and Printing:—
 - J. 1.—Gross charges;
 - J. 2.—*Deduct* Charges recovered from Coorg Administration and Mysore Residency;
- K.—Miscellaneous:—
 - K. 1.—Grants-in-Aid;
 - K. 2.—Other charges;

ACCOUNT V.—REFUNDS OF REVENUE.

- A.— } A sub-head for each revenue major head, as required. The last
- B.— } sub-head would be as follows:—
- C.— }—Miscellaneous Refunds:—
- Etc. }1.—Surplus Revenues of the Bangalore Assigned Tracts;
- }2.—Other miscellaneous refunds.

NOTES.—1. The appropriation account of this Grant should consist of (1) a general account giving the totals for each of the proposed sub-heads, and (ii) a separate account, detailed as indicated above, for each sub-head.

2. No provision has been made, in the above classification, for the expenditure major heads "5.—Land Revenue", "8.—Forest", "30.—Scientific Departments", "35.—Industries", and "43.—Famine Relief". This will be necessary only when there is expenditure under these heads.

3. At present the provision for "Refunds of Revenue" is not detailed in the Estimates. If the sub-division proposed for Account V is approved of, the necessary details will have to be given in the demands.

LIST No. 74.

GRANT.—WESTERN INDIA STATES AGENCY,

- A.—Political Expenditure—Political Agents:—
 - A. 1.—Pay of Officers;
 - A. 2.—Pay of Establishments;
 - A. 3.—Supplies and Services;
 - A. 4.—Secret Expenditure;
 - A. 5.—Contingencies;
- B.—Police Expenditure:—
 - B. 1.—Superintendence;
 - B. 2.—District Executive Force:—
 - B. 2 (1).—District Superintendents and Assistants;
 - B. 2 (2).—Police Force;
 - B. 2 (3).—Office Establishment;
 - B. 2 (4).—Allowances, Honoraria, etc.;
 - B. 2 (5).—Supplies and Services, and Contingencies.
 - B. 3.—*Deduct* Cost of additional police imposed under Act V of 1861, to be met out of the General Police Fund.
- C.—Public Health Expenditure—Public Health Establishment.

NOTE.—This list is provisional, as this Agency has come into existence as a separate unit of administration only recently.

LIST No. 75.
OCCASIONAL GRANTS.

There are certain classes of central expenditure for which grants are required only occasionally, the main reason being that such expenditure usually relates to provincial subjects.

2. Amongst the major heads under which expenditure of this class usually falls may be mentioned the following:—

- 5.—Land Revenue,
- 6.—Excise,
- 9.—Registration,
- 25.—Jails and Convict Settlements,
- 43.—Famine Relief.

3. Prior to 1925-26, there were Grants for such of these heads as were expected to be operated on, but in the Book of Demands for 1925-26, there is no Demand in respect of expenditure under any of those heads.

4. The case of "43.—Famine Relief", to take the last of these heads first of all, is peculiar. Expenditure under this head is incurred only occasionally, that is, when the Central Government is called upon to undertake famine relief expenditure in the minor provinces.

5. Expenditure falling under the other heads may be divided into three distinct groups:—

- (a) Loss or Gain by Exchange on the entire English Expenditure under the major head concerned including that relating to the separate Area Grants;
- (b) Central Government's share of leave salaries of officials of provincial Governments who had at one time served under it, and
- (c) Other charges.

6. In respect of (a) above, no separate provision will hereinafter be necessary, as apparently the Government of India contemplate hereafter providing for the Exchange charges on English expenditure within the grants wherein the English expenditure itself is provided, i.e., usually the grants for the expenditure under the control of the Secretary of State and the High Commissioner, respectively. This change has been made with effect from 1925-26.

7. For (b) above, the need will arise only occasionally. So also for (c) above. It will suffice, therefore, to provide a single sub-head "Miscellaneous charges" for both (b) and (c) under the major head concerned whenever the need arises.

8. Charges of class (b) above may occasionally appear under the major heads "24.—Administration of Justice" and "26.—Police" also. When this is the case, they should be accounted for under the sub-head "Other charges" which has been provided for in each of the two Grants (Nos. 41 and 42) relating to central expenditure under these major heads:

9. For the reasons given above, the classification of the "Occasional Grants" referred to above may be prescribed as follows:—

- I.—Famine Relief:—
 - A.—Salaries and Establishments;
 - B.—Relief Works;
 - C.—Gratuitous Relief;
 - D.—Miscellaneous.

NOTE.—If the Central Government is called upon to undertake famine relief expenditure on an extensive scale, the expenditure on more important localities may be provided for by a special set of these sub-heads for each locality and the rest by a miscellaneous set, or some other plan for exhibiting greater details may be adopted. It is, however, a question which can be considered if and when the need arises.

II.—Other Occasional Grants for the heads like “5.—Land Revenue”, “6.—Excise”, “9.—Registration”, and “25.—Jails and Convict Settlements”.

A.—Miscellaneous.

NOTE.—It is a question for the consideration of Government if such “Occasional Grants” may not be amalgamated into a single Grant, even though the expenditure falling thereunder be under the control of two or more departments of the Government of India.

LIST No. 76.

Statement showing, separately for each Indian Grant concerned, the sub-heads proposed in respect of central expenditure in England which is provided for in Grants under the control of the authorities in India.

No. and name of Grant.	Sub-head.
16. Customs	E.—English charges (High Commissioner) on Stores;
18. Salt— I. Northern India Salt Revenue Department.	D.— Ditto.
II. Provinces	I.— Ditto.
19. Opium	G.— Ditto.
20. Stamps	D.1 (1).—English charges (High Commissioner) of Non-Judicial Stamps purchased in England. D. 2(1).—English charges (High Commissioner) of Judicial Stamps purchased in England. H. 1(2) (1).—English charges (High Commissioner) on account of machinery purchased against capital account of Security Printing Press.
21. Forest	D.—Charges in England (High Commissioner) on Stores.
22. Irrigation, Navigation, Embankment and Drainage Works.	G.—English charges (High Commissioner) charged to Revenue :— G. 1.—Stores; G. 2.—Establishment.
25. Interest on Ordinary Debt and Reduction or Avoidance of Debt.	B.—Sterling Debt :— B. 1.—Interest on Loans contracted in England under various Acts; B. 2.—Interest on outstanding liabilities of Railway Companies taken over on purchase; B. 3.—Interest on liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47); B. 4.—Discount Sinking Funds; B. 5.—Management of Debt; E.—Sinking Funds :— E. 2.—Sinking Funds in England; F.—Other Appropriations :— F. 2.—Other Appropriations in England;

Statement showing, separately for each Indian Grant concerned, the sub-heads proposed in respect of central expenditure in England which is provided for in grants under the control of the authorities in India—contd.

No. and name of Grant.	Sub-head.
26. Interest on Miscellaneous Obligations.	G.—Interest on sterling branches of Provident Funds.
31. Home Departments	E—English charges (High Commissioner) on Stores for General Administration.
43. Ports and Pilotage	A—Bengal Pilot Service :— A. 5.—English charges (High Commissioner) on Stores. E.—Light Houses, Beacons, Light Ships and Buoys :— E. 2(8).—English charges (High Commissioner) on Stores, etc.
44. Survey of India	G.—English charges (High Commissioner) on Stores.
45. Meteorology	J.—Ditto.
46. Geological Survey	I.—Ditto.
53. Medical Service	H.—Ditto.
57. Industries	D.—Ditto.
64. Miscellaneous Departments :— I. Indian Stores Department. II. Other Departments	F.—Ditto. H.—Ditto.
65. Currency	G.—Ditto.
66. Mint	H.—Ditto.
67. Civil Works	L.—Expenditure in England :— L. 1.—Stores; L. 2.—Establishment.
68. Superannuation Allowances and Pensions.	J.—Superannuation and Retired Allowances :— J. 1.—India Office and High Commissioner's Establishments ;— J. 2.—High Court Judges ; J. 3.—Indian Civil Service ; J. 4.—Other Civil Services in India.
	K.—Compassionate Allowances.
	L.—Gratuities.
	M.—Indian Civil Service Family Pensions.
	N.—Pensions payable in respect of the Bengal, Bombay (Provident Branch) and Madras Civil Funds.
	O.—Pensions and Allowances payable in respect of other Provident Funds.
	P.—Pensions, etc., under the War Risk Compensation Scheme.
	Q.—Commutated value of pensions, paid to pensioners.
	R.—Miscellaneous pensionary payments.

Statement showing, separately for each Indian Grant concerned, the sub-heads proposed in respect of central expenditure in England which is provided for in Grants under the control of the authorities in India—concl'd.

No. and name of Grant.	Sub head.
69. Stationery and Printing	B.—Stationery Stores :— B. 2.—English charges :— B. 2(1) — Paper ; B. 2(2).— Printing Stores ; B. 2(3).— Other Stores. E.— Central Publication Branch : E. 5.—English charges (High Commissioner) on publications purchased. V.— Expenditure in England (other than charges included in E.2 and E.5 above : V. 1.— Stationery, printing, and book-binding for the India Office :— V. 1(1).— Gross Expenditure ; V. 1(2).— Deduct Share recovered from British Government as part of contribution towards cost of India Office ; V. 2.— Stationery, printing, and book-binding for High Commissioner's office ; V. 3.— Leave Salaries, etc.
86. Delhi Capital Outlay	CC.—Expenditure in England :— CC. 1.— Stores ; CC. 2.— Establishment.
87. Interest Free Advances	B.— Advances Repayable in England :— B. 1.— Recoverable from the Imperial Government ; B. 2.— Recoverable from others.
Ecclesiastical	G.— Expenditure in England :— G. 1.— Leave and Deputation Salaries ; G. 2.— Other charges.
Political	Account III.— Expenditure in England :— A.— Expenditure in England :— A. 1.— Leave and Deputation Salaries ; A. 2.— Stores ; A. 3.— Other charges. D.— Deduct Recovered from Home Government in adjustment of cost of Diplomatic and Consular Service in Persia, Arabia, Siam, etc.
Territorial and Political Pensions	B.— Territorial and Political Pensions paid in England :— B. 1.— Family of the late Maharaja Duleep Singh ; B. 2.— Bengal Nizam Family.

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ANNEXURE 1.

(Referred to in paragraph 25).

Abolition of the detailed appropriation accounts of central civil expenditure by circles of account, and consequent improvement in the presentation of Central Appropriation Accounts.

In the appropriation accounts of central civil expenditure the accounts circles play at present a very conspicuous part, inasmuch as practically in every case the appropriation account of a Grant is prepared in separate parts for each circle of account or audit, and, in addition, a consolidated account is prepared for the whole of India, *i.e.*, for all the accounts circles combined.

2. This method of exhibiting the accounts is now proposed to be abandoned, as, from the point of view of the Committee on Public Accounts (or other authority) reviewing the appropriation accounts, such a division of the total expenditure of a department or subject has no particular significance. Such a sub-division increases enormously the bulk of the details given in the appropriation accounts and is unsatisfactory in that the details in the individual accounts often convey little or no meaning. A reference to the Accountant General, Central Revenues' appropriation accounts for 1921-22 or 1922-23 will make this clear.

3. The general rule should apparently be that, as far as possible, there should be a single account for a Grant and that the sub-heads of the Grant should be primarily indicative more of the nature or purpose of expenditure (*i.e.*, of the services paid for) than of the circle of audit wherein the money was drawn from the treasury or accounted for. (NOTE.—A discussion of the sub-heads into which Grants should be divided has been recorded in paragraphs 28 to 37 of the Report).

4. The proposed change will result in a considerable saving in the cost of publishing the appropriation accounts. Like the reduction of details referred to above, this result is to be welcomed, as partly counterbalancing the increased cost which must be a consequence of the elaboration of appropriation accounts.

5. The change will, however, involve an increase in the work in the office of the Accountant General, Central Revenues, as the several appropriation accounts of a Grant rendered to him by the provincial Accountants General will have to be consolidated in his office by sub-heads. This will necessitate the employment of a small additional establishment, and also delay the publication of the Appropriation Accounts by a month or more. The delay is not, however, likely to inconvenience the Committee on Public Accounts, as, even at present, they are unable to take up the review of the Accounts for several months after their submission to Government.

6. On the whole, the change appears to be a desirable one, as it is anticipated that the Committee will appreciate the Accounts in the changed form proposed, and is, therefore, recommended for approval.

ANNEXURE 2.

(Referred to in paragraph 25).

Combination of voted and non-voted accounts.

The question whether it is necessary that there should be separate appropriation accounts in respect of the voted and non-voted charges relating to the same Grant has received careful consideration.

2. In some cases, the whole of the expenditure covered by a grant represents non-voted charges. These cases are simple and require no special consideration, as the accounts of the grant are not prepared in two separate sections, one for voted and one for non-voted charges.

3. In the majority of cases, however, only some items of expenditure are non-voted and the bulk of the expenditure is voted. The non-voted items very often do not represent even a whole minor head or a primary unit of appropriation, and the consequence is that the expenditure relating to a single unit of the accounts classification is presented in two different sections of the book of appropriation accounts and very often the explanation of a variation appearing in one account is dependent upon the explanation of a connected variation of another. The account relating to non-voted charges in such cases is often unintelligible by itself.

4. It is proposed to follow the plan of the Book of Demands in this respect, and to include both voted and non-voted charges in a single appropriation account when there is a non-voted grant corresponding to a voted grant. The non-voted items would be printed in italics and there would be separate totals for voted and non-voted figures.

5. It is true that the Committee on Public Accounts has no jurisdiction in regard to non-voted charges, but the inclusion of such charges in a combined account laid before them would not in any way authorise them to deal therewith, unless invited by the Government to do so. On the other hand, the combined account would be more satisfactory from the point of view of the department concerned, as the superior authorities of the department would have the appropriation expenditure accounts laid before them in a compact form which is not the case at present.

6. Incidentally, the proposal would have the result of reducing substantially the number of appropriation accounts and the size of the book of appropriation accounts—a reduction which should be welcomed as counter-balancing appreciably the increase due to the elaboration of appropriation accounts.

7. Expert advice which has been obtained—as to the relative cost of printing is distinctly in favour of the combination of accounts. The change is expected to result in appreciable reduction of cost.

8. In this connection, it may be mentioned that, even at present, though the voted and non-voted charges appear in separate appropriation accounts, there is little or no distinction between matters relating to voted charges and matters connected with non-voted charges, in the reports covering the appropriation accounts, and in the Audit Report which also is laid before the Committee on Public Accounts. In the revised instructions for the preparation of appropriation accounts, etc., which have been embodied in the draft manual, it has been arranged to remedy this defect by requiring the comments upon non-voted charges to be distinguished from other comments.

ANNEXURE 3.

(Referred to in paragraph 25).

Exclusion of the particulars of reappropriations made by executive authorities, presentation of the particulars of Supplementary Grants in a simpler form, and the consequent simplification of the Form of Appropriation Account.

Detailed examination of the appropriation accounts, as actually prepared in the past, of the several central civil grants supports the view held by the Committee on Public Accounts that the details given in the accounts should be elaborated. This examination has further established the fact that the number of sub-heads into which most of the grants should be sub-divided must be considerably larger than it is at present. This point has been discussed separately.

2. The consequent increase in the volume of appropriation accounts is bound to be considerable. Special attention has, therefore, been devoted simultaneously to explore the possibility of effecting simplification in the form of the accounts in other directions.

3. It seems possible to achieve this end, to a considerable extent and without making any substantial sacrifice by making one radical change in the form in which our Indian appropriation accounts are presented. We show in our accounts not only the grant as originally sanctioned, and the additions subsequently authorised, by the Legislature or the Governor General in Council, as the case may be, but also the additions and reductions made by the several executive authorities by orders of reappropriations within their respective powers of sanction, and from these data we arrive at what we consider the modified grant and compare this figure (and not the grant made by the sanctioning authority) with the actual expenditure. The excesses or deficiencies are also calculated with reference to this grant. It is suggested that this method of presenting the appropriation accounts be abandoned in favour of a very much simpler method which is in force in Great Britain. The variations which our method brings out are not the variations from the sanctioned grant—the variations in which is interested the Committee on Public Accounts in the cases of voted grants. All that the Committee want to know in order to discharge their statutory responsibility is the deviation from the grant as made by the authority whom they represent, and the reasons therefor. That certain deviations were anticipated in good time by the responsible disbursing officers and explained to superior executive authorities, and that others did not pass through this process, does not seem to be directly the concern of the Committee, though the notes recorded by the account officers will inform the Committee whether the excess appearing under any sub-head in the account so prepared was met by a reappropriation ordered by a competent authority. If disbursing officers have had to exceed the proper limits of sanction, the amounts thus placed under audit objection should of course form the subject of report to the superior executive authority, but this would seem to be a matter somewhat foreign to the scope of the appropriation account which should bring out in a concise form the degree of responsibility of the Government as a whole.

4. In this view of the case, it is considered that the present form of appropriation account is not suitable from the point of view of the Committee on Public Accounts. The columns showing reappropriations should be eliminated as also those bringing out the modified grant.

5. A further simplification of the form can be effected by dispensing with the three columns which are necessitated by the exhibition of supplementary grants in separate columns. Normally, entries relating to supplementary grants should not be many. It is proposed, therefore, following again the British precedent, to show the combined figure of the original and supplementary grants in the column for "grant" in those cases in which there is a supplementary grant, and to detail the separate figures in an inner column, only against the sub-head and the total concerned.

6. The result of these suggestions is that it becomes possible to simplify considerably the form of the appropriation account (reducing the number of columns from 13 to 5 only) and to present it in an intelligible form likely to be appreciated by the Committee on Public Accounts presenting to them just the material with which they are concerned and which they need to enable them to discharge their statutory responsibility.

7. A sample of the new form will be found in the draft manual (Appendix 3). Special attention is invited to the footnotes of the form which are calculated to effect minor simplifications. For instance, in a printed publication it is not necessary to carry forward totals from page to page within an account. A single set of totals at the end of the account is sufficient.

8. It may be mentioned, in this connection, that the changes suggested above will not lead to any relaxation of the control exercised by the executive Government over expenditure. Actual expenditure in excess of the appropriation for any primary unit or other head of service, as revised by orders of reappropriation issued by competent authorities from time to time, will continue to be reported to the controlling authorities concerned in all cases in which the responsibility for appropriation audit devolves upon the audit officer. Further, a collective report of the results of this appropriation audit, on behalf of the executive Government, with an analysis of outstanding objections, will continue to be submitted to the Finance Department.

9. A further advantage of these changes will be that the appropriation account will give to the Committee on Public Accounts and the Finance Department a clearer view than is presented by the book of demands, of the general accuracy or reliability of budget estimates, if they feel disposed to keep an eye on marked instances of faulty budgeting.

ANNEXURE 4.

(Referred to in paragraph 25).

Proposed change in Format.—Substitution of royal octavo for foolscap size.

The simplifications proposed in the form of the appropriation accounts in annexures Nos. 1 to 3 render it possible to reduce at once the size of the paper used for printing the accounts. The present size is foolscap, and it is proposed in future to reduce it to royal octavo.

2. Expert advice which has been taken is to the effect that the proposed change will result in considerable economy. This point is discussed fully in paragraphs 108 *et seq.* (Part III) of the Report dealing with the general question of economising the printing charges with the express object of reducing the considerable increase therein which must result as a consequence of the greater elaboration of appropriation accounts.

3. Here it is necessary merely to say that as the number of vertical columns of the appropriation account is proposed to be reduced from 13 to 5, it would be waste of paper and money spent on printing, if the foolscap size was not abandoned. In other words, even if the appropriation accounts were not to be elaborated as regards the other details to be shown therein, the change in regard to columns *per se* would justify the proposed change in format.

4. Quite apart from this, Mr. F. D. Ascoli, the Controller of Printing, whose personal advice has also been sought on this point, is wholeheartedly in support of the change in format. He goes further to say that even if the number of columns were not to be reduced, he would recommend the adoption of royal octavo size.

ANNEXURE 5.

(Referred to in paragraph 26).

Form in which Appropriation Accounts should be summarised.

It is a question for consideration if all the appropriation accounts which are at present included in the book of Appropriation Accounts prepared by the Accountant General, Central Revenues, should be abstracted into a single summary or whether, following the British system, the 75 grants or more which the book usually covers should be divided into a number of classes so that a separate summary may be prepared for each for each class and a grand summary (for all the accounts) by classes only.

2. If the British procedure is to be followed, the Central civil grants (including those brought to account by the Accountants General, Railways, and Posts and Telegraphs) may perhaps be grouped under the prescribed sections or group heads of major heads of account, *viz.* :—

- A.—Direct Demands on the Revenue;
- B.—Railway Accounts;
- C.—Irrigation Accounts;
- D.—Posts and Telegraph Accounts;
- E.—Debt Services;
- F.—Civil Administration;
- G.—Currency and Mint;
- H.—Civil Works;
- J.—Miscellaneous;
- L.—Contributions and miscellaneous adjustments between central and provincial Governments;
- P.—Disbursements of loans and advances.

It will of course be necessary to drop the distinguishing letters A to P given above and to substitute therefor serial Roman numbers, as it is proposed to distinguish the sub-heads of individual grants by prefixing capital letters thereto as is done in Great Britain, *vide* lists of proposed sub-heads in Appendix 1.

ANNEXURE 6.

(Referred to in paragraph 26).

Need of formal Audit Certificates on Appropriation Accounts.

In Great Britain each appropriation account bears the audit certificate of the audit officer, *viz.*, the Comptroller and Auditor General; this in fact is the law. The account is prepared by the accounting officer of the department concerned.

2. In India all appropriation accounts of civil expenditure are at present prepared by the audit officer concerned; this is the statutory rule. The departments concerned have no separate accounting officers of their own.

3. In those circumstances, it does not appear necessary, for the present at least, that the Indian appropriation account should bear an audit certificate.

4. Hereafter, if accounts are separated from audit, and appropriation accounts are prepared by authorities other than audit officers, it will of course be necessary to change the Indian procedure.

ANNEXURE 7.

(Referred to in paragraph 26).

Need of certificates of Superior Sanction on Appropriation Accounts.

In the case of certain important spending departments, in Great Britain, a certificate of superior authority is recorded by the accounting officer concerned in the appropriation account of the department.

2. It is usually worded as follows :—

“ I certify that, to the best of my knowledge and belief, no part of the expenditure contained in the account has been incurred without authority superior to that of the department in cases where such superior authority is required by the regulations.”

3. In other cases, where such a certificate is not recorded, the accounting officer's signature is held to be sufficient.

4. The necessity for this certificate arises from the system of internal check within departments which is in force in Great Britain. In India at present all audit is practically external. Although the departments concerned are responsible in India also that they obtain superior sanction of external authority where such sanction is necessary, the Audit Department (so long as the existing system of practically cent. per cent. audit continues) has to see that such sanction exists in all cases where it is necessary.

5. On the whole, it does not seem necessary to introduce this certificate in respect of those civil appropriation accounts which are prepared by non-departmental officers. It is a question for consideration (which may perhaps be taken up separately) if such a certificate should not be obtained in support of the Army Appropriation Accounts.

6. In the draft manual of instructions for the preparation of appropriation accounts Accountants General are being instructed that all cases of considerable expenditure in which necessary expenditure sanction by superior authority does not exist, should, as far as possible, be

specifically mentioned in the Notes to the appropriation account concerned or in the Report on the appropriation accounts. Under the existing system of recording audit objections, especially where the accounts are maintained by civil districts and not by departments, it is not an easy task for the audit office to pick out, in respect of the accounts of each Grant, the expenditure items not covered by the necessary expenditure sanction.

ANNEXURE 8

(Referred to in paragraph 34).

Revision of Sub-heads of Central Civil Grants other than the Grants for Railways, and Posts and Telegraphs.

One of the first questions that arises in a scheme of reorganising the sub-heads of Indian Grants is what should be the basis, as a rule, of determining the units for the purposes of sub-division.

2. Broadly speaking, at present we have two courses open to us—(1) to adopt the minor heads of the accounts classification as the units for this purpose, and (2) to substitute therefor what have come to be known as primary units of appropriation. The first of these two alternatives is one that we observe at present, but a little consideration will show that a rigid observance of either of these two courses will not necessarily give satisfactory results so long as minor heads and primary units remain what they are.

3. Assuming that the time has not yet arrived for considering any violent changes in our prescribed accounts classification, it is of course desirable that, in prescribing the sub-heads of our appropriation accounts, our first care should be to avoid, as far as possible, serious inconsistencies between the accounts classification and the classification of Grants into sub-heads for the purposes of appropriation accounts.

4. If the standard accounts classification did not exist, and one of the Committees on Public Accounts in India had to devise the basis of sub-dividing Grants, they would naturally devote their attention to the purposes of expenditure, and determine first of all the number of usual objects of expenditure common to most of the Grants, and then have, separately for each Grant, a number of objects of expenditure peculiar to it either on account of the technical nature of the expenditure or for other reasons. Such sub-division would of course be evolved by them out of the details appearing in the estimates presented to the Legislature. The determination of the form and extent of those details rests with the Finance Member of the Government concerned, but it may well be presumed that in course of time a convention would arise under which, whether the Finance Member consults the Committee on Public Accounts or not, the details presented in the estimates would be more or less in the same form as those into which the Committee would desire the Grants to be sub-divided for the purposes of the appropriation accounts.

5. So, whilst one may assume that the estimates and the appropriation accounts of a Government must ultimately be prepared on a uniform basis, there is no guarantee that if the authorities of the Legislatures of the several Governments are left to themselves, they would all prepare their estimates and appropriation accounts on similar lines.

6. It was presumably with the object of securing uniformity in this respect that the statutory rules of the Reformed Constitution contemplated uniformity in the accounts classification for the whole of India.

7. It is necessary, therefore, that whatever sub-heads be prescribed for purposes of appropriation accounts, they should be consistent with the classification of the general expenditure accounts into major and minor heads, those being the essential units of the Finance and Revenue Accounts. In other words, the figures of the appropriation accounts should be such as can be derived from the general accounts and should be reconcilable therewith.

8. Most of the Demands for central civil Grants are at present divided by circles of account, with the result that the main appropriation account for such a Grant has the account circle as the sub-head, and as such an appropriation account gives no indication, except in a very remote form, of the purpose of the expenditure brought to account, it has to be supported by a number of appropriation accounts (one for each account circle) with service heads as their sub-heads. It follows that the sub-division of a Grant by circles of account, or even by territorial areas, is also not suitable for the purpose of appropriation accounts, though, in the detailed administration of Grants, the Departments of Government and the responsible controlling authorities must naturally adopt some such sub-division departmentally.

9. At the same time, the expenditure on a service head in a certain locality, or in connection with a certain institution or organisation of the department concerned, may be important enough to be the subject of a special sub-head or group of sub-heads. In such a case, it would be an advantage to distinguish this expenditure from expenditure on the same service head elsewhere.

10. In other words, each important case must, after all, be decided on its own merits, and not only must the hitherto prevalent idea of attempting at uniformity between the appropriation accounts of different Governments be abandoned, but even within the appropriation accounts of a single Government uniformity of procedure, for all Grants and for all time, may be impossible to achieve.

11. The very general principles thus evolved have been stated at fuller length in paragraph 35 of the Report. They have been generally borne in mind and, on the basis mainly of the details given in the Books of Demands for 1924-25 and 1925-26, all the central civil Grants, except those relating to the commercial departments of Railways, and Posts and Telegraphs, have, therefore, been examined individually in detail with a view to determine the sub-heads to be shown hereafter in their respective appropriation accounts. The detailed recommendations, resulting from this investigation, are set forth in separate lists (76 in number), each dealing with one Grant, printed in Appendix 1. These are for consideration and approval. It may be mentioned that the departmental authorities concerned have been freely consulted and that their recommendations have been given full effect to.

12. In order to make each of the lists referred to in the foregoing paragraph complete in respect of the appropriation account of the Grant covered by it, explanatory footnotes have been recorded thereon. In these footnotes suggestions have been made (as the result of detailed investigation conducted mostly in informal consultation with the departmental authorities and account officers concerned) in respect of special points connected with the Grant. These are also for consideration and approval.

13. The recommendations made in the lists referred to are, in each case, subject to the qualification that the decisions that may be arrived at thereon will, in all cases be subject to any general principles that may be enunciated for general observance, as recommended in paragraph 35 of this Report.

ANNEXURE 9.

(Referred to in paragraph 36).

Reserves for general purposes and lump sum provisions for specific purposes.

It seems desirable that the Finance Department and the Committee on Public Accounts should arrive at a definite understanding as to how "reserves" should be shown in the Estimates. The procedure for appropriation audit can then be easily devised.

2. Generally speaking, a reserve may be intended to be placed at the disposal of the Finance Department only, or its object may be to place at the disposal of the Administrative Department additional money as a reserve.

3. In the first case, the provision would generally speaking be for unforeseen purposes of all Departments, and the understanding would be that, by formal reappropriation from the reserve, the Finance Department could permit additional expenditure chargeable to another Grant, though subsequently the actual excess over that Grant would require to be covered by an excess grant.

4. In the second case, *i.e.*, when the reserve is placed at the disposal of the Department concerned, the object may be to meet the unforeseen expenditure of the Department, or the reserve may be intended as a lump sum provision for a scheme of expenditure the adoption of which is generally anticipated, though, the scheme not having been examined in detail, a reliable estimate of its cost may not be available, *e.g.*, a lump sum for revision of establishment.

5. Such a reserve provision sometimes appears in the estimates as a distinct item outside the details relating to any minor head of the accounts classification. At other times, it is included within the provision for a minor head or a unit of appropriation.

6. It is suggested (a) that whatever be the object of it, a reserve should always appear as a distinct sub-head of a Demand, (b) that a suitable note in the Estimate should distinguish a provision for a specific scheme from a lump sum allotted for unforeseen purposes generally, and (c) that it should be indicated in each case at whose disposal the reserve is placed.

7. The draft manual of instructions for the preparation of audit and appropriation reports (appendix 3) provides that to the appropriation account of each Grant, wherein a reserve is provided, should be appended a statement detailing all reappropriations made from the reserve, and that, if the Committee on Public Accounts so desire, this statement should distinguish between reappropriations made for general purposes and those for new objects of expenditure and should give, in respect of the latter, the actual expenditure as well. This procedure would give sufficient information to the Legislature in respect of the utilisation of reserves to meet expenditure for new purposes or for purposes outside the scope of the Grant.

8. I trust it is admitted that the system of lump sum reserves should be used as little as possible. Some Committees on Public Accounts have already expressed this view.

ANNEXURE 10.

(Referred to in paragraph 36).

Lump Sum Deductions for Probable Savings.

1. In regard to the deductions for "probable savings" which are sometimes made in the Estimates, it is desirable that between the Finance Department and the Committee on Public Accounts a convention should be established so as to settle the procedure to be observed both in the estimates and the appropriation accounts.

2. This deduct entry does not represent any head of the accounts classification. The actual shortage of expenditure or savings will appear against the appropriate expenditure sub-heads in the appropriation account. It is considered, therefore, that the minus provision should be treated, *pro forma*, as a distinct sub-head of the Estimate so that it may appear in the appropriation account also as a sub-head and help to explain to what extent the anticipated savings are realised.

3. Ordinarily, a single deduction to cover all the probable savings of a Grant should suffice, but there would be no objection to the savings relating to several services being budgeted for separately under two or more minus sub-heads.

4. In Great Britain, if in the course of a year it is found that the anticipation in regard to savings is not likely to be realised, the Civil Contingencies Fund can be operated upon under proper sanction, before the necessary supplementary grant can be obtained or when there is no time to obtain such a grant. In India, the expedient of this fund has, however, not yet been resorted to except in one or two provinces. It is possible, therefore, that in certain circumstances a grant in which a deduct entry for probable savings was made might be exceeded even though the gross expenditure on the ordinary sub-heads making up the grant was not exceeded at all.

ANNEXURE 11.

(Referred to in paragraph 36).

Separate minus sub-heads for recoveries of expenditure.

So long as the existing system of accounts continues under which recoveries of expenditure may, in certain circumstances, appear as minus expenditure in the accounts, it seems desirable to rule that, subject to the exceptions stated below, all such credits must be recorded under distinct heads of account reserved for minus charges only, so that in all accounts including appropriation accounts it may be possible to distinguish between the gross and the net charges against a Grant, as well as a major head of account.

2. The exceptions referred to above are those authorised in rule (b) of statement E of Appendix 4 to the Public Works Account Code for the reasons given therein.

3. If the Finance Department finally decides to accept the recommendation made by the Central Committee on Public Accounts that both the gross and the net grants should be under the control of the Assembly, it will be prescribed in the draft manual of instructions for the preparation of audit and appropriation reports (Appendix 3) that all minus sub-heads should be totalled separately so that both the gross (total) expenditure and the net (total) expenditure against grant may be known, and the former may be compared with the gross (total) grant and the latter with the net (total) grant. This question, however, is still under consideration.

ANNEXURE 12.

(Referred to in paragraph 37).

Need of special sub-heads for "Rounding".

Practically in all detailed estimates an attempt is made to round off all totals and for this purpose special entries described as "For rounding" are made in the detailed statements supporting each Demand for Grant. One of the consequences of this arrangement is that in the appropriation accounts also a similar plan has to be adopted.

2. It is a question for consideration whether this practice should continue and whether, in consequence, a distinct sub-head (which may sometimes be a plus sub-head and sometimes a minus sub-head) should be provided for in the appropriation accounts in the same way as, for instance, the sub-head for probable savings.

3. In Great Britain this plan is not adopted and no attempt is made to round off either the total of each sub-head or the total Demand. The reason for this may be that in that country the actual amount of the excess or surplus has to be worked out for the purpose of obtaining an excess Grant, for, or demanding a refund from, the department concerned, and any attempt at rounding off would cause complication.

4. The alternatives open for adoption are (1) either to adopt the English practice and make no attempt at rounding off, or (2) to confine the rounding off process to the detailed statements leading to the totals of each sub-head so that, in the final abstract of the estimates determining the total demand, there may be no entry for rounding off and the individual figures for the several sub-heads may all be rounded figures.

5. On the assumption that one of these two alternatives will probably commend itself to Government, it has been assumed that there will be no occasion to provide for rounding in the appropriation accounts, and in the draft manual of instructions for the preparation of audit and appropriation reports (Appendix 3) no provision is being made for such a special sub-head.

ANNEXURE 13.

(Referred to in paragraph 38).

Appropriation Accounts should be supported by fuller explanations and reports of irregularities.

In our Indian appropriation accounts at present we append to the account of the individual grant merely explanations of those variations from the grant which the account brings out. Reports of serious irregularities connected with the accounts, whether discovered in audit or otherwise noticed, are, as a rule, made in the body of the Appropriation or Audit report. No mention is made anywhere of any other matter connected with the account which may need explanation.

2. It is suggested that in this respect also we should follow the British procedure as far as possible, *viz.*, somewhat fuller explanations should be given, and, as a rule, the explanatory notes, even when giving reports of irregularities, etc., should be appended to the appropriation account concerned, so that the account relating to the expenditure of a department or subject, as presented to the Legislature or other reviewing authority, may visualise a complete picture of the transactions of the year. Reports of all irregularities connected with the accounts should thus appear in the single volume of audit and

appropriation accounts—the serious ones in the Report and the others in the explanatory Notes printed just below the individual accounts.

3. The English method has the advantage, it is believed, of facilitating the business of the Committee, as, when examining the accounts of a department, the Committee have before them a complete statement of all matters relating to the department and can, therefore, deal with all such matters at the same time and also form a clearer view of the financial administration of the department.

4. This proposal has been indirectly referred to in paragraph 20A of the Report discussing the proposal to re-organise the audit and appropriation reports. It will be seen that the change recommended here will facilitate the re-organisation of the reports.

5. The procedure which is recommended for exhibiting in the appropriation accounts of central civil expenditure other than expenditure on Railways, and on Posts and Telegraphs, the particulars of losses of cash, stores, etc., (other than petty losses) is described in paragraphs 99 to 105 of the draft manual. While it is recommended that this procedure be adopted, it may be pointed out that the adoption of the procedure suggested in clauses (d) and (e) of paragraph 104 of the paragraphs quoted above will throw considerable extra work and responsibility upon accounts offices. Even if Government agree that in principle it is desirable eventually to adopt this procedure in full, they may desire at the outset not to adopt the procedure outlined in the aforesaid clauses (d) and (e).

ANNEXURE 14.

(Referred to in paragraph 38).

Secret Service Expenditure.

In Great Britain, secret expenditure is shown separately by itself even when included in an ordinary vote, and in respect of it the audit certificate of the Comptroller and Auditor General expressly states that the amounts shown in the accounts to have been expended are supported by a certificate of a Minister of the Crown. In India, the expenditure which may be said to correspond to this is, in almost all cases, mixed up with ordinary expenditure, and the appropriation accounts do not show it separately. Nor is any remark made in the appropriation account or in the covering report which would correspond to the qualified audit certificate of Great Britain. The procedure connected with this matter, therefore, requires to be settled clearly and authoritatively.

2. In the first place, there should be a clear definition of what may be considered as secret expenditure. There are various classes of expenditure which are now vaguely considered as secret, and it seems desirable that, in respect of each of these, there should be a considered decision. As some of the instances may be cited the following:—

- (1) Secret expenditure at the disposal of certain Political officers;
- (2) Secret money at the disposal of the Secretary of State for India, His Excellency the Viceroy, and certain Heads of provinces, etc.;
- (3) Discretionary grants at the disposal of Heads of provinces, Members, Ministers, etc. (Probably not Secret);
- (4) Expenditure incurred by Police, Excise, Customs, etc., Officers for obtaining secret information and other similar purposes.

3. Then, there should be definite orders indicating the functions of the audit department in respect of each class of expenditure. This would be for the Auditor General to prescribe.

4. Further, it should be prescribed who corresponds, in each case, to the Minister of the Crown in England, *i.e.*, whose certificate may be accepted in audit, what the exact terms of the certificate should be, and what check the certifying officer must exercise personally. The detailed rules should be such as to ensure non-evasion either by subordinate authorities or by the disbursing officers themselves, of those essential principles which are necessary for the exercise of efficient financial control over public money. It is doubtful if adequate regulations exist at present on all these points.

5. Where net expenditure has to be watched separately against net grant, the special sub-head for secret expenditure should be in two sections, and the certificate on which appropriation audit is to be based should state specifically that no receipts, or recoveries of expenditure in any form, have been utilised towards expenditure.

6. In proposing the sub-heads for the several Central Grants (other than Railways and Posts and Telegraphs) special sub-heads for secret expenditure have been suggested only for a few Grants. These special sub-heads will require a reconsideration and it will be possible to provide for special sub-heads in other Grants when the point raised in paragraph 2 above is definitely settled. Thereafter, departmental authorities may be required to provide for one or more special sub-heads as may be necessary for secret expenditure in their respective budget estimates, and audit officers may be given standing instructions to take up other instances of secret expenditure as they come to their notice and to seek orders as to whether special sub-heads should be provided therefor.

7. It is suggested that in the Demands for Grants it should be specified, in respect of each special sub-head for secret expenditure, on whose certificate the expenditure is to be admitted in audit. Whether or not the audit officer should append to the appropriation account a certificate indicating on whose certification the expenditure has been admitted in audit is a further question for consideration.

8. Pending settlement of the several questions raised above, no special instructions are being embodied in the manual of instructions for preparing appropriation accounts, it being understood that the procedure for dealing with secret expenditure is under consideration.

ANNEXURE 15.

(Referred to in paragraph 38).

Extra Remuneration.

In Great Britain, both in the estimates and in the appropriation accounts, detailed particulars are given of cases in which a public servant whose pay is charged to one vote, receives extra remuneration, exceeding a prescribed limit (£50), brought to account against another vote.

2. The adoption of this procedure in India would involve considerable work all round which would not be commensurate with the results likely to be achieved.

3. Besides, it is believed that the British practice of not raising a charge against another Department, on account of the ordinary pay of an official lent to it, is of recent growth, and that, since the last

great war, instances of such extra remuneration have grown considerably in number. In India, the conditions seem to be very much different.

4. It is proposed not to make any move at present in the direction of following the British procedure in this respect.

ANNEXURE 16.

(Referred to in paragraph 38).

Total Cost Table.

In the case of the Civil Services Appropriation Accounts of Great Britain, there usually appears at the end of the volume what is described as the Total Cost Table and corresponds to the allied services statement given in the estimates. (Now this table is apparently printed separately). The object of this table is to show what charges have been borne by other votes (*e.g.*, Superannuation, Stationery, and Printing, Works, etc.), in respect of each department.

2. Even in Great Britain, it appears that much importance is not now attached to this table and it is beginning to be realised that at best it states approximate figures. At least its preparation by the Audit Department has now been discontinued, the duty having been transferred, to the Treasury.

3. It has already been held provisionally that the adoption of a similar table in India is not a matter of pressing necessity. Further detailed consideration of the question has suggested no new argument to warrant a modification of that decision. On the contrary, it is feared that the difficulties are likely to be considerable and that, even if such a table is prepared, the cost and trouble of its preparation will be out of proportion to its utility. The statement, at best, is an attempt at cost accounts, and the utility of the wholesale adoption of cost accounts for administrative services is still a matter open to dispute. In any case, such statements cannot be prepared without the help of the departments and offices concerned, and as these have no accounting branches, it is too much to expect them to do justice to the work. In the case of provincial expenditure, the preparation of such a table is likely to create the further difficulty of the incidence of the extra cost of preparing such statements. Apart from the propriety of audit offices being burdened with the preparation of statements which cannot be based upon booked accounts submitted to audit, the extra expenditure of the Audit Department, if the work is entrusted to that department, cannot reasonably be borne by the Central Government and it will probably be necessary to advise a provincial Government, desiring the preparation of a Total Cost Statement, either to make its own arrangements or to re-imburse to the Central Government the extra expenditure resulting from the additional work thrown on the Audit Department.

4. In these circumstances, it appears advisable to drop this question altogether for the present. This decision, if taken, is not likely to cause any administrative embarrassment, because it is always open to Government to have a suitable *pro-forma* account prepared whenever the consideration of any administrative question necessitates the preparation of a consolidated account showing the true cost of a department including the allied services usually included in the cost of other departments.

ANNEXURE 17.

(Referred to in paragraph 38).

Dead Stock Accounts.

It is a very difficult question to determine what details, if any, should be given in the appropriation accounts in respect of those various items of dead stock and immovable property existing in the possession of various departments of Government, of which either no accounts are maintained, or the only accounts kept are numerical records not subjected to the scrutiny of an audit officer or even of an administrative officer.

2. The Central Committee on Public Accounts desired this matter to be considered. An enquiry has been set on foot by the Auditor General, and it will be some time before the result will be known. In the meantime, the following observations may perhaps receive consideration.

3. The first point that arises is that any information that it may be found possible to append to the appropriation accounts will not be derived from audited accounts if it is derived from any accounts at all.

4. The responsibility for preparing the statements to be appended will, therefore, for many years to come, devolve upon departmental officers. Gradually, as and if the audit of any of these stores accounts is entrusted to the Audit Department, the question may change, but there is no early prospect of this.

5. The next question is whether any accounts exist at all. In the Public Works Department, registers (not regular accounts) of immovable property are no doubt maintained, so also in the Railway and Telegraph Departments. The money values shown in these registers may or may not be correct, as they are not subject to audit except perhaps in respect of residential buildings. These registers are maintained by divisional and circle officers, but it is doubtful if there are any provincial records or if any summaries of the circle records are made.

6. Plant, machinery, and "tools and plants" are listed in some departments, perhaps not in all; but beyond the numerical records (which are maintained by divisions only) probably no value accounts are maintained for these anywhere.

7. In museums, educational institutions, and offices and other libraries, there probably are catalogues or lists of existing scientific apparatus, books, etc., though it is doubtful if the records are satisfactory everywhere or even do exist. Probably these records do not show values. Similarly, every head of office, whether the office be large or small, ought to have a list of the furniture and other property in possession of the office. These records also, if maintained, show no values.

8. The foregoing is not an exhaustive description of all the property owned by the Government or purchased out of public revenues, which has still life in it and therefore represents money value which in the interest of the tax-payer it may be desirable to keep an eye on.

9. The question, therefore, of deciding what should be done in regard to this matter is, as stated in the beginning, a very complicated and difficult one. The values involved are no doubt considerable but the difficulties connected with the bringing of them under systematical parliamentary control are no less. It is feared that the matter must form the subject of a separate detailed enquiry.

10. It may, however, be mentioned in this connection that the British Public Accounts Committee of 1919, also recommended the general extension, throughout Government departments in Great Britain, of a trial scheme of furniture inventories which had been previously adopted in three departments in London. The result of the trial scheme, it appears, was that the cost of maintaining the inventories was found to be out of all proportion to the value of results obtained. The office of works, which tried the scheme, recommended its abandonment, but naturally the Treasury were unable to agree to the opinion of that department as to the maintenance of the inventories. At the same time, it seems that the matter has not been so far seriously pursued, as it appears from paragraph 13 of the Comptroller and Auditor General's Report on the Civil Services Appropriation Accounts of 1922-23 that the Treasury has proposed to await more settled times before reviving the scheme throughout departments.

ANNEXURE 18.

(Referred to in paragraph 38).

Comparison of voted and actual strength.

In Great Britain, in the appropriation accounts of the Army and Navy Services, the actual strength of these services is compared with the numbers voted by Parliament, statistical tables being appended to the accounts for the purpose.

2. It is a question for consideration if similar statistical information, in a suitable form, should not be appended to the Indian appropriation accounts for—

- (a) the Police Grant;
- (b) those Grants in which appear charges in connection with forces of a *quasi*-military or police character engaged on watch and ward on the various frontiers, and in some of the frontier areas; and
- (c) the Grant for expenditure in connection with the reorganisation of Imperial Service Troops.

ANNEXURE 19.

(Referred to in paragraph 38).

Passages to Governors, etc.

Amongst the statements appended to the British appropriation accounts is one relating to passages to Governors, etc., which is affixed to the appropriation accounts of the Diplomatic and Consular Votes concerned.

2. This statement gives the name of each Governor or other colonial officer to whom payment is made, also a brief description of the payment and the amount paid.

3. It is a question for decision if similar statements should be appended to Indian appropriation accounts in respect of any analogous payments. For the present, in the draft manual of instructions for the preparation of audit and appropriation reports (Appendix 3), it has been assumed that this information will not be required.

ANNEXURE 20.

(Referred to in paragraph 38).

Statistical Information.

Among the notes appended to the appropriation accounts in Great Britain are some notes, statements, etc., which may be described as statistical information, in some cases derived from the accounts and in others not so derived.

2. There, as the appropriation accounts are prepared and the notes appended thereto are written by the accounting officers of the departments concerned, the matter is a simple one and such information can be easily incorporated.

3. In India, at present the appropriation accounts are prepared by audit officers. So information of this character, if required by the Committee on Public Accounts, can be made available by audit officers only by applying to the departments concerned.

4. If the separation of audit and accounts is completely effected and appropriation accounts are also prepared in India by departmental officers, it will be possible to get statistical information without any difficulty.

5. The question for decision is to what extent such information may be required to be given in the present transitional state.

6. Instances of information of this kind will be found in the English accounts relating to votes like those of the Education, Police and Prisons Departments.

7. It may be mentioned in this connection that in India such information is at present given in the majority of cases in the annual Administration Reports which are prepared by the departments concerned. These reports are, however, executive documents and though very often published with or without covering resolutions by the Government concerned, they are seldom presented formally to the Legislature, though now and then some of them may be laid on the table of the House in answer to relevant questions.

8. In pre-reform days when there was no Legislature with any effective control on financial matters, Administration Reports were perhaps the only documents in which the activities of departments, as well as their financial bearing could be considered and commented upon. For purely financial and accounts matters there were, on the one hand, the Finance and Revenue Accounts presented to Parliament, and, on the other hand (to a small extent only), the Administration Reports, etc., submitted to the executive Government. Now that under the Reformed Constitution appropriation accounts have to be formally laid before the Legislature in India, it seems to follow that some of the statistics and information which used to appear in the Finance and Revenue Accounts and in the Administration Reports should gradually creep into the appropriation accounts, provided of course that the statistics, etc., are directly pertinent to the appropriation accounts.

9. That any statistical or other information which the Committee on Public Accounts may require for the elucidation of their appropriation accounts is contained in other published documents is perhaps not sufficient justification for omitting it from the appropriation accounts. If so, it follows that if the Committee or the Assembly

desire any such information, and they are entitled to receive it because it is pertinent to the appropriation accounts, it should appear either in the appropriation accounts submitted to the Committee, or in the detailed estimates (Demands for Grants) presented to the Assembly. Whether its publication simultaneously in other reports, etc., laid before the Committee should continue, is of course a separate question for consideration.

10. In the draft manual of instructions for the preparation of audit and appropriation reports (appendix 3) no rule is being prescribed definitely requiring, in any case, the incorporation of statistical information in the explanatory notes appended to appropriation accounts.

11. As instances of statistical information given in the British appropriation accounts may be cited the following:—

Education—

Comparison of the numbers and remuneration of officials, as provided for in the Estimate and as actually employed during the year.

Comparison between the estimate and expenditure of different classes of institutions.

Variations in the number of scholars.

Analysis of expenditure by objects of expenditure.

Comparison between the estimate and actuals of—

- (i) number of students,
- (ii) average tuition grant,
- (iii) average maintenance grant.

Variation in the number of schools on the grant list.

Comparisons, as above, with the corresponding figures of one or more previous years.

Prisons—

Estimated number of prisoners.

Actual daily average number of prisoners.

Daily average number of criminal lunatics maintained in certain asylums.

Daily average number of invalids, lunatics, paupers, etc., maintained in the colonies.

12. Statistical information may relate to Government expenditure brought to account in the appropriation account or to expenditure met by the grantee out of a Government grant-in-aid.

ANNEXURE 21.

(Referred to in paragraph 38).

Payments not accounted for in proper year.

In Great Britain there are somewhat elaborate rules for determining the year against the appropriation account of which a particular charge must be taken. In India, the procedure is different both in regard to the general principles and to the details. Here, broadly

speaking, expenditure is charged against the account of the year within which the money is drawn from one of the recognised treasuries, and adjustments in account due to correction of errors, settlement of remittance transaction, etc., are also made under rules which, in some respects, are different from those observed in Great Britain.

2. The justification for the British system is said to lie in the wording of Section 24 of the Exchequer and Audit Departments Act which uses the expression "the sums which may have actually come in course of payment within the same period (the financial year); and no imprest or advance of the obligation of which an account may not even be rendered to and allowed by the accounting department, shall be included on the discharge side thereof".

3. In the absence of anything definite, either in the Government of India Act or in the statutory rules framed thereunder, we have perhaps no legal obligation to follow the British system. Nor does it appear desirable to consider any change in the established procedure and rules of account.

4. In these circumstances, presumably it will be held that no change need be made in our procedure, for the present at least. It will perhaps be considered sufficient to rule that the explanatory notes appended to appropriation accounts should give brief particulars of all important payments which are known at the time either to have been omitted from the account of the year or to have been charged against it though pertaining to the grant of the previous year. A rule to the effect has been inserted in the draft manual for the preparation of audit and appropriation reports (appendix 3), and it has been made clear that this rule applies not only to payments but also to those recoveries which are taken in reduction of expenditure, and to all adjustments between heads of account which are due to be effected before the annual closing of accounts. Emphasis is also being laid on the recent orders of the Government of India as reproduced in para. 14 of Finance Department Resolution No. 3665-A., dated 14th April 1925, dealing with the Report of the Central Committee on Public Accounts for 1924.

ANNEXURE 22.

(Referred to in paragraph 63).

List of regular or pro forma trading accounts proposed.

Grant No. 17.—Salt.—A Trading Account, a Profit and Loss Account, and a Balance Sheet, for the Northern India Salt Revenue Department.

Grant No. 19.—Opium.—A Trading Account, a Profit and Loss Account, and a Balance Sheet for the Ghazipur Opium Factory, when the enquiry which is proceeding at present in connection with the introduction of the commercial system of accounting in the Opium Department (including the Ghazipur Opium Factory) is completed.

Grant No. 20.—Stamps.—The usual Trading and Profit and Loss Accounts, Capital Account, and Balance Sheet, for the Security Printing Press in forms to be determined in due course.

Grant No. 43.—Ports and Pilotage.—It is for consideration if one or more *pro forma* Profit and Loss Accounts should be appended to the appropriation account for this Grant. Under discussion with the Commerce Department.

Grant No. 47.—Botanical Survey.—A *pro forma* Trading Account, etc., in respect of the Cinchona plantation. Form being considered by the Director of Commercial Audit.

Grant No. 53.—Medical Service.—A Manufacture Account for the X-Ray Institute, Kasauli.

Grant No. 54.—Public Health.—A *pro forma* Profit and Loss Account for Vaccines and Sera manufactured at the Central Research Institute, Kasauli.

Grant No. 55.—Agriculture.—A Trading Account, a Capital Account, and a Balance Sheet for each of the three institutions named below:—

- (1) Imperial Cattle-breeding farm at Karnal,
- (2) Imperial Institute of Animal Husbandry and Dairying, Wellington, and
- (3) Imperial Institute of Animal Husbandry and Dairying, Bangalore.

Present forms to be retained provisionally.

Grant No. 56.—Civil Veterinary Services.—A *pro forma* Manufacture Account for Vaccine and Sera manufactured at the Imperial Institute of Veterinary Research, Muktesar. Form similar to that for the Central Research Institute, Kasauli.

Grant No. 64.—Miscellaneous Departments.—*Pro forma* Profit and Loss Accounts for—

- (1) Indian Stores Department, as a whole, and
- (2) Each of the various organisations of the department.

Present form with very slight modification.

Grant No. 65.—Currency.—Probably a *pro forma* Profit and Loss Account of the department is not necessary (e.g., a statement giving the all-India Totals of Accounts Nos. 62 and 62-A of the Finance and Revenue Accounts). But when the manufacture operations commence in India it may be found desirable to have capital and revenue accounts and a balance sheet.

Grant No. 66.—Mint.—A Manufacture or Profit and Loss Account for each of the two mints. Form to be determined when the accounts are commercialised.

Grant No. 69.—Stationery and Printing.—*Pro forma* Trading Accounts, separately for each of the major printing presses, in the forms (for the present) recently devised for purposes of administrative reports of the Department.

Grant No. 77.—Andamans and Nicobar Islands.—

- (1) A *pro forma* Profit and Loss Account of the working of "S.S. Maharaja". Form to be settled by the Accountant General, Central Revenues, in consultation with the Chief Commissioner, Andamans, and the Controller of Marine Accounts, Bombay, who audits the accounts of the charges in connection with the vessel.
- (2) A Capital and Revenue Account and Balance Sheet for the forest expenditure of the penal settlement. Form to be settled.
- (3) *Pro forma* Profit and Loss Accounts for—
 - (a) the Bakery,
 - (b) the Dairy Farm, and
 - (c) the Slaughter House, maintained in connection with the Commissariat Department of the Settlement.
- (4) Manufacture Accounts for jail factories, printing press, etc.

ANNEXURE 23.

(Referred to in paragraph 61).

List of Store Accounts proposed.

Grant No. 17.—Salt.—A Store Account each for (1) Northern India Salt Revenue Department, and (2) Other salt sources.

Grant No. 19.—Opium.—A Store Account in the form of Account No. 17-A of the Finance and Revenue Accounts. When the enquiry which is proceeding at present in connection with the introduction of the commercial system of accounting in the Opium Department (including the Ghazipur Opium Factory) is completed, it may be possible to have a fuller Store Account in respect of the opium received from all sources, its disposal by sale or otherwise, and the balances held in store.

Grant No. 20.—Stamps.—A store account in respect of (1) postal stamps, (2) non-postal stamps, and (3) plain paper stocked in the Central Depot at Calcutta. If desired, (1) may be appended to the appropriation account of the Posts and Telegraphs Grant prepared by the Accountant General, Posts and Telegraphs. Non-postal stamps may be shown separately for judicial and non-judicial stamps, if desired. The Store Account should show the cost price and not the face value of the stamps but in respect of stamps written-off, the face value should also be given in a foot-note to the account. For further details see list of proposed sub-heads of Grant No. 20 in appendix I. A separate Store Account for the Security Printing Press when it begins to function.

Grant No. 22.—Irrigation.—A Store Account for the sub-head "Stock".

Grant No. 44.—Survey of India.—A Store Account each for (1) Maps, and (2) Mathematical Instruments.

Form under discussion with the Audit Officer.

Grant No. 47.—Botanical Survey.—A Store Account for the Cinchona Plantation.

Grant No. 53.—Medical Service.—A Store Account for the X-Ray Institute, Kasauli.

Grant No. 54.—Public Health.—A Store Account for Vaccine and Sera manufactured at the Central Research Institute, Kasauli.

Grant No. 55.—Agriculture.—It is a question for consideration if, in addition to the trading accounts proposed separately, there should not be Store Accounts for the Animals belonging to the institutions named below :—

- (1) Imperial Cattle-breeding farm at Karnal,
- (2) Imperial Institute of Animal Husbandry and Dairying, Wellington, and
- (3) Imperial Institute of Animal Husbandry and Dairying, Bangalore.

Grant No. 56.—Civil Veterinary Service.—A Store Account for Animals belonging to the Imperial Institute of Veterinary Research, Muktesar.

Grant No. 65.—Currency.—A Store Account of the stock of paper for currency notes when the manufacture operations commence in India.

Grant No. 67.—Civil Works.—A Store Account for the sub-head "Stock".

Grant No. 69.—Stationery and Printing.—A Store Account for (1) paper, (2) type-writers, (3) publications, and (4) other stores, as the case may be, in respect of (a) Stationery Stores, (b) Central Publication Branch, and (c) Each of the major printing presses, viz., those at Calcutta, Delhi, Aligarh and Simla.

Grant No. 77.—Andamans and Nicobar Islands—

1. A Store Account for the Forests the penal settlement.
2. A Store Account for Jail factories.
3. It is a question for consideration if Store Accounts should be appended to the appropriation account for this Grant in respect of—
 - (1) the Bakery,
 - (2) the Dairy Farm, and
 - (3) the Slaughter house maintained in connection with the Commissariat Department of the settlement.

Grant No. 86.—Delhi Capital Outlay.—A Store Account for the sub-head "Stock".

ANNEXURE 24.

(Referred to in paragraph 40).

Extracts from a letter, dated 9th February 1925, from the Comptroller and Auditor General of Great Britain, describing the British procedure relating to grants-in-aid.

1. I feel some doubt as to the exact interpretation which is to be placed on the questions thus put, but I have construed them as involving the following points:—

- (1) What principle or criterion shall be adopted in determining the cases in which the detailed expenditure of institutions, trusts, local funds, etc., which, whether attached to Government Departments or not, are financed either wholly or in part out of public funds voted by Parliament, shall be examined on behalf of Parliament and their accounts presented to the House of Commons;
- (2) Shall the accounts of institutions so selected be annexed to the Appropriation Accounts of the Parliamentary Votes, and
- (3) In what form or in what detail shall those accounts be exhibited?

2. * * * * If I am to give a general and brief answer I would say that the course to be adopted in any particular case may depend in greater or less degree subject always to certain general principles of Government accounting upon considerations of practical convenience and upon the particular circumstances of each grant, such as the nature of the institution, the extent to which it is under Government direction or control, the objects for which the grant is given, or the ratio between the Government contribution and the total income of the body concerned.

3. I fear, however, that a general answer of this kind will be of little help to you and so I will amplify it, though I shall be obliged to enter into some detail.

4. It may help to clear the ground if I deal first with a question of form. As you will know, the Appropriation Accounts are "accounts of the appropriation of the several supply grants comprised in the Appropriation Act of each year" and are prepared under the statutory directions given by the Exchequer and Audit Departments Act, 1866.* That Act requires (section 24) that these accounts shall show on the one side the sum or sums appropriated by Parliament for the service of the financial year and on the other side the sums which may have actually come in course of payment within the same period. There is no statutory obligation to include in or append to an Appropriation Account any information beyond this. Next the general Acts (not being the Annual Appropriation Acts) which authorise expenditure to be met out of funds voted by Parliament frequently contain directions that accounts relating to the service authorised shall be presented to Parliament (a good illustration is afforded by the Statutes which regulate the system of Unemployment Insurance). But these directions for the most part are quite general and rarely specify the particular form in which an account shall be prepared. Again, the Executive has, of course, complete power to present to Parliament any return or account it sees fit and in many cases where there is no statutory obligation it does in fact present such returns or accounts; sometimes "proprio motu" in matters which it judges of general interest and importance and sometimes to meet wishes which may have been expressed by a Committee of the House of Commons or by members in debate. Except where there are detailed statutory provisions (and this rarely occurs) it is for the Treasury to determine what form any such accounts shall assume.

*Exchequer
and Audit
Departments
Act,
1866, s.22.

5. I will now endeavour to illustrate the criteria which are adopted in determining the cases in which the accounts of institutions, funds, etc., such as you have in mind shall be presented to Parliament.

6. The fundamental principle underlying expenditure out of votes of Parliament is, as you know, that the sum which may be charged against a Vote or Grant for a particular year must be limited to the cash which has actually come "in course of payment" in the year and that no imprest or advance of the application of which an account may not have been rendered to and allowed by the accounting department shall be included. The difference between the total amount of any Vote and the sum actually expended must be surrendered by the Accounting Officer of the Vote to the Exchequer. Further, all expenditure out of supply grants must be examined on behalf of the House of Commons by the Comptroller and Auditor General, and the results reported to Parliament.

7. It has been found that cases arise in which it is difficult or inconvenient completely to apply, without modification, the rule that expenditure not finally vouched in detail must be excluded from the account, and the money involved be treated as part of the 'unexpended balance of the grant' and surrendered.

8. To meet cases of this kind the expedient has been devised of asking Parliament to vote particular sums under the technical description of "Grants-in-Aid." (****) The effect of voting a sum under the designation of a Grant-in-Aid is invariably this: that once the Accounting Officer of the Vote has paid the sum in question over to another person or account the whole sum so paid (which cannot be greater but may be less than the sum estimated) may be charged against

the Vote for the year and the Accounting Officer is absolved from the necessity of surrendering any portion of that money, which may not have been actually expended by that person or from that account in the course of the year. Next, in some cases, but not all, a Grant-in-Aid has the further effect of absolving the Accounting Officer and the Comptroller and Auditor General from the obligation of obtaining any account of the manner in which the money has been expended in detail. The question whether Parliament should be asked to resort to this expedient is decided by the Treasury on the merits and according to the circumstances of each case and the Estimate for the service presented to Parliament must show clearly on its face the fact that it is proposed to grant a particular sum as a Grant-in-Aid and the conditions in regard to it.

9. There is, so far as I am aware, no code of rules by which the Treasury is governed in this matter, but it will perhaps be helpful if I illustrated the considerations to be taken into account by some examples taken from the Estimates for Civil Services for the year 1922-23 and the Civil Services Appropriation Accounts for the same year, of which copies are forwarded herewith. The types of cases vary between limits which are widely separate. At one end of the scale you may have the simple case where the Government, acting like any private person of Art, Science, or Literature, wishes to make a contribution to the funds of some well known society which is independent of Government control. In such cases it is sufficient for the Government to pay its contribution or subscription over to the treasurer of the society and it is thought unnecessary to investigate the actual purposes to which that money is applied in the hands of the society or to present to Parliament any detail of the expenditure of the society, which, broadly speaking, is available in the reports issued for the information of the public. All the grants-in-aid in Class IV, Vote 8, Scientific Investigation, belong to this class (no surrender; no audit by the Comptroller and Auditor General) with a qualification, explained in the footnote of the Estimate, which affects the Imperial Mineral Resources Bureau and the Medical Research Council. At the opposite end of the scale you may have a fund fed entirely by contributions from the Government and entirely under Government control, *e.g.*, the Government Hospitality Fund, Class VI, Vote 11 of the grants allotted to the trustees of the National Museums and Picture Galleries for the purchase of Works of Art (Class IV, 2, 3, and 4). In these cases the recipients are obliged to account in detail to the Comptroller and Auditor General for the whole of their expenditure, but they are not required to surrender any unexpended balance in their hands at the end of a financial year. This concession may be made for reasons such as follow. In some instances expenditure fluctuates violently and it has been found convenient to allow the administrators to retain in their hands a balance sufficient to meet a sudden emergency, without the delay involved in obtaining a further Vote of Parliament. Sometimes it may be convenient to give the State assistance to a particular undertaking in the form of a fixed annual grant over a series of years. In the particular case of the purchase grants for Museums or Art Galleries, exemption from surrender has been found economical for the State and convenient for the trustees, where the money destined for the purchase of Art objects required to be paid away by a definite date, or failing this to be surrendered, there would be a temptation to spend the whole sum merely in order to avoid a surrender. The arrangement thus operates as a direct inducement to the trustees to nurse their resources.

10. The Imperial Trust for the Encouragement of Scientific and Industrial Research, to which you specifically refer, is an example of a fund created by a single large grant of Parliament in 1917-18, the expenditure out of which will continue for some years and must be accounted for in detail. The Grant-in-Aid of Universities and Colleges, Great Britain, Class IV, Vote 10, illustrates a slightly different type of Grant-in-Aid given to avoid technical difficulties which might otherwise arise owing to the rather complicated system of allocation and distribution. In this case the individual sums to be given to the Universities and Colleges are fixed by the Treasury on the recommendations of a special Committee. The total required is voted in one sum as a Grant-in-Aid and it is paid over to a Deposit Account, from which it is in due course distributed to the various Colleges. In this case audit extends to the Deposit Account, *i.e.*, the Comptroller and Auditor General is required to see that sums issued from the Deposit Account to the various institutions are supported by the receipts of the proper authorities, but he is not concerned to inquire what happens with the money once it has reached an individual institution.

11. In cases of Grants-in-Aid, the actual expenditure out of which must be examined by the Comptroller, and Auditor General, Parliament must be informed of the results of the examination and it has been found, broadly speaking, most convenient that accounts of expenditure out of these Grants should be appended to the Appropriation Account of the Vote whence the money was provided. The rule is not, however, invariable, as in some cases, the information may be more conveniently given in connection with some other account which is certified by the Comptroller and Auditor General and laid separately before Parliament, *e.g.*, the National Health Insurance Fund.

12. Annexed to this letter is a classified list of the accounts and statements which were appended to the Civil Services Appropriation Accounts for the year 1922-23. Class A, which is the largest, covers the cases with which I have dealt at length above in which Grants-in-Aid have been subject to examination by the Comptroller and Auditor General. Class B covers accounts, the presentation of which to Parliament has been specifically directed by some general statute and which are subject to audit by the Comptroller and Auditor General. Class C covers those accounts or statements which are of an explanatory or informative nature and have been appended to Appropriation Accounts either by direction of the Treasury or to meet expressed wishes of the Public Accounts Committee. Class D includes the accounts of certain funds which are controlled by Departments and wholly or partly financed from public funds but not by issues of Grants-in-Aid. Class E covers accounts or statements of funds or trusts not relating to public monies which are administered *ex officio* by the officers who account for the Votes to which they are annexed. The services or trusts in question are comparatively small. Class F covers certain accounts showing the results of manufacturing, etc., operations. (These accounts in Class F might logically be included, in the separate Volume, now regularly issued, of Trading Accounts, which are accounts and balance sheets prepared as nearly as possible in the ordinary commercial form of Trading or Commercial services conducted by Government Departments. The statements do, however, link up with the Votes for Prisons.)

13. The reason for including in the Appropriation Volume all the accounts in Class B to F inclusive is, broadly, convenience.

14. The form of these various accounts or statements is prescribed by the Treasury. For the most part, being corollaries of the Appropriation Accounts which are cash accounts, they are simple statements of

cash receipts and expenditure, showing balances in hand. In the case of the Imperial Trust for the Encouragement of Scientific and Industrial Research (Class IV, Vote 9), there is an Income Account and a Balance Sheet, these having been found more suitable for the peculiar circumstances governing the trust.

ANNEXURE 25.

(Referred to in paragraph 44).

Examples of conditions attaching to some British Votes in respect of Grant-in-Aid.

(1)

This grant-in-aid "is not accounted for to the Comptroller and Auditor General. The unexpended balances of issues out of this grant are not required to be surrendered at the close of the financial year. The audit is, however, undertaken by the Comptroller and Auditor General in accordance with the terms of the Royal Charter."

(2)

"The sum provided on this sub-head is transferred to a Deposit account and issues out of this account are audited by the Comptroller and Auditor General, but any unexpended balance remaining on that account is not required to be surrendered at the close of the financial year."

(3)

"This grant is paid to a separate Fund, called the Highlands and Islands (Medical Service) Fund. Subject to regulations made by the Treasury with respect to accounts, audit and accumulation, the Fund is administered by the Board in accordance with the schemes made by the Board with the consent of the Treasury. Any unexpended balance of the sum issued is not liable to surrender at the close of the financial year."

(4)

"1. The miscellaneous grants provided under sub-heads G. 1-8 and Q. 1-4 will be subject to conditions approved by the Treasury.

2. Local Authorities and other bodies will be required in general to submit statements of accounts duly audited, in support of claims for any of the grants provided under sub-heads F. 1, G. 1-4, G. 7 and Q. 1-4. If in any special circumstances a statement of accounts duly audited is not submitted, the Ministry may make payment upon the production of vouchers or other evidence to the satisfaction of the Ministry for the expenditure in respect of which a grant is claimed. The claims for the grants provided under sub-head G. 8 will be subject in the case of Local Authorities and Statutory Bodies to examination by District Auditors, and in the case of Public Utility Companies to such audit of accounts and the production of such other evidence as the circumstances of individual cases may require. Issues in respect of the grants provided under these sub-heads will be made from time to time in advance of the audit of accounts, on the basis of a percentage of the estimated expenditure, and the amounts so issued will not be liable to surrender, any necessary adjustments being made upon subsequent grants."

(5)

"Issues in respect of the grants-in-aid of the National Health Insurance Funds (England and Wales) provided under sub-heads H. 1, H. 2, R. 1, and R. 2 will be made from time to time in accordance with the provisions of section 54 of the Act of 1911 and section 28 of the Act of 1913, on the basis of the estimated Exchequer liability in respect of the statutory proportion of the sums required to meet the cost of benefits and the expenses of administration. No surrender will be made in respect of sums issued to the respective Funds out of the grants-in-aid, but any adjustments that may be necessary when the sums due to be credited to a society or committee out of those grants are finally ascertained, or as the result of the under-mentioned audit of the accounts of Societies and Committees, will be made by deductions from subsequent grants."

(6)

"The grants out of the moneys provided under sub-heads H. 3, H. 4, R. 3, and R. 4 will be subject to such conditions and calculated in such manner as may be approved by the Treasury. The grants made to Approved Societies and Insurance Committees will be paid to the respective National Health Insurance Funds for the credit of the Approved Societies and Insurance Committees concerned.

The accounts of the National Health Insurance Fund, including the Funds subsidiary thereto, will be audited by the Comptroller and Auditor General in accordance with section 54 (5) of the National Insurance Act, 1911. The accounts of expenditure by Approved Societies and Insurance Committees will be audited by auditors appointed by the Treasury in accordance with the provisions of sections 35 and 60 of the National Insurance Act, 1911, and section 33 of the National Health Insurance Act, 1918."

(7)

"These grants are in respect of the full cost of the services specified, and are payable to the County Agricultural Committees, whose accounts are audited by the District Auditors of the Ministry of Health, as part of the accounts of County Councils. Any balances unexpended at the close of the financial year are treated as advances on account of the succeeding year."

(8)

"The grants under (a) and (b) are made on the basis of a specified proportion of the approved capital expenditure incurred by the Colleges, Institutions or other bodies by whom the educational arrangements are to be made.

The grants-in-aid under (b) are annual block grants fixed in amount for a term of years.

The grants under (d) represent 80 per cent of salaries and expenses of Country agricultural organisers and 66 $\frac{2}{3}$ per cent of other approved expenditure on agricultural education. Advances are made from time to time approximating to two-thirds of the estimated grants and final payments are made on the production of accounts audited by the District Auditors of the Ministry of Health. The amounts provided represent advances on account of the preceding year."

(9)

"The grants are payable to the Colleges, and other bodies by whom the experiments, researches and investigations are to be made, on the basis of the actual approved expenditure within specified maximum. Payments on account of the estimated approved expenditure are made from time to time. Any adjustments found to be necessary on the production of the audited accounts for the year are made in the succeeding year. The amounts provided represent advances on account of the four quarters falling in the current year with the adjustment before-mentioned."

(10)

"The grants-in-aid are payable to the Cattle Pleure-Pneumonia Account for Great Britain under the provisions of the Diseases of Animals Act, 1894. The Cattle Pleure-Pneumonia Accounts are audited by the Comptroller and Auditor General, and any unexpended balance at the close of the financial year is subject to the Regulations contained in the Second Schedule to the Act."

(11)

"The grant-in-aid is payable to the Small Holdings Account, which is audited by the Comptroller and Auditor General. Issues will be made to the account from time to time as required in respect of the several items and any balance of the sums issued which is unexpended at the close of the financial year will not be subject to surrender."

(12)

"The Grants-in-Aid provided under Sub-head H. are payable to the Agriculture (Scotland) Fund established by Section 5 of the Small Landholders (Scotland) Act, 1911. The accounts of Fund are audited by the Comptroller and Auditor General. The balance on the Fund Account is not subject to surrender to the Exchequer at the close of the financial year."

(13)

"The Grants provided under Sub-head M. 1 (a) and M. 2 are in respect of the approved maintenance expenditure of the Agricultural, etc. Colleges on agricultural education less income from other sources. Advances are made as required in advance of the submission of audited accounts, and any sums advanced in excess of the amounts found to be due according to the audited accounts are treated as payments in respect of the succeeding year."

(14)

"The Grant to the Scottish Agricultural Organisation Society (Sub-head E. 2), is in respect of the approved expenditure of the Society less the income from other sources. Advances are made from time to time and the final instalment of the Grant is paid after the submission of audited accounts."

ANNEXURE 26.

(Referred to in paragraph 72).

Reporting of Financial irregularity, and commenting on individual appropriation accounts.

In discussing the changes proposed to be made in the Audit Report, certain suggestions are made in annexure No. 30 regarding the mentioning of financial irregularities in Audit and Appropriation Reports.

2. As suggested therein and in paragraph 22 of this Report relating to the proposed enlargement of the scope of audit and appropriation accounts, it is recommended that the audit and appropriation accounts of the future should be self-contained in respect of all matters connected with the appropriation accounts. One of these matters is the mentioning of financial irregularities and recording of other comments arising as the result of audit applied to the accounts.

3. It remains here on this note to consider how these matters should be exhibited in the audit and appropriation accounts.

4. In this respect, it is suggested that the British plan be followed as far as possible. Under this plan, the main rule would be to append to the foot-notes to the respective appropriation accounts, along with the explanations of variations between grant and expenditure, all audit comments relating to the accounts, so that, when reviewing the account of the expenditure falling under a sub-head of the appropriation account, it may be possible by reference to the foot-notes to the sub-head, readily to get a record of all connected irregularities deserving of attention.

5. The more important comments, which would ordinarily be the serious financial irregularities, should, however, receive greater prominence than would be possible under this plan, and, with this object, they should be mentioned, as in Great Britain, in the Audit Officer's Report on the Appropriation Accounts. In order that, when reviewing the appropriation account of a grant, the serious financial irregularities connected therewith may be readily referred to, the section of the report dealing with the more important comments should be so prepared as to arrange the comments by grants.

6. It is not necessary to overburden the Report on the Appropriation Accounts with any statistics of audit objections or with an analysis of outstanding objections. It is proposed elsewhere (Annexure No. 31), that these matters should be mentioned in the reconstituted Audit Report for the executive Government.

7. Assuming that this arrangement, which closely follows the British procedure, will be accepted, necessary instructions to this effect have been embodied in the draft manual for the preparation of audit and appropriation reports (Appendix 3).

ANNEXURE 27.

(Referred to in paragraph 72).

General Review of Appropriation Accounts, and other general remarks in the Report on Appropriation Accounts.

In paragraph 71 of the Report it is stated that the remarks of a general character, made in the report on the appropriation account, should be on a systematic basis. The detailed suggestions on this point are stated below.

2. The general remarks, *i.e.*, the remarks other than comments and observations on appropriation accounts of individual grants, may be broadly divided into four classes—

- (1) General review of appropriation accounts.
- (2) Review of finance.
- (3) Changes in form and classification.
- (4) Miscellaneous remarks.

3. As instances of class (1), *viz.* General review of appropriation accounts, may be cited the following—

- (a) Comments upon the administration of grants and upon the control over expenditure generally.
- (b) Expenditure requiring to be covered by excess grants.
- (c) Comments upon savings if they are considerable or appear in a large number of grants.
- (d) General remarks on the "outturn of the year" and comparison of the total expenditure with the gross estimates, also a combined statement of expenditure in India and in England.
- (e) List of specific reductions in grant which were made by the Legislature and the extent to which the cuts so desired have been respected.
- (f) Lists of certified and restored demands.
- (g) Results of important test-audits applied locally or otherwise and any remarkable changes in the extent or character of the audit applied to any accounts.

4. As regards class (2)—Review of finance—the existing practice may continue though it is desirable to emphasise, in respect of provincial finance, that it is unnecessary to review in full detail the financial position every year unless that position is unsatisfactory.

5. Suggestions in regard to class (3)—Changes in form and classification—are made separately in Annexure No. 28.

6. The fourth class—Miscellaneous remarks—should, as at present, deal with such matters as the description of the constitution and functions of the Committee on Public Accounts and the action taken on previous reports (see also Annexure No. 29). No change of any importance is recommended.

7. The detailed instructions, which are considered necessary to give effect to these recommendations, have been incorporated in Chapters IV to VIII of Part II of the draft manual of instructions for the preparation of audit and appropriation reports (Appendix 3).

ANNEXURE 28.

(Referred to in paragraph 72).

Changes in Classification affecting Grants and Appropriation Accounts.

At present, it is customary for Accountants General to devote a portion of the Appropriation Report to describing all changes effected

in the accounts classification (both receipts and expenditure) during the year under review, whether such changes are made under the orders of the Accountant General himself or under those of the Secretary of State or the Auditor General. The reasons for the changes are also stated. See Article 826 of the Audit Code.

2. A reference to the Appropriation Reports of different Audit Officers would show that the changes in accounts classification, which are described in this section of the report, are mainly the changes in the detailed classification of the general accounts as prescribed in Appendix 7 to the Audit Code. I am of opinion that the various Committees on Public Accounts, who have no direct connection with the classification of general accounts, are not interested in a description of all the changes made therein, and that so far they have taken little or no notice of this portion of the reports.

3. Nor is there anything corresponding to this in the British reports.

4. In regard to the classification of receipts, the Committee on Public Accounts have no interest.

5. The case of expenditure accounts is, however, on a different footing inasmuch as the appropriation accounts, in which the Committees are interested, have to be prepared from the general expenditure accounts, and, therefore, the sub-heads of the appropriation accounts are so designed as to fit in with the classification of the general accounts of expenditure into major and minor heads.

6. It seems, therefore, that it will suffice if only those changes of accounts classification which affect the expenditure heads mentioned in the appropriation accounts, *i.e.*, the expenditure major and minor heads of the general accounts and the sub-heads of the appropriation accounts, are mentioned in the audit and appropriation accounts.

7. Changes in the scope of a grant, *i.e.*, re-arrangements of grants, should also be mentioned as being directly relevant to the appropriation accounts.

8. Similarly, alterations in the classification of expenditure from voted to non-voted, from reserved to transferred (in the case of provincial expenditure), from central to provincial, and *vice versa* are pertinent to the appropriation accounts, and should be mentioned too.

9. Changes made in the form of the appropriation accounts or of any important statements or subsidiary accounts appended to the appropriation accounts should also be mentioned in the Report on the Appropriation Accounts, so that the attention of the Committee on Public Accounts may be drawn to such changes.

10. In respect of those changes of accounts classification which would not be mentioned under the above proposals, it might possibly be urged that a continuous record of them would be a desirability. Such a record could be maintained through the Audit Report, but it would not only be foreign to the real scope of that report, as an audit report, but would unnecessarily overburden it. This is not, therefore, recommended.

11. Detailed instructions giving shape to these recommendations are incorporated in Chapter VI of Part II and Chapter IV of Part III of the draft manual of instructions for the preparation of audit and appropriation reports (Appendix 3).

ANNEXURE 29.

(Referred to in paragraph 72).

Action taken on previous year's Audit and Appropriation Accounts.

In Great Britain, if an irregularity mentioned in the Comptroller and Auditor General's report forms a subject of investigation by the Committee on Public Accounts, ordinarily the Comptroller and Auditor General does not mention it again in a subsequent report, and it seems that it is the Committee itself that peruse the case in the sense that if the action ultimately taken by the Treasury is not to the satisfaction of the Committee, the Committee state their views at length in their report for the year concerned or in a subsequent year's report. The Comptroller and Auditor General, it seems, mentions irregularities in a second report, only when the accounts bring to light any further facts which he thinks should be laid before the Committee.

2. It is a question for consideration to what extent this practice should be followed here. In India Audit Officers have instructions to watch even the action taken by the Committee itself, and, as to financial irregularities, it is rarely the case that they are mentioned before final orders thereon are passed by the Government concerned.

3. In course of time the Committees on Public Accounts in India will probably peruse their own reports to a greater extent than they seem to be doing at present, and ultimately they may not need in this matter the assistance of the Audit Officer.

4. At the same time, it is to be recognised that the constitutional position in India is somewhat different from that in Great Britain. In the latter country, the Audit Officer reports to the Legislature, and the Legislature is a sovereign body. In India, the Legislatures are only subordinate Legislatures, and, though the Audit Officer represents them, he also represents Parliament and the Secretary of State.

5. In these circumstances, it seems desirable that, for the present at least, the existing rules requiring Audit Officers to watch the action taken on their reports should continue in respect of both the Audit Report and the Report on the Appropriation Accounts. This is the view taken in framing the revised instructions in the draft manual for the preparation of audit and appropriation reports (Appendix 3).

ANNEXURE 30.

(Referred to in paragraph 75).

Reporting of Financial Irregularity in Audit Reports.

In Great Britain it appears that the Comptroller and Auditor General does not exclude from his reports irregularities on which the Treasury has not passed final orders.

2. In India the procedure as prescribed in Article 806 of the Audit Code is that cases of irregularities should not be mentioned in the Audit Report, except with the special sanction of the Government concerned, before the Government has passed orders thereon.

3. It is a question for consideration if our local rule should stand. It has no doubt the advantage that settled cases only are mentioned. On the other hand, the drawback is that financial irregularities are often not mentioned to the Committee on Public Accounts at the

earliest opportunity, and the record of the financial irregularities connected with the audit work of a year, as presented to the Committee, is not complete. This can be justified only if it be conceded that the sole function of the Committee in respect of these irregularities is to criticise the action of the Finance Department, and that, therefore, the Finance Department must have their say on a case before the Committee proceed to criticise it.

4. In Great Britain the idea seems to be that though the Public Accounts Committee may and does now and then criticise the Treasury when necessary, the two authorities are really working with an identical object and support each other in the maintenance of financial regularity. Presumably in India also this will be the goal to be aimed at. If so, there would appear to be no harm if the audit authorities included in the report of a year, as the Comptroller and Auditor General does in Great Britain, all financial irregularities noticed since the last Report was submitted, whether the Government concerned had finally disposed of the case connected with the irregularity or not.

5. It should be remembered, indeed, that even if an attempt is made to observe the British procedure in India, it will not be possible to ensure the incorporation, in the Report on the accounts of a year, of all irregularities noticed in audit in connection therewith. For instance, where some transactions are subjected to local audit, even though such audit may be conducted regularly at yearly intervals, it is inevitable that points noticed in connection with the accounts of one year will be commented upon in the Reports for a later year, not necessarily the following year. This, however, seems to be an additional and urgent reason for adopting the English procedure in preference to our local rule, under which the delay is greater still.

6. For these reasons, in the draft manual of instructions for the preparation of audit and appropriation reports (Appendix 3), it is being prescribed that all financial irregularities should be mentioned in the report on the audit and appropriation accounts, whether or not the Government concerned has considered them and passed orders. Following the British procedure, even the explanatory foot-notes appended to the appropriation accounts have to be completed in respect of irregularities connected therewith and of other abnormal features of the expenditure brought to account. This being the case, important financial irregularities cannot very well be omitted from the Report on the plea that the Government has not yet had the opportunity of considering them or passing final orders.

7. Here, it is necessary to allude to the proposal made in paragraphs 15 *et seq* of the Report, to enlarge the scope of the existing Appropriation Report, in such a way that, instead of laying two different reports on the accounts of a year (*viz.* the Audit Report and the Appropriation Report) before the Committee on Public Accounts, at two different times and at intervals of several months, a single document called "audit and appropriation accounts" in the language of the Indian and Provincial Legislative Rules, may be presented to them. It is not proposed to abolish the separate Audit Report which is now prepared nearly six months in advance of the Appropriation Report; but, though its scope will also be slightly amended, it is intended to make it a report for the executive Government only. The two documents—*viz.* the Audit Report for the executive Government, and the Audit and Appropriation Accounts (with Report) for both the executive Government and the Legislature, will thus constitute the Audit and Appropriation Reports referred to in Rule 15 of the Auditor General's Rules.

8. It is proposed that in the reconstituted Audit Report, individual financial irregularities, which are serious or important, should continue to be mentioned in such a way as to bring into prominence the *types* of irregularities that were prominent during the year under review. At the same time, the Audit and Appropriation Accounts should mention, in the Notes to the appropriation accounts concerned or in the Report, as may be suitable, all financial irregularities of importance connected with the accounts of each Grant separately.

9. As this may appear to involve some repetition, it is necessary to explain the object. As the Audit Report would be prepared with the object of enabling the executive Government, both in the Finance Department and in the administrative department concerned, to review collectively the results of the audit of the year under report, it is desirable that not only the statistics of audit objections but also the reports of all important and serious financial irregularities should find a place in that report even though they might have been reported previously to the administrative department, or even to the Finance Department in accordance with the normal procedure observed in audit offices and even though the final decision thereon might not have been communicated to the Accountant General. This collective presentation of the financial irregularities of the year (classified into the various types of irregularities), together with the statistics and analysis of objections, would enable the Government to take such remedial or other administrative action as might be deemed necessary and indeed give the Government the opportunity of reconsidering their previous orders if held inadequate by the audit officer. The Audit and Appropriation Accounts would be prepared with the object of presenting, in respect of each Grant separately, a complete record not only of the expenditure (by sub-heads or other details) incurred against the Grant but also all the special features (including financial irregularities) of the expenditure brought to account. Barring the less serious irregularities, all important instances of disregard of regulations or financial interests of the Government must be placed on record, and in order to complete this picture of the accounts of the year, it might even be necessary to state the action taken by the executive Government and to comment upon it in suitable terms if in the opinion of the Accountant General the action taken was inadequate. Thus, by the time the Audit and Appropriation Accounts would be due for submission, the action taken by the Government on most of the financial irregularities reported to them (whether individually or collectively through the Audit Report) would ordinarily be known, and it should, therefore, be possible for the Accountant General to make the Audit and Appropriation Accounts complete in this respect.

10. In other words, though there would be a little duplication in respect of mentioning financial irregularities in these reports, the results of this arrangement, if accepted, would be (1) that the Committee on Public Accounts would be called upon to deal with the accounts of a year only once and not twice as was hitherto the case, (2) that when dealing with the accounts they would have before them in respect of each Grant a complete account and a complete statement of irregularities and comments connected therewith, and (3) that though in some cases there might be a few months' delay as compared with the arrangement hitherto in force in the Committee's taking into consideration the reports of financial irregularities, this delay would not be prejudicial to the interests of the tax-payer inasmuch as the Government concerned would still get the opportunity, at the

same time as hitherto (and in respect of some irregularities even earlier), of proceeding to review the collective results of audit and to take suitable action thereon. In connection with (3), so far as the Central Committee on Public Accounts is concerned, there would be no delay at all, as this Committee is in practice unable to deal with the Audit Report of a year in advance of the Appropriation Report of that year.

11. Indeed, the executive Government would have a further period of six months, more or less, within which to complete their proceedings relating to unsettled financial irregularities brought collectively to their notice through the Audit Report. Thus, if a financial irregularity is mentioned in the future audit and appropriation accounts, normally the final orders of Government on it may be expected to have been passed unless the case presented any special difficulty.

12. These proposals contemplate no change in the existing practice of reporting individual financial irregularities to the administrative department of the Government concerned, and, in certain cases, also to the Finance Department. This will continue practically undisturbed.

13. The detailed procedure to be observed is described in the draft manual for the preparation of audit and appropriation reports (Appendix 3).

ANNEXURE 31.

(Referred to in paragraph 80).

Statistics and Analysis of Audit Objections.

One of the peculiar features of the Indian Audit and Appropriation Reports is the section of the present Audit Report giving the collective statistics and analysis relating to expenditure placed under audit objection.

2. This portion of our reports dates from pre-reform days and is valuable in the sense that its present form is the result of many years' experience.

3. In Great Britain there is nothing exactly corresponding to this. The objections relating to the accounts of each vote are either appended to those accounts in the form of Notes, or are mentioned specifically in the body of the Comptroller and Auditor General's report.

4. One of the reasons for the difference in procedure probably is that under the Indian system of audit and accounts, the maintenance of a separate record of audit objections relating to each department of the administration has not been possible, and under the English system there is no need or facility for the collective presentation of the objections relating to all departments.

5. The question which requires consideration is whether it is necessary to retain this feature of our reports. As may well be imagined, it certainly gives some idea, to the Finance Department of the Government concerned, of the extent to which deviation from financial regulations is rampant, but at the same time it must be admitted that the Finance Department is not placed in a position to locate the irregularities and to determine which particular department must be taken to task. In practice, therefore, the only action which the Finance Department can take, and which the Audit Department can insist on being taken, is the issue of general instructions to all departments including those which may be on their best behaviour. Experience

also shows that such general instructions are often of little avail even in cases (such as those of the Public Works Department) where the irregularity brought out by the collective statistics transparently relates to a single department,

6. There is another way of looking at the question. Though our Audit and Appropriation Reports do deal, to an appreciable extent, with non-voted expenditure and some other matters not falling within the purview of the Committee on Public Accounts, it may perhaps be assumed that under the Reformed Constitution these reports are meant to be documents prepared mainly for the purposes of the Legislature. This is not strictly correct at present, but presumably this should be the ideal, so that ultimately, with the development of self-Government, the appropriation accounts may be looked upon as accounts intended for the Legislature. From this view point, the place for presenting any statistics of audit objections (if otherwise required) is perhaps not the appropriation account. Such statistics may be of use to the executive Government, but it seems doubtful if the Committee on Public Accounts can make much use of them. The Committee would no doubt prefer to have before them reports of important deviations from the purposes of individual grants so that an expression of their opinion recorded with reference thereto might filter down to the delinquent department concerned and thus be productive of good result in the interest of the tax-payer.

7. Until recently our audit was mainly for the executive, and now appropriation audit on behalf of the Legislature is to take its place to a considerable extent. We have probably learnt to put considerable faith in the utility of these statistics, but if we attempt to see far ahead and take a practical view of the case, even in the light of our experience of the past relating to these statistics, the British system would seem likely to be productive of better results. In any case, it is doubtful if the continuance of the Indian system will be conveniently practicable if the audit department is relieved of accounts work, and local audit and test audit are substituted largely for the existing central audit and cent per cent audit.

8. In paragraphs 15 *et seq* of the Report has been put forward a proposal to re-arrange the Audit and Appropriation Reports in such a manner as to divide them into two separate Reports—*viz.* (1) the Audit Report to be dealt with by the executive Government, and (2) the Audit and Appropriation Accounts to be dealt with both by the executive Government and the Committee on Public Accounts. Assuming that it will probably be held convenient not to arrive at a final decision regarding the abolition of the collective statistics and analysis of audit objections until the separation of audit and accounts has been effected to a substantial extent, it is proposed to make only the following changes for the present:—

- (a) The collective statistics and analysis relating to all audit objections, including those arising out of appropriation audit, should appear wholly in the Audit Report prepared for the executive Government.
- (b) The inferences to be drawn from (a) above as to the progressive improvement or deterioration in the general standard of regularity of expenditure should also appear in the Audit Report, along with the statistics, etc. In the Audit and Appropriation Accounts, these inferences should be stated in the general review on the accounts, but without the statistics, etc.

- (c) Important and serious financial irregularities—whether dealt with satisfactorily by the executive Government or not—should be mentioned in the Audit and Appropriation Accounts prepared for both the executive Government and the Committee on Public Accounts, either in the explanatory foot-notes to the appropriation account concerned or in the general report covering the Appropriation Accounts, according to the importance of each case.

Instructions to this effect have been incorporated in the draft manual for the preparation of audit and appropriation reports (appendix 3).

ANNEXURE 32.

(Referred to in paragraph 80).

Audit Activities.

Under article 312 of the Audit Code, Audit Officers are required to devote a few paragraphs of the present Audit Report to a statement of the special energies of the Audit Department during the year under review. *Inter alia*, brief information is required to be given, in this section of the report, on the following points:—

- (a) Inspection of Public Works offices and treasuries and any specially noticeable results derived therefrom.
- (b) Any special work done in connection with the initial accounts of departmental officers, or accounts of *quasi*-commercial undertakings, and so forth.
- (c) Important changes in the account and audit of financial rules or procedure which affected the work of the Department.
- (d) Any special work imposed upon the Audit Office by any special circumstances, showing its nature and the estimated period for which it may continue.
- (e) Any other point of interest worth notice in the report.
- (f) How far the matters noticed in the last report have been settled.

2. Point (b) forms the subject of paragraphs 62 *et seq* of the Report dealing with the exhibition of trading accounts in appropriation accounts. As it is proposed hereafter to append trading accounts, when necessary, to the appropriation accounts of the Grants concerned, any special work done in connection with an existing or a new *quasi*-commercial undertaking will automatically be mentioned either in the Notes to the appropriation account concerned, or in the Report on Appropriation Accounts.

3. Point (f) can hardly be called an "audit activity". In annexure No. 29 is examined the question whether a Report on Appropriation Accounts should or should not state (and, where necessary, comment upon) the action taken on the previous report. The decision on that question would apply equally to the Audit Report.

4. It remains, therefore, to examine how far points (a), (c), (d) and (e) are fit to be dealt with in the reconstituted Audit Report or Report on Appropriation Accounts.

5. So far as these points deal primarily with the administration of the Audit Department, they would seem to be foreign to the main object of the Audit and Appropriation Reports. Such matters may be fit subjects for an Administration Report of the Audit Department and with such a report the provincial Legislatures or Governments have nothing to do.

6. It is suggested, therefore, that this section of the present Audit Reports should be completely re-organised as follows :—

- (a) Results of inspections and other special investigations, if important or serious enough, should be mentioned as financial irregularities in the reconstituted Audit Report, or in the Comments or Notes in the audit and appropriation accounts, as the case may be.
- (b) Deficiencies of financial and account rules and procedure may also be mentioned in the reconstituted report concerned but not as activities of the Audit Department.
- (c) Any comments of a general nature affecting the activities of the audit office should be omitted altogether.

7. Presumably, the Audit Code rule referred to above was framed on the analogy of the Appendix to the Comptroller and Auditor General's Appropriation Report on the accounts of Great Britain for 1919-20, which it seems was introduced for the first time by Sir H. J. Gibson whose reason will be apparent from the extract from paragraph 2 of that report.

“Appendix A.—will be repeated periodically—summarises concisely the history of the Exchequer and Audit Department's staff during the last calendar year. As is generally known the department does not work under the directions of any Minister and it is perhaps fitting that Parliament—for whom, broadly speaking, its main work is performed—should be made aware of the salient facts concerning it.”

It is interesting to note that this Appendix has quietly dropped out of the British reports, though it has not been found possible to ascertain the reasons.

8. In this connection, it is interesting to mention that sub-section (4) of section I of the British Exchequer and Audit Departments Act, 1921, requires the Comptroller and Auditor General to “report to the House of Commons any important change in the extent or character in any examination made by him.” There is no corresponding statutory requirement in India, but it is proposed to direct Audit Officers to adopt a similar practice and to mention in their Audit and Appropriation Accounts any important change in the extent or character of their audit, e.g. when test audit is substituted for cent per cent audit, or an appreciable change is made either in the frequency or in the degree of audit applied to transactions of any important class, *vide* annexure No. 27 [paragraph 3 (g)].

9. The relevant rules in the draft manual for the preparation of audit and appropriation reports (appendix 3) have been framed accordingly.

ANNEXURE 33.

(Referred to in paragraph 85).

Form of Budget Estimates of Commercial Undertakings.

In respect of Government undertakings which are supposed to be run on a commercial basis it is desirable to settle how the budget estimates should be framed, so that appropriation accounts and appropriation audit may be regulated accordingly.

2. From the accounts point of view, the procedure contemplated seems to be that indicated in article 30 of the Account Code which requires appropriation only for—

- (1) charges on capital account, and
- (2) losses, if any, on revenue account.

This is an exception to the general rule requiring all expenditure to be covered by appropriation. It does not contemplate any vote to cover either the gross or the net expenditure on revenue account, the idea presumably being that the Administrative Department concerned would be at liberty to lay down, from time to time, the programme of revenue expenditure and to place such financial restrictions on the powers of the managers of the undertakings as would ensure the avoidance of any financial embarrassment due to the absence of a vote.

3. In Great Britain even the revenue expenditure is covered by a regular grant. Sometimes this grant specifies the gross expenditure authorised and makes allowance (under the head Appropriation-in-Aid peculiar to the British system of accounts) for the receipts on revenue account; at other times, there is only a net vote (a token vote, say, of £100), though it appears that the Public Accounts Committee now does not favour net sub-heads.

4. Our Central Committee on Public Accounts also seems to lay some emphasis on appropriation audit being conducted against gross expenditure as well as net expenditure.

5. It may be mentioned that although our recognised Indian procedure, as stated above, is that which is prescribed in article 30 of the Account Code, it appears that (as commercial accounts are in their infancy in India) the requirement of this rule is not universally borne in mind in framing estimates for demands for grants. Whilst provincial Governments appear to be in favour of adopting this procedure, it is understood that the Central Government is not so. As it is a rule of account only, it is of course not binding upon Governments in the matter of framing estimates.

6. The questions, therefore, for settlement are:—

- (a) whether the account code rule should be amplified in the direction indicated, or otherwise amended, and
- (b) whether there should be any convention requiring the estimates of the expenditure relating to commercial accounts to be prepared in a manner consistent with the accounts rule (whether amplified or not).

ANNEXURE 34.

(Referred to in paragraph 103).

Date of submission of Audit and Appropriation Accounts.

As regards the due date of submission of the Appropriation Accounts, no definite proposals can be made at present.

2. As a direct result of their elaboration, their publication will no doubt be somewhat delayed, not only because the elaboration will increase the clerical work in the audit offices concerned (which can be counteracted to a certain extent by allowing them extra staff), but also because many of the notes, statements, etc. to be appended to the appropriation accounts will either have to be obtained by the audit officers from the departmental officers concerned or completed after consulting the latter. Further, the work of incorporating the appropriation accounts prepared by provincial Accountants General and other officers, in the appropriation accounts prepared by the Accountant General, Central Revenues, will increase considerably, as, instead of merely incorporating the accounts received from other officers, the Accountant General, Central Revenues, will now have to prepare from those accounts a consolidated appropriation account of each Grant. This additional work may, to an appreciable extent, delay the publication of the accounts.

3. In the first year or two of the new amplified appropriation accounts, the delay may be greater still, (1) as initial work always presents difficulties, foreseen as well as unforeseen, and (2) as the form and substance of some of the subsidiary statements and accounts to be appended to the appropriation accounts can be evolved only gradually.

4. It is relevant to mention that any delay that occurs in the publication of the Audit and Appropriation Accounts is not likely to cause inconvenience to the Committee on Public Accounts, seeing that at present they are unable to take up the accounts until several months after their submission to Government. Tentatively, the due date of submission by the Accountant General, Central Revenues, is being fixed a month later than at present, *viz.* 1st April of the second year following that to which the accounts relate, instead of 1st March.

5. In the draft manual of instructions for the preparation of appropriation accounts, it is, however, being prescribed that, with the object of giving more time to the controlling authorities concerned to prepare their explanations of audit criticisms, the Accountant-General, Central Revenues, should send them in advance copies of their respective appropriation accounts as soon as possible.

BOOK
OF
FINANCIAL POWERS

(Reprint)

Gokhale Institute of Politics
and Economics, Poona.



[Corrected up to 1st August 1927.]

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Book of Financial Powers.

Part I.—Financial powers of the Governor General in Council.

COPY OF FINANCE DEPARTMENT RESOLUTION No. 1448-E.A., DATED THE 29TH SEPTEMBER 1922, AS MODIFIED BY RESOLUTION No. 518-Ex., DATED THE 2ND MARCH 1923.

His Majesty's Secretary of State for India in Council has been pleased to make the rules appended to this Resolution, defining the classes of expenditure from central revenues upon subjects* other than provincial subjects which the Governor General in Council may not sanction without the previous consent of the Secretary of State in Council. These rules supersede all previous rules of a similar nature and, subject to their observance, orders regarding specific cases of expenditure passed by the Secretary of State in Council under regulations previously in force will no longer be binding.

2. If the sanction of the Secretary of State in Council is required by these rules to any expenditure, such sanction should ordinarily be obtained before the Legislative Assembly is asked to vote supply to meet the expenditure. The Governor General in Council may depart from this rule in cases of extreme urgency, where the time available is so short that sanction cannot be obtained by telegraph; but in such a case a statement showing all schemes for which supply has been asked before sanction has been obtained must be submitted to the Secretary of State as soon as possible after the presentation of the demands to the Assembly.

3. The Governor General in Council may sanction an excess over an estimate which has, prior to the introduction of these rules, received the sanction of the Secretary of State in Council if the total cost of the estimate, as increased by the excess, is within the powers of sanction conferred upon the Governor General in Council by these rules; and may sanction the extension of a temporary post which has received similar sanction if he would, under these rules, be competent to sanction the creation of such a post for the full term as extended.

* Note.—Since the enactment of the Government of India Act, 1919, and of the Devolution Rules it is not permissible to incur expenditure from central revenues on provincial subjects or to make assignments from central to provincial revenues for expenditure on a provincial subject except in so far as such expenditure may be necessary in connection with matters covered by item 52 in Part II of Schedule I to the Devolution Rules or represents payment for services rendered by the local Government.

4. Subject to the observance of these rules and to the provision of section 67-A of the Government of India Act, the Governor General in Council has full power to sanction expenditure from central revenues upon subjects other than provincial subjects and with the previous consent of the Finance Department, to delegate such power upon such conditions as he may think fit either to an officer subordinate to him or to a local Government acting as his agent in relation to a central subject. Any sanction given under this rule will remain valid for the specified period for which it is given, subject in the case of voted expenditure to the voting supply in each year. Orders of delegation passed under this rule may contain a provision for re-delegation by the authority to which the powers are delegated.

APPENDIX.

Rules relating to expenditure by the Government of India on subjects other than provincial.

The previous sanction of the Secretary of State in Council is necessary—

- (1) To the creation of any new or the abolition of any existing permanent post, or to the increase or reduction of the pay drawn by the incumbent of any permanent post, if the post in either case is one which would ordinarily be held by a member of one of the services named in the schedule, or by an officer holding the King's commission; or to the increase or reduction of the cadre of any of those services, or of a service ordinarily filled by officers holding the King's commission.
- (2) To the creation of a permanent post on a maximum rate of pay exceeding Rs. 1,200 a month, or the increase of the maximum pay of a sanctioned permanent post to an amount exceeding Rs. 1,200 a month.
- (3) To the creation of a temporary post on pay exceeding Rs. 4,000 a month, or the extension beyond a period of two years (or, in the case of a post for settlement operations, of five years) of a temporary post or deputation on pay exceeding Rs. 1,200 a month.

NOTE.—If the holder of a temporary post created by the Governor General in Council, the rupee pay of which does not exceed Rs. 3,000, would have drawn overseas pay in sterling if he had not been appointed to this post, the Governor General in Council may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

- (4) To the grant to any Government servant or to the family or other dependants of any deceased Government servant of an allowance, pension or gratuity which is not admissible under rules made under section 96-B of the

Government of India Act, or under Army Regulations, India, except in the following cases:—

- (a) Compassionate gratuities to the families of Government servants left in indigent circumstances, subject to such annual limit as the Secretary of State in Council may prescribe; and
 - (b) Pensions or gratuities to Government servants wounded or otherwise injured while employed in Government service, or to the families of Government servants dying as the result of wounds or injuries sustained while employed in such service, granted in accordance with such rules as have been or may be laid down by the Secretary of State in Council in this behalf.
 - (c) Regrant of an hereditary political pension, in whole or in part, to an heir who is in Government employ or in receipt of a service pension.
- (5) To any expenditure on a measure other than a Military Works project costing more than Rs. 5,00,000 (initial plus one year's recurring) and involving outlay chargeable to the Army or Marine estimates.
- (6) (a) To any expenditure on the inception of a Military Works project which is estimated to cost, or forms part of a scheme which is estimated to cost, more than Rs. 10,00,000.
- (b) To any expenditure on a Military Works project in excess of the original sanctioned estimate, if—
- (i) the excess is more than 10 per cent. of the original sanctioned estimate, and the estimated cost of the project thereby becomes more than Rs. 10,00,000;
 - (ii) the original estimate has been sanctioned by the Secretary of State, and the excess is more than 10 per cent. of that estimate, or more than Rs. 10,00,000.
- (c) To any expenditure on a Military Works project, in excess of a revised or completion estimate sanctioned by the Secretary of State.
- Provided that, for the purposes of clauses (b) (ii) and (c) of the rule, if any section accounting for 5 per cent. or more of the estimated cost of a project sanctioned by the Secretary of State is abandoned the estimated cost of the works in that section shall be excluded from the total sanctioned estimate of the project for the purpose of determining whether the Secretary of State's sanction is necessary.
- (7) To any expenditure on the purchase of imported military stores otherwise than in accordance with such rules as may be made in this behalf by the Secretary of State in Council.

- (8) To any expenditure otherwise than in accordance with such rules as may have been laid down in this behalf by the Secretary of State in Council, upon—
- (a) the erection, alteration, furnishing or equipment of a church; or a grant-in-aid towards the erection, alteration, furnishing or equipment of a church not wholly constructed out of public funds; or
 - (b) the provision of additions to the list of special saloon and inspection railway carriages reserved for the use of high officials; or
 - (c) the staff, household and contract allowances, or the residences and furniture provided for the use of the Governor General; or
 - (d) railways.

2. The foregoing rules do not apply to expenditure in time of war with a view to its prosecution. The Government of India have full powers with regard to such expenditure, subject only to the general control of war operations which is exercised by the Secretary of State for India in consultation with His Majesty's Government; to the necessity of obtaining the sanction of the Secretary of State in Council to really important special measures required to carry out those operations, where in the judgment of the Government of India time permits a previous reference to him; and to the obligation to keep him as fully informed as circumstances allow of their important actions.

The Schedule.

- (1) Indian Civil Service.
- (2) Indian Police Service.
- (3) Indian Forest Service.
- (4) Indian Educational Service.
- (5) Indian Agricultural Service.
- (6) Indian Service of Engineers.
- (7) The Indian Veterinary Service.
- (8) Indian Medical Service.
- (9) Imperial Customs Service.
- (10) Indian Audit and Accounts Service (civil and military).
- (11) Superintendents and Class I of the Survey of India Department.
- (12) The superior staff of the Geological Survey of India Department.
- (13) The superior telegraph branch of the Posts and Telegraphs Department.

- (14) The State Railway Engineering Service.
- (15) The superior staff of the Mint and Assay Department.
- (16) The Archæological Department.
- (17) Any other service declared by the Secretary of State in Council to be included in this schedule.

Part II.—Financial powers of authorities subordinate to the Governor General in Council.

CHAPTER I.—GENERAL.

Definitions.

1. In this Part:—

- (a) *Appropriation* means the assignment, to meet specified expenditure, of funds at the disposal of the assigning authority.
- (b) *Class of Government servants* means—
 - (1) all Government servants, other than ministerial servants, holding posts bearing the same designation in the same department or service, and
 - (2) all Government servants holding posts which have been declared by the Governor General in Council to be in a single class.
- (c) *Finance Department* means the Finance Department of the Government of India.
- (d) *Grade of Government servants* means a sub-division, according to pay, of a class of Government servants.
- (e) *Major Work* means an original work, the outlay on which, exclusive of departmental charges, is estimated to exceed Rs. 20,000.
- (f) *Minor local Government* means any one of the following authorities:—
 - (i) The Chief Commissioner and Agent to the Governor General, North-West Frontier Province.
 - (ii) The Chief Commissioner and Agent to the Governor General, Baluchistan.
 - (iii) The Chief Commissioner of Coorg and Resident at Mysore.
 - (iv) The Chief Commissioner of Ajmer-Merwara and Agent to the Governor General in Rajputana.
 - (v) The Chief Commissioner of Delhi.
 - (vi) The Chief Commissioner of the Andaman and Nicobar Islands.

- (g) *Non-recurring expenditure* means expenditure sanctioned as a lump sum charge, whether the money be paid as a lump sum or by instalments.
- (h) *Primary unit of appropriation* means a lump sum of money placed by the Governor General in Council at the disposal of a subordinate authority by the method prescribed in rules 5 to 7 of this Part.
- (i) *Public Works* means civil works and irrigation, navigation, embankment and drainage works.
- (j) *Public Works Department* means the Public Works Branch of the Department of Industries and Labour of the Government of India.
- (k) *Re-appropriation* means the transfer of funds from one unit of appropriation to another such unit.
- (l) *Recurring expenditure* means all expenditure which is not non-recurring.
- (m) *Subordinate authority* means a department of the Government of India or any authority subordinate to the Governor General in Council.

Sanction to expenditure.

2. *General limitations of power to sanction expenditure.*—(a) A subordinate authority may sanction expenditure or advances of public money in those cases only in which it is authorised to do so by—

- (i) the provision of any legislative enactment for the time being in force or of rules made under such an enactment; or
- (ii) the Civil Account Code or any other code issued by, or with the approval of, the Governor General in Council; or
- (iii) any order of the Governor General in Council delegating to it powers with reference to the provisions of a legislative enactment or to rules approved or orders issued by the Secretary of State in Council; or
- (iv) any order of the Governor General in Council laying down a scale or maximum scale of expenditure; or
- (v) the rules in this Part.

(b) Nothing contained in clause (a) of this rule shall empower any subordinate authority to sanction, without the previous consent of the Finance Department, any expenditure which involves the introduction of a new principle or practice likely to lead to increase of expense.

3. *Effect of sanction.*—Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

4. Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year, and remains in operation for each year of the specified term subject to appropriation in such year.

Procedure by which funds are placed at the disposal of subordinate authorities.

5. *Communication of funds allotted.*—When the budget estimates for a year have been passed, the amount of funds which the Governor General in Council places at the disposal of a subordinate authority will be communicated to that authority by the Finance Department in the shape of lump sum allotments under a number of heads.

6. *Primary units of appropriation.*—Each lump sum so allotted will constitute a primary unit of appropriation. A primary unit may include provision for both voted and non-voted expenditure, and in that case the total amount of each class of provision will be separately communicated by the Finance Department. A grant voted by the Legislative Assembly will be distributed over a number of primary units; but no primary unit will contain portions of more than one such grant. Any estimated recoveries which are not creditable to revenue and any other reductions from expenditure will be exhibited, not as separate units, but as deductions either from the amounts allotted in particular units, or from the total of a grant.

7. The primary units which will ordinarily be adopted in the case of each authority with which these rules deal are detailed in the following Chapters of this Part. It will, however, be open to the Finance Department to prescribe other units in communicating the amounts allotted for any particular purposes or to prescribe an entirely different set of units where such a course appears desirable.

Appropriation.

8. *General restrictions.*—All powers of appropriation conferred upon subordinate authorities by the following Chapters of this Part are subject to the condition that, without the previous consent of the Finance Department,—

- (a) except as provided in rule 37, funds may not be appropriated to meet any item of expenditure which has not been sanctioned by an authority empowered to sanction it; and
- (b) funds allotted for non-voted items of expenditure may not be appropriated to meet votable items, and funds allotted for voted items may not be appropriated to meet non-votable items.

Re-appropriation.

9. *General restrictions.*—All powers of re-appropriation conferred upon subordinate authorities by the following Chapters of

this Part are subject to the condition that, without the previous consent of the Finance Department,—

- (a) an authority may not meet by re-appropriation expenditure which it is not empowered to meet by appropriation;
- (b) no re-appropriation may be made from one grant voted by the Legislative Assembly to another such grant;
- (c) funds allotted for non-voted items of expenditure may not be re-appropriated to meet votable items, and funds allotted for voted items may not be re-appropriated to meet non-votable items;
- (d) no re-appropriation may be made to meet any expenditure, other than contingent expenditure, which is likely to involve further outlay in a future financial year; and
- (e) no re-appropriation may be made from a primary unit allotted under the head Pay of Officers to a primary unit allotted under any other head.

Delegation and re-delegation of powers.

10. *Secondary units of appropriation.*—Any authority which is empowered by or under the rules in this Part to delegate or re-delegate powers of appropriation or re-appropriation may, in the exercise of its power, sub-divide the primary units of appropriation into such secondary units as it thinks fit and may impose such restrictions as it thinks fit upon the use by the authority, to which it makes the delegation, of the delegated powers of appropriation or re-appropriation.

Sanction or consent of a Department of the Government of India.

11. Wherever the consent or sanction of the Finance Department or of another department of the Government of India is required by the rules in this Part, such consent or sanction must be expressed in writing and communicated to the audit officer or officers concerned. It will, however, be open to such department to prescribe, by general or special order, cases in which its consent may be presumed to have been given; but a copy of any such order must be communicated to the audit officer or officers concerned.

CHAPTER II.—POWERS OF DEPARTMENTS OF THE GOVERNMENT OF INDIA.

Extent of application.

12. The rules in this Chapter define the financial powers of all departments of the Government of India other than the Finance Department, but they do not affect any larger powers which the Army, Railway and Public Works Departments may be authorised by special rules to exercise in certain matters.

Powers of sanctioning expenditure and of creating and abolishing posts.

13. *Creation and abolition of posts and increase and reduction of pay.*—A department of the Government of India may sanction the creation or abolition of a permanent post, if the maximum pay of the post does not exceed Rs. 500.

14. A department of the Government of India may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, if the maximum pay of the post or of the Government servant does not exceed Rs. 500 after the increase or before the reduction, as the case may be.

15. A department of the Government of India may sanction the creation of a temporary post on pay not exceeding Rs. 2,500—

(a) for any specified period, if the pay of the post does not exceed Rs. 800, and

(b) for not more than two years, if the pay exceeds Rs. 800.

NOTE.—If the holder of a temporary post created by a Department of the Government of India, the rupee pay of which does not exceed Rs. 2,500, would have drawn overseas pay in sterling if he had not been appointed to this post, the Department of the Government of India may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

16. A department of the Government of India may reduce the pay of a temporary post, and may increase it within the limits imposed by rule 15.

17. *Revision of the pay of establishments.*—A department of the Government of India may sanction the revision of the pay of an establishment, if—

(1) the provisions of rule 14 are observed;

(2) the additional expenditure involved does not exceed Rs. 6,000 a year; and

(3) the revision does not affect a whole class or grade of Government servants.

18. *Contingent expenditure.*—A department of the Government of India may sanction expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council.

19. *Miscellaneous expenditure.*—In any individual case, a department of the Government of India may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to its power of sanction is prescribed by any Act, rule, code or order covered by rule 2, if the following conditions are fulfilled, namely,—

(1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council, and

- (2) the expenditure is within the powers of sanction of the Governor General in Council.

20. *Special exceptions.*—Rules 13, 14, 15, 16, 17 and 19 do not apply to expenditure in the secretariat office of the department concerned. In respect of such expenditure, a department of the Government of India may exercise the powers conferred by rules 13, 14 and 17 in connection with menial establishments only; it may exercise the power conferred by rules 15 and 16 in those cases only in which the pay of the temporary post is less than the minimum pay of the upper division of its secretariat establishments; and it may not exercise the power conferred by rule 19 at all.

Remission of disallowances by audit officers.

21. A department of the Government of India may exercise the power of remitting disallowances made by audit officers which is conferred upon the Governor General in Council by proviso (ii) to rule 14 of the rules made under section 96D (1) of the Government of India Act, on condition that:—

- (1) the amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it; and
- (2) in the case of disallowances made within six months of the date of payment,—
 - (i) the overdrawal has not the effect of raising the emoluments of the Government servant so as to increase his pay beyond Rs. 12,000 in any year, and
 - (ii) the overdrawal has not been occasioned by delay in notifying a promotion or reversion.

Appropriation.

22. *Primary units.*—The primary units of appropriation allotted to a department of the Government of India will ordinarily be allotments under some or all of the following heads:—

- (a) Pay of officers.
- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Supplies and services.
- (e) Contingencies.
- (f) Grants-in-aid, contributions and donations.
- (g) Works.
- (h) Assignments and compensations.
- (i) Establishment charges payable to other Governments, departments, etc.
- (j) Refunds of revenue.

- (k) Reserve.
- (l) Suspense.
- (m) Expenditure in England.

23. *Powers of appropriation.*—Out of the funds allotted to it in each primary unit of appropriation, a department of the Government of India has full power, subject to the provisions of rule 8, to appropriate sums to meet expenditure falling under that unit.

Re-appropriation.

24. *Powers of re-appropriation.*—Subject to the provisions of rule 9 and to the condition that, without the previous consent of the Finance Department, no re-appropriation shall be made from or to a unit allotted under the head Expenditure in England, a department of the Government of India may re-appropriate funds from any primary unit of appropriation to any other such unit.

Delegation of powers of sanction, appropriation and re-appropriation.

25. *Powers of delegation.*—A department of the Government of India may, with the previous consent of the Finance Department delegate any part of the powers conferred upon it by rules 13 to 19, 23 and 24 to any authority subordinate to it.

CHAPTER III.—POWERS OF THE PUBLIC WORKS DEPARTMENT IN
RELATION TO EXPENDITURE UPON PUBLIC WORKS.

Extent of application.

26. The rules in this Chapter govern expenditure from central revenues upon public works; whether such expenditure be incurred by the Public Works Department and officers under its administrative control, or by officers of minor local Governments, or by officers of a local Government of a Governor's province acting as the agent of the Governor General in Council.

Powers of sanctioning expenditure and of creating and abolishing posts.

27. *General rule.*—The Public Works Department has full power to sanction expenditure upon public works, subject to the following exceptions, namely:—

- (1) Expenditure which, under the provisions of any legislative enactment for the time being in force or of rules made under such an enactment, or under the orders of the Secretary of State in Council, requires the sanction of any higher authority.
- (2) Expenditure upon the creation of a post or an increase of pay, cadre or establishment, in excess of the limits imposed by Chapter II of this Part.

(3) Expenditure of the following kinds, which requires the previous sanction of the Finance Department:—

- (i) Expenditure upon an original major work.
- (ii) Expenditure upon a residential building in excess of the limits imposed upon its powers by the Public Works Department Code.

28. *Powers of abolishing posts and reducing pay.*—The powers of the Public Works Department to abolish a permanent post or to reduce the pay of a permanent post or of a Government servant in permanent employ are governed by the provision of Chapter II of this Part.

29. *Procedure in cases requiring the sanction of the Finance Department.*—Every item of proposed expenditure which, under exception (3) to rule 27, requires the previous sanction of the Finance Department must be,—

- (a) referred to the Finance Department in sufficient time to permit of its examination before it is included in the budget estimates, and
- (b) thereafter separately exhibited in the budget estimates of the year in which expenditure upon the item is first to be incurred.

Remission of disallowances by audit officers.

30. The powers of the Public Works Department to remit disallowances made by audit officers are governed by the provisions of rule 21.

Appropriation.

31. *Communication of budget provision.*—In communicating to the Public Works Department the amount of funds allotted for public works expenditure, the Finance Department will intimate separately the provision made for each local Government or other subordinate authority which submits a separate budget of public works expenditure. Funds allotted under the head Reserve will, however, ordinarily be left at the disposal of the Public Works Department and will not be distributed among the authorities which submit separate budgets.

32. *Primary units.*—In the case of funds for expenditure upon civil works, the primary units of appropriation in each such provision will ordinarily be allotments made under some or all of the following heads:—

- (a) Original works.
- (b) Repairs.
- (c) Grants-in-aid, contributions and donations.
- (d) Pay of officers.
- (e) Pay of establishments.

- (f) Allowances, honoraria, etc.
- (g) Establishment charges payable to other Governments, departments, etc.
- (h) Tools and plant.
- (i) Supplies and services.
- (j) Contingencies.
- (k) Refunds of revenue.
- (l) Suspense.
- (m) Loss by exchange.
- (n) Reserve.
- (o) Expenditure in England.

33. In the case of funds for expenditure upon irrigation, navigation, embankment or drainage works, the primary units in each provision will ordinarily be allotments under some or all of the following heads:—

- (a) Works.
- (b) Extensions and improvements.
- (c) Maintenance and repairs.
- (d) to (o) as in rule 32.

34. *Powers of appropriation.*—Out of the funds allotted to it in each primary unit of appropriation, the Public Works Department has full power to appropriate sums to meet expenditure falling under that unit, subject to the provisions of rule 8 and to the condition that, without the previous consent of the Finance Department,—

- (1) funds shall not be appropriated to any work which has not received such administrative approval and technical sanction as are required by rules laid down by the Government of India from time to time.
- (2) the amount appropriated to any work shall not exceed the amount shown for that work in the estimate, if any, to which technical sanction has been accorded.

Re-appropriation.

35. *Powers of re-appropriation.*—Subject to the provisions of rule 9 the Public Works Department may re-appropriate funds from any primary unit of appropriation to any other such unit; but any re-appropriation between the Indian and the English portions of an allotment must be immediately reported by the Public Works Department to the Finance Department.

Delegation of powers of appropriation and re-appropriation.

36. *Powers of delegation.*—The Public Works Department may, with the previous consent of the Finance Department, delegate any

part of the powers conferred upon it by rules 34 and 35 to any officer subordinate to it or to any authority which submits a separate budget for expenditure from central revenues upon public works. In delegating such powers, it may provide for the re-delegation of the delegated powers by the authority concerned, with the previous consent of the Finance Department, to any officer subordinate to such authority.

Effect of appropriation or re-appropriation.

37. *Appropriation or re-appropriation to operate as sanction.*—

(a) Appropriation or re-appropriation, in accordance with the provisions of rules 34 and 35, by the Public Works Department will, if the Public Works Department is competent to sanction the expenditure concerned, operate as sanction to such expenditure.

(b) Appropriation or re-appropriation by any authority to which power has been delegated or re-delegated under rule 36 will, unless the delegating or re-delegating authority in any case otherwise direct, similarly operate as sanction to expenditure.

CHAPTER IV.—POWERS OF LOCAL GOVERNMENTS ACTING AS AGENTS OF THE GOVERNOR GENERAL IN COUNCIL IN THE ADMINISTRATION OF CENTRAL SUBJECTS.

Extent of application.

38. (a) The rules in this Chapter define the general financial powers of a Local Government, acting as an agent of the Governor General in Council in the administration of a central subject, in connection with expenditure from central revenues. They do not affect any larger powers which may be expressly conferred upon the Local Government by special rules regarding the administration of any particular subject.

(b) The powers of a Local Government in connection with expenditure from central revenues upon public works are governed not by this Chapter but by delegations made by the Public Works Department under rule 36. Rules 39 to 45 and 47 apply, however, to expenditure from an allotment for public works.

Powers of sanctioning expenditure and creating and abolishing posts.

39. *Creation and abolition of posts and increase and reduction of pay.*—A Local Government may sanction the creation or abolition of a permanent post, if the maximum pay of the post does not exceed Rs. 500.

40. A Local Government may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, if the maximum pay of the post or of the Government servant does

not exceed Rs. 500 after the increase or before the reduction, as the case may be.

41. A Local Government may sanction the creation of a temporary post on pay not exceeding Rs. 1,500—

- (a) for any specified period, if the pay of the post does not exceed Rs. 500, and
- (b) for not more than six months, if the pay exceeds Rs. 500.

NOTE.—If the holder of a temporary post created by a Local Government, the rupee pay of which does not exceed Rs. 1,500, would have drawn overseas pay in sterling if he had not been appointed to this post, the Local Government may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

42. A Local Government may reduce the pay of a temporary post, and may increase it within the limits imposed by rule 41.

43. *Revision of the pay of establishments.*—A Local Government may sanction the revision of the pay of an establishment if—

- (1) the provisions of rule 40 are observed,
- (2) the additional expenditure involved does not exceed Rs. 6,000 a year, and
- (3) the revision does not affect a whole class or grade of Government servants.

4. *Contingent expenditure.*—(a) A Local Government may sanction non-recurring expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council. It may sanction expenditure on the renting of ordinary office accommodation and the payment of municipal and other taxes; and it may sanction other recurring contingent expenditure up to a limit in each case of Rs. 200 a year.

(b) A Local Government may sanction an increase not exceeding Rs. 6,000 a year in a contract grant for contingent expenditure. It may sanction the substitution of a contract grant for varying budget allotments in respect of heads of contingent expenditure for which countersignature has hitherto been required, on condition that the amount of the contract grant does not exceed by more than Rs. 6,000 the total sum provided under those heads in the budget estimates of the year in which the change is made.

45. *Grants-in-aid.*—A Local Government may sanction expenditure on—

- (a) grants-in-aid or contributions to educational and medical institutions and to local bodies, and
- (b) educational scholarships,

in accordance with such scales as may from time to time be prescribed or such orders as may from time to time be issued in this behalf by the Governor General in Council.

46. *Political pensions and gratuities.*—(a) A Local Government may sanction :—

- (i) Reduced political pensions to heirs or other representatives of deceased pensioners in cases in which it is already authorised to do so and in accordance with the practice explained in the Financial despatch of the Government of India to the Secretary of State, No. 222, dated the 9th September 1909.
- (ii) A new political life pension up to a limit of Rs. 200 a year.
- (iii) An increase in an existing political life pension, if the pension is not thereby raised above Rs. 200 a year.
- (iv) A political gratuity not exceeding Rs. 1,000, on condition that a gratuity and a pension are not granted to the same individual.
- (v) Non-recurring expenditure not exceeding, in any individual case, Rs. 1,000 on behalf of a political pensioner; such as a grant towards funeral expenses, the provision of dowry for a daughter or travelling allowance on a duly authorised journey.

(b) The powers of a Local Government to sanction expenditure on residences supplied at the cost of the State to political pensioners will be such as may be delegated to it by the Public Works Department, with the previous consent of the Finance Department, under rule 36.

47. *Miscellaneous expenditure.*—In any individual case, a Local Government may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to its power of sanction is prescribed by any Act, rule, code, or order, covered by rule 2, if the following conditions are fulfilled, namely;—

- (1) the sanction does not involve an express contravention of an existing rule, or order, of the Governor General in Council, and
- (2) the expenditure is within the powers of sanction of the Governor General in Council.

48. *Report to the Finance Department.*—All sanctions given under rules 39, 40 and 43 must be reported to the Finance Department in an annual statement which should be submitted as soon as possible after the close of the financial year

Appropriation.

49. *Primary units.*—The primary units of appropriation allotted to a Local Government acting as the agent of the Governor General

in Council in the administration of a central subject will ordinarily be allotments under some or all of the following heads:—

- (a) Pay of officers.
- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Supplies and services.
- (e) Contingencies.
- (f) Grants-in-aid, contributions and donations.
- (g) Works.
- (h) Assignments and compensations.
- (i) Establishment charges payable to other Governments, departments, etc.
- (j) Refunds of revenue.
- (k) Reserve.
- (l) Suspense.

50. *Powers of appropriation.*—Out of the funds allotted to it in each primary unit of appropriation, a Local Government has full power, subject to the provisions of rule 8, to appropriate sums to meet expenditure falling under that unit.

Re-appropriation.

51. *Powers of re-appropriation.*—Subject to the provisions of rule 9, a Local Government may re-appropriate funds from any primary unit of appropriation to any other such unit.

Delegation of powers of sanction, appropriation and re-appropriation.

52. *Powers of delegation.*—A Local Government may, with the previous consent of the Finance Department, delegate the powers conferred upon it by rules 39 to 45, 47, 50 and 51 to any officer subordinate to it.

Application for the consent of the Finance Department.

53. *To whom made.*—An application for the previous consent of the Finance Department must be made by the Local Government through that department of the Government of India which administers the central subject concerned.

54. *Accompaniments of application in certain cases.*—When a Local Government applies for the previous consent of the Finance Department to a re-appropriation to a unit allotted under the head Pay of officers or Pay of establishments, the application must be accompanied by a statement showing all sanctions to expenditure from such unit which have been given during the current financial year under rules 39 to 43.

CHAPTER V.—POWERS OF MINOR LOCAL GOVERNMENTS.

Extent of application.

55. The rules in this Chapter define the financial powers of minor Local Governments in relation to expenditure generally. Their powers in connection with expenditure on public works are governed not by this Chapter but by delegations made by the Public Works Department, with the previous consent of the Finance Department under rule 36. Rules 56 to 62 and 64 apply, however, to expenditure from an allotment for public works.

Powers of sanctioning expenditure and of creating and abolishing posts.

56. *Creation and abolition of posts and increase and reduction of pay.*—A minor Local Government may sanction the creation or abolition of a permanent post, if the maximum pay of the post does not exceed Rs. 500.

57. A minor Local Government may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, if the maximum pay of the post or of the Government servant does not exceed Rs. 500 after the increase or before the reduction, as the case may be.

58. A minor Local Government may sanction the creation of a temporary post on pay not exceeding Rs. 1,500—

(a) for any specified period, if the pay of the post does not exceed Rs. 500, and

(b) for not more than six months, if the pay exceeds Rs. 500.

NOTE.—If the holder of a temporary post created by a minor Local Government, the rupee pay of which does not exceed Rs. 1,500, would have drawn overseas pay in sterling if he had not been appointed to the post, the minor Local Government may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

59. A minor Local Government may reduce the pay of a temporary post, and may increase it within the limits imposed by rule 58.

60. *Revision of the pay of establishments.*—A minor Local Government may sanction the revision of the pay of an establishment, if—

(1) the provisions of rule 57 are observed;

(2) the additional expenditure involved does not exceed Rs. 6,000 a year; and

(3) the revision does not affect a whole class or grade of Government servants.

61. *Contingent expenditure.*—A minor Local Government may sanction expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the

provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council.

62. *Grants-in-aid.*—A minor Local Government may sanction expenditure on—

- (a) grants-in-aid or contributions to educational, medical and other institutions and to local bodies and co-operative societies; and
- (b) educational scholarships, in accordance with such scales as may from time to time be prescribed or such orders as may from time to time be issued in this behalf by the Governor General in Council.

63. *Political pensions and gratuities.*—(a) A minor Local Government may sanction :—

- (i) Reduced political pensions to heirs or other representatives of deceased pensioners in cases in which it is already authorised to do so and in accordance with the practice explained in the Financial despatch from the Government of India to the Secretary of State No. 222, dated the 9th September 1909.
 - (ii) A new political life pension up to a limit of Rs. 200 a year.
 - (iii) An increase in an existing political life pension, if the pension is not thereby raised above Rs. 200 a year.
 - (iv) A political gratuity not exceeding Rs. 1,000, on condition that a gratuity and a pension are not granted to the same individual.
 - (v) Non-recurring expenditure not exceeding, in any individual case, Rs. 1,000 on behalf of a political pensioner; such as a grant towards funeral expenses, the provision of a dowry for a daughter or travelling allowance on a duly authorised journey.
- (b) The powers of a minor Local Government to sanction expenditure on residences supplied at the cost of the State to political pensioners shall be such as may be delegated to it by the Public Works Department, with the previous consent of the Finance Department, under rule 36.

64. *Miscellaneous expenditure.*—In any individual case, a minor Local Government may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to its power of sanction is prescribed by any Act, rule, code or order covered by rule 2, if the following conditions are fulfilled, namely;

- (1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council, and
- (2) the expenditure is within the powers of sanction of the Governor General in Council.

Appropriation.

65. *Primary units.*—The primary units of appropriation allotted to a minor Local Government, for expenditure other than that on public works, will ordinarily be allotments under some or all of the following heads:—

- (a) Pay of officers.
- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Supplies and services.
- (e) Contingencies.
- (f) Grants-in-aid, contributions and donations.
- (g) Works.
- (h) Assignments and compensations.
- (i) Establishment charges payable to other Governments, departments, etc.
- (j) Refunds of revenue.
- (k) Reserve.
- (l) Suspense.

66. *Powers of appropriation.*—Out of the funds allotted to it in each primary unit of appropriation, a minor Local Government has full power, subject to the provisions of rule 8, to appropriate sums to meet expenditure falling under that unit.

Re-appropriation.

67. *Powers of re-appropriation.*—Subject to the provisions of rule 9, a minor Local Government may re-appropriate funds from any primary unit of appropriation to any other such unit.

Delegation of powers of sanction, appropriation and re-appropriation.

68. *Powers of delegation.*—A minor Local Government may, with the previous consent of the Finance Department, delegate any part of the powers conferred upon it by rules 56 to 59, 61, 62, 64, 66 and 67 to any authority subordinate to it.

Applications for the consent of the Finance Department.

69. *Accompaniments of applications in certain cases.*—When a minor Local Government applies for the consent of the Finance Department to a re-appropriation to a unit allotted under the head Pay of officers or Pay of establishments, the application must be accompanied by a statement showing all sanctions to expenditure from such unit which the minor Local Government has given during the current financial year under rules 56 to 60.

CHAPTER VI.—POWERS OF THE AUDITOR GENERAL.

Powers of sanctioning expenditure and of creating and abolishing posts.

70. *Creation and abolition of posts and increase and reduction of pay.*—The Auditor General may sanction the creation or abolition of a permanent post if the maximum pay of the post does not exceed Rs. 850; but he may not sanction the creation or abolition of a whole class or grade of Government servants on maximum pay exceeding Rs. 100.

71. The Auditor General may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, if the maximum pay of the post or of the Government servant does not exceed Rs. 850 after the increase or before the reduction, as the case may be.

72. The Auditor General may sanction the creation of a temporary post on pay not exceeding Rs. 2,500—

- (a) for any specified period, if the pay of the post does not exceed Rs. 850, and
- (b) for not more than two years, if the pay exceeds Rs. 850.

NOTE.—If the holder of a temporary post created by the Auditor General, the rupee pay of which does not exceed Rs. 2,500, would have drawn overseas pay in sterling if he had not been appointed to the post, the Auditor General may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

73. The Auditor General may reduce the pay of a temporary post, and may increase it within the limits imposed by rule 72.

74. *Revision of the pay of establishments.*—The Auditor General may sanction the revision of the pay of an establishment, on condition that—

- (1) the provisions of rules 70 and 71 are observed, and
- (2) the additional expenditure involved does not exceed Rs. 25,000 a year.

75. *Contingent expenditure.*—The Auditor General may sanction expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of the Civil Account Code and to any order issued from time to time by the Governor General in Council.

76. *Miscellaneous expenditure.*—In any individual case, the Auditor General may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to his power of sanction is prescribed by any Act, rule, code or order covered by rule 2, on condition that:—

- (1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council, and

- (2) the expenditure is within the powers of sanction of the Governor General in Council.

Power of writing-off losses of cash.

77. The Auditor General may sanction the writing-off finally of irrecoverable advances, of irrecoverable value of stores lost by fraud or the negligence of individuals, or other causes, and of losses of cash due to robbery, accident, embezzlement and similar causes up to a limit of Rs. 5,000 in each case.

Appropriation.

78. *Primary units.*—The primary units of appropriation allotted to the Auditor General will ordinarily be allotments under the following heads:—

- (a) Pay of officers.
- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Supplies and services.
- (e) Contingencies.

79. *Powers of appropriation.*—Out of the funds allotted to him in each primary unit of appropriation, the Auditor General has full power, subject to the provisions of rule 8, to appropriate sums to meet expenditure falling under that unit.

Re-appropriation.

80. *Powers of re-appropriation.*—Subject to the provisions of rule 9, the Auditor General may re-appropriate funds from any primary unit of appropriation to any other such unit.

Delegation of powers of sanction, appropriation and re-appropriation.

81. *Powers of delegation.*—The Auditor General may, with the previous consent of the Finance Department, delegate any part of the powers conferred upon him by rules 72, 73, 75, 76, 79, and 80 to any officer subordinate to him.

CHAPTER VII.—POWERS OF THE DIRECTOR GENERAL OF POSTS AND TELEGRAPHS.

Extent of application.

82. The rules in this Chapter define the financial powers of the Director General in connection with funds allotted for expenditure upon the Indian Posts and Telegraphs Department. The powers exercised by officers subordinate to the Director General will be

such as may be delegated to them by the Public Works Department, with the previous consent of the Finance Department, under rule 25.

Powers of sanctioning expenditure and of creating and abolishing posts.

83. *Creation and abolition of posts and increase and reduction of pay.*—The Director General may sanction the creation or abolition of a permanent post on condition that—

- (1) the maximum pay of the post does not exceed Rs. 350;
- (2) the post is not such as would ordinarily be held by a gazetted officer;
- (3) no addition is made to the sanctioned number of civil telegraphists employed in departmental telegraph offices, and no addition or reduction is made in the number of telegraph masters or deputy superintendents of traffic or in the corresponding grades of the engineering, telephone, wireless, or electrical branches; and
- (4) no class or grade of Government servants on maximum pay exceeding Rs. 100 is created or abolished.

84. The Director General may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, on condition that—

- (1) the maximum pay of the post or of the Government servant does not exceed Rs. 350 after the increase or before the reduction, as the case may be;
- (2) the Government servant is not a gazetted officer and the post is not such as would ordinarily be held by a gazetted officer; and
- (3) the increase or reduction does not involve any alteration in a rate of pay prescribed by a higher authority for any class or grade of Government servant.

85. The Director General may sanction the creation of a temporary post on pay not exceeding Rs. 1,500—

- (a) for any specified period, if the maximum pay of the post does not exceed Rs. 350, and
- (b) for not more than six months, if the maximum pay exceeds Rs. 350;

provided that no temporary addition may be made to the number of superintendents of post offices.

NOTE.—If the holder of a temporary post created by the Director General, the rupee pay of which does not exceed Rs. 1,500, would have drawn overseas pay in sterling if he had not been appointed to the post, the Director General may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

86. The Director General may reduce the pay of a temporary post, and may increase it within the limits imposed by rule 85.

87. *Revision of the pay of establishments.*—The Director General may sanction the revision of the pay of an establishment on condition that—

- (1) the provisions of rule 84 are observed;
- (2) the additional expenditure involved does not exceed Rs. 6,000 a year; and
- (3) the revision does not affect a whole class or grade of Government servants.

88. *Additions to pay.*—The Director General may sanction the grant of pie-money, overtime pay, food allowances and exposure allowances in accordance with such rules as may, with the consent of the Finance Department, be prescribed in this behalf in the Telegraph Manual.

89. *Donations for the benefit of subordinate establishments.*—The Director General may sanction the grant of donations for the benefit of members of the signalling, ministerial and other subordinate telegraph establishments up to a limit of Rs. 4,000 a year.

90. *Construction and maintenance of works.*—The Director General may sanction—

- (a) estimates for the construction of telegraph lines chargeable to capital up to Rs. 1,00,000 for each work;
- (b) estimates for the re-construction of telegraph lines chargeable wholly or partially to capital, on condition that the amount chargeable to capital does not exceed Rs. 1,00,000 for each work;
- (c) supplementary or revised estimates for the construction or re-construction of telegraph lines, the original estimates for which have been sanctioned by the Governor General in Council, up to a limit of ten *per cent.* in excess of the original estimate, if such excess is not greater than Rs. 1,00,000; and
- (d) estimates for repairs to existing telegraph lines and for re-construction chargeable wholly to revenue.

91. The Director General may—

- (a) sanction expenditure on the renting of telegraph lines, wires and cables, up to a limit of Rs. 2,000 a year in each case, and
- (b) execute a contract or agreement with a private company or person for the maintenance of telegraph lines, the construction of which has been sanctioned by a competent authority, if such contract or agreement—
 - (i) is not intended to endure for a period exceeding five years;

- (ii) is accompanied by an unconditional power of revocation by the Governor General in Council at any time on the expiry of six months' notice to that effect; and
- (iii) does not impose upon the revenues of India an annual liability exceeding Rs. 5,000.

92. The Director General may sanction the construction or purchase of buildings, the purchase or acquisition of land for a building and additions or alterations to buildings—including residential buildings or portions of buildings used as residences—belonging to the Posts and Telegraphs Department, up to a maximum limit of Rs. 20,000 in each case on condition that—

- (i) in respect of the construction or purchase of buildings the expenditure, if any, on the purchase or acquisition of the site or on the installation of sanitary, water supply and electric installations is taken into account for the purpose of determining whether the cost of the project falls within the prescribed maximum limit;
- (ii) in the case of additions or alterations to residential buildings the capital cost of any such building is not thereby increased beyond Rs. 10,000. He may also sanction the execution of repairs to all buildings belonging to the Posts and Telegraphs Department.

NOTE.—The powers of the Director General as defined in this rule also apply in respect of sanitary, water supply, and electric installations in buildings including residential buildings. New installations will be treated for this purpose as "additions" and maintenance of installations as "repairs."

93. The Director General may accept in a lump sum any revenue expenditure incurred by a railway administration in altering quarters provided for the telegraph staff attached to the railway, in addition to the usual rent calculated at a percentage of the *net* capital cost of the quarters.

94. *Conveyance of mails.*—The Director General may sanction:—

- (a) the running of postal special trains;
- (b) the construction of new vans, and additions to or alterations in mail vans or other vehicles to meet the requirements of the Post Office;
- (c) contract payments for the carriage of mails up to a limit of Rs. 50,000 a year in each case; and
- (d) all other charges for the carriage of mails, except where any general or special orders of the Governor General in Council are infringed or where the matter is not free from doubt.

95. *Compensation for losses.*—The Director General may—

- (a) sanction compensation up to a limit of Rs. 25 in respect of the loss of an inland uninsured registered letter, packet

- or parcel or of its contents, or of any damage caused to it in the course of transmission through the post;
- (b) sanction the refund of losses caused to the remitter of an ordinary or telegraphic money order in consequence of a deception having been practised upon such remitter;
 - (c) sanction compensation to a Government servant for the loss of property, subject to the conditions stated in the resolution of the Government of India in the Finance Department, No. 39-E. B., dated the 7th January 1919, and to a limit of Rs. 1,000 in each case; and
 - (d) award at his discretion, the whole or any part of compensation, paid by Indian States in connection with mail robberies, to the senders or addressees of postal articles which were neither insured nor of great intrinsic value, in order to make good to them loss caused by the theft of the articles.

96. *Contingent expenditure.*—The Director General may sanction expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council.

97. *Miscellaneous expenditure.*—In any individual case, the Director General may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to his power of sanction is prescribed by any Act, rule, code or order covered by rule 2, on condition that—

- (1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council, and
- (2) the expenditure is within the powers of sanction of the Governor General in Council.

98. *Special exceptions.*—Rules 83, 84, 85, 86, 87 and 97 do not apply to expenditure on the office establishment of the Director General. In respect of such expenditure the Director General may not exercise the power conferred by rule 97, and may exercise the powers conferred by rules 83, 84, 85, 86 and 87 in connection with menial establishments only.

99. The Director General has no power to sanction expenditure in connection with offices of account or audit.

Power of sanctioning sale of stores.

100. The Director General may sanction the sale of unserviceable and obsolete stores; but, if any such sale results in a loss exceeding Rs. 20,000, a report must be made to the Governor General in Council.

Appropriation.

101. *Communication of budget provision.*—In communicating to the Director General the amount of funds allotted to him for expenditure upon the Indian Posts and Telegraphs Department, the Finance Department will intimate separately the provision made for expenditure upon revenue and upon capital account.

102. *Primary units.*—The primary units for expenditure upon revenue account will ordinarily be allotments under some or all of the following heads:—

I.—Expenditure in India.

- (a) Pay of officers.
- (b) Pay of permanent establishment.
- (c) Pay of temporary establishment.
- (d) Allowances, honoraria, etc.
- (e) Audit charges.
- (f) Maintenance and repairs of buildings and telegraph lines.
- (g) Subsidies and payments to railways, companies, etc.
- (h) Stores.
- (i) Apparatus and plant.
- (j) Other supplies and services.
- (k) Compensation for losses.
- (l) Contingencies.
- (m) Portion of capital outlay financed from revenue account.

II.—Expenditure in England.

- (n) Leave-salaries.
- (o) Other working expenses.

103. The primary units for expenditure upon capital account will ordinarily be allotments under some or all of the following heads:—

I.—Expenditure in India.

- (a) Telegraph lines, Railway.
- (b) Telegraph lines, Canal.
- (c) Telegraph lines, Departmental.
- (d) Post office buildings.
- (e) Telegraph buildings.
- (f) Apparatus and plant.
- (g) Share of establishment, etc., transferred from the revenue account.
- (h) Cost and freight of stores paid in India.

- (i) Other supplies and services.
- (j) Loss by exchange on stores purchased in England.

II.—Expenditure in England.

- (k) Cost and freight of stores paid in England.

104. *Powers of appropriation.*—Out of the funds allotted to him in each primary unit of appropriation, the Director General has full power to appropriate sums to meet expenditure falling under that unit, subject to the provisions of rule 8 and to the condition that, without the previous consent of the Finance Department,—

- (1) funds shall not be appropriated to meet any increase of permanent establishment or any other recurring expenditure not sanctioned by higher authority, which will involve in the following year expenditure exceeding double the amount of such appropriation, and
- (2) funds shall not be appropriated to any work the outlay on which, exclusive of departmental charges, is estimated to exceed Rs. 1,00,000 unless such work has been separately exhibited in the budget estimates for that year or for any preceding year.
- (3) Funds shall not be appropriated to any work which has not received such administrative approval and technical sanction as are required by the rules in the Public Works Department Code; and the amount so appropriated shall not exceed the amount shown for that work in the estimate, if any, to which technical sanction has been accorded.

Re-appropriation.

105. *Powers of re-appropriation.*—The Director General may re-appropriate funds from any primary unit of appropriation to any other such unit, subject to the provisions of rule 9 and to the following conditions, namely:—

- (1) Except with the previous consent of the Finance Department, no re-appropriation shall be made—
 - (i) between the allotments upon revenue and upon capital account;
 - (ii) between units allotted for expenditure in England and units allotted for expenditure in India;
 - (iii) to meet any expenditure which would involve an increase in the balance of stores estimated in the budget proposals; or
 - (iv) from or to the units allotted under the following heads:—
 - Pay of permanent establishments.
 - Pay of temporary establishments.

Allowances, honoraria, etc.

Audit charges.

Portion of capital outlay financed from revenue account.

Loss by exchange on stores purchased in England.

- (2) Except with the previous consent of the Railway or Public Works Department, as the case may be, no re-appropriation shall be made from a unit allotted under the head Railway or Canal lines of telegraph to a unit allotted under the head Departmental lines of telegraph.

105A. *Except of appropriations or re-appropriations.*—In the case of expenditure upon works, appropriation or re-appropriation by the Director General, in accordance with the provisions of rule 104 or rule 105, will, if the Director General is competent to sanction the expenditure concerned, operate as sanction to such expenditure.

CHAPTER VIII.—POWERS OF THE CENTRAL BOARD OF REVENUE.

Powers of sanctioning expenditure and of creating and abolishing posts.

106. *Creation and abolition of posts and increase and reduction of pay.*—The Board may sanction the creation or abolition of a permanent post if the maximum pay of the post does not exceed Rs. 500.

107. The Board may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, if the maximum pay of the post or of the Government servant does not exceed Rs. 500 after the increase or before the reduction, as the case may be,

108. The Board may sanction the creation of a temporary post on pay not exceeding Rs. 1,500—

(a) for any specified period, if the pay of the post does not exceed Rs. 500, and

(b) for not more than six months, if the pay exceeds Rs. 500.

NOTE.—If the holder of a temporary post created by the Board, the rupee pay of which does not exceed Rs. 1,500, would have drawn overseas pay in sterling if he had not been appointed to the post, the Board may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

109. The Board may reduce the pay of a temporary post, and may increase it within the limits imposed by rule 108.

110. *Revision of the pay of establishments.*—The Board may sanction the revision of the pay of an establishment, on condition that—

- (1) the provisions of rules 106 and 107 are observed;
- (2) the additional expenditure involved does not exceed Rs. 6,000 a year; and
- (3) the revision does not affect a whole class or grade of Government servants.

111. *Contingent expenditure.*—The Board may sanction expenditure on non-recurring contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council. It may sanction expenditure on the renting of ordinary office accommodation and the payment of municipal and other taxes; and it may sanction other recurring contingent expenditure up to a limit in each case of Rs. 200 a year.

111A. The Board may sanction an increase not exceeding Rs. 6,000 a year in a contract grant for contingent expenditure. It may sanction the substitution of a contract grant for varying budget allotments in respect of heads of contingent expenditure for which countersignature has hitherto been required on condition that the amount of the contract does not exceed by more than Rs. 6,000 the total sum provided under those heads in the budget estimates of the year in which the change is made.

111B. *Miscellaneous Expenditure.*—In any individual case, the Board may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to its power of sanction is prescribed by any Act, rule, code or order covered by rule 2, if the following conditions are fulfilled, namely:—

- (1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council, and
- (2) the expenditure is within the powers of sanction of the Governor General in Council.

112. *Special exceptions.*—Rules 106, 107, 108, 109 and 110 do not apply to expenditure on the office establishment of the Board. In respect of such expenditure, the Board may exercise the powers conferred by those rules in connection with menial establishments only.

Appropriation.

113. *Primary units.*—The primary units of appropriation allotted to the Board will ordinarily be allotments under the following heads:—

- (a) Pay of officers.

- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Supplies and services.
- (e) Contingencies.
- (f) Establishment charges payable to other Governments, departments, etc.
- (g) Grants-in-aid, contributions and donations.
- (h) Works.
- (i) Assignments and Compensations.
- (j) Refunds of Revenue.

114. *Powers of appropriation.*—Out of the funds allotted to it in each primary unit of appropriation, the Board has full power, subject to the provisions of rule 8, to appropriate sums to meet expenditure falling under that unit.

Re-appropriation.

115. *Powers of re-appropriation.*—Subject to the provisions of rule 9, the Board may re-appropriate funds from any primary unit of appropriation to any other such unit.

Delegation of powers of sanction, appropriation and re-appropriation.

116. *Powers of delegation.*—The Board may, with the previous consent of the Finance Department, delegate any part of the powers conferred upon it by rules 111, 114 and 115 to any officer subordinate to it.

CHAPTER IX.—POWERS OF THE CONTROLLER OF THE CURRENCY.

Powers of sanctioning expenditure and of creating and abolishing posts.

117. *Creation and abolition of posts and increase and reduction of pay.*—The Controller of the Currency may sanction the creation or abolition of a permanent post if the maximum pay of the post does not exceed Rs. 500; but he may not sanction the creation or abolition of a whole class or grade of Government servants on maximum pay exceeding Rs. 100.

118. The Controller of the Currency may increase or reduce the pay of a permanent post or of a Government servant in permanent employ, if the maximum pay of the post or of the Government servant does not exceed Rs. 500 after the increase or before the reduction, as the case may be.

119. The Controller of the Currency may sanction the creation of a temporary post on pay not exceeding Rs. 1,500:—

- (a) for any specified period, if the pay of the post does not exceed Rs. 500; and
- (b) for not more than six months, if the pay exceeds Rs. 500.

NOTE.—If the holder of a temporary post created by the Controller of the Currency, the rupee pay of which does not exceed Rs. 1,500, would have drawn overseas pay in sterling if he had not been appointed to this post, the Controller of the Currency may permit the holder of that post to draw in addition to the rupee pay sanctioned for the post the overseas pay in sterling not exceeding the amount to which he would have been entitled had he not been appointed to the temporary post.

120. The Controller of the Currency may reduce the pay of a temporary post, and may increase it within the limits imposed by rule 119.

121. *Revision of the pay of Establishments.*—The Controller of the Currency may sanction the revision of the pay of an establishment, on condition that—

- (1) the provisions of rules 117 and 118 are observed;
- (2) the additional expenditure involved does not exceed Rs. 6,000 a year; and
- (3) the revision does not affect a whole class or grade of Government servants.

122. *Over-time allowances.*—The Controller of the Currency may sanction the introduction of over-time work, when necessary, in any Section of a Currency Office and may grant a full day's pay for a full day's work, on a Sunday or holiday, and half a day's pay for half a day's extra work on an ordinary working day, to the supervising staff, clerks, shroffs and menials.

123. *Contingent expenditure.*—The Controller of the Currency may sanction expenditure on contingencies, supplies and services and the purchase of articles of public service, subject to the provisions of the Civil Account Code and to any orders issued from time to time by the Governor General in Council.

124. *Miscellaneous expenditure.*—In any individual case, the Controller of the Currency may sanction recurring expenditure not exceeding Rs. 200 a year or non-recurring expenditure not exceeding Rs. 1,000 on any object for which no scale or limit to his power is prescribed by any Act, rule, code or order covered by rule 2 on condition that—

- (1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council; and
- (2) the expenditure is within the powers of sanction of the Governor General in Council.

125. *Special exceptions.*—Rules 117, 118, 119, 120, 121 and 124 do not apply to expenditure on the office establishment of the Controller of the Currency. In respect of such expenditure, the Con-

troller of the Currency may not exercise the power conferred by rule 124, and may exercise the powers conferred by rules 117, 118, 119, 120 and 121 in connection with menial establishments only.

Power of writing-off losses of cash.

126. The Controller of the Currency may sanction the write-off of losses of cash due to robbery, accident, embezzlement and similar causes up to a limit of Rs. 3,000 in each case.

Appropriation.

127. *Primary units.*—The primary units of appropriation allotted to the Controller of the Currency will ordinarily be allotments under the following heads:—

- (a) Pay of officers.
- (b) Pay of establishments.
- (c) Allowances, honoraria, etc.
- (d) Supplies and services.
- (e) Contingencies.

128. *Powers of appropriation.*—Out of the funds allotted to him in each primary unit of appropriation the Controller of the Currency has full power, subject to the provisions of rule 8, to appropriate sums to meet expenditure falling under that unit.

Re-appropriation.

129. *Powers of re-appropriation.*—Subject to the provisions of rule 9, the Controller of the Currency may re-appropriate funds from any primary unit of appropriation to any other such unit.

Delegation of powers of sanction, appropriation and re-appropriation.

130. *Powers of delegation.*—The Controller of the Currency may, with the previous consent of the Finance Department, delegate any part of the powers conferred upon him by rules 119, 122, 123, 128 and 129 to any officer subordinate to him.

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GOVERNMENT OF INDIA
FINANCE DEPARTMENT

PAY AND CADRE SCHEDULES
OF
CENTRAL SERVICES

(Class I, Class II, and Subordinate Services in the Secretariat
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Young Man & Co., Egerton Road, Delhi.

*Agents for publications on Aviation only.

P R E F A C E .

This volume contains the schedules showing the strength, including the number and character of posts, and the rates of pay of Central Services, Class I and Class II, and of Central Subordinate Services in the Secretariat and Attached Offices of the Government of India, prescribed by the Governor General in Council in exercise of the powers conferred by sub-rule (2) of rule 32, sub-rule (2) of rule 33, and rules 36, 37 and 44 of the Civil Services (Classification, Control and Appeal) Rules. These schedules have been published with the Notification of the Government of India, in the Finance Department, No. F. 22 (1)-Ex. 1/35, dated the 1st March 1935. They do not apply to Government servants specified in Rule 3 of the Revised Rates of Pay Rules, except in so far as they may, in particular cases, be made applicable by the issue of separate orders in each case.

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FINANCE DEPARTMENT.

NOTIFICATION.

New Delhi, the 1st March 1935.

No. F. 22 (1)-Ex. 1/35.—In exercise of the powers conferred by sub-rule (2) of rule 32, sub-rule (2) of rule 33, and rules 36, 37 and 44 of the Civil Services (Classification, Control and Appeal) Rules, and in supersession of the notifications of the Government of India in the Finance Department specified in the Appendix annexed hereto, and of all notifications amending the same, the Governor General in Council is pleased to make the following rule:—

Rule.

The strength, including the number and character of posts, and the rates of pay of Central Services, Class I and Class II and of Subordinate Services in the Secretariat and Attached Offices of the Government of India shall be as set out in the Pay and Cadre Schedules of Central Services hereto annexed:—

Pay and Cadre Schedules of Central Services.

CHAPTER I.

Central Service, Class I.—Imperial Secretariat Service, Class I.

<i>Strength—</i>	
Posts for duty	18
Posts for leave reserve .. .. .	..
Total	18

Number and character of posts.	Monthly rates of pay.
Assistant* Secretaries to the Government of India:—	
Home Department 1	(i) When held by an officer of a non-subordinate service (other than the Imperial Secretariat Service, Class II)— Pay in the time-scale of the service from which the incumbent is taken, <i>plus</i> special pay Rs. 250.
Foreign and Political Department .. 2	
Finance Department† 2	
Department of Commerce 2	(ii) In other cases (including officers promoted from the Imperial Secretariat Service, Class II)— Rs. 1,000—50—1,250.
Department of Education, Health and Lands 1	
Legislative Department 2	
Department of Industries and Labour 2	
Army Department 1	
Assistant Financial Advisers, Military Finance‡ 5	

* **Nors 1.**—Officers in one Department have no claim to appointments in another Department.

† **Nors 2.**—One of the posts shown against the Finance Department is reserved for members of the Indian Audit and Accounts Service.

‡ **Nors 3.**—One of the posts of Assistant Financial Adviser, Military Finance, is reserved for the Gazetted Officers of the subordinate Accounts Service of the Military Accounts Department.

CHAPTER I—contd.
Central Service, Class II.
Imperial Secretariat Service, Class II.

Strength.	Home Department.	Foreign and Political Department.	Finance Department.	Finance Department (Central Revenues).	Department of Commerce.	Department of Education, Health and Lands.	Legislative Department.	Department of Industries and Labour.	Army Department.	Office of Financial Adviser, Military Finance.	Imperial Council of Agricultural Research Department.	Reforms Office.	Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time scale.
Posts for duty	24	53	37	7	30	33	16	43	26	34	13	17		
Posts for leave reserve.	4	8	5	..	4	5		6	..	5	1	..		
Total	28	66	42	7	34	38	16	49	26	39	14	17		

	Number and character of posts.											Stage.	Pay.	Posts.	Special pay per mensem.			
	1	2	3	4	4A	5	6	7	8	9	10	11	11A	12		13	14	15
Secretariat Assistants.	23	54	35		6	28	32	14	40	22	34	11	14					Rs.
														1	200			Rs.
														2	215	Assistant-in-Charge, General Branch, Department of Industries and Labour, Industries side		60
														3	230	Assistant-in-Charge, Medal Section, Army Department		100
														4	245	Assistant-in-Charge, Finance Section, Royal Air Force, Military Finance Department		100
														5	260	Assistant-in-Charge, Rates and Provision Section, Military Finance Department		100
														6	275	Assistant-in-Charge, Budget Section, Military Finance Department		100
														7	290	Personal Assistant to the President, Council of State		100
														8	305	Assistant-in-Charge, Finance Section, Quartermaster General's Branch (B) Group, Military Finance Department		100
														9	320	Assistant-in-Charge, Finance Department		100
														10	335	Assistant-in-Charge, Budget Section, Military Finance Department		100
														11	350	Personal Assistant to the President, Council of State		100
														12	365	Assistant-in-Charge, Finance Section, Quartermaster General's Branch (B) Group, Military Finance Department		100
														13	380	Assistant-in-Charge, Finance Department		100
														14	395	One of the Superintendents in the Finance Department is designated 'Chief Superintendent'		100
														15	410			
														16	425			
														17	440			
														18	455			

												19	470	Assistant-in-Charge, Jails Section, Home Department	75	
												20	485	One of the Superintendents in the Army Department designated 'Personal Assistant to the Army Secretary' for discharging duties which formerly used to be performed by a Registrar.	100	
												21	500	Assistant-in-Charge, Section A. D. 5, Army Department	60	
												and over				
												Selection grade (15% of permanent staff.)	375	One of the Superintendents in the Reforms Office designated "Chief Superintendent" for the Supervision of the Issue and Cash Sections ..	75	
													400			
													425			
													450			
													475			
													500			
Superintendent ..	5	12	7	1	6	6	2	9	4	5	3	3				
													1	600	Assistant-in-Charge, Customs II Branch, in the Finance Department (Central Revenues) ..	50
													2	640	Assistant-in-charge, Accountancy and General Branch, Commerce Department	40
													3	680	Assistant-in-charge, Publication Branch, Imperial Council of Agricultural Research Department.	40
													4	720		
													5	780		
													6	800		
													and over			

NOTE 1.—Direct recruits are appointed on probation for one year.

NOTE 2.—Direct recruits shall be appointed on probation for at least one year. Subject to any special orders which may be issued by the Governor General in Council in any particular case, the pay of a probationer until confirmation, and the pay of a person holding no substantive post under Government who is appointed to officiate or to hold a temporary post as Assistant, is Rs. 100 per mensem.

NOTE 3.—Appointments to the selection grade are made by strict selection of Assistants considered fit for a Superintendship, irrespective of the question whether or not they have reached the efficiency bar in the lower time-scale.

NOTE 4.—Officers in one department have no claim to appointments in another department.

NOTE 5.—The strength in the Legislative Department includes a leave reserve.

NOTE 6.—The following members of the Imperial Secretariat Service, Class II, are employed in the Office of the Central Board of Revenue against posts sanctioned on attached Office scales but draw pay at the above rates:—

(1) Mr. W. A. Rose, Superintendent,

(2) Mr. Mukand Lal, Assistant, upper time scale.

NOTE 7.—The strength of Secretariat Assistants in the Department of Commerce includes one post of Commercial Accountant. In calculating the strength of the leave reserve this post is not taken into account.

NOTE 8.—The special pay shown against the Personal Assistant to the President, Council of State, is admissible only during the sessions of the Council of State including a fortnight before the commencement and a week after the termination of each session.

NOTE 9.—In the Reforms Office probationers recruited direct or persons who have no substantive appointment under Government are eligible to draw pay on the scale of pay for Assistants after serving 2 years satisfactory probation on Rs. 100 per mensem.

NOTE 10.—The strength in the Reforms Office includes a leave reserve. There is no selection grade in the Reforms Office.

NOTE 11.—The two additional posts of Librarian and the Assistant-in-charge, Publication Section, Imperial Council of Agricultural Research Department, which carry pay on the scale admissible to Assistants, have been declared technical and removed from the Secretariat Assistants Cadre.

NOTE 12.—The strength of Secretariat Assistants in the Department of Education, Health and Lands includes one temporary post on the revised scale of pay created for a period of 3 years with effect from the 14th January 1935 for work in connection with arrangements for the conduct of the Chiefs' Colleges Diploma Examinations but excludes one permanent post created, on the revised scale of pay for the Central Advisory Board of Education, which forms part of the Department for the present. The scale of the pay of the latter post is provisional and is applicable both to existing and new entrants.

NOTE 13.—The number of Superintendents in the Foreign and Political Department is inclusive of one permanent post of Assistant Secretary, Hyderabad, on the scale of pay of Rs. 800—40—1,000, but is exclusive of (a) one temporary post of Assistant Secretary, Mysore, on the same scale, which has been sanctioned up to the end of February 1937, and (b) two temporary posts of Superintendents for Federation work, one sanctioned till the end of February 1937 and the other till the end of April 1937.

NOTE 14.—The number of Assistants in the Foreign and Political Department is inclusive of one post for the Kashmir Residency, and one post for Nepal, but is exclusive of (a) ten temporary posts for Federation work (one sanctioned till the end of April 1937 and the other nine till the end of February 1937), and (b) one temporary post for Bombay States work sanctioned till the end of February 1937. One of the nine temporary Assistants mentioned draws a special pay of Rs. 50 a month as Assistant in charge of a Section."

NOTE 15.—The number of Assistants in the Finance Department includes one Assistant for the Office of the Finance Officer, Posts and Telegraphs.

CHAPTER I—contd.

Central Service, Class II.

Imperial Secretariat Stenographers' Service.

Strength.	Home Department.	Foreign and Political Department.	Finance Department.	Finance Department. Central Revenues.	Department of Commerce.	Department of Education, Health and Lands.	Legislative Department.	Department of Industries and Labour.	Army Department.	Office of Financial Adviser Military Finance.	Imperial Council of Agricultural Research Department.	Reforms Office.	Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
	Posts for duty ..	6	6	7	2	6	6	2	6	3	2	6			5	
Number and character of posts.													Stages.	Pay.	Posts.	Special pay per annum
													12	13	14	15
														Rs.		Rs.
Stenographers ..	6	6	7	2	6	6	2	6	3	2	6	5	1	} 175 2 187½ 3 200 4 212½ 5 225 6 237½ 7 250 8 262½	Stenographers attached to Secretaries ..	50
													2		Stenographers attached to Joint Secretaries ..	50
													3		Personal Assistant to the Hon'ble the Finance Member.	150
													4		Stenographers attached to the Financial Adviser.	50
													5		Military Finance.	
													6		Stenographer attached to Vice-Chairman.	50
													7			
													8			
													9			

CHAPTER I—contd.

Central Service, Class II.

Imperial Secretariat Council Reporters' Service.

Strength.		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	4			
Posts for leave reserve ..				
Total ..	4			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Ra.		
Council Reporters ..	4	1	450	
		2	475	
		3	500	
		4	525	
		5	550	
		6	575	
		7	600	
		8	625	
		9	650	
		10	675	
		11	700	
		12	725	
		13	750	
		and over.		

NOTE.—The strength includes a leave reserve. The Legislative Department is, however, allowed to entertain substitutes in leave vacancies during the sessions of the Council of State including a month before the commencement and fortnight after the termination of each session.

CHAPTER I—contd.
Secretariat Subordinate Services.
Clerks in the Secretariat (Second Division).

MISCELLANEOUS

Strength.	Number and character of posts.							Department of Industries and Labour.	Army Department.				Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.
	Home Department.	Foreign and Political Department.	Finance Department.	Department of Commerce.	Department of Education, Health and Lands.	Legislative Department.	Office of Financial Adviser, Military Finance.		Imperial Council of Agricultural Research Department.	Reforms Office.				
Posts for duty ..	20	46	19	25	25	20	27	28	32	4	7			
Posts for leave reserve (vide Note 6)	5	8	3	3	6	..	NA	..	5	1	..			
Total ..	25	54	22	28	31	20	27	28	37	5	7			

Number and character of posts.												Stags.	Pay.	Posts.	Special pay per annum.	
1	2	3	4	5	6	7	8	9	10	11	11A	12	13	14	15	
Clerks ..	25	54	22	28	31	20	27	28	37	5	7	1	Ra.	Cashier, Commerce Department	Ra.	
												2	100	Cashier, Department of Industries and Labour	75	
												3	116	Cashier, Imperial Council of Agricultural Research Department	75	
												4	124	Cashier in other Departments	75	
												5	132	Clerk-in-charge, Issues Section	} 50	
												6	140	Home Department		
												7	148	Foreign and Political Department		
												8	155	Finance Department		
												9	164	Department of Education, Health and Lands		
												10	172	Legislative Department		
												Efficiency bar.		Clerks-in-charge, General Section, Department of Commerce		50
												11	180			50

CHAPTER I—contd.
Clerks in the Secretariat (Second Division)—contd.

Number and character of posts.											Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	6	7	8	9	10	11	11-A	12	13	14	15
													Rs.		Rs.
												12	188	Clerk-in-charge, Receipts and Issue Branch, Department of Industries and Labour ..	50
												13	196		
												14	204		
												15	212		
												16	220		
												17	228	Librarian, Commerce Department ..	25
												18	236	Clerk-in-charge, Government Toshakhana, Foreign and Political Department ..	50
												19	244		
												20	252		
												21	260	Salvage Clerk, Foreign and Political Department	25
												22	268		
												23	276	Fire Clerk, Foreign and Political Department ..	25
												24	284		
												25	292		
												26	300	Clerk performing the duties of stenographer to the Director, Military Lands and Canton- ments, in addition to his own ..	20
												and over Selection grade (10% of permanent posts on cadre).	325		
													350	Cashier, Reforms Office ..	50
														Clerk-in-charge Issue Section, Reforms Office ..	25

NOTE 1.—Direct recruits are appointed on probation for one year.
NOTE 2.—The pay of probationers and of persons appointed to officiate or hold temporary appointments who have no appointment under Government, is Rs. 80.
NOTE 3.—The pay of girl probationers is Rs. 100. The initial pay of girl clerks on confirmation is Rs. 120. After serving for 12 months on that figure, they are placed in the 4th stage of the scale.
NOTE 4.—No clerk is eligible for appointment to the selection grade unless he (i) has been in the permanent service of Government for 25 years, (ii) has served for one year on Rs. 202, and (iii) has shown special merit and capacity.
Exception.—A clerk who received the benefit of the concession allowed under paragraph 4 (vi) or paragraph 4 (vii) of the Home Department Resolution No. 1062, dated the 27th May 1920, when his initial pay in the time-scale was fixed, is not required to satisfy condition (i).
NOTE 5.—Officers in one department have no claim to appointments in another department.

NOTE 6.—The leave reserve is combined for the Second and Third Divisions. The strength in the Legislative Department includes a leave reserve. There is no leave reserve for the Third Division in the Finance Department. There is a separate leave reserve in the Imperial Council of Agricultural Research Department for the Second and Third Divisions.

NOTE 7.—The number of posts shown under the Department of Industries and Labour is exclusive of the post of Librarian. The scale of pay of the post of Librarian when held by persons not governed by rule 3 of the Revised Rates of Pay Rules is Ra. 124—8—300. The pay of the persons governed by the said Rules will be fixed later.

NOTE 8.—There are two miscellaneous posts in the Army Department which carry the rates of pay shown below :—

Assistant Compiler, Indian Army List	170—12—350
Caretaker	150—6—200

NOTE 9.—There is one post of clerk, Solicitor's Branch, in the Legislative Department, which carries a pay of Ra. 100—8—300.

NOTE 10.—The following clerks are employed in the Office of the Central Board of Revenue against posts sanctioned on the attached Office scale but draw pay at the above rates :—

- (1) Mr. S. Islam.
- (2) Mr. Mohd. Ishaq.

NOTE 11.—The number of posts shown against the Department of Industries and Labour is exclusive of 3 supernumerary posts which will be converted into III Division posts as vacancies occur.

NOTE 12.—In the Reforms Office probationers recruited direct or persons who have no substantive appointment under Government are eligible to draw pay on the scale of pay for II Division clerks after serving 2 years satisfactory probation on Rs. 80 per mensem.

NOTE 13.—The strength in the Reforms Office includes a leave reserve. There is no selection grade in the Reforms Office.

NOTE 14.—The strength in the Department of Commerce includes a post of clerk in the office of the Engineer-in-Chief, Lighthouse Department. The leave reserve is, however, exclusive of this post.

NOTE 15.—The two additional posts in the Publication Section of the Imperial Council of Agricultural Research Department which carry pay on the Scale admissible to clerks in the Second Division have been declared technical and removed from the Second Division Cadre.

NOTE 16.—The number of Second Division Clerks in the Foreign and Political Department is exclusive of five temporary posts for Bombay States work sanctioned up to the end of February 1937, and six temporary posts in connection with the Federation work, of which three have been sanctioned up to the end of April 1937 and the others up to the end of February 1937.

CHAPTER I—contd.

Secretariat Subordinate Services.—Clerks and Typists in the Secretariat (Third Division).

Strength.	Number and character of posts.							Number and character of posts.					Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time scale.	
	Home Department.	Foreign and Political Department.	Finance Department.	Department of Commerce.	Department of Education, Health and Lands.	Legislative Department.	Department of Industries and Labour.	Army Department.	Office of Financial Adviser, Military Finance.	Imperial Council of Agricultural Research Department.	Reforms office.	Stages.			Pay.
Posts for duty ..	15	15	17	30	17	4	26	25	13	20	7	12	13	14	15
Posts for leave reserve (vide Note 5).	..	..	..	4	..	..	8	..	2	2	..	13	13	14	15
Total ..	15	15	17	34	17	4	34	25	20	22	7	1	126	14	15
Routine clerks and typists.	15	15	17	34	17	4	34	25	20	22	7	1	90	One clerk performing the duties of stenographer in the office of the Financial Adviser, Military Finance.	50
												2	94	One clerk performing the duties of stenographer in the office of the Financial Adviser, Military Finance.	23
												3	98		
												4	102		
												5	106		
												6	110		
												7	114		
												8	118		
												9	122		
												10	126	The Clerk-in-Charge, Issue Branch, Imperial Council of Agricultural Research Deptt....30.	

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Military Adviser-in-Chief,
Indian States Forces.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 4				
Posts for leave reserve				
Total .. 4				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Ra.		Ra.
Assistants 1	1	120		
	2	128		
	3	136		
	4	144		
	5	152		
	6	160		
	7	170		
	8	180		
	9	190		
	10	200		
	Efficiency Bar.			
	11	210		
	12	220		
	13	230		
	14	240		
	15	250		
	16	260		
	17	270		
	18	280		
	19	290		
	20	300		
	Efficiency Bar.			
	21	310		
	22	320		
	23	330		
	24	340		
	25	350		
	and over.			

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Military Adviser-in-Chief
Indian States Forces—concl'd.

Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistants 2	1	200		
	2	210		
	3	220		
	4	230		
	5	240		
	6	250		
	7	260		
	8	270		
	9	280		
	10	290		
	11	300		
	Efficiency Bar.			
	12	310		
	13	320		
	14	330		
	15	340		
	16	350		
	17	360		
	18	370		
	19	380		
	20	390		
	21	400		
	and over.			
Assistant 1	1	350		
	2	370		
	3	390		
	4	410		
	5	430		
	6	450		

Nors.—The pay of probationers, and of persons appointed to officiate or hold temporary appointments who have no substantive appointment under Government, is Rs. 100.

CHAPTER I—contd.

Subordinate Service.—Clerks in the Office of the Military Adviser-in-Chief,
Indian State Forces.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 5				
Posts for leave reserve				
Total .. 5				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Ra.		Ra.
Clerks 5	1	75		
	2	79		
	3	83		
	4	87		
	5	91		
	6	95		
	7	99		
	8	103		
	9	107		
	10	111		
	11	115		
	Efficiency Bar.			
	12	119		
	13	123		
	14	127		
	15	131		
	16	135		
	17	139		
	18	143		
	19	147		
	20	151		
	21	155		
	Efficiency Bar.			
	22	160		
	23	165		
	24	170		
	25	175		
	and over.			

NOTE.—The pay of girl probationers is Ra. 100. The initial pay of girl clerks on confirmation is Ra. 120. After serving for 12 months on that rate they are placed in the 13th stage of the scale.

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Director-General, Indian Medical Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. ..	.. 13		Posts.	Special pay per mensem.
Posts for leave reserve .. ..	.. ..		
Total .. ..	.. 13			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistants (Ordinary Grade) .. 8	1	120		
	2	128		
	3	136		
	4	144		
	5	152		
	6	160		
	7	170		
	8	180		
	9	190		
	10	200		
	Efficiency Bar.			
	11	210		
	12	220		
	13	230		
	14	240		
	15	250		
	16	260		
	17	270		
	18	280		
	19	290		
	20	300		
	Efficiency Bar.			
	21	310		
	22	320		
	23	330		
	24	340		
	25	350		
	and over.			

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Director-General, Indian Medical Service—concl'd.

Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistants (Special grade) . . . 5	1	200	2 Assistants in charge of Sections. Assistant in charge, General section.	50 each. 20% of substantive pay, subject to a maximum of Rs. 50 per mensem.
	2	212		
	3	224		
	4	236		
	5	248		
	6	260		
	7	272		
	8	284		
	9	296		
	10	308		
	11	320		
	12	332		
	Efficiency Bar.			
	13	344		
	14	356		
	15	368		
	16	380		
	17	392		
	18	404		
	19	416		
	20	428		
	21	440		
	and over.			

NOTE 1.—The pay of probationers and of persons appointed to officiate or hold temporary appointments who have no substantive appointment under Government, is Rs. 100.

NOTE 2.—The strength as shown above is exclusive of one post of Assistant the cost of which is recovered from the Indian Research Fund Association.

NOTE 3.—The number of Assistants ordinary and special grade is inclusive of 6 supernumerary posts in the First Division.

CHAPTER I—contd.

Subordinate Service.—Clerks in the Office of the Director-General, Indian Medical Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. .. .	.. 14		Posts.	Special pay per mensem.
Posts for leave reserve .. .. .	.. .. .		4	5
Total	.. 14			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Ra.		Ra.
Clerks	14	1 75	Cashier ..	30
		2 79		
		3 83		
		4 87		
		5 91		
		6 95		
		7 99		
		8 103		
		9 107		
		10 111		
		11 115		
		Efficiency Bar.		
		12 119		
		13 123		
		14 127		
		15 131		
		16 135		
		17 139		
		18 143		
		19 147		
		20 151		
		21 155		
		Efficiency Bar.		
		22 159		
		23 163		
		24 167		
		25 171		
		26 175		
		and over.		

NOTE 1.—The pay of girl probationers is Ra. 100. The initial pay of girl clerks on confirmation is Ra. 120. After serving for 12 months on that rate they are placed in the 13th stage of the scale.

NOTE 2.—The strength shown above is exclusive of one post of clerk the cost of which is recovered from the Indian Research Fund Association.

NOTE 3.—The number of posts shown above is inclusive of 4 supernumerary posts.

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Director, Intelligence Bureau.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
Posts for duty .. ..	.. 13		Posts.	Special pay per mensem.
Posts for leave reserve .. ..	.. 3			
Total .. ..	.. 16			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Assistants, Ordinary grade (including leave reserve) 9	1	120			
	2	128			
	3	136			
	4	144			
	5	152			
	6	160			
	7	170			
	8	180			
	9	190			
	10	200			
		Efficiency Bar.			
		11	210		
		12	220		
		13	230		
		14	240		
		15	250		
		16	260		
		17	270		
		18	280		
		19	290		
		20	300		
		Efficiency Bar.			
		21	310		
		22	320		
		23	330		
	24	340			
	25	350			
	and over.				

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Director, Intelligence Bureau—concl'd.

Number and character of posts. 1	Stages. 2	Pay. 3	Posts. 4	Special pay per mensem. 5
		Rs.		Rs.
Assistants, Special grade .. 7	1 2 3 4 5 6 7 8 9 10 11 12	200 212 224 236 248 260 272 284 296 308 320 332		
		Efficiency Bar.		
	13 14 15 16 17 18 19 20 21 and over.	344 356 368 380 392 404 416 428 440		

NOTE 1.—Besides the above, there is a post of Photographer in this Office which carries a pay of Rs. 100—7—240. This scale is equally admissible to new entrants to this post.

NOTE 2.—The pay of probationers, and of persons appointed to officiate or hold temporary appointments who have no substantive appointment under Government, is Rs. 100.

NOTE 3.—The number of supernumerary assistants to be gradually reduced is 3.

CHAPTER I—contd.

Subordinate Service.—Clerks in the Office of the Director, Intelligence Bureau.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	.. 12		Posts.	Special pay per mensem.
Posts for leave reserve ..	.. Nil	Stages.	Pay.	
Total	.. 12	1	2	3
		2	3	4
		5	6	7
Clerks, ordinary grade (including leave reserve).	11		Rs.	Rs.
		1	75	
		2	79	
		3	83	
		4	87	
		5	91	
		6	95	
		7	99	
		8	103	
		9	107	
		10	111	
		11	115	
		Efficiency Bar.		
		12	119	
		13	123	
		14	127	
		15	131	
		16	135	
		17	139	
		18	143	
		19	147	
		20	151	
		21	155	
		Efficiency Bar.		
		22	159	
		23	163	
		24	167	
		25	171	
		26	175	
		and over.		

NOTE.—The pay of girl probationers is Rs. 100. The initial pay of girl clerks on confirmation is Rs. 120. After serving for 12 months on that rate they are placed in the 13th stage of the scale for clerks, ordinary grade.

CHAPTER I—contd.

Subordinate Service.—Clerks in the Office of the Director, Intelligence Bureau—concl'd.

Number and character of posts. 1	Stages. 2	Pay. 3	Posts. 4	Special pay per mensem. 5
		Rs.		Rs.
Clerks, special grade 1	1	90		
	2	98		
	3	106		
	4	114		
	5	122		
	6	130		
	7	138		
	8	146		
	Efficiency Bar.			
	9	154		
	10	162		
	11	170		
	12	178		
	13	186		
	14	194		
	15	202		
	16	210		
	17	218		
	18	226		
	19	234		
	20	242		
	21	250		
	and over.			

NOTE 1.—The pay of girl probationers is Rs. 100. The initial pay of girl clerks on confirmation is Rs. 120. After serving for 12 months on that rate they are placed in the 13th stage of the scale for clerks, ordinary grade.

NOTE 2.—The single special grade of Rs. 90—8—250 is personal to Mr. T. R. Caston.

NOTE 3.—The number of 2nd Division supernumerary clerks to be gradually reduced is 5.

NOTE 4.—The leave reserve is combined for the Second and Third Divisions and provision for the reserve is included in the latter Division.

CHAPTER I—contd.

Subordinate Service.—Intelligence Bureau—Assistants I Division in the Office of the Deputy Director, Intelligence, Government of India, Peshawar.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	2				
Posts for leave reserve .. ..	.. ..			
Total	2				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Assistants, I Division	2	1	105		
		2	115		
		3	125		
		4	135		
		5	145		
		6	155		
		7	165		
		Efficiency Bar.			
		8	175		
		9	185		
		10	195		
		11	205		
		12	215		
		13	225		
		14	235		
		15	245		
		16	255		
		and over.			

NOTE.—These posts carry a common scale of pay for both existing and new entrants.

CHAPTER I—contd.

Subordinate Service.—Intelligence Bureau—Clerks, 2nd Division in the Office of the Deputy Director, Intelligence, Government of India, Peshawar.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	1		Posts,	Special pay per mensem.
Posts for leave reserve ..	Nil			
Total ..	1			
Number and character of posts.	Stages.	Pay.	Posts,	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Clerks 1	1	70		
	2	74		
	3	78		
	4	82		
	5	86		
	Efficiency Bar.			
	6	90		
	7	94		
	8	98		
	9	102		
	10	106		
	11	110		
	12	114		
	13	118		
	14	122		
	15	126		
	16	130		
	and over.			

NOTE.—These posts carry a common scale of pay for both existing and new entrants.

CHAPTER I—contd.

Subordinate Service.—Assistants in the office of the Bureau of Public Information

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 3					Posts for leave reserve .. .. 1	Total .. .. 4
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistants 4	1	120		
	2	128		
	3	136		
	4	144		
	5	152		
	6	160		
	7	170		
	8	180		
	9	190		
	10	200		
	Efficiency Bar.			
	11	210		
	12	220		
	13	230		
	14	240		
	15	250		
	16	260		
	17	270		
	18	280		
	19	290		
	20	300		
	and over.			

NOTE 1.—The number of posts shown above includes two posts of translator which are outside the leave reserve.

NOTE 2.—Besides the above, there is a post of Newspaper Assistant in this Office which carries pay of Rs. 250—15—400.

NOTE 3.—The pay of probationers, and of persons appointed to officiate or hold temporary appointments who have no substantive appointment under Government, is Rs. 100.

CHAPTER I—contd.

Subordinate Service.—Clerks in the Office of the Bureau of Public Information.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	3		Posts.	Special pay per mensem.
Posts for leave reserve	1			
Total	4			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Clerks	4	1 75		
		2 79		
		3 83		
		4 87		
		5 91		
		6 95		
		7 99		
		8 103		
		9 107		
		10 111		
		11 115		
		Efficiency Bar.		
		12 119		
		13 123		
		14 127		
		15 131		
		16 135		
		17 139		
		18 143		
		19 147		
		20 151		
		21 155		
		and over.		

NOTE.—The pay of girl probationers is Rs. 100. The initial pay of girl clerks on confirmation is Rs. 120. After serving for 12 months on that rate they are placed in the 13th stage of the scale.

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Director of Civil Aviation in India.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
Posts for duty	13		Posts.	Special pay per mensem.	
Posts for leave reserve .. ..	.. ..			
Total	13				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
I	2	3	4	5	
		Rs.		Rs.	
Assistants (Ordinary grade) .. 11	1	120			
	2	128			
	3	136			
	4	144			
	5	152			
	6	160			
	7	170			
	8	180			
	9	190			
	10	200			
		Efficiency Bar.			
		11	210		
		12	220		
		13	230		
		14	240		
		15	250		
		16	260		
		17	270		
		18	280		
		19	290		
		20	300		
		Efficiency Bar.			
		21	310		
		22	320		
		23	330		
	24	340			
	25	350			
	and over.				

CHAPTER I—contd.

Subordinate Service.—Assistants in the Office of the Director of Civil Aviation
in India—contd.

Number and character of posts. 1	Stages. 2	Pay. 3	Posts. 4	Special pay per mensem. 5	
Assistants (Special grade) .. 2	1	Rs. 200		Rs.	
	2	210			
	3	220			
	4	230			
	5	240			
	6	250			
	7	260			
	8	270			
	9	280			
	10	290			
	11	300			
		Efficiency Bar.			
	12		310		
	13		320		
	14		330		
	15		340		
	16		350		
	17		360		
	18		370		
	19		380		
	20		390		
21		400			
	and over.				

NOTE.—The pay of probationers, and of persons appointed to officiate or hold temporary appointments who have no substantive appointment under Government, is Rs. 100.

CHAPTER I—contd.

Subordinate Service.—Clerks in the Office of the Director of Civil Aviation in India.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	20		Posts.	Special pay per mensem.
Posts for leave reserve .. ..	.. ..		
Total	20			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Clerks	20	1 75	Cashier ..	30
		2 79		
		3 83		
		4 87		
		5 91		
		6 95		
		7 99		
		8 103		
		9 107		
		10 111		
		11 115		
		Efficiency Bar.		
		12 119		
		13 123		
		14 127		
		15 131		
		16 135		
		17 139		
		18 143		
		19 147		
		20 151		
		21 155		
		Efficiency Bar.		
		22 160		
		23 165		
		24 170		
		25 175		
		and over.		

NOTE 1.—There is also a post of a draftsman in the office of the Director of Civil Aviation in India carrying a scale of pay of Rs. 100—5—160—8—200.

NOTE 2.—The pay of girl probationers is Rs. 100. The initial pay of girl clerks on confirmation is Rs. 120. After serving for 12 months on that rate they are placed in the 13th stage of the scale.

**SUBORDINATE SERVICE.—ASSISTANTS IN THE OFFICES OF
THE DIRECTOR-GENERAL OF ARCHAEOLOGY, ETC., ETC.**

CHAPTER I—contd.

Subordinate Service.— Assistants in the Office of the Director-General of Archæology, etc., etc.

<i>Strength.</i>	Office of the Director-General of Archæology.	Headquarters Office of the Indian Stores Department.	Office of the Central Board of Revenue.	Office of the Public Service Commission.	Office of the Director-General of Posts and Telegraphs.	Office of the Controller of Printing and Stationery, India.	Office of the Agricultural Marketing Adviser to the Government of India.	Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
Posts for duty ..	3	37	13	6	71	9	3				
Posts for leave reserve ..	..	6	3	..	..	(Vide Note 3).	..				
Total ..	3	43	16	6	71	9	3				

Number and character of posts.								Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5	6	7	7A	8	9	10	11
									Rs.		Rs.
Assistant:	3	(Vide Note 2).	16	4	71	9	(Vide Note 8).	1	120		
								2	128		
								3	136		
								4	144		
								5	152		
								6	160	Cashier, Office of the Director-General of Posts and Telegraphs.	50
								7	170		

	8	180	
	9	190	
	10	200	Assistant Cashier, Office of the Director-General of Posts and Telegraphs. 25
	Efficiency Bar.		
	11	210	
	12	220	
	13	230	
	14	240	Assistant-in-charge, Examination Branch, Office of the Public Service Commission. 50
	15	250	
	16	260	
	17	270	
	18	280	
	19	290	
	20	300	
	Efficiency Bar.		
	21	310	
	22	320	
	23	330	
	24	340	
	25	350	
	and over.		

NOTE 1.—Officers in one office have no claim to appointments in another office.

NOTE 2.—The number of posts shown under the Indian Stores Department includes 6 temporary posts sanctioned up to the 28th February 1935. Of these 6 posts, 3 have been held in abeyance.

NOTE 3.—For the whole ministerial staff of the Office of the Controller of Printing and Stationery there is a leave reserve of 4 posts, which are included in the "posts for duty" shown under that office.

NOTE 4.—The pay of probationers, and of persons appointed to officiate or hold temporary appointments who have no substantive appointments under Government, is Rs. 100.

NOTE 5.—The existing incumbent of one of the posts shown under the Office of the Director-General of Posts and Telegraphs is in the old scale of Rs. 100—6—160—10—300. The sanctioned strength 71 includes 1 assistant for broadcasting work as a temporary measure but it excludes 3 supernumerary posts to be abolished on the occurrence of the next 3 vacancies in that grade and until this reduction is effected an equal number of posts in the clerical grade shall remain unfilled.

NOTE 6.—Two posts of Assistants in the Office of the Central Board of Revenue are at present held by members of the Imperial Secretariat Service (Class II) who draw pay on the time scale for that Service.

NOTE 7.—The strength of Assistants in the office of the Director-General of Archaeology in India excludes one post of Librarian which has been declared to be a technical post outside the ordinary clerical cadre of that office, carrying Assistant scale of pay, but the number of Assistants shown includes one supernumerary post.

NOTE 8.—One post of Assistant in the office of the Agricultural Marketing Adviser to the Government of India carries a common scale of pay of Rs. 140—10—280 (E. B.)—10—310—15—400 for both existing and new entrants. The other two posts carry the old Secretariat scale for 1st Division Assistants, viz., Rs. 200—15—500 for a period of three years. The pay of the posts will with effect from the 1st January 1938 in the case of one and from the 28th January 1938 in the case of the other be reduced to Rs. 140—10—280 (E. B.)—10—310—15—400 and that will be the rate admissible in future to both old and new entrants alike. These three posts have been sanctioned for a period of five years ending on the 31st December 1939.

CHAPTER I—contd.

Subordinate Service.—Clerks in the Office of the Director-General of Archæology, etc., etc.

Strength.	Office of the Director-General of Archæology.	Headquarters Office of the Indian Stores Department.	Office of the Central Board of Revenue.	Office of the Public Service Commission.	Office of the Director-General of Posts and Telegraphs.	Office of the Controller of Printing and Stationery, India.	Office of the Agricultural Marketing Adviser to the Government of India.	Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.
Posts for duty ..	6	94	16	18	69	23	3		
Posts for leave reserve ..	..	10	..	..	20	..	..
Total ..	6	104 (Vide Note 3).	16	18	89	23 (Vide Note 4).	3		

Number and character of posts.								Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5	6	7	7A	8	9	10	11
Clerks	6	104 (Vide Note 3).	16	18	89	23	(Vide Note 11).	1	Rs. 75		Rs.
								2	79		
								3	83	Cashier, Office of the Director-General of Archæology.	30
								4	87		
								5	91		
								6	95	Cashier, Office of the Controller of Printing and Stationery, India.	30
								7	99		
								8	103	Cashier, Office of the Central Board of Revenue.	30
								9	107		

	10	111		
	11	115		
	Efficiency Bar.		Clerk-in-charge, Issue Branch, Office of the Central Board of Revenue.	30
	12	119		
	13	123		
	14	127		
	15	131	Typist doing Stenographer's duties in the Office of the Controller of Printing and Stationery, India.	25
	16	135		
	17	139		
	18	143	Cashier, Office of the Agricultural Marketing Adviser to the Government of India.	20
	19	147		
	20	151		
	21	155		
	and over.			
	Selection grade (15 per cent. of the total cadre).	160 165 170 175		

NOTE 1.—Officers in one office have no claim to appointments in another office.

NOTE 2.—Clerks whose duties are purely confined to typing work are not allowed to rise beyond Rs. 115.

NOTE 3.—The number of posts shown under the Indian Stores Department includes 20 temporary posts sanctioned up to the 28th February 1935. Four out of the 84 permanent posts and 6 out of the 20 temporary posts, have been held in abeyance.

NOTE 4.—*Vide* Note 3 in the Schedule of cadre and pay of Assistants.

NOTE 5.—The number of posts shown under the Office of the Director-General of Post and Telegraphs includes 1 post of Head Clerk, Issue Section, in the scale of Rs. 160—5—175. The existing incumbent is in the old scale of Rs. 160—10—200. This post shall, with effect from the date the existing incumbent vacates it, be replaced by that of a clerk. 19 incumbents of the remaining 88 posts are in the old scale of Rs. 55—5—155. Post of 3 clerks have been kept unfilled against (3) supernumerary posts of assistants.

NOTE 6.—The number mentioned above is inclusive of two posts in the selection grade in the office of the Central Board of Revenue at present held by clerks in the Secretariat (Second Division) who draw pay on the time-scale laid down for them.

NOTE 7.—The pay of girl probationers is Rs. 100. The initial pay of girl clerks on confirmation is Rs. 120. After serving for 12 months on that rate they are placed in the 13th stage of the scale.

NOTE 8.—The strength of clerks in the office of the Director-General of Archaeology in India includes three supernumeraries.

NOTE 9.—The special pay shown against the Cashier, Office of the Controller of Printing and Stationery, India, is admissible only if the incumbent of the post is in the clerical grade of Rs. 75—4—155—160—5—175.

NOTE 10.—The number of posts shown against the Office of the Central Board of Revenue is inclusive of 10 supernumerary posts in the second division.

NOTE 11.—The posts shown under the Office of the Agricultural Marketing Adviser are in the scale of Rs. 80—4—120—5—200 (efficiency bar after 125) which is applicable to both existing and new entrants. All these posts have been sanctioned for a period of five years ending on the 31st December 1939.

CHAPTER I—contd.

Subordinate Service.—Stenographers in Attached Offices.

Strength.	Office of the Director-General of Archaeology.	Headquarters Office of the Indian Stores Department.	Office of the Central Board of Revenue.	Office of the Public Service Commission.	Office of the Director-General, Indian Medical Service.	Office of the Director, Public Information.	Office of the Director, Intelligence Bureau.	Office of the Director-General of Posts and Telegraphs.	Office of the Controller of Printing and Stationery, India.	Office of the Director of Civil Aviation in India.	Office of the Agricultural Marketing Adviser to the Government of India.	Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.
Posts for duty	2	6	2	4	2	2	4	8	1	1	3		

Number and character of posts.											Stages.	Pay.	Posts.	Special pay per mensem.		
1	2	3	4	5	6	7	8	9	10	11	11A	12	13	14	15	
Stenographers	2	6	2	4	2	2	4	8	1	1	(<i>vide Note 4</i>)	1	Rs.	Stenographer attached to the Director-General of Archaeology. Personal Clerk to the Director-General of Posts and Telegraphs (<i>vide Note 2</i>). Two stenographers attached to the Members of the Central Board of Revenue.	Rs.	
												2	150			50
												3	160			
												4	170			
												5	180			
												6	190			
												7	200			50
												8	210			
												9	220			
												10	230			
												11	240			50
													250			

										Efficiency Bar.			
										12	260	One Stenographer in the Office of the Director, Intelligence Bureau.	50 (while held by Mr. E. H. K. Sen).
										13	270		
										14	280		
										15	290		
										16	300		
										17	312½		
										18	325		
										19	337½		
										20	350		
										21	362½		
										22	375		
										23	387½		
										24	400		
										and over.			

NOTE 1.—Officers in one office have no claim to appointments in another office.

NOTE 2.—Six of the existing incumbents of the posts shown in the column ' Office of the Director-General of Posts and Telegraphs ' are in the old scale of Rs. 100—6—160—10—300 with special pay of Rs. 25 each per mensem which in the case of the personal clerk to the Director-General is Rs. 50.

NOTE 3.—Besides the above, there is a post of Stenographer to the Military Adviser-in-Chief, Indian States Forces, which carries a pay of Rs. 120—8—180—10—200 (efficiency bar)—10—300 (efficiency bar)—10—350.

NOTE 4.—The scale of pay fixed for the Stenographers in the Office of the Agricultural Marketing Adviser to the Government of India is Rs. 125—6—180—10—300 which is applicable to both existing and new entrants. All these posts have been sanctioned for a period of five years ending on the 31st December 1939.

CHAPTER I—*conold.*

Subordinate Service.—Intelligence Bureau—Stenographers serving with the Deputy Director, Intelligence, Government of India, Peshawar and Central Intelligence Officers.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	7		Posts.	Special pay per mensem.
Posts for leave reserve .. ..	.. ..		
Total	7			
Number and character of posts.		Stages.	Pay.	
1		2	3	4
				5
Stenographers	7	1	Rs. 125	
		2	130	
		3	135	
		4	140	
		5	145	
		6	150	
		7	155	
		8	160	
		9	165	
		10	170	
		11	175	
		12	180	
		13	190	
		14	200	
		15	210	
		16	220	
		17	230	
		18	240	
		19	250	
		20	260	
		21	270	
		22	280	
		23	290	
		24	300	
		and over.		

NOTE.—These posts carry a common scale of pay for both existing and new entrants.

CHAPTER I-A.

Subordinate Executive Service.—Intelligence Bureau—Assistant Central Intelligence Officers in the Office of the Director, Intelligence Bureau.

<i>Strength.</i>			Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to normal scale of pay.		
Posts for duty	14					
Posts for leave reserve						
Total	14					
Number and character of posts.			Stages.	Pay.	Posts.	Special pay per mensem.
Assistant Central Intelligence Officers.	14		1 2 (after 2½ years).	Rs. 150 160	All	Rs. 50

NOTE.—These posts carry a common scale of pay for both existing and new entrants.

Subordinate Executive Service.—Intelligence Bureau—Tahsildar in the Office of the Deputy Director, Intelligence, Government of India, Peshawar.

<i>Strength.</i>			Monthly rates of pay in successive stages of twelve months' service.	Posts carrying a special pay in addition to normal scale of pay.		
Post for duty	1					
Posts for leave reserve	nil					
Total	1					
Number and character of posts.			Stages.	Pay.	Posts.	Special pay per mensem.
Tahsildar	1		On the scale of pay obtaining in the North-West Frontier Province.			

NOTE.—The question of fixing a revised scale of pay for new entrants will be considered at some date in future.

Subordinate Executive Service.—Intelligence Bureau—Sub-Inspectors of Police in the Office of Deputy Director, Intelligence, Government of India, Peshawar.

<i>Strength.</i>			Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to normal scale of pay.		
Post for duty	1					
Posts for leave reserve	nil					
Total	1					
Number and character of posts.			Stages.	Pay.	Posts.	Special pay per mensem.
Sub-Inspector of Police	1		On the scale of pay and Special pay obtaining in the North-West Frontier Province, Criminal Investigation Department.			Rs.

NOTE.—This post carries a common scale of pay for both existing and new entrants.

CHAPTER IC.

Subordinate Services—Clerks and Typists (Third Division) in the Office of the Deputy Director, Intelligence, Peshawar.

Number and character of posts.		Stages.	Pay.	Posts.	Special pay per mensem.
Clerks and Typists, Third Division.			Rs.		Rs.
	5	1	50		
		2	52		
		3	54		
		4	56		
		5	58		
		6	60		
		7	62		
		8	64		
		9	66		
		10	68		
		11	70		
		12	72		
		13	74		
		Efficiency Bar.			
		14	76		
		15	78		
		16	80		
		17	83		
		20	86		
		and	89		
		over.	92		

CHAPTER II.

Central Service, Class I.—Bergal Pilot Service.

Strength.		Monthly rates of pay in successive stages of twelve months' service.					Posts carrying special pay in addition to pay on time-scale.	
Leadsmen Apprentices ..	12	Stages.	Pay.				Posts.	Special pay per mensm.
Pilots ..	50		For Officers recruited up to 23rd June 1927.		For Officers recruited after 23rd June 1927.			
Total ..	62		Basic.	Over-seas.	Basic.	Over-seas.		
Number and character of posts.		2	3	4	5	6	7	8
	1		Rs.	£	Rs.	£		
Leadsmen Apprentices.		12	200	..	200	..	Leadsmen Apprentices.	50 per cent. of the lead money collected from ships on which they do duty.
Leadsmen Apprentices			250	..	250	..	2nd Mate Leadsmen and 1st Mate Leadsmen.	
2nd Mate Leadsmen			300	..	300	..	1st Mate Leadsmen (passed for Mate Pilot).	
1st Mate Leadsmen 1st Mate Leadsmen (passed for Mate Pilot).			350	..	350	..		
Pilots ..	50		<i>Master.</i>	<i>Pilots.</i>	<i>Mate.</i>		50 per cent. of the lead money collected on ships when on the running list.	
		5	400	15	400	15		
		6	450	15	450	15		
		7	500	15	500	15		
		8	550	15	550	15		
		9	600	15	600	15		
		10	650	25	650	15		
			<i>Efficiency Bar.</i>		<i>Efficiency Bar.</i>			
			<i>Master Pilots.</i>		<i>Master Pilots.</i>			
		11	725	25	700	25		
		12	800	25	750	25		
		13	875	25	800	25		
		14	950	30	850	30		
		15	1,025	30	900	30		
		16	1,100	30	950	30		
		17	1,175	30	1,000	30		
		18	1,250	30	1,050	30		
		19	1,325	30	1,100	30		
		20	1,400	30	1,150	30		
			<i>Efficiency Bar.</i>		<i>Efficiency Bar.</i>			
			<i>Branch Pilots.</i>		<i>Branch Pilots.</i>			
		21	1,475	30	1,200	30		
			<i>Efficiency Bar.</i>		<i>Efficiency Bar.</i>			
			<i>Branch Pilots.</i>		<i>Branch Pilots.</i>			
		22	1,550	30	1,275	30		
		23	1,625	30	1,350	30		
		24	1,700	30	1,425	30		
		25	1,800	30	1,500	30		
		26	1,900	30	1,575	30		
		27	2,000	30	1,650	30		
		28	2,100	30	1,725	30		
		29	2,200	30	1,800	30		
Deputy Port Officer (Pilotage).			Rs. 2,550	£ s. d. 13 6 8	Rs. 2,150	£ s. d. 13 6 8		

NOTE.—All officers recruited up to the 23rd June 1927, whatever their domicile, are eligible for overseas pay; those of Asiatic domicile drawing it in rupees converted at the rate of 1s. 6d. to the rupee. Officers recruited after the 23rd June 1927 are eligible for overseas pay only if they are of non-Asiatic domicile.

CHAPTER II A.

Central Service, Class I.—The Mercantile Marine Training Ship Service.

<i>Strength.</i> Posts .. 5	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts. 1	Stages. 2	Pay. 3	Posts. 4	Special pay per mensem. 5
		Rs.		Rs.
*Third Officer of the I. M. M. T. S. "Dufferin" 1	1	400	..	..
	2	425	..	..
	3	450	..	..
	4	475	..	..
	5	500	..	..
	6 and over	525	..	..
*Second Officer of the I. M. M. T. S. "Dufferin" 1	1	525	..	..
	2	560	..	..
	3	595	..	..
	4	630	..	..
	5	665	..	..
	6 and over	700	..	..
Chief Officer of the I. M. M. T. S. "Dufferin" .. 1	1	750	..	..
	2	800	..	..
	3	850	..	..
	4	900	..	..
	5	950	..	..
	6	1,000	..	..
	7	1,050	..	..
	8	1,100	..	..
	9	1,150	..	..
	10 and over	1,200	..	..
*Engineer Officer of the I.M.M.T.S. "Dufferin" 1	1	750	..	..
	2	800	..	..
	3	850	..	..
	4	900	..	..
	5	950	..	..
	6	1,000	..	..
	7	1,050	..	..
	8	1,100	..	..
	9	1,150	..	..
	10 and over	1,200	..	..

* These posts carry a common scale of pay for both existing and new entrants.

CHAPTER II A—*conold.*

Central Service, Class I.—The Mercantile Marine Training Ship Service.

Posts <i>Strength.</i> .. 5	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts. 1	Stages. 2	Pay. 3	Posts. 4	Special pay per mensem. 5
Captain Superintendent of the I. M. M. T. S. "Dufferin". .. 1	..	2,200*	..	..

* This pay is personal to Captain H. A. B. Digby-Beste, who is an officer of the Royal Indian Navy. It has been fixed with the approval of the Secretary of State in Council—*vide* rule 43 of the Civil Services (Classification, Control and Appeal) Rules.

CHAPTER III.

Central Service, Class I.—Archæological Department.

<i>Strength.</i> Posts for duty .. 17 Posts for leave reserve .. 1 Total .. 18		Monthly rates of pay in successive stages of twelve months' service.			Posts carrying special pay in addition to pay on time-scale.		
Number and character of posts.		Pay.			Posts.	Special pay per ensem.	
		Stages. 2	Basic. 3	Overseas.			
1				In ster- ling. 4	In rupees. 5	6	7
		Ra.	£	Ra.		Ra.	
Assistant Superintendents (including a post of Assistant Superintendent for Epigraphy)—6.	1	350	..	150			
	2	400	..	150			
	3	450	..	150			
	4	500	..	150			
	5	550	15				
	6	550	25				
	7	600	25				
	8	650	25				
	9	700	25				
			Efficiency Bar.				
	10	750	25				
	11	800	25				
	12	800	30				
	13	850	30				
	14	900	30				
	15	950	30				
16	1,000	30					
	and over.						
Superintendents (including Deputy Director-General of Archæology, Archæological Chemist, Government Epigraphist for India and Superintendent for Epigraphy)—11.	1	350	..	150	Deputy Director General for Archæology.	250	
	2	400	..	150			
	3	450	..	150			
	4	500	..	150			
	5	550	15	..	Superintendent, Archæological Survey, Frontier Circle.	100	
	6	550	25	..			
	7	600	25	..			
	8	650	25	..			
	9	700	25	..			
				Superintendent, Archæological Survey, Northern Circle, Agra. Government Epigraphist for India.	100		

CHAPTER III—concl'd.

Central Service, Class I.—Archæological Department.—concl'd.

1	2	3	4	5	6	7
		Rs.	£	Rs.		Rs.
Superintendents (including Deputy Director-General of Archæology, Archæological Chemist, Government Epigraphist for India and Superintendent for Epigraphy)—11—concl'd.		Efficiency Bar.				
	10	750	25			
	11	800	25			
	12	800	30			
	13	850	30			
	14	900	30			
	15	950	30			
	16	1,000	30			
	17	1,000	30			
	18	1,050	30			
	19	1,050	30			
	20	1,100	30			
	21	1,100	30			
	22	1,150	30			
23	1,150	30				
24	1,200	30				
	and over.					
Director-General of Archæology—1.			£. s. d.			
	1	1,750	13 6 8			
	2	1,850	13 6 8			
	3	1,950	13 6 8			
	4	2,050	13 6 8			
	5	2,150	13 6 8			
	6	2,250	13 6 8			
	and over.					

NOTE.—No officer shall draw more than the initial pay until he has attained the age of 26.

CHAPTER IV.

Central Service, Class I.—Zoological Survey of India.

<i>Strength.</i> Posts for duty .. 9 Posts for leave reserve .. nil Total .. 9		Monthly rates of pay in successive stages of twelve months' service.			Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts. 1	Stages. 2	Pay.			Posts. 6	Special pay per mensem. 7
		Basic. 3	Overseas.			
			In sterling. 4	In rupees. 5		
Assistant Superintendents—7.	1	Rs. 350	£ ..	Rs. 150		Rs.
	2	400	..	150		
	3	450	..	150		
	4	500	..	150		
	5	550	15			
	6	550	25			
	7	600	25			
	8	650	25			
	9	700	25			
	10	700	25			
	11	750	25			
	12	800	30			
	13	Efficiency Bar.				
	14	850	30			
	and 15 over.	900	30			
		950	30			
Superintendent—1 ..	1	1,000	30			
	2	1,050	30			
	3	1,100	30			
	4	1,150	30			
	5	1,200	30			
	6	1,250	30			
	7	1,300	30			
	8	1,350	30			
	9	1,400	30			
	10	1,450	30			
	and 11 over.	1,500	30			
Director—1 ..	1	1,000	30			
	2	1,050	30			
	3	1,100	30			
	4	1,150	30			
	5	1,200	30			
	6	1,250	30			
	7	1,300	30			
	8	1,350	30			
	9	1,400	30			
	10	1,450	30			
	and 11 over.	1,500	30			

NOTE.—The posts of 2 Assistant Superintendents and 1 Superintendent are at present vacant.

CHAPTER V.
Central Service, Class I.—Survey of India, Class I.

<i>Strength.</i>		Monthly rates of pay.										Posts carrying special pay in addition to pay on time-scale.					
(a) Directly recruited.	{ Posts for duty 24 Posts for leave and training reserve X Total Y (b) Promoted from Class II Posts for duty 5 Total Z	For officers of the Indian Army and R. E. Officers.												For officers of Asiatic domicile promoted from Class II.			
		Basic.														Year of service in Class I.	Pay.
		For I. A. Officers.					For R. E. Officers.										
Officers of Non-Asiatic Domicile.		Officers of Asiatic Domicile.			Junior scale.		Senior scale.			Overseas.							
Y equals the total military officers specified in the programme of recruitment below and X and Z are derived therefrom."		Rupee Pay.		Overseas pay in Sterling.	Junior scale.	Senior scale.	Junior scale.	Senior scale.	Overseas.	Year of service in Class I.	Pay.	Posts.	Special pay per mensem.				
		Junior.	Senior.	Overseas pay in Sterling.	Junior scale.	Senior scale.	Junior scale.	Senior scale.	Overseas.	Year of service in Class I.	Pay.	Posts.	Special pay per mensem.				
Number and character of posts.		2	3	4	5	6	7	8	9	10	11	12	13	14			
		Rs.	Ra.	.	Ra.	Ra.	Ra.	Ra.	Ra.	.	Rs.	Ra.	Assistant Surveyor-General.	Rs. 100			
" Assistant Superintendents for duty 5		3rd year ..	480			480		550	..	..	1st	980			
Assistant Superintendents for leave and training reserve X		4th year ..	530			530		600	..	..	2nd	1,030			
Superintendents directly recruited 14		5th year ..	580			580		650	..	..	3rd	1,130			
Superintendents promoted from Class II 5		6th year ..	630			630		700	..	..	4th	1,230			
Directors 4		7th year ..	680			680		750	..	..	5th	1,280			
Surveyor General 1		8th year ..	580	680	15	680	780	650	750	15	6th	1,330					
		9th year ..	630	730	15	730	830	700	800	15	7th	1,380					
		10th year ..	680	780	15	830	930	750	850	15	8th	1,580					
		11th year ..	680	780	25	880	980	750	850	25	9th	1,630					
		12th year ..	730	830	25	930	1,030	800	900	25	10th	1,680					
		13th year ..	780	930	25	930	1,080	850	1,000	25	11th	1,730					
		14th year ..	780	980	25	980	1,130	850	1,050	25	12th	1,780					
		15th year ..	830	1,030	30	980	1,180	900	1,100	30	13th	1,850					
		16th year ..	880	1,080	30	1,030	1,230	950	1,150	30	14th	1,900					
		17th year ..	930	1,130	30	1,080	1,280	1,000	1,200	30	15th	1,900					
		18th year ..		1,330	30		1,330	..	1,400	30	16th	1,850					
		19th year ..		1,380	30		1,380	..	1,450	30	17th	1,850					
		20th year ..		1,430	30		1,430	..	1,500	30	18th	2,000					
Total Z																	

X and Z have the same value as in the Strength column. Of this total 3 Royal Engineer Officers shall be attached to the Survey of India each for temporary periods of seven years, one officer being recruited every alternate year. Recruitment of Royal Engineer and Indian Army officers upto and including 1945 will be made in accordance with the programme shown in the statement below :—

CHAPTER V—concl'd.

Central Service, Class II.—Survey of India, Class II.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time scale.	
Posts for duty ..	49				
Posts for leave reserve ..	7				
Total ..	56				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Extra Assistant Superintendents ..	1	250	Chief Draftsman, Map Publication Office.	150	
	2	270	Head Draftsman, No. 1 Drawing Office.	150	
	3	290	Chief Draftsmen, Forest Map Office.	100	
	4	310	Survey Instructor ..	100	
	5	330	Tidal Assistant	50	
	6	350	Officer holding independent charge of a Topographical or Trigonometrical detachment or of a Cadastral Camp.	50	
	7	370			
	8	390			
	9	410			
	10	430			
	11	450			
	12	470			
	13	490			
	14	510			
	15	530			
	16	550			
	17	570			
	18	590			
	19	610			
	20	630			
	21	650			
	Efficiency Bar.				
	22	670			
	23	690			
	24	710			
	25	730			
	26	750			
	27	770			
	28	800			
	and over.				

NOTE 1.—Direct recruits are appointed on probation for three years. While so employed they draw pay on the scale of Rs. 150—25—200.

NOTE 2.—The number of posts shown above is exclusive of officers on probation.

NOTE 3.—As a partial set off against the extra cost of increase in the Military cadre of Class I it has been decided to reduce the strength of Class II from 56 to 55 on the occurrence of the first superannuation vacancy after November 1936.

CHAPTER VI.

Central Service, Class I.—Geological Survey of India, Class I.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.				Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	18						
Posts for leave and training reserve .. .							
Total	18						
Number and character of posts.	Stages.	Pay.			Posts.	Special pay per mensem.	
		Basic.	Overseas.				
			In sterling.	In rupees.			
1	2	3	4	5	6	7	
Chemist	1	Rs. 350	£	Rs.			
	2	375					
	3	400					
	4	425					
	5	450					
	6	475					
	7	500					
	8	525					
	9	550					
	10	580					
	11	610					
	12	640					
	13	670					
	14	700					
	and over.						
Geologists	1	400	..	150	Officer performing the duties of Palaeontologist.	150	
	2	450	..	150			
	3	500	..	150			
	4	550	..	150			
	5	550	25	200			
	6	600	25	200			
	7	650	25	200			
	8	700	25	250	Officer performing the duties of Petrologist.	150	
	9	700	25	250			
	10	750	25	250			
	11	800	25	250			
	12	850	30	250			
	13	900	30	250			
	14	950	30	250			
	15	1,000	30	250			
	16	1,050	30	250			
	17	1,100	30	250			
	18	1,150	30	250			
	19	1,200	30	250			
	and over.						

CHAPTER VI—contd.

Central Service, Class I.—Geological Survey of India, Class I—concl'd.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Pay.			Posts.	Special pay per mensem.
Posts for duty .. ..	.. 18		Basic.	Overseas.		
Posts or leave and training reserve	Stages.		In sterling.	In rupees.	6	7
Total 18		1					2	3	4	5
			Ra.	£ s. d.	Ra.	Ra.	
Superintending Geologists	4	1	1,500	13 6 8	..		
		2	1,600	13 6 8	..		
		3	1,700	13 6 8	..		
		4	1,800	13 6 8	..		
		5	1,900	13 6 8	..		
		6	2,000	13 6 8	..		
		and over.					
Director	1		Basic pay ..	Rs. 3,000;			
			Overseas pay ..	£13-6-8.			

NOTE 1.—The special pays are admissible to Geologists who were in Class I Service, Geological Survey of India, on the 10th November 1931.

NOTE 2.—The post of chemist carries the same scale of pay for both existing and new entrants. An officer is ordinarily appointed on probation for two years. While so employed his pay for the first year is Rs. 300 and for the second year Rs. 325 per mensem.

CHAPTER VI—concl'd.

Central Service, Class II.—Geological Survey of India, Class II.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 10				
Posts for leave and training reserve ..				
Total .. 10				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
Assistant Geologists 10	1	Ra. 250		Ra.
	2	270		
	3	290		
	4	310		
	5	330		
	6	350		
	7	370		
	8	390		
	9	410		
	10	430		
	11	450		
	12	470		
	13	490		
	14	510		
	15	530		
	16	550		
	17	570		
	18	590		
	19	610		
	20	630		
	21	650		
	and over.			

NOTE.—Two posts of Assistant Geologists have been held in abeyance until further orders.

CHAPTER VII.

Central Service, Class I.—Indian Meteorological Service, Class I.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.			Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	14					
Posts for leave reserve ..	2					
Total ..	16					
Number and character of posts.	Stages.	Pay.			Posts.	Special pay per mensem.
		Basic.	Overseas.			
			In sterling.	In rupees.		
1	2	3	4	5	6	7
Meteorologist (Ordinary grade)	14.	Rs.	£	Rs.	Meteorologist, Agra Aerological Observatory.	Rs.
	1	400	..	150		150
	2	450	..	150		
	3	500	..	150		
	4	550	..	150		
	5	600	15	..		
	6	600	25	..		
	7	650	25	..		
	8	700	25	..		
	9	750	25	..		
	10	800	25	..		
		Efficiency Bar for officers appointed after 1st November 1926.				
	11	850	25	..		
	12	900	30	..		
	13	950	30	..		
	14	1,000	30	..		
	15	1,000	30	..		
	16	1,050	30	..		
	17	1,100	30	..		
	18	1,150	30	..		
	19	1,200	30	..		
	20	1,250	30	..		
	and over.					
Meteorologist (Selection grade)	1.	1,250	30	..		
	2	1,300	30	..		
	3	1,350	30	..		
	4	1,400	30	..		
	5	1,450	30	..		
	6	1,500	30	..		
	and over.					

CHAPTER VII—contd.

Central Service, Class I.—Indian Meteorological Service, Class I—concl'd.

1	2	3	4	5	6	7
		Rs.	£. s. d.	Rs.		Rs.
Director-General of Observatories .. 1.						
	1	1,750	13 6 8			
	2	1,850	13 6 8			
	3	1,950	13 6 8			
	4	2,050	13 6 8			
	5	2,150	13 6 8			
	6	2,250	13 6 8			
	and over.					

NOTE 1.—The number of posts shown above is exclusive of one temporary post of Meteorologist sanctioned for employment with the Royal Air Force at Peahawar.

NOTE 2.—No officer is eligible for appointment to the Selection Grade of Meteorologists unless he (i) has rendered at least 10 years' service in the Department and (ii) has been for at least two years on a pay of Rs. 1,000 or more, exclusive of overseas pay.

CHAPTER VII—concl'd.

Central Service, Class II.—Indian Meteorological Service, Class II.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 14				
Posts for leave reserve				
Total 14				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistant Meteorologists .. 14	1	250		
	2	275		
	3	300		
	4	325		
	5	350		
	6	375		
	7	400		
	8	425		
	9	450		
	10	475		
	11	500		
	Efficiency Bar for officers appointed after 5th March 1927.			
	12	525		
	13	550		
	14	575		
	15	600		
	16	625		
	17	650		
	18	675		
	19	700		
	20	725		
	21	750		
	22	775		
	23	800		

NOTE.—The number of posts shown above is exclusive of one temporary post sanctioned for two years from the 1st April 1937.

CHAPTER VIII.

Central Service, Class I.—Mines Department, Class I.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	9				
Posts for leave and training reserve .. .. .	..			
Total	9				
Number and character of posts.	Stages.	Pay.		Posts.	Special pay per mensom.
		Basic.	Overseas.		
1	2	3	4	5	6
Junior Inspectors of Mines (<i>vide</i> Note 1) 4		Rs.	£		Rs.
	1	500	25	..	..
	2	530	25	..	..
	3	560	25	..	..
	4	590	25	..	..
	5	620	25	..	..
	6	650	25	..	..
	7	680	25	..	..
	8	710	30	..	..
	9	740	30	..	..
	10	770	30	..	..
	11	800	30	..	..
	12	830	30	..	..
	13	860	30	..	..
	14	890	30	..	..
	15	920	30	..	..
	16	950	30	..	..
and over.					
Electric Inspector of Mines (<i>vide</i> Note 2) 1	1	950	30	..	..
	2	1,000	30	..	..
	3	1,050	30	..	..
	4	1,100	30	..	..
	5	1,150	30	..	..
	6	1,200	30	..	..
	7	1,250	30	..	..
	8	1,300	30	..	..
	9	1,350	30	..	..
	10	1,400	30	..	..
	11	1,450	30	..	..
	12	1,500	30	..	..
	13	1,550	30	..	..
and over.					

CHAPTER VIII—contd.

Central Service, Class I.—Mines Department, Class I—concl'd.

1	2	3	4		6
		Rs.	£		Rs.
Inspectors of Mines .. 3	1	1,250	30	..	..
	2	1,300	30	..	..
	3	1,350	30	..	..
	4	1,400	30	..	..
	5	1,450	30	..	..
	6	1,500	30	..	..
	and over.				
			£ s. d.		
Chief Inspector of Mines .. 1	1	2,000	13 6 8	..	..
	2	2,100	13 6 8	..	..
	3	2,200	13 6 8	..	..
	4	2,300	13 6 8	..	..
	5	2,400	13 6 8	..	..
	6	2,500	13 6 8	..	..
	and over.				

NOTE 1.—The present incumbents (Messrs. N. G. Chatterjee and H. K. Chatterjee) of two of the posts of Junior Inspectors of Mines draw pay on the scale of Rs. 750—30—1,200 a month.

NOTE 2.—The present incumbent (Mr. H. M. Mitra) of the post of Electric Inspector of Mines draws pay on the scale of Rs. 1,200—50—1,800 a month.

CHAPTER VIII—concl'd.

Central Service, Class II.—Mines Department, Class II.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	2		Posts.	Special pay per mensem.
Posts for leave reserve .. .. .	.. .. .		
Total	2			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
Assistant Inspectors of Mines .. 2	1	Rs. 200		Rs.
	2	210		
	3	220		
	4	230		
	5	240		
	6	250		
	7	260		
	8	270		
	9	280		
	10	290		
	11	300		
	12	310		
	13	320		
	14	330		
	15	340		
	16	350		
	17	360		
	18	370		
	19	380		
	20	390		
	21	400		
	and over.			

NOTE.—The scale of Rs. 200—10—400 sanctioned for Assistant Inspector of Mines is applicable to both existing and new entrants.

CHAPTER IX.

Central Service, Class I.—Medical Research Department (excluding Indian Medical Service Officers).

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty (<i>vide</i> Note 1) .. 30				
Posts for leave and training reserve				
Total (<i>vide</i> Note 1) .. 30				
Number and character of posts (<i>vide</i> Note 2).	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
<i>Specified.</i>				
Assistant Directors, Central Research Institute, Kasauli .. 3	1	Rs. 625	Director, Pasteur Institute, Kasauli.	Rs. 100
Assistant Directors, Haffkine Institute, Bombay .. 2	2	625	Director, Pasteur Institute, Coonoor.	100
Assistant Director, King Institute of Preventive Medicine, Guindy, Madras 1	3	750		
Director, Central Research Institute, Kasauli .. 1	4	750	Director, Central Research Institute, Kasauli.	200
Director, Haffkine Institute, Bombay 1	5	750	Director, Haffkine Institute, Bombay.	200
Director, King Institute of Preventive Medicine, Guindy, Madras 1	6	850		
Director, Pasteur Institute, Kasauli 1	7	850	Director, King Institute of Preventive Medicine, Guindy, Madras.	200
Director, Pasteur Institute, Burma, Rangoon .. 1	8	850		
Director, Pasteur Institute, Shillong 1	9	850	Director, Pasteur Institute, Shillong.	200
Director, Pasteur Institute, Southern India, Coonoor .. 1	10	850		
Unspecified 17	11	975	Director, Pasteur Institute, Rangoon.	200
	12	975		
	13	975		
	14	975		
	15	975		
	16	1,150		
	17	1,150		
	18	1,150		
	19	1,150		
	20	1,150		
	21	1,350		
	and over.			

NOTE 1.—Of these 30 posts, 18 (including one post of either Director or Assistant Director, Haffkine Institute, Bombay), are reserved for officers of the Indian Medical Service. The rest are open both to Indian Medical Service officers and to non-Indian Medical Service officers. The pays set out above are the pays sanctioned for non-Indian Medical Service officers.

NOTE 2.—Initial pay is determined in each case by competent authority with reference to the age, qualifications, etc., of the officer.

NOTE 3.—Additional pay not exceeding Rs. 150 per mensem may be sanctioned by competent authority for particularly brilliant workers.

NOTE 4.—No officer shall be eligible to draw pay of Rs. 1,350 unless he has rendered approved service to the satisfaction of the Governor General in Council.

NOTE 5.—These posts carry a common rate of pay for both existing and new entrants.

CHAPTER IX—concl'd.

Central Service, Class II.—Military Assistant Surgeons in Civil employ.

<i>Strength.</i>		Monthly rates of pay in successive stages of service.	Posts carrying special pay in addition to normal scale of pay.	
Posts for duty	22		Special pay per mensem.	5
Posts for leave and training reserve .. .. .	.. .. .		
Total	22			
Character of posts.	Stages of Service.	Pay.	Posts.	
1	2	3	4	5
Military Assistant Surgeons	4th class	Ra. 200	Assistant Surgeon, X-Ray Department, Simla.	Ra. 60—75—100—125—150 (according to rank). Do.
	3rd class	275	Assistant Surgeon, X-Ray Department, Delhi.	
	2nd class	350		
	1st class	400		
	1st class of over 20 years' service.	450 (vide note 1).	House Surgeon, Walker Hospital, Simla	50
Senior Assistant Surgeons ..	Lieutenant	500	Assistant to Director, Central Research Institute, Kasauli.	100—150 (according to rank).
	Captain	650	Assistant Surgeon, Agricultural Research Institute, Pusa.	150
	Major ..	700	Assistant to Senior Medical Officer, Port Blair.	300
			Junior Medical Officer, Haddo, Port Blair.	300
			Assistant Surgeon, Northern India Salt Revenue Dispensary, Sambhar.	100
			Medical Officer, Indian Mercantile Marine Training Ship "Dufferin".	50
			Assistant to the Civil Surgeon, Quetta	50 (vide Note 2).
			Assistant Surgeon in Charge, Residency Hospital, Bushire.	150 plus Staff pay 30.
			Assistant Surgeon, Kuwait	150 plus charge allowance 30.
			Assistant Surgeon, Bahrein	100 plus charge allowance 30.
		Assistant Surgeon to His Excellency the Viceroy.	150	
		Medical Officer, Muscat	100	
		Resident Medical Officer, Aden	30 plus two other special pays of Ra. 10 each.	

NOTE 1.—The pay of Ra. 450 shown against Military Assistant Surgeons, 1st class, of over 20 years' service is admissible only to those who entered the service before March 1908.

NOTE 2.—(a) The special pay of Ra. 50 shown against the post of Assistant to the Civil Surgeon, Quetta, represents the allowance formerly known as "Railway allowance".

(b) Mr. D. S. Jackson, I.M.D., the existing incumbent of this post, draws in addition, a personal pay of Ra. 150 per mensem.

NOTE 3.—The Assistant Surgeon to His Excellency the Viceroy is entitled according to rank to the monthly rate of pay admissible to a military assistant surgeon in military employment as sanctioned in Army Instruction (India) Part B., No. 94, dated the 10th September 1923.

CHAPTER X.

Central Service, Class I.—Opium Department (excluding officers who joined the Department after the 2nd April 1907.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	3			
Post for leave reserve (<i>vide</i> Note 2 below) ..				
Total ..	3			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
District Opium Officers ..	3	1		
		2		
		3		
		4		
		5		
		6		
		7		
		Efficiency Bar.		
		8		
		9		
		10		
		11		
		12		
		13		
		14		
		15		
		16		
		17		
		18		
		and over.		

NOTE 1.—The scale above relates to the 13th and subsequent years of service. It was introduced with effect from the 1st April 1920. As recruitment to the service had ceased since the 2nd April 1907 and the most junior officer at the time of the revision of the scale had already completed 12 years' service; the scale was revised only from the 13th year of service.

NOTE 2.—The leave reserve for this service is provided for in General Central Service Class (Class II), under "Assistant Opium Officers".

NOTE 3.—Assistant Opium Officers appointed as District Opium Officers draw pay in the time-scale of the United Provinces Civil Service; in addition, they draw a special pay of Rs. 100 so long as the total emoluments (pay *plus* special pay) do not exceed Rs. 750 a month.

CHAPTER XI.

Central Service, Class II.—Currency Department (Assistant Currency Officers).
(Omitted.)

CHAPTER XII.

Central Service, Class II.—Northern India Salt Revenue Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. 21	Posts for leave reserve .. 4			
Total .. 25				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
Probationary Superintendents .. 2	..	Rs. 150*	..	Rs. ..
Superintendents of Salt Revenue (including Secretary to the Commissioner, Northern India Salt Revenue).	1	250	Secretary to the Commissioner, Northern India Salt Revenue.	100—25—150
	2	250	Superintendent, Pachbadra ..	100
	3	250	Superintendent, Internal Branch, Cawnpore.	100
	4	300	Superintendent, Internal Branch, Allahabad.	100
	5	300	Superintendent, Jatta	100
	6	300	Superintendent, Bshadrkbel ..	100
	7	350	Superintendent, Warcha ..	100
	8	350	Superintendent in charge of Preventive work in the Salt Range Division.	100
	9	350	Superintendent, Kalabagh.	50
	10	400		
	11	400		
	12	400		
	13	450		
	14	450		
	15	450		
	16	500		
	17	500		
	18	500		
	19	550		
	20	550		
	21	550		
	22	600		
	and over.			

* This rate applies to both old and new entrants.

CHAPTER XII—contd.

Central Service, Class II.—Northern India Salt Revenue Service—concl'd.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
Posts for duty .. 21					
Posts for leave reserve .. 4					
Total .. 25					
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Assistant Commissioner of Salt Revenue (including Administrative Officer, Salt Range Division).	3	1	700	Assistant Commissioner, Internal Branch.	100
		2	725	Administrative Officer, Salt Range Division.	150
		3	750	Assistant Commissioner, North-West Preventive Division.	100
		4	775		
		5	800		
		6	825		
		7	850		
		8	875		
		9	900		
	and over.				
Assistant Commissioner of Salt Revenue, Selection Grade.	1	...	1,000		

NOTE 1.—The leave reserve consists of two posts of Superintendents and the two posts of Probationary Superintendents. These posts are vacant at present and will be filled gradually when vacancies occur in the Deputy Superintendents' grade where there are four supernumerary officers.

NOTE 2.—There is at present a Supernumerary Assistant Commissioner who is employed against a post in the Superintendents' grade and draws pay in the scale of Rs. 700—25—900 plus special pay attached to the post. This arrangement will continue until there is a permanent vacancy in the Assistant Commissioners' grade.

CHAPTER XII—contd.

Central Service, Class II.—Madras Salt Revenue and Customs (Outports)
Service.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 20				
Posts for leave reserve				
Total .. 20				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
Inspectors of Salt and Customs (Outports) 16	1 2 3 4 5 6 7 8 9 and over.	Rs. 300 330 360 390 420 450 480 510 540		Rs.
Inspector of Salt and Customs (Outports), Selection grade .. 1	1 2 3 4 5 6 and over.	600 630 660 690 720 750		
Assistant Commissioners of Salt Revenue 3	1 2 3 4 5 6 7 and over.	600 650 700 750 800 850 900		

CHAPTER XII—concl'd.

Central Service, Class II.—Bombay Salt Revenue Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
Posts for duty ..	7		Posts.	Special pay per mensem.	
Posts for leave reserve ..					
Total ..	7				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Assistant Collectors of Salt Revenue .. 7	1	300			
	2	350			
	3	400			
	4	450			
	5	500			
	6	550			
	7	600			
	8	650			
	9	700			
	10	750			
	11	800			
		Efficiency Bar.			
		12	850		
		13	900		
		14	950		
	15 and over.	1,000			

CHAPTER XIII.

Central Service, Class I.—Income-tax Service (Class I).

1. Commissioners of Income-tax.

<i>Strength.</i>					Posts carrying special pay in addition to pay on time scale.		
Posts for duty	6	Monthly rates of pay in successive stages of twelve months' service.					
For deputation to Burma ..	1						
Total	7						
Number, character and distribution of posts.	Stages.	Pay.			Posts.	Special pay per mensem.	Explanation.
		For officers of Asiatic domicile.		For officers of Asiatic domicile.			
		Basic.	Overseas.				
1	2	3	4	5	6	7	8
		Ra.	Ra.	£ s. d.		Ra.	
Madras	1	2,000	2,000	13 6 8	Commissioner of Income-tax, Bombay.	250	
	2	2,100	2,100	13 6 8			
Bengal	3	2,200	2,200	13 6 8	Commissioner of Income-tax, Bengal.	250	
	4	2,300	2,300	13 6 8			
Bombay, Sind and Baluchistan	5	2,400	2,400	13 6 8			
	6 and over.	2,500	2,500	13 6 8			
Bihar and Orissa	1						
Central Provinces and United Provinces.	1						
Punjab, North-West Frontier and Delhi Provinces.	1						

NOTE 1.—Posts on this cadre are open to members of the Indian Civil Service who draw Ra. 2,250—100—2,750 plus overseas pay £13-6-8 and special pay as above in the posts mentioned in column 6.

NOTE 2.—Khan Bahadur J. B. Vachha, while holding the post of Commissioner of Income-tax, Bombay draws Ra. 2,700 and is not eligible for the special pay shown against that post.

NOTE 3.—The scale of pay for any officer appointed as Commissioner of Income-tax other than a promoted officer of the Income-tax Department or an officer of the Indian Civil Service, is to be fixed according to circumstances but is not to exceed the scale of pay sanctioned for members of the Indian Civil Service.

CHAPTER XIU—contd.

Central Service, Class I.—Income-tax Service (Class I).

2. Assistant Commissioners of Income-tax.

Strength.		Monthly rates of pay in successive stages of twelve months' service.			Posts carrying special pay in addition to pay on time-scale.		
Posts for duty 30		Pay.			Posts.	Special pay per mensem.	Explanation.
Number, character and distribution of posts.	Stages.	For officers of Asiatic domicile.		For officers of non-Asiatic domicile.			
		For officers of Asiatic domicile.	For officers of non-Asiatic domicile.				
			Basic.	Overseas.			
1	2	3	4	5	6	7	8
		Rs.	Rs.	£		Rs.	
Madras 5	1	1,000	750	30	Assistant Commissioners of Income-tax, Calcutta.	2	250
	2	1,000	850	30			
Bengal 6	3	1,200	950	30			
	4	1,300	1,050	30			
Bombay, Sind and Baluchistan 7	5	1,400	1,150	30	Assistant Commissioners of Income-tax, Bombay City.	2	250
	6	1,500	1,250	30			
Bihar and Orissa 3	and over.						
Central Provinces 2							
United Provinces 3							
Punjab, North-West Frontier and Delhi Provinces. 3							
Assam 1							

NOTE 1.—Posts on this cadre are open to members of the Indian Civil Service who draw pay in the Indian Civil Service senior time-scale plus special pay Rs. 200, subject to a maximum in all of Rs. 1,750 exclusive of overseas pay.

NOTE 2.—Rai Bahadur Surendra Nath Banerjee, Assistant Commissioner, Calcutta, while holding that post draws pay in the scale of Rs. 1,500—100—2,000 and is not eligible for the special pay shown against that post.

CHAPTER XIII—contd.
Income-Tax Services, Class II.
Central Service, Class II.—Madras Income-tax Service.

<i>Strength.</i>			Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. 47	Monthly rates of pay in successive stages of twelve months' service.			
Posts for training reserve 1				
Total .. 48				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Income-tax Officers .. 46	1	300		
	2	340		
	3	380		
	4	420		
	5	460		
	6	500		
	Efficiency Bar.			
	7	550		
	8	600		
	9	650		
	10	700		
	11	750		
	12	800		
	13	850		
14	900			
and over.				
Income-tax Officer .. 1	1	300		
	2	350		
	3	400		
	4	450		
	5	500		
	6	550		
	Efficiency Bar.			
	7	600		
	8	600		
	9	650		
	10	650		
11	700			
and over.				
Income-tax Officer (Training reserve).. .. 1	..	250		

CHAPTER XIII—contd.

Central Service, Class II.—Bombay Income-tax Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	49			
Posts for training reserve ..				
Total ..	49			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistant Income-tax Officer 1	1 2 3 4 5 and over.	250 275 300 325 350		
Income-tax Officers .. 39	1 2 3 4 5 6 Efficiency Bar. 7 8 9 10 11 and over.	300 350 400 450 500 550 600 600 650 650 700	Income-tax Officer, Companies Circle. Income-tax Officer, Special Circle for assessment of incomes of rupees one lakh or more.	150 150
Income-tax Officers .. 9	1 2 3 4 and over.	750 800 850 900		

CHAPTER XIII—contd.

Central Service, Class II.—United Provinces Income-tax Service.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. 30					Total .. 30
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensm.
1	2	3	4	5
Assistant Income-tax Officers (including leave and training reserve) 6	1 2	Rs. 250 275		Rs.
	Efficiency Bar.			
	3 4 5 and over.	300 325 350		
Income-tax Officers 36	1 2 3 4 5 6	350 380 410 440 470 500		
	Efficiency Bar.			
	7 8 9 10 11 12 13	530 560 590 620 650 680 710		
	Efficiency Bar.			
	14 15 16 17 18 19 20 and over.	740 770 800 825 850 875 900		

NOTE.—Six posts of Income-tax Officers and 6 posts of Assistant Income-tax Officers supernumerary. They will be abolished as vacancies occur.

CHAPTER XIII—contd.

Central Service, Class II.—Punjab, North West Frontier and Delhi Provinces
Income-tax Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
Posts for duty ..	45				
Posts for leave and training reserve ..	3				
Total ..	48				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
Assistant Income-tax Officers (including leave and training reserve) .. 11		Rs.		Rs.	
	1	250			
	2	275			
	3	300			
	4	325			
	5	350			
	and over.				
Income-tax Officers .. 37	1	300			
	2	340			
	3	380			
	4	420			
	5	460			
	6	500			
		*Efficiency Bar.			
	7	540			
	8	580			
	9	620			
	10	660			
	11	700			
		*Efficiency Bar.			
	12	740			
	13	780			
14	820				
15	850				
	and over.				

NOTE.—The pay of Provincial Civil Service officers appointed as Income-tax Officers will be Rs. 100 more than they would have drawn in the ordinary line subject to a maximum of Rs. 850.

* NOTE.—These efficiency bars will not apply to the officers who were appointed on this Scale on or before the 27th May 1930.

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CHAPTER XIII—contd.
Central Service, Class II.—Burma Income-tax Service.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. 44					Posts for leave and training reserve .. 8	Total .. 52
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
Assistant Income-tax Officers (including leave and training reserve) .. 8	1 2 3 4 5 and over.	Rs. 250 275 300 325 350		Rs.
Income-tax Officers .. 44	1 2 3 4 5 6 7 8 9 *Efficiency Bar. 10 11 12 13 14 15 16 17 Efficiency Bar. 18 19 20 21 and over.	350 375 400 425 450 475 500 525 550 575 600 625 650 675 700 725 750 800 850 900 950	Income-tax Officer, Companies Circle, Rangoon.	100 (150, while held by Mr. G. S. Q. Cameron.)

* Note.—This efficiency bar will not apply to the officers who were appointed on this scale on or before the 27th May 1930.

CHAPTER XIII—contd.

Central Service, Class II—Bihar and Orissa Income-tax Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. 14				
Posts for training reserve 1				
Total .. 15				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Income-tax Officers (<i>vide</i> Note 1) .. 16	1	400		
	2	400		
	3	450		
	4	450		
	5	500		
	6	500		
	*Efficiency Bar.			
	7	550		
	8	550		
	9	600		
	10	600		
	11	650		
	12	650		
	13	700		
	14	700		
	15	750		
	16	750		
	*Efficiency Bar.			
	17	800		
	18	800		
	19	850		
	20	850		
	21	900		
	and over.			

NOTE 1.—The post of one Income-tax Officer is supernumerary. It will be abolished as vacancy occurs.

NOTE 2.—During the period of probation Income-tax Officers draw pay of Rs. 350 a month.

*NOTE 3.—These efficiency bars will not apply to the officers who were appointed on this scale on or before the 27th May 1930.

CHAPTER XIII—contd.

Central Service, Class II.—Central Provinces Income-tax Service.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.		
Posts for duty .. 16					
Posts for training reserve ..					
Total .. 16					
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Income-tax Officers .. 16	1	300			
	2	325			
	3	350			
	4	375			
	5	400			
	6	425			
	7	450			
	8	475			
	9	500			
	10	525			
	11	550			
		Efficiency Bar.			
		12	580		
		13	610		
		14	640		
		15	670		
		16	700		
		Efficiency Bar.			
		17	740		
		18	780		
		19	820		
	20	860			
	21	900			
		and over.			

NOTE.—Officers will be on probation during the first two years.

CHAPTER XIII—concl'd.

Central Service, Class II.—Assam Income-tax Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.		
Posts for duty .. 6	Posts for leave and training reserve				
Total .. 6					
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
Income-tax Officers		Rs.		Rs.	
		1	300		
		2	300		
		3	350		
		4	350		
		5	400		
		6	400		
		7	450		
		8	450		
		9	500		
		10	500		
		Efficiency Bar.			
		11	550		
		12	550		
		13	600		
		14	600		
		15	650		
		16	650		
		17	700		
		18	700		
		19	750		
		20	750		
		Efficiency Bar.			
		21	800		
		22	800		
	23	850			
	24	850			
	25	900			
	and over.				

CHAPTER XIV.

Central Service, Class I.—Imperial Customs Service.

<i>Strength.</i> Posts for duty .. 23 Posts for leave and training reserve. 6 Total .. 29		Monthly rates of pay in successive stages of twelve months' service.			Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts. 1	Stages. 2	Pay.			Posts. 6	Special pay per mensem. 7
		Basic. 3	Overseas.			
			In sterling. 4	In rupees. 5		
		Rs.	£	Rs.		Rs.
Civilian Assistant Collectors of Customs .. 3 Non-Civilian Assistant Collectors of Customs .. 21	1	350	..	150	Assistant Collector of Customs performing the duties of Superintendent, Preventive Service, Calcutta ..	75
	2	400	..	150		
	3	450	..	150		
	4	500	..	150		
	5	550	15	150		
	6	600	25	200		
	7	650	25	200		
	8	700	25	200		
	9	750	25	250		
	10	800	25	250		
	11	850	25	250		
	12	900	30	250		
	13	950	30	250		
	14	1,000	30	250		
		Efficiency Bar.				
	15	1,050	30	250		
	16	1,100	30	250		
	17	1,150	30	250		
	18	1,200	30	250		
	19	1,250	30	250		
	20	1,300	30	250		
	21	1,350	30	250		
	22	1,400	30	250		
	23	1,450	30	250		
	24	1,500	30	250		
	and over.					
Collectors of Customs 4	1	2 250	13 6 8	..		
	2	2,350	13 6 8	..		
	3	2,450	13 6 8	..		
	4	2,550	13 6 8	..		
	5	2 650	13 6 8	..		
	6	2,750	13 6 8	..		
Collector of Customs 1		Basic pay Rs. 3,000; overseas pay £13-6-8				

NOTE 1.—Two posts of Collector are reserved for members of the Indian Civil Service.

NOTE 2.—An Indian Civil Service Collector of Customs draws pay as shown above. An Indian Civil Service Assistant Collector draws pay on the time-scale of the Indian Civil Service plus special pay of Rs. 200. If he has completed 8 years' service, or would have been drawing pay on the senior time-scale had he continued in the ordinary line, he draws pay on the senior time-scale; otherwise, on the junior time-scale.

NOTE 3.—Overseas pay is drawable by officers of Asiatic domicile who were in service on the 1st December 1919.

CHAPTER XIV—contd.

Central Service, Class II.—Calcutta Customs Appraisers Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addi- tion to pay on time-scale.	
Posts for duty	48			
Number and character of posts.	Stages.	Pay .	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Appraisers .. ..	..	..	39	
	1	250		
	2	270		
	3	290		
	4	310		
	5	330		
	6	350		
	7	370		
	8	390		
	9	410		
	10	430		
	11	450		
	12	475		
	13	500		
	14	525		
	15	550		
	16	575		
	17	600		
	18	625		
	19	650		
20	675			
	and over.			
Principal Appraisers .. ..	..	..	9	
	1	600		
	2	625		
	3	650		
	4	675		
	5	700		
	6	725		
	7	750		
	8	775		
9	800			
	and over.			

CHAPTER XIV—contd.

Central Service, Class II.—Bombay Customs Appraisers Service.

<i>Strength.</i>				
Posts for duty 41	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character ^s of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Appraisers 33	1	250		
	2	270		
	3	290		
	4	310		
	5	330		
	6	350		
	7	370		
	8	390		
	9	410		
	10	430		
	11	450		
	Efficiency Bar.			
	12	475		
	13	500		
	14	525		
	15	550		
	16	575		
	17	600		
	18	625		
	19	650		
	20	675		
	and over.			
*Principal Appraisers .. 8	1	600		
	2	625		
	3	650		
	4	675		
	5	700		
	6	725		
	7	750		
	8	775		
	9	800		
	and over.			

* Mr. F. Gordon has been allowed to retain his old designation of Head Appraiser and is drawing a fixed pay of Rs. 800.

CHAPTER XIV—contd.

Central Service, Class II.—Madras Customs Appraisers Service.

<i>Strength.</i>				
Posts for duty 16	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Appraisers III grade.. .. 13	1	200		
	2	220		
	3	240		
	4	260		
	5	280		
	6	300		
	7	320		
	8	340		
	9	360		
	10	380		
	11	400		
	12	420		
	13	440		
	14	460		
	15	480		
	16	500		
	and over.			
Appraisers II grade 2	1	500		
	2	520		
	3	540		
	4	560		
	5	580		
	6	600		
	and over.			
Head Appraiser 1		700		

CHAPTER XIV—contd.

Central Service, Class II.—Burma Customs Appraisers Service.

<i>Strength.</i> Posts for duty 16	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addi- tion to pay on time-scale.	
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Ra.
Appraisers 15	1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 and over.	200 220 240 260 280 300 320 340 360 380 400 420 440 460 480 500 520 540 560 580 600		
Head Appraiser ..		700		

CHAPTER XIV—contd.

Central Service, Class II.—Sind Customs Appraisers Service.

<i>Strength.</i> Posts for duty 24	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addi- tion to pay on time-scale.	
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mansem.
1	2	3	4	5
Appraisers 23	1 2 3 4 5 6 7 8 9 10 11 Efficiency Bar. 12 13 14 15 16 17 18 19 20 21 and over.	Rs. 200 220 240 260 280 300 320 340 360 380 400 420 440 460 480 500 520 540 560 580 600		Rs.
Head Appraiser 1		700		

CHAPTER XIV—contd.

Central Service, Class II.—Calcutta Customs Preventive Service.

<i>Strength.</i>					
Posts for duty	13	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Inspectors	12	1 500 2 515 3 530 4 545 5 560 6 575 and over.	2 Inspectors on rummaging duty.	100 each.	
Chief Inspector	1	675			

Central Service, Class II.—Bombay Customs Preventive Service.

<i>Strength.</i>					
Posts for duty	9	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for leave reserve					
Total	9				
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.	
1	2	3	4	5	
		Rs.		Rs.	
Inspectors	8	1 500 2 515 3 530 4 545 5 560 6 575 and over.	1 Inspector on rummaging duty. 1 Inspector in charge Princes Dock Custom House.	100 70	
Chief Inspector	1	675			

CHAPTER XIV—contd.

Central Service, Class II.—Madras Customs Preventive Service.

<i>Strength.</i> Posts for duty 3	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addi- tion to pay on time-scale.	
Number and character of posts. 1	Stages. 2	Pay. 3	Posts. 4	Special pay per mensem. 5
Inspectors 2	1 2 3 4 5 6 7 8 9 and over.	Rs. 320 330 340 350 360 370 380 390 400		Rs.
Chief Inspector 1	1 2 3 4 5 6 7 8 9 9 10 11 and over.	425 435 445 455 465 475 485 495 505 515 525		

CHAPTER XIV—concl'd.

Central Service, Class II.—Burma Customs Preventive Service.

<i>Strength.</i>					
Posts for duty	.. .. 7	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts.		Stages.	Pay.	Posts.	Special pay per mensem.
1		2	3	4	5
Inspectors	.. .. 6	1	Rs. 400		Rs.
		2	425		
		3	450		
		4	475		
		5	500		
		and over.			
Chief Inspector	.. .. 1		550		

Central Service, Class II.—Sind Customs Preventive Service.

<i>Strength.</i>					
Posts for duty	.. .. 4	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts.		Stages.	Pay.	Posts.	Special pay per mensem.
1		2	3	4	5
Inspectors	.. .. 3	1	Rs. 400		Rs.
		2	410		
		3	420		
		4	430		
		5	440		
		6	450		
		and over.			
Chief Inspector	.. .. 1		575		

CHAPTER XV.

Central Service, Class I.—Indian Audit and Accounts Service.

Strength.		Monthly rates of pay in successive stages of twelve months' service.				Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 95 Deputation, leave and training reserves .. 37 Shadow posts .. 16 (vide Note 2)							
Total .. 148		For officers appointed before 23rd June 1920.				For officers appointed not before 23rd June 1920.	
Number and character of posts.	Years of service.	Basic pay.	Addition to pay.	Sterling overseas pay in lieu of addition to pay.	Posts.	Special pay per mensem.	
		Rs.	Rs.	£			
Class II of the General List of the Indian Audit and Accounts Service including ten shadow posts... 79	1	300	100	..	350	Ra. 100 plus (if pay is less than Ra. 1,000) an addition to pay of Ra. 100 subject to the condition that the pay plus addition to pay does not exceed Ra. 1,000.	
	2	350	116½	..	400		
	3	400	133½	..	450		
	4	450	150	..	500		
	5	500	166½	15	550		
	6	550	183½	16	600		
	7	600	200	25	650		
	8	650	200	25	700		
	9	700	200	25	750		
	10	750	200	25	800		
	11	800	200	25	850		
	12	850	212½	30	900		
	13	900	225	30	950		
	14	950	237½	30	1,000		
	15	1,000	250	36	1,050		
	16	1,050	250	30	1,100		
	17	1,100	250	30	1,150		
	18	1,150	250	30	1,200	Deputy Accountants-General, Central Provinces and Bihar.	
	19	1,200	250	30	1,250		
	20	1,250	250	30	1,300		
	21	1,250	250	30	1,350		
	22	1,300	260	30	1,400		
	23	1,300	260	30	1,400		
	24	1,350	270	30	1,400		
	25	1,350	270	30	1,400		
	26	1,400	280	30	1,400		
	27	1,400	280	30	1,400		
	28	1,450	290	30	1,400		
	29	1,450	290	30	1,400		
	30	1,500	300	30	1,400		
and over.					Assistant Secretary, Government of India, Finance Department.	Ra. 250.	
					Audit Officer, Indian Stores Department ..	Ra. 200.	

"NOTE.—This special pay is admissible only to those officers of the Indian Audit and Accounts Service who were members of that service on the 5th of July 1934."

CHAPTER XV—contd.

Central Service, Class I.—Indian Audit and Accounts Service—contd.

Number and character of posts.	Monthly rates of pay in successive stages of twelve months service.					Posts carrying special pay in addition to pay on time-scale.		
	For officers appointed before 23rd June 1920				For officers appointed not before 23rd June 1920.	Posts.	Special pay per mensem.	
	Years of Service.	Basic pay.	Addition to pay.	Sterling overseas pay in lieu of addition to pay.				
		Rs.	Rs.	£	Rs.			
Class I of the General List of the Indian Audit and Accounts Service including four shadow posts...14. and over.	1	1,500	300	30	1,500	Comptroller, Assam.	Ra. 200 subject to a maximum total pay of Rs. 2,250 or Ra. 2,250 plus £13-6-8 if the post is held by an officer entitled to sterling overseas pay.	
	2	1,560	300	30	1,560	Comptroller, North-West Frontier Province.		
	3	1,620	300	30	1,620	Comptroller, Sind.		
	4	1,680	300	30	1,680	Comptroller, Orissa.	Ra. 200 for a period of two years with effect from 1st April 1936 and if the Lloyd Barrage Capital account is not closed by that time, at the rate of Ra. 100 thereafter until the Capital Account is closed. The grant of the special pay during the first two years is subject to the condition that pay plus special pay do not exceed Ra. 2,250 or Ra. 2,250 plus £13-6-8 if the post is held by an officer entitled to sterling Overseas pay.	
	5	1,740	300	30	1,740			
	6	1,800	300	30	1,800			
								Ra. 100 for a period of 2 years with effect from 1st April 1936.

CHAPTER XV—contd.

Central Service, Class I—Indian Audit and Accounts Service—contd.

	Monthly rates of pay in successive stages of twelve months' service.		
	Stages.	Pay.	
		Basic.	Overseas.
		Rs.	£ s d.
Accountants General, Directors of Audit and Chief Auditors of State Railways. Class II (including two shadow posts) 12	1	2,250	13 6 8
	2	2,350	13 6 8
	3	2,450	13 6 8
	4	2,550	13 6 8
	5	2,650	13 6 8
	6	2,750	13 6 8
	and over.		

CHAPTER XV—contd.

Central Service, Class I.—Indian Audit and Accounts Service—concl'd.

	Monthly rates of pay in successive stages of twelve months' service.	
	Stages.	Pay.
		Basic.	Overseas.
	Rs.	£ s. d.
Accountants General, Directors of Audit and Chief Auditors of State Railways, Class I 5	3,000	13 6 8
*Deputy Auditor General in India ..	3,500	..

NOTE 1.—The present cadre is as follows:—

(a) Posts for duty	95
(b) Deputation posts with the Reserve Bank	8
(c) Deputation reserve	10
(d) Leave reserve	9
(e) Training reserve	10
(f) Shadow posts	16
Total strength ..	148

The leave reserve will be abolished by a gradual process of under-recruitment.

NOTE 2.—One post of Accountant General, Class I, and two posts of Accountants General Class II, are reserved for officers of the Indian Civil Service and included in the cadre of that service. The posts are also included in the cadre of the Indian Audit and Accounts Service for administrative purposes. An Indian Civil Service Accountant-General draws pay as shown above. The Secretary of State has sanctioned the ultimate removal of the statutory obligation to employ Indian Civil Service officers in the Indian Audit Department (Sections 98 to 100 of the Government of India Act).

NOTE 3.—The post of Deputy Auditor-General in India may, at the option of the Government of India, be filled by Indian Civil Service officers in the Indian Audit Department.

NOTE 4.—The number of posts filled by the promotion of subordinates will be one-fifth of the total cadre.

NOTE 5.—An officer who prior to appointment to the Indian Audit and Accounts Service has held substantively a permanent post in Government service shall draw as initial pay the pay of the stage in the time-scale next above his previous substantive pay in respect of the old post, and shall be eligible to draw annual increments thereafter, provided always that unless he be a subordinate promoted to the Service, he shall not draw the first and second increments until he shall have passed the first and second Departmental examinations respectively.

*The question of introducing a revised scale of pay for new entrants to this post, i.e., for those governed by Rule 3 of the Revised Rates of Pay Rules, will be considered at some future date.

CHAPTER XV—contd.

Central Service, Class II.—Assistant Accounts and Audit Officers Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty (<i>vide Note 1</i>) ..	84			
Training and leave reserve				
Total ..	84			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistant Accounts Officers and Assistant Audit Officers—	1	500	Assistant Accounts Officer, Office of the Accountant General, Posts and Telegraphs.	50
Railway Audit Branch ..	10	535		
Posts and Telegraphs Audit Branch	12	570		
Director of Audit Defence Services (<i>vide No. 2</i>) ..	3	605		
Audit Officer, Indian Stores Department ..	3	640		
Accountant General, Central Revenues	6	675		
Accountant General, Madras	6	710		
Accountant General, Bombay	5			
Accountant General, Bengal	7			
Accountant General, United Provinces	6	745		
Accountant General, Punjab	7	780		
Accountant General, Burma.	6			
Accountant General, Bihar	2	815		
Accountant General, Central Provinces	2	850		
Comptroller, North-West Frontier Province ..	1	and over.		
Comptroller, Sind	2			
Comptroller, Orissa ..	1			

CHAPTER XV—concl'd.

Central Service, Class II.—Assistant Accounts and Audit Officers Service—
concl'd.

Number and character of posts.	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Assistant Accounts Officers, Office of the Auditor General in India 2	1 2 3 4 5 6 7 and over.	660 700 740 780 820 860 900		
Accounts Officer, Telegraph Check Office 1	1 2 3 4 5 6 7 and over.	700 750 800 850 900 950 1,000		

NOTE 1.—The number of posts shown above is exclusive of temporary posts.

NOTE 2.—Existing incumbents on 1st July 1928 of posts of Assistant Audit Officers under the Director of Audit, Defence Services are on a scale of pay of Rs. 660—40—900.

CHAPTER XVI.

Central Service, Class II.—Baluchistan Civil Service.

Strength.		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.		
Posts for duty ..	21					
Posts for leave reserve ..	3					
Total ..	24					
Number and character of posts.	Stages.	For officers appointed before 16th September 1921.	For officers appointed after 15th September 1921.	Posts.	Special pay per mensem.	
1	2	3	4	5	6	
Extra Assistant Commissioners .. 24		Rs.	Rs.	Extra Assistant Commissioner. Quetta-Peshin.	150	
	1	360	250			
	2	340	{ 275			
	3	380	{ 300*			
	4	420	300			
	5	460	330			
	6	500	360			
			600	390		
		Efficiency Bar.				
	7	540	420	Extra Assistant Commissioner and Assistant Revenue Commissioner.	75	
	8	580	450			
	9	620	480			
	10	660	510			
				Efficiency Bar.		
	11	700	540			
		Efficiency Bar.				
	12	740	570			
	13	780	600			
14	820	640				
15	850	680				
16	..	720				
			Efficiency Bar.			
17	..	760				
18	..	800				
19	..	850				
	Selection grade.	900	900			
	(3 per cent. of cadre).	950	950			
		1,000	1,000			
		1,050	1,050			
		1,100	1,100			
		1,150	1,150			
		1,200	1,200			

*After passing departmental examination by the higher standard.

CHAPTER XVI—contd.

Central Service, Class II.—Ajmer-Merwara Civil Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of two live months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	8				
Posts for leave and training reserve ..	..			
Total ..	8				
Number and character of posts.	Stages.	Pay.		Posts.	Special pay per mensem.
1	2	3		4	5
		Rs.	A. p.		Rs.
Judge, Small Causes Court, Ajmer ..	1	300	0 0		
	2	320	0 0		
	3	340	0 0		
Sub-Judge, Beawar ..	1	360	0 0		
	4	380	0 0		
Joint City Magistrate, Ajmer, and Deputy Magistrate, Nasirabad ..	1	400	0 0		
	6	420	0 0		
	7				
	8	440	0 0		
	9	460	0 0		
Extra Assistant Commissioners (including General Manager, Court of Wards) ..	2	480	0 0		
	10	480	0 0		
	11	500	0 0		
	12	520	0 0		
	13	540	0 0		
	14	560	0 0		
	15	580	0 0		
Sub-Judge, Ajmer ..	1	600	0 0		
	16				
	Efficiency Bar.				
	17	640	0 0		
	18	680	0 0		
	19	720	0 0		
	20	760	0 0		
	21	800	0 0		
	and over.				
Treasury Officer, Ajmer.	1	300	0 0		
	2	320	0 0		
Deputy Magistrate, Kekri.	1	340	0 0		
	3	360	0 0		
	4	380	0 0		
	5	380	0 0		
	6	400	0 0		
	and over.				

CHAPTER XVI—contd.

Central Service, Class II.—Ajmer-Merwara Educational Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	14			
Posts for leave reserve			
Total ..	14			
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Rs.		Rs.
Eleven posts	1	200	Professor in the Government Col- lege, Ajmer, performing su- pervision of Boarding House.	20
	2	220		
	3	240		
	4	260		
	5	280*		
	6	300		
	7	320		
	8	340		
	9	360		
	10	380		
	11	400		
	12	420		
	13	440		
	14	460		
	15	480		
	16	500		
	and over.			
Lower selection grade—one post	..	525 560 575 600		
Upper selection grade—two posts	..	625 650		

CHAPTER XVI—contd.

Central Service, Class II.—Ajmer-Merwara Civil Medical Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.		
Posts for duty ..	2					
Posts for leave and training reserve ..	..				
Total ..	2					
Number and character of posts.	Stages.	Pay.		Posts.	Special pay per mensem.	
1	2	3		4	5	
		Rs.	A. P.		Rs.	
Civil Assistant Surgeons.	1	250	0 0			
	2	262	8 0			
	3	275	0 0			
	4	287	8 0			
	5	300	0 0			
	6	312	8 0			
	7	325	0 0			
		Efficiency Bar.				
		8	337	8 0		
		9	350	0 0		
		10	362	8 0		
		11	375	0 0		
		12	387	8 0		
		13	400	0 0		
		14	412	8 0		
		Efficiency Bar.				
		15	425	0 0	Civil Assistant Surgeon, Ajmer (for holding medical charge of the Government College and Government High School, Ajmer).	At the rate sanctioned in the Central Provinces, with no provision for a minimum.
		16	437	8 0		
		17	450	0 0		
		18	462	8 0		
		19	475	0 0		
	20	487	8 0			
	21	500	0 0			
and over.						

CHAPTER XVI—concl'd.

Central Service, Class II.—Western India States Agency Civil Service.

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time scale.			
Posts for duty .. 9	Leave Reserve		Posts.	Special pay per mensem.	Maximum and minimum (if any).	
Total .. 9						
Number and character of posts.	Stages.	Pay.				
1	2	3	4	5	6	
Deputy Political Agents 6		Rs.		Rs.	} Subject to a maximum (time-scale pay <i>plus</i> special pay of Rs. 800 per mensem).	
		1	300	Assistant Secretary to the Agent to the Governor General.		100
		2	325			
		3	350			
		4	375			
		5	400			
		6	425			
		7	450	Accounts and Finance officer.		100
		8	475			
		9	500			
		Efficiency Bar.				
	10	550				
	Efficiency Bar.					
	11	600				
Deputy Agents (Political Posts) 2		700				
Deputy Agent (Political Post) 1		800				

CHAPTER XVII.

Central Service, Class I.—Superior Telegraph Engineering and Wireless Branches of the Indian Posts and Telegraphs Department.

Strength.		Monthly rates of pay in successive stages of twelve months' service.					Posts carrying special pay in addition to pay on time-scale.				
Posts for duty ..	51										
Posts for leave reserve (vide Note 2) ..	7										
Total ..	58										
Number and character of posts.	Stages.	Basic pay.		Overseas pay.		Posts.	Special pay per mensem.				
		Junior.	Senior.	In sterling.	In rupees.						
1	2	3	4	5	6	7	8				
		Rs.	Rs.	£	Rs.		Rs.				
Assistant Divisional Engineers, Telegraphs 15	1	375	150	Director, Posts and Telegraphs, Sind and Baluchistan Circle	200				
	2	425	..	..	150				
	3	475	..	..	150				
Assistant Divisional Engineers, Wireless .. 2	4	525	625	..	150						
	5	525	625	15	150						
	6	575	675	15	150						
	7	625	725	15	150						
	8	625	725	25	250						
Director of Posts and Telegraphs, Sind and Baluchistan .. 1	9	675	775	25	250			Personal Assistant to the Chief Engineer, Posts and Telegraphs	100		
	10	725	825	25	250						
	11	775	875	25	250						
Senior Electrical Engineer .. 1	12	825	925	30	300					Sub-Divisional Officer, Akyab, Independent Sub-Division	100
	13	875	975	30	300						
Divisional Engineers, Telegraphs (vide Note 5) .. 20	14	925	1,025	30	300						
	15	975	1,025	30	300						
Divisional Engineers, Wireless .. 3	16	..	1,075	30	300						
	17	..	1,125	30	300						
	18	..	1,175	30	300						
Personal Assistant to the Chief Engineer, Posts and Telegraphs 1	19	..	1,225	30	300						
	20	..	1,275	30	300						
	21	..	1,275	30	300						
and over	22	..	1,325	30	300						
	23	..	1,325	30	300						
	24	..	1,375	30	300						
		Rs.		£ s. d.							
Director of Wireless .. 1	1	1,750		13 6 8		Director of Wireless ..	175				
Electrical Engineer-in-Chief .. 1	2	1,850		13 6 8		Deputy Director General, Telegraphs (vide Note 1)..	175				
Directors of Telegraphs 5	3	1,950		13 6 8							
	4	2,050		13 6 8							
and over.	5	2 150		13 6 8							

CHAPTER XVII—contd.

Central Service, Class I.—Superior Telegraph Engineering and Wireless Branches
of the Indian Posts and Telegraphs Department—concl'd.

Strength.		Monthly rates of pay in successive stages of twelve months' service.				Posts carrying special pay in addition to pay on time-scale.	
Posts for duty ..	51						
Posts for leave reserve (vide Note 2).	7						
Total ..	58						
Number and character of post.	Stages.	Basic pay.		Overseas pay.		Posts.	Special pay per mensem.
		Junior.	Senior.	£ sterling	In rupees.		
1	2	3	4	5	6	7	8
		Rs.		Rs.			Rs.
				£	s	d.	
Chief Engineer, Posts and Telegraphs ..	1	2,750		13	6	8	
	2	2,875		13	6	8	
	3	3,000		13	6	8	
and over.							

NOTE 1.—The following eleven administrative posts in the cadres of the Superior Telegraph Engineering Branch and of the Postmasters General are reserved for the officers of the Superior Establishment who were employed in the old Indian Telegraph Department on the 31st March 1914 :—

Chief Engineer, Posts and Telegraphs ..	..	..	..	..	..	..	1
Postmasters General ..	..	..	..	..	..	..	3
Deputy Director General, Telegraphs	1
Directors of Telegraphs	5
Electrical Engineer-in-Chief	1

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NOTE 2.—The leave reserve is sanctioned for the Superior Telegraph Engineering Branch only.

NOTE 3.—No officer of the Superior Telegraph Engineering and Wireless Branches shall be allowed to draw more than the pay of the 9th year of service on the junior scale unless he is reported to be fully qualified for the charge of a division. Provided that officers who, in consideration of a period of military or naval employment, rendered by them during the Great War, were appointed to the Service on a rate of pay in excess of that of the first year of service, shall, until they have rendered nine years' service in the Superior Telegraph Engineering and Wireless Branches, be permitted to draw increments of pay on the junior scale, although not declared fit for divisional charge.

NOTE 4.—The Senior Telegraph Engineering Officer actually on duty and on receipt of pay on the time scale of Rs. 1,750—100—2,150 shall be entitled to draw pay at the special rate of Rs. 2,250 a month if he belonged to the old Indian Telegraph Department and was recruited prior to 1st April 1914.

NOTE 5.—One of the posts has been kept vacant from the 3rd January 1933 owing to the amalgamation of the Calcutta East and the Calcutta West Engineering divisions as a temporary measure.

CHAPTER XVII—contd.

Central Service, Class I.—Indian Posts and Telegraphs Traffic Service
(Class I).

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.			Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. 31						
Number and character of posts.	Stages.	For officers of non-Asiatic domicile.		For officers of Asiatic domicile.	Posts.	Special pay per mensem.
		Basic Pay.	Overseas Pay.	Pay.		
1	2	3	4	5	6	7
		Rs.	£	Rs.		Rs.
Postmaster, Rangoon .. 1	1	600	25	800		
	2	640	25	840		
	3	680	25	880		
	4	720	25	920		
	5	760	25	960		
	6	800	25	1,000		
Presidency Postmaster, Madras 1	and over.					
	1	800	25	1,000		
	2	850	25	1,050		
	3	900	25	1,100		
	4	950	25	1,150		
	5	950	30	1,200		
Deputy Postmasters General 13	6	1,000	30	1,250		
	7	1,050	30	1,300		
	8	1,100	30	1,350		
	9	1,150	30	1,400		
	10	1,200	30	1,450		
	11	1,250	30	1,500		
Posts in the Superior Traffic Branch, 1st Division (<i>vide</i> Note 1) 3	and over.					
	1	1,500	30	1,750		
	2	1,600	30	1,850		
	3	1,700	30	1,950		
	4	1,800	30	2,050		
	5	1,900	30	2,150		
Deputy Director General, Telegraphs (<i>vide</i> Note 2) .. 1	and over.				Deputy Director General, Telegraphs.	175
	1	1,500	30	1,750		
	2	1,600	30	1,850		
	3	1,700	30	1,950		
	4	1,800	30	2,050		
	5	1,900	30	2,150		
Deputy Director General, Postal Services .. 1	and over.				Deputy Director General, Postal Services.	175
	1	1,500	30	1,750		
	2	1,600	30	1,850		
	3	1,700	30	1,950		
	4	1,800	30	2,050		
	5	1,900	30	2,150		
6	2,000	30	2,250			

CHAPTER XVII—contd.

Central Service, Class I.—Indian Posts and Telegraphs Traffic Service
(Class I).—concl'd.

Number and character of posts.	Monthly rates of pay in successive stages of twelve months' service.				Posts carrying special pay in addition to pay on time-scale.	
	Stages.	For officers of non-Asiatic domicile.		For officers of Asiatic domicile.	Posts.	Special pay per mensem.
		Basic pay.	Overseas Pay.	Pay.		
1	2	3	4	5	6	7
		Rs.	£ s. d.	Rs.		Rs.
Postmasters General (vide Note 3) .. 8	1	2,000	13 6 8	2,000	Postmasters General, Bengal and Assam and Bombay.	250
	2	2,100	13 6 8	2,100		
	3	2,200	13 6 8	2,200		
	4	2,300	13 6 8	2,300		
	5	2,400	13 6 8	2,400		
	6 and over.	2,500	13 6 8	2,500		
Senior Deputy Director General (vide Note 3) .. 1	1	2,750	13 6 8	2,750		
	2	2,875	13 6 8	2,875		
	3	3,000	13 6 8	3,000		
	and over.					

NOTE 1.—The Superior Traffic Branch, First Division, consists of the three posts of the Chief Superintendents of Telegraphs, Calcutta, Bombay and Madras.

NOTE 2.—An officer of the Superior Telegraph Engineering Branch holding the post of Deputy Director General, Telegraphs, draws basic pay Rs. 1,750—100—2,150 and sterling overseas pay of £13-6-8.

NOTE 3.—The posts of Postmasters General are open to officers of the Superior Telegraph Engineering Branch. These posts, as well as that of Senior Deputy Director General, are also open to members of the Indian Civil Service who draw pay as follows:—

Senior Deputy Director General	..	Pay Rs. 3,000. Overseas pay £13-6-8.
Postmasters General, Bombay and Bengal and Assam Circles.		Pay Rs. 2,250—100—2,750. Overseas pay £13-6-8. Special pay Rs. 250.
Postmasters General other than Bombay and Bengal and Assam Circles.		Pay Rs. 2,250—100—2,750. Overseas pay £13-6-8.

NOTE 4.—

Deputy Director General, Posts and Telegraphs (Finance). Pay as for officers in Class I of the Indian Audit and Accounts Service. The post is tenable for a period not exceeding four years and is exclusive of the 31 duty posts fixed for officers of the Indian Posts and Telegraphs Traffic Service (Class I).

CHAPTER XVII—contd.

Central Service, Class II.—Telegraphs Engineering and Wireless Service
(Class II).

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	.. 116				
Number and character of posts.		Stages.	Pay.	Posts.	Special pay per mensem.
1		2	3	4	5
			Rs.		Rs.
Deputy Assistant Engineers, Telegraphs, Grade B [including 1 Personal Assistant (Engineering) to the Director of Posts and Telegraphs, Sind and Baluchistan Circle and 7 Personal Assistants (Engineering) to the Postmasters General] (<i>vide Note 1</i>) .. .. .	.. .. . 36	1	350	Personal Assistant to the Director of Posts and Telegraphs, Sind and Baluchistan Circle.	50
		2	370		
		3	390	Personal Assistants (Engineering) to Postmasters General.	50
		4	410		
Deputy Assistant Engineers, Telephones, Grade 'B' .. .. .	.. .. . 9	5	430		
Deputy Assistant Engineers, Wireless, Grade B .. .. .	.. .. . 16	6	450		
Deputy Assistant Electrical Engineers, Grade B.	8	and over.			
Deputy Assistant Engineers, Telegraphs, Grade A [including 1 Personal Assistant (Engineering) to the Director of Posts and Telegraphs, Sind and Baluchistan Circle and 7 Personal Assistants (Engineering) to the Postmasters General] (<i>vide Note 1</i>) .. .. .	.. .. . 19	1	500	Sub-Divisional Officer in charge of Akyab Independent Sub-Division.	100
		2	520		
		3	540	Deputy Assistant Electrical Engineer, Akyab telegraph office.	20
		4	560		
Deputy Assistant Engineers, Telephones Grade A .. .. .	.. .. . 2	5	580	Junior Electrical Engineer (<i>vide Notes 3 and 4</i>).	75
Deputy Assistant Engineers, Wireless, Grade A .. .. .	.. .. . 5	6	600		
Deputy Assistant Electrical Engineers, Grade A .. .. .	.. .. . 4	and over.			

CHAPTER XVII—contd.

Central Service, Class II.—Telegraph Engineering and Wireless Service
(Class II).—concl'd.

Strength.		Monthly rates of pay in successive stages of twelve months service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	.. .. 116				
Number and character of posts.		Stages.	Pay.	Posts.	Special pay per mensem.
1		2	3	4	5
Assistant Engineers, Telegraph (including 1 Personal Assistant (Engineering) to the Director of Posts and Telegraphs, Sind and Baluchistan Circle and 7 Personal Assistants (Engineering) to the Postmasters-General] (<i>vide</i> Notes 1 and 3) .. 10		1	Rs. 350		Rs.
		2	370		
		3	390		
		4	410		
		5	430		
		6	450		
		7	470		
Assistant Engineers, Telephones (<i>vide</i> Note 3) 2		8	490		
		9	510		
		10	530		
		11	550		
Assistant Engineers, Wireless (<i>vide</i> Note 2) 2		12	580		
		13	610		
		14	640		
		15	670		
Assistant Electrical Engineers (<i>vide</i> Note 3) 3		16	700		
		and over.			

NOTE 1.—There are seven posts of Personal Assistants (Engineering) to the Postmasters General and 1 of Personal Assistant (Engineering) to the Director of Posts and Telegraphs, Sind and Baluchistan Circle. These posts may be filled by officers of any of the following classes:—

1. Assistant Engineers, Telegraphs,
2. Deputy Assistant Engineers, Telegraphs, Grade A,
3. Deputy Assistant Engineers, Telegraphs, Grade B,

and also by officers of any of the following classes subject to the condition that suitable officers are available:—

4. Assistant Engineers, Telephones.
5. Assistant Electrical Engineers.
6. Deputy Assistant Engineers, Telephones, Grade A.
7. Deputy Assistant Electrical Engineers, Grade A.
8. Deputy Assistant Engineers, Telephones, Grade B.
9. Deputy Assistant Electrical Engineers, Grade B.

NOTE 2.—There are also 2 temporary posts of Assistant Engineers, Wireless.

NOTE 3.—The Junior Electrical Engineer is an officer of the rank of Assistant Engineer, Telegraphs or Telephones or Assistant Electrical Engineer.

NOTE 4.—This special pay shall cease with the permanent removal of the lien of the existing substantive holder of the post.

CHAPTER XVII—contd.

Central Service, Class II.—Postmasters Service (Class II).

<i>Strength.</i> Posts for duty .. 47	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts. 1	Stages. 2	Pay. 3	Posts. 4	Special pay per mensem. 5
		Rs.		Rs.
Postmasters (Grade A) 43	1 2 3 4 5 6 7 8 9 10 11 and over.	350 380 410 440 470 500 530 560 590 620 650		
Postmaster, Karachi .. 1 } Postmaster, Poona .. 1 } Postmaster, Delhi .. 1 } Postmaster Lahore .. 1 }	1 2 3 4 5 and over.	700 725 750 775 800		

CHAPTER XVII—contd.

Central Service, Class II.—Postal Superintendents' Service (Class II).

<i>Strength.</i>				
Posts for duty .. 144	Monthly rate of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts.	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
		Ra.		Ra.
Superintendents of Post Offices and Railway Mail Services (including Assistant Postmaster-General and Assistant Director, Posts and Telegraphs, Sind and Baluchistan) 144	1	300	Assistant Postmasters—	
	2	320	General—	
	3	340	Bengal and Assam	
	4	360	Circle .. 4	} 100 each.
	5	380	Bihar and Orissa	
	6	400	Circle .. 2	
	7	420	Bombay Circle .. 4	
	8	440	Burma Circle .. 2	
	9	460	Central Circle .. 2	
	10	480	Madras Circle .. 4	
	11	500	Punjab Circle .. 4	
	12	520	United Provinces	
	13	540	Circle .. 3	
	14	560	Assistant Director, Posts and Telegraphs, Sind and Baluchistan Circle.	100
	15	580		
	16	600		
	17	625		
	18	650		
	19	675	Superintendent, Foreign Post, Bombay.	150
	20	700		
	21	725		
	22	750		
	and over.			

NOTE.—The number of posts shown above is exclusive of the 8 posts of Probationary Superintendents, who draw a fixed pay of Rs. 200 a month.

CHAPTER XVII—contd.

Central Services, Class II.—Telegraph Traffic Service (Class II).

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time scale.	
Posts for duty .. 66		Stages.	Pay.	Posts.	Special pay per month.
1		2	3	4	5
			Rs.		Rs.
Deputy Superintendents, Traffic, Grade B .. 26		1	350		
		2	370		
		3	390		
		4	410		
		5	430		
		6	450		
		and over.			
Deputy Superintendents, Traffic, Grade A .. 16		1	500		
		2	520		
		3	540		
		4	560		
		5	580		
		6	600		
		and over.			
Posts in the Superior Traffic Branch, Second Division (<i>vide Note</i>) .. 24		1	350		
		2	370		
		3	390		
		4	410		
		5	430		
		6	450		
		7	470	Personal Assitant, Traffic, to Director, Telegraph Engineering, Bengal and Assam Circle.	50
		8	490		
		9	510		
		10	530		
		11	550		
		12	580	Personal Assistant, Traffic, to Director, Telegraph Engineering, Bombay Circle.	50
		13	610		
		14	640		
		15	670		
		16	700		
		and over.			

NOTE.—The Superior Traffic Branch, Second Division, consists of the following posts :—

Personal Assistants, Traffic, to Directors, Telegraph Engineering, Bengal and Assam and Bombay Circles	2
Superintendent in charge, Simla and New Delhi, Karachi, Lahore, Rawalpindi, Allahabad, Ahmedabad, Lucknow and Rangoon Offices	8
Superintendents of Telegraphs, Bombay Office	2
Superintendent of Telegraphs, Madras Office	1
Superintendents of Telegraphs, Calcutta Office	2
Superintendent of Telegraphs, Rangoon Office	1
Superintendents of Telegraph Traffic	8
	<hr/>
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CHAPTER XVII—concl'd.

Central Service, Class II—Assistant Marketing Officer's Service (Class II).

<i>Strength.</i>		Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty	.. 12				
Number and character of posts.		Stages.	Pay.	Posts.	Special pay per mensem.
1		2	3	4	5
			Rs.		Rs.
Assistant Marketing Officers.	12	1	200		
		2	220		
		3	240		
		4	260		
		5	280		
		6	300		
		7	320		
		8	340		
		9	360		
		10	380		
		11	400		
		12	420		
		13	440		
		14	460		
		15	480		
		16	500		

NOTE.—The starting pay for the existing incumbents of these posts is Rs. 300 in the scale of Rs. 200—20—500. All these posts have been sanctioned for a period of five years ending on the 31st December 1939.

CHAPTER XVIII.

Central Service, Class I.—Central Engineering Service (Class I).

<i>Strength.</i>			Monthly rates of pay in successive stages of twelve months' service.	Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 36		Posts.	Special pay per month.
Posts for leave reserve			
Total 36			
Number and character of posts.	1	2	3	4	5
			Rs.		Rs.
		1	250	Probationary period.	
		2	275		
Assistant Executive Engineers—23 ..		3	350		
		4	375		
		5	400		
		Efficiency Bar.			
		6	450		
		7	450		
		8	500		
		and over.			
(The above scale is applicable both to existing and new entrants, but see notes 1 and 2.)					

CHAPTER XVIII—concl'd.

Central Service, Class I.—Central Engineering Service (Class I)—concl'd.

Number and character of posts.	Monthly rates of pay.	Posts carrying special pay in addition to pay on time-scale.	
		Posts.	Special pay per mensem.
Executive Engineers (including one post of Superintendent, Viceregal Estates, and one post of Executive Engineer on the staff of the Director of Civil Aviation in India) .. 10	(1) For posts other than the post of Superintendent, Viceregal Estates. (2) For the post of Superintendent, Viceregal Estates. Pay in the senior time-scale of the Indian Service of Engineers. Ra. 750—50—1,200 subject to any orders passed by the Governor General in Council to protect the personal rights of any officer appointed to the post.		Ra.
Superintending Engineers .. 2	Pay in the scale laid down for Superintending Engineers in the Indian Service of Engineers.	Superintending Engineer who acts as Secretary to the Chief Commissioner, Delhi, in the Public Works Department, in addition to his own duties.	150.
Chief Engineer .. 1	Pay in the scale laid down for Chief Engineers in the Indian Service of Engineers. (See note 3).	..	..

NOTE 1.—When officers of the Indian Service of Engineers hold posts of Assistant Executive Engineer they will draw pay in the junior time-scale of the Indian Service of Engineers. No officer is allowed to draw more than the pay of the 9th year of service on the junior scale of the Indian Service of Engineers unless he is reported to be fully qualified for the charge of a division.

NOTE 2.—The officers named below draw pay in the scale noted against each while holding posts of Assistant Executive Engineer:—

- | | |
|--------------------------------------|--|
| (1) Mr. N. C. Ahluwalia | .. Junior time-scale of the Indian Service of Engineers. |
| (2) Sardar Sahib Bahadur Singh | } Ra. 250—20—750. |
| (3) Mr. Ram Sahal | |
| (4) Mr. C. W. Grant | |
| (5) Mr. Masud Ahmad Abbasi | .. Ra. 300—20—600 plus Sub-Divisional Allowance of Ra. 75. |
| (6) Mr. Harchandi Lal | } Ra. 250—20—750. |
| (7) Mr. A. M. M. D'Mollow | |
| (8) Mr. Mohamed Hanif | |
| (9) Rai Sahib Durga Das | .. Ra. 300—20—600 plus Sub-Divisional Allowance of Ra. 75. |
| (10) Mr. R. J. Kelly | .. Ra. 250—20—750. |
| (11) Mr. Wasir Dayal | .. Ra. 250—20—750. |

NOTE 3.—The officers named below shall, when holding the post of Chief Engineer, draw a personal pay of Ra. 250 if, but for their appointment to the post, they would have received such special pay as Chief Engineer in the provinces to which they belonged prior to their transfer to the Central Public Works Department—

- (1) Mr. A. Brebner, C.I.E.
- (2) Mr. F. T. Jones, C.I.E., M.V.O.
- (3) Sardar Bahadur Toja Singh Malik, C.I.E.
- (4) Mr. H. Willecoka.
- (5) Mr. Muhammad Sulaiman.

CHAPTER XVIII-A.
Central Service Class I.—Customs and opium.
CHEMICAL SERVICE.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty .. 8				
Number and character of posts ..	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
Assistant Chemical Examiner 1	1	Rs. 250	} Probationary period.	Rs.
	2	275		
	3	300		
	4	320		
	5	340		
	6	360		
	7	380		
	8	400		
	9	420		
	10	440		
	11	460		
	12	480		
	13 and over.	500		
Chemical Examiners, Grade II . 3	1	250	} Probationary period. Chemical Examiner, Control Laboratory.	50
	2	275		
	3	300		
	4	320		
	5	340		
	6	360		
	7	380		
	8	400		
	9	420		
	10	440		

CHAPTER XVIII-A—contd.

Central Service Class I—Customs and Opium—contd.

CHEMICAL SERVICE—contd.

<i>Strength.</i> Posts for duty 8	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Number and character of posts ..	Stages.	Pay.	Posts.	Special pay per mensem. 5
1	2	3	4	5
	11	460		
	12	480		
	13	500		
	14	520		
	Efficiency Bar.			
	15	550		
	16	580		
	17	610		
	18	640		
	19	670		
	20	700		
	and over.			
Chemical Examiner, Grade I .. 2	1	600		
	2	640		
	3	680		
	4	720		
	5	760		
	6	800		
	7	840		
	8	880		
	9	920		
	10	960		
	11	1,000		
	and over.			

CHAPTER XVIII-A—concl'd.

Central Service Class I—Customs and Opium—concl'd.

CHEMICAL SERVICE—concl'd.

<i>Strength.</i>	Monthly rates of pay in successive stages of twelve months' service.		Posts carrying special pay in addition to pay on time-scale.	
Posts for duty 8				
Number and character of posts ..	Stages.	Pay.	Posts.	Special pay per mensem.
1	2	3	4	5
Opium Chemist 1	1	Rs. 600		Ra.
	2	650		
	3	700		
	4	750		
	5	800		
	6	850		
	7	900		
	8	950		
	9	1,000		
	10	1,000		
	11	1,050		
	12	1,100		
	13	1,150		
	14 and over.	1,200		
Special Chemical Adviser to Central Board of Revenue* .. 1				

* NOTE 1.—Pay not yet fixed. The post is, for the present, held by Dr. H. B. Dunning, an officer of the Government of the Punjab, as a part-time officer of the Central Government.

NOTE 2.—Recruitment to the post of Special Chemical Adviser to the Central Board of Revenue may also be made direct.

NOTE 3.—The posts of Assistant Chemical Examiner and Chemical Examiners, Grade II carry the same scales of pay for both old and new entrants."

CHAPTER XIX.
General Central Service, Class I.
HOME DEPARTMENT.

Posts.	Monthly rates of pay.
† Government Examiner of Questioned Documents, Government of India.	Pay Rs. 900—80—1,620 (efficiency bar)—1,700—100—2,000. Overseas pay £30.
† Assistant Government Examiner of Questioned Documents, Government of India.	Pay Rs. 400—50—600—600—50—1,000—1,000—50—1,250. Overseas pay 1st to 4th year Rs. 150, 5th year £15, 6th to 11th year £25 and thereafter £30.
* Assistant Director, Intelligence Bureau ..	(i) When held by an officer who does not belong to the Indian Police :— Pay Rs. 950—80—1,350 in addition. Overseas pay £30 or Rs. 300 if the incumbent is of non-Asiatic domicile. The question of fixing revised rates of pay for future entrants to this post is under consideration. (ii) When the officer is of Asiatic domicile :— Pay Rs. 950—80—1,350. *When held by an officer who does not belong to the Indian Police.
Director of Public Information	Rs. 1,700—50—1,900 <i>plus</i> £13-6-8 Overseas pay (while held by Mr. I. M. Stephens).
Deputy Director of Public Information ..	Pay of rank in the United Provinces Civil Service <i>plus</i> Rs. 250 special pay (while held by Mr. S. N. A. Jafri).
Additional Deputy Director of Public Information.	Rs. 1,200—50—1,400 <i>plus</i> £13-6-8 overseas pay (while held by Mr. E. H. Phillips).
Additional Deputy Director of Public Information.	Pay of grade in the Bengal Civil Service <i>plus</i> Rs. 250 special pay (while held by Mr. S. C. Guba Thakurta).
Secretary to the Public Service Commission	<i>The post will normally be held by a member of an all-India Service. The pay fixed by the Secretary of State in Council for such incumbents is pay in the time-scale of the All-India Service concerned (where a senior time-scale exists, in the senior time-scale) plus special pay Rs. 400, subject to a maximum of Rs. 2,250 in all exclusive of overseas pay.</i>

† The question of fixing revised rates of pay for future entrants to these posts is under consideration.

HIGH COURT, CALCUTTA.

Original Siae.

1 Registrar	Rs. 1,800—40—2,000.
1 Master and Official Referee	Rs. 1,500—60—1,800.
1 Registrar in Insolvency	Rs. 1,200—60—1,500.

The question of fixing revised rates of pay for future entrants to these posts is under consideration.

CHAPTER XIX—contd.

General Central Service, Class I—contd.

HOME DEPARTMENT—contd.

Posts.	Monthly rates of pay.	
Chief Judge (when held by a Barrister, Advocate or Vakil).	Rs. 4,000.	
Puisne-Judge (when held by a Barrister, Advocate or Vakil).	Rs. 3,500.	
JUDICIAL COMMISSIONER'S COURT, N.-W. F. P.		
Additional Judicial Commissioner (when held by a Barrister, Advocate, Vakil or Pleader).	Rs. 3,000.	
STAFF OF HIS EXCELLENCY THE VICEBOY.		
Posts.	Monthly rates of pay.	
Private Secretary to the Governor General.	(1) When held by an officer of the Indian Civil Service— Pay on the senior time-scale of the Indian Civil Service <i>plus</i> Special pay Rs. 250. (2) When held by an officer other than a member of the Indian Civil Service—Rs. 2,500.	
Assistant Private Secretary to the Governor General.	Rs. 800—40—1,200.	
	NOTE.—A member of the Indian Civil Service or a military member of the Political Department may exercise the option of drawing pay in the time-scale of the Political Department subject to a maximum of Rs. 1,000 (exclusive of overseas pay).	
	Pay as otherwise fixed.	Pay as fixed by this rule.
Surgeon to His Excellency the Viceroy.	The pay fixed by the Secretary of State in Council for an officer of the Indian Medical Service holding this post is pay in the Indian Medical Service (Civil) <i>plus</i> a special pay of Rs. 250.	
Comptroller, Viceregal Household.	The post is held by an officer holding the King's Commission, British Service or Indian Army. The pay fixed by the Secretary of State in Council for such incumbents is—Rs. 1,500—50—1,700.	
Personal Assistant to the Military Secretary to His Excellency the Viceroy.	Rs. 900—50—1,000

CHAPTER XIX—contd.
General Central Service, Class I—contd.
HOME DEPARTMENT—contd.

Posts.	Monthly rates of pay.
ANDAMANS AND NICOBAR ISLANDS ADMINISTRATIONS.	
Divisional Officer, Public Works Department	Pay in the time-scale of the service from which the incumbent is taken <i>plus</i> a special pay of Rs. 100 subject to a maximum of Rs. 1,000 inclusive of special pay but exclusive of overseas pay. Rs. 750—50—1,200 <i>plus</i> overseas pay (if personally eligible) 1st to 4th year £25; thereafter £30, <i>plus</i> special pay Rs. 150 while held by Mr. Lindsay.
Engineering and Harbour Master and Shipping Officer.	The post is reserved for officers of the Royal Indian Marine. The pay sanctioned by the Secretary of State in Council is— Consolidated pay...Rs. 1,000.
Executive Commissariat Officer	NOTE.—This post carries only a single rate of pay for both existing and new entrants. The post is reserved for officers of the Indian Army Service Corps. The pay sanctioned by the Secretary of State in Council is— Pay of rank in the Indian Army Service Corps <i>plus</i> staff pay <i>plus</i> special pay, Rs. 100.
DELHI ADMINISTRATION.	
Superintendent of Education, Delhi, Ajmer-Merwara and Central India.	Rs. 400—40—1,000—50—1,200 (while held by Reverend J. C. Chatterjee).
Inspector of Factories, Boilers and Electricity, Delhi and Ajmer-Merwara.	Rs. 1,000—50—1,200 (while held by Mr. W. M. Vacy-Ash).
AJMER-MERWARA ADMINISTRATION.	
District and Sessions Judge	Rs. 1,000—50—1,250.
Additional District and Sessions Judge ..	Pay in the time-scale of the Provincial Civil Service of the Province from which the incumbent is drawn; <i>plus</i> special pay of Rs. 100.
Principal, Government College, Ajmer ..	Rs. 600—30—900.
FOREIGN AND POLITICAL DEPARTMENT.	
BALUCHISTAN ADMINISTRATION.	
Agricultural Officer	Rs. 350—50—550—550—50—650 (efficiency bar)—50—800—800—50—1,250; <i>plus</i> special pay Rs. 100.
Superintending Engineer, Civil Works and Irrigation. (Temporary up to 23th February 1938.)	*Pay Rs. 1,750—100—2,150. Overseas pay £13-8-8.
Assistant Executive Engineer for Irrigation in Baluchistan. (Temporary up to 31st March 1938.)	*Pay in the junior time-scale of the Indian Service of Engineers (with efficiency bar after the 9th year): <i>plus</i> language pay Rs. 100 on passing Pushto by the Higher Standard.
Officer in charge, Baluchistan Intelligence Bureau.	Rs. 1,500.

* The fixation of new rates of pay for the posts will be considered if and when the posts are to be made permanent.

CHAPTER XIX—contd.

General Central Service, Class I—contd.

FOREIGN AND POLITICAL DEPARTMENT—contd.

Posts.	Monthly rates of pay.
RAJPUTANA AGENCY.	
Assistant Commandant, Mewar Bhil Corps, Kotra.	The post is ordinarily held by an officer of the Indian Army. The pay fixed for such an incumbent by the Secretary of State in Council is pay of rank in the Indian Army <i>plus</i> special pay Rs. 400 (inclusive of the Indian Army Allowance).
Assistant Commandant, Mewar Bhil Corps, Kherwara.	The post is ordinarily held by an officer of the Indian Army. The pay fixed for such an incumbent by the Secretary of State in Council is pay of rank in the Indian Army <i>plus</i> special pay Rs. 400 (inclusive of the Indian Army Allowance).
Assistant Commandant, Mina Corps (temporary).	....
Adjutant, Mina Corps (Temporary)	....
Assistant Commandant, Mewar Bhil Corps (when held by a Military Commissioned Officer).	The pay fixed by the Secretary of State in Council for an officer holding this post is pay of rank in the Indian Army <i>plus</i> special pay Rs. 250 (inclusive of the Indian Army Allowance).
Assistant Commandant, Mewar Bhil Corps (when held by a Military Commissioned Officer).	The pay fixed by the Secretary of State in Council for an officer holding this post is pay of rank in the Indian Army <i>plus</i> special pay Rs. 200 (inclusive of the Indian Army Allowance).
Assistant Commandant, Mina Corps (when held by a Military Commissioned Officer). (Temporary.)	The pay fixed by the Secretary of State in Council for an officer holding this post is pay of rank in the Indian Army <i>plus</i> special pay Rs. 250 inclusive of the Indian Army Allowance).
Adjutant, Mina Corps (when held by a Military Commissioned Officer). (Temporary.)	The pay fixed by the Secretary of State in Council for an officer holding this post is pay of rank in the Indian Army <i>plus</i> special pay Rs. 200 (inclusive of the Indian Army Allowance).
CENTRAL INDIA AGENCY.	
Excise and Opium Commissioner in Central India and Adviser on Excise and Opium Affairs in Rajputana (In abeyance up to and including 5th November 1937).	The post may be held by an Officer of the Indian Civil Service or of the Indian Political Service. The pay fixed for such an incumbent by the Secretary of State for India in Council is pay in the time scale of the service from which he is taken <i>plus</i> special pay of Rs. 200.
Commandant, Malwa Bhil Corps . .	The post is ordinarily held by an officer of the Indian Army. The pay fixed for such an incumbent by the Secretary of State in Council is pay of rank in the Indian Army <i>plus</i> special pay Rs. 400 (inclusive of the Indian Army Allowance).

CHAPTER XIX—contd.

General Central Service, Class I—contd.

FOREIGN AND POLITICAL DEPARTMENT—*concl'd.*

Posts.	Monthly rates of pay.
MYSORE RESIDENCY.	
District and Sessions Judge, Civil and Military Station, Bangalore.	Pay Rs. 1,000—50—1,250. Judicial pay.—Rs. 15, when the incumbent is personally eligible under rule 7 of the Superior Civil Services Rules.
Personal Assistant to the Resident ..	The post is ordinarily held by an officer of the Indian Army, who performs its duties in addition to those of his military appointment and who draws a special pay of Rs. 100 <i>per mensem</i> for doing the work of Personal Assistant.
Inspector of Schools, Coorg and Bangalore	Pay in the time-scale of the Indian Educational Service according to age <i>plus</i> overseas pay but without the pauses in the stages of Rs. 600 and Rs. 1,000. NOTE.—The scale of pay for the new entrants will be fixed when a vacancy occurs.
ADEN ADMINISTRATION.	
Political Secretary to the Chief Commissioner	Paid by the Colonial Office. Special pay of Rs. 100 <i>per mensem</i> is paid by the Government of India.
Education Officer	Pay Rs. 700—75—1,000. NOTE.—This post carries a common scale of pay for both existing and new entrants.
Assistant Commandant of Police	Contract pay Rs. 925—950—1,000.
MISCELLANEOUS.	
Foreign Secretary to the Government of India	} Rs. 4,000.
Political Secretary to the Government of India.	
FINANCE DEPARTMENT.	
Budget Officer, Government of India, Finance Department.	Rs. 1,500—100—2,000.
Under Secretary to the Government of India, Finance Department.	Pay in the time-scale of the Indian Audit and Accounts Service, Class II, <i>plus</i> special pay. Rs. 300. NOTE.—The post is ordinarily held by officers of the Indian Audit and Accounts Service. It is open to members of the Indian Civil Service, who draw pay in the junior time-scale <i>plus</i> special pay Rs. 300.

CHAPTER XIX—contd.
General Central Service, Class I—contd.
FINANCE DEPARTMENT—contd.

Posts.	Monthly rates of pay.
Finance Officer, Posts and Telegraphs ..	Rs. 2,250—100—2,750. NOTE.—The post is open to members of the Indian Civil Service.
Two Members, Central Board of Revenue ..	Rs. 3,500. NOTE 1.—The posts are open to members of the Indian Civil Service, who also draw pay at the above rate. NOTE 2.—The posts are ordinarily tenable for five years. If in the case of any particular Member it is considered in the public interest to retain his services in the same capacity for a further period at the end of five years, his pay thereafter is Rs. 3,750 per mensem.
First Secretary, Central Board of Revenue	(i) in the case of a member of the Indian Civil Service—pay on the senior time-scale plus a special pay of Rs. 300. (ii) In the case of a member of the Imperial Customs Service or Income-tax Service, Class I—grade pay plus a special pay of Rs. 300. NOTE.—The sanction of the Secretary of State will be necessary if the special pay is drawn by an Indian Civil Service officer beyond two years.
Second Secretary, Central Board of Revenue	Rs. 1,000—50—1,250.
Controller of the Currency	Rs. 3,000—125—3,500. NOTE.—The post is open to members of the Indian Civil Service, who also draw pay at the above rate.

MINT DEPARTMENT.

Mint Master, Bombay	Pay Rs. 2,000—200—3,000. Overseas Pay £13-6-8.
Mint Master, Calcutta	Pay Rs. 2,000—200—3,000. Overseas Pay £13-6-8.
Deputy Mint Master	(i) When the officer is of non-Asiatic domicile— Pay Rs. 1,000—50—1,500. Overseas Pay £30. (ii) When the officer is of Asiatic domicile—Pay Rs. 1,250—50—1,750. NOTE 1.—The posts of Mint Masters and Deputy Mint Master have been generally held hitherto by officers of the Royal Engineers. The introduction of revised scales of pay has been postponed for the present and will be considered at a later date. NOTE 2.—The Deputy Mint Master is attached to the Calcutta or Bombay Mint according to exigencies.
Chief Assayer, Mint Bombay	Pay Rs. 500—530—600—50—1,200. Special pay Rs. 100 for so long as the post continues to be held by Mr. G. C. Mitter. NOTE.—The introduction of a revised scale of pay for this post has been postponed for the present and will be taken up when the present incumbent of the post vacates it.

CHAPTER XIX—contd.

General Central Service, Class I—contd.

FINANCE DEPARTMENT—contd.

Posts.	Monthly rates of pay.
SECURITY PRINTING DEPARTMENT.	
Master, Security Printing, India, and <i>ex-officio</i> Controller of Stamps.	Pay Rs. 2,000—200—3,000. Overseas pay £13-6-8.
Deputy Master, Security Printing, India ..	(i) Pay Rs. 1,000—50—1,500. Overseas pay £30 (while held by Captain R. G. Chapman, R.E.). (ii) When the officer is of Asiatic domicile—Pay Rs. 800—45—1,250.
	NOTE 1.—The post of Master, Security Printing, India, and <i>ex-officio</i> Controller of Stamps, has been generally held hitherto by an officer of the Royal Engineers. The introduction of revised scale of pay for this post has been postponed for the present and will be considered at a later date.
	NOTE 2.—The post of Deputy Master, Security Printing, India, has been generally held by an officer of the Royal Engineers. The introduction of a revised scale of pay has been postponed for the present and will be considered at a later date. The pay fixed for officers of Asiatic domicile will be drawn both by existing and new entrants.
Deputy Controller of Stamps	Rs. 800—50—1,450.
* Assistant Master, Security Printing, India	Rs. 400—20—700.
* Assistant Master, Currency Note Press ..	Rs. 400—20—700.
	* NOTE.—These posts carry only a single scale of pay for both existing and new entrants.
Commissioner, Northern India Salt Revenue	Rs. 2,500.
	NOTE.—The post is open to members of the Indian Civil Service, who draw pay in the senior time-scale of that Service <i>plus</i> special pay Rs. 200.
General Manager, Rajputana Salt Sources, Northern India Salt Revenue Department.	(i) When the officer is of Asiatic domicile— Rs. 1,100—50—1,400. (ii) When the Officer is of non-Asiatic domicile— Pay Rs. 850—50—1,150. Overseas pay £30.
Chief Mining Engineer, Northern India Salt Revenue Department, Kherwa.	Rs. 1,000—50—1,400, <i>plus</i> £30 overseas pay for an officer of Non-Asiatic domicile, if recruited in the United Kingdom. This rate applies to new entrants. As the post is a 'contract' one and is filled by direct recruitment, an officer who has been in Government service from a date prior to the 16th July 1931 is not likely to be appointed to it. NOTE.—The post is non-pensionable; tenable for five years (including a probationary period of six months).

CHAPTER XIX—contd.
General Central Service, Class I—contd.

FINANCE DEPARTMENT—concl'd.

Posts.	Monthly rates of pay.
Superintending Electrical and Mechanical Engineer, Northern India Salt Revenue Department, Khewra	Rs. 700—25—950. This rate applies to new entrants. As the post is a 'Contract' one and is filled by direct recruitment, an officer who has been in Government Service from a date prior to the 16th July 1931 is not likely to be appointed to it. NOTE.—The existing incumbent, Mr. I. E. Peterson, is employed on contract for five years with effect from 1st October 1933 on Rs. 1,200—50—1,300.
Collector of Salt Revenue, Madras ..	Pay Rs. 2,250, overseas pay £13-6-8. NOTE.—The post which was created with effect from the 1st November 1933 is temporary. The above pay is personal to Mr. Greenfield, the present incumbent.
Deputy Commissioner of Salt Revenue, Madras.	Rs. 1,000—100—1,500. NOTE.—The pay of the post, while held by Mr. L. K. Fearon or B. M. Marriott, is Rs. 800—100—1,300, plus overseas pay £25.
Deputy Collector of Salt Revenue, Bombay	Rs. 1,000—100—1,500 plus special pay, Rs. 100.
Collector of Salt Revenue, Burma	Rs. 1,000—50—1,250.
*Opium Agent, Ghazipur	Rs. 1,700—60—2,000 (when held by District Opium Officers of the old cadre). Rs. 1,400 (when held by old entrants to the United Provinces Civil Service). *NOTE.—The question of introducing a revised scale of pay for new entrants to this post will be considered when the necessity actually arises.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS.

AGRICULTURAL DEPARTMENT.

(Imperial Agricultural Research Institute New Delhi and Sub-stations.)

*1. Director, Imperial Agricultural Research Institute, New Delhi.	Rs. 2,000—50—2,250. Overseas pay £13-6-8, if the incumbent is of non-Asiatic domicile. NOTE.—The question of introducing a revised scale of pay for new entrants to this post will be considered at some future date.
*2. Imperial Agricultural Chemist ..	Pay and special pay fixed for new entrants to Class I posts at the Imperial Agricultural Research, Institute, New Delhi, viz., Rs. 275—300 (probationary period)—325—25—650 (efficiency bar)—35—1,000 plus special pay Rs. 150, plus Overseas pay of £15, £25 or £30, according as the holder is more than 25, 30 or 35 years of age, if of non-Asiatic domicile.
*3. Imperial Entomologist	Ditto ditto.
*4. Imperial Mycologist	Ditto ditto.

*NOTE.—Posts 1 to 4 are also included in the cadre of the Indian Agricultural Service and will only be filled when the corresponding Indian Agricultural Service posts are vacant.

CHAPTER XIX—contd.

General Central Service, Class I—contd.

DEPARTMENT OF EDUCATION, HEALTH & LANDS—contd.

Posts.	Monthly rates of pay.
AGRICULTURAL DEPARTMENT—contd.	
5. Sugarcane Expert	Rs. 350—50—550—550—50—650 (efficiency bar) —50—800—800—50—1,250, while held by Rao Bahadur T. S. Venkatraman Avargal. Special pay Rs. 150 a month.
6. Second Economic Botanist	Pay fixed for new entrants to Class I posts, Agricultural Department, viz., Rs. 275— 300 (probationary period)—325—25—650— (efficiency bar)—35—1,000.
7. Second Cane-breeding Officer	Rs. 350—50—550—550—50—650 (efficiency bar) —50—800—800—50—1,250, while held by Mr. Nand Lal Dutt.
*8. Plant Pathologist for Sugarcane diseases	Rs. 350—35—700. This post is temporary and has been sanctioned up to 31st May 1939."
*NOTE.—This post carries the same scale of pay for both existing and new entrants.	
IMPERIAL VETERINARY RESEARCH INSTITUTE.	
Officer-in-Charge Biological Products Sec- tion, Izatnagar.	Rs. 325—25—650—(E. B.)—35—1,000. Pro- bation 2 years on Rs. 275—300 <i>plus</i> special pay of Rs. 150 per mensem. NOTE.—This post carries the same scale of pay for both existing and new entrants.
Assistant Serologist, Imperial Veterinary Research, Institute.	Rs. 325—25—650—E. B.—35—1,000. Pro- bation 2 years on Rs. 275—300. NOTE.—This post carries the same scale of pay for both existing and new entrants.
Assistant Pathologist, Imperial Veterinary Research, Institute.	Rs. 325—25—650—E. B.—35—1,000. Pro- bation 2 years on Rs. 275—300. NOTE.—This post carries the same scale of pay for both existing and new entrants.
Veterinary Research Officer in charge of Pathology, Imperial Veterinary Research Institute.	Rs. 325—25—650—E. B.—35—1,000. Pro- bation 2 years on Rs. 275—300, <i>plus</i> special pay of Rs. 150 per mensem. NOTE.—This post carries the same scale of pay for both existing and new entrants.
Officer-in-Charge Animal Nutrition Section, Izatnagar.	NOTE.—This post carries the same scale of pay for both existing and new entrants.
Officer-in-Charge Poultry Research Section, Izatnagar.	Rs. 325—25—650—(E. B.)—35—1,000. Pro- bation 2 years on Rs. 275—300 <i>plus</i> special pay of Rs. 150 per mensem. NOTE.—This post carries the same scale of pay for both existing and new entrants.
Veterinary Research Officer-in-Charge of Protozoological Section.	Rs. 325—25—650—(E. B.)—35—1,000. Pro- bation 2 years on Rs. 275—300 <i>plus</i> special pay of Rs. 150 per mensem. NOTE.—This post carries the same scale of pay for both existing and new entrants.

NOTE.—An officer who is over 30 years of age at the time of his appointment may, in special cases, be allowed to draw pay on the time scale as if he had begun to draw pay at the rate of Rs. 400 on his 30th birthday.

CHAPTER X.X—contd.

General Central Service, Class I—contd.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS—contd.

Posts.	Monthly rates of pay.
IMPERIAL VETERINARY RESEARCH INSTITUTE—contd.	
Entomologist, Muktesar	Rs. 325—25—650—(E. B.)—35—1,000. Probation 2 years on Rs. 275—300.
	NOTE.—This post carries the same scale of pay for both existing and new entrants.
“IMPERIAL DAIRY INSTITUTE, BANGALORE AND SUB-STATIONS.	
Imperial Dairy Expert	Rs. 350—50—550—550—50—650 (efficiency bar) —50—800—800—50—1,250, while held by Mr. Z. R. Kothavala. Special pay Rs. 150 a month.”
FOREST RESEARCH INSTITUTE AND COLLEGE, DEHRA DUN.	
[NOTE.—The posts marked with an asterisk (*) though they carry pay on the time-scale of the Indian Forest Service, are not reserved for members of that service.]	
*Wood Technologist	Pay in the time-scale of the Indian Forest Service plus special pay Rs. 150.
	NOTE.—Mr. K. A. Chowdhury draws only the pay in the time-scale of the Indian Forest Service.
*Officer-in-charge, Paper Pulp Section ..	Pay in the time-scale of the Indian Forest Service plus special pay Rs. 150.
*Officer-in-charge, Seasoning Section ..	Pay in the time-scale of the Indian Forest Service plus special pay Rs. 150.
*Officer-in-Charge, Wood Preservation Section.	Pay in the time-scale of the Indian Forest Services plus special pay Rs. 150.
Bio-chemist	Rs. 475—50—875—75—950—50—1,050—1,050—50—1,500, while held by Dr. Sri Krishna.
Organic Chemist (held in abeyance) ..	Rs. 500—30—800—40—1,000. For officers appointed from class I, Forest Service, time-scale pay plus special pay Rs. 100.
Mycologist	Pay in the time-scale of the Indian Forest Service, while held by Dr. K. D. Bagchee.
*Assistant, Timber Testing Section ..	Pay in the time-scale of the Indian Forest Service plus special pay Rs. 150.
	NOTE.—The existing incumbent Mr. V. D. Limaye draws pay in the scale of Rs. 475—50—675.
Officer-in-charge, Timber Testing Section. (Temporary for 5 years from the 6th November 1930.)	Rs. 2,000.
Officer-in-charge, Wood Workshop Section. (Temporary for 7 years from the 10th February 1930.)	Rs. 1,050—50—1,350.

CHAPTER X.X—contd.

General Central Service, Class I—contd.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS—contd.

Posts.	Monthly rates of pay.
SURVEY OF INDIA.	
*Mathematical Adviser	Rs. 500—50—1,500.
*Superintendent, Mathematical Instrument Officer.	Rs. 1,300—50—1,600.
*The question of introducing a revised scale of pay for new entrants will be considered at future date.	
MISCELLANEOUS.	
Librarian, Imperial Library, Calcutta ..	Rs. 750—50—1,250 (while held by Khan Bahadur K. M. Asadullah, B.A., F.L.A.).
Keeper of the Records of the Government of India, Imperial Record Department.	Rs. 1,300—40—1,500 (while held by Khan Bahadur A. F. M. Abdul Ali).
Director, Botanical Survey of India ..	The post is at present held by the Superintendent of the Royal Botanical Gardens, Sibpur, in addition to his duties under the Government of Bengal. The special pay which he receives for performing the duties of Director is Rs. 300 per mensem.
Curator, Industrial Section, Indian Museum, Calcutta.	NOTE.—This post carries the same scale of special pay for both existing and new entrants.
	(i) When the officer is of Asiatic domicile, Rs. 350—50—1,250.
	NOTE.—The question of introducing a revised scale of pay for new entrants to this post will be considered at some future date.
	(ii) When the officer is of non-Asiatic domicile, Rs. 500—50—1,500.
Agent of the Government of India in Ceylon	The post is open to members of the Indian Civil Service. The pay sanctioned by the Secretary of State in Council for the post when so held is pay in the junior or senior time-scale of that Service, at the rate which the officer would have drawn had he remained in his province <i>plus</i> special pay Rs. 300.
Agent of the Government of India in Malaya	When held by a member of the Madras Provincial Civil Service, pay in the time-scale of that service: <i>plus</i> special pay Rs. 300.
Agent-General for India in the Union of South Africa.	While held by Sir Syed Raza Ali, Kt., C.B.E. £2,500 per annum.
Secretary to the Agent General for India in the Union of South Africa.	The post is open to members of the Indian Civil Service. The pay sanctioned by the Secretary of State in Council for the post when so held is pay in the junior or senior time-scale of that Service, at the rate which the officer would have drawn had he remained in his province <i>plus</i> special pay Rs. 300.
Educational Commissioner with the Government of India.	Pay Rs. 2,500—100—3,000.
	Overseas pay £13-6-8.
	NOTE.—The post is ordinarily tenable by members of the Indian Educational Service for whom also the Secretary of State in Council has sanctioned the above rate of pay.

CHAPTER XIX—contd.

General Central Service, Class I—contd.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS—contd.

Posts.	Monthly rates of pay.
ALL-INDIA INSTITUTE OF HYGIENE AND PUBLIC HEALTH, CALCUTTA.	
Director, who will also be a Professor in one section of the Institute.	<p><i>While the post is held by Lieutenant-Colonel A. D. Stewart, I.M.S. :—</i></p> <p>Basic pay of rank in the time-scale of pay for the Indian Medical Service (Civil).</p> <p>Overseas pay admissible to the Indian Medical Service (Civil).</p> <p>Special pay as Professor, Rs. 250 per mensem.</p> <p>Special pay as Director, Rs. 500 per mensem.</p> <p>Compensatory allowance in lieu of private practice Rs. 500 per mensem.</p> <p>NOTE.—The pay to be given to future incumbents of the post will be fixed when occasion arises.</p>
3 Professors	<p><i>(i) If the posts are held by an officer of the Indian Medical Service :—</i></p> <p>Basic pay of rank in the time-scale of pay for the Indian Medical Service (Civil).</p> <p>Overseas pay, if admissible, at the prescribed rate for the Indian Medical Service (Civil).</p> <p>Special pay as Professor, Rs. 250 per mensem.</p> <p>Compensatory allowance in lieu of private practice, Rs. 500 per mensem.</p> <p><i>(ii) If the posts are held by non-Indian Medical Service officers :—</i></p> <p>Rs. 725—120/3—1,565—135/3—1,700.</p> <p>NOTE.—The above pay is liable to revision later, if necessary.</p>

CHAPTER XIX—contd.
General Central Service, Class I—contd.
DEPARTMENT OF INDUSTRIES AND LABOUR.

Posts.	Monthly rates of pay.
INDIAN STORES DEPARTMENT.	
Chief Controller of Stores	Rs. 3,000—100—3,500.
	NOTE.—The question of introducing a revised scale of pay for new entrants to this post will be considered at some future date.
Deputy Director of Administration and Intelligence.	Rs. 1,500—75—1,800.
Assistant Director of Administration and Intelligence.	Rs. 1,000—50—1,200.
<i>Purchase Branch Cadre.</i>	
<i>Class I.</i>	
Nil.	
<i>Class II.</i>	
Three Deputy Directors of Purchase ..	Rs. 1,500—75—1,800.
	NOTE.—The present incumbents of two of the posts (Mr. R. W. Targett and Major J. Youny, draw a personal pay of Rs. 150 <i>per mensem</i> each. A special pay of Rs. 150 <i>per mensem</i> has been sanctioned for the senior Deputy Director of Purchase, for so long as the post of Director of Inspection remains in abeyance.
Controller of Purchase, Calcutta ..	Rs. 1,500—75—1,800.
	NOTE.—The present incumbent of the post (Mr. P. J. Gahan) draws a personal pay of Rs. 150 <i>per mensem</i> .
<i>Class III.</i>	
Three Assistant Directors of Purchase ..	Rs. 1,000—50—1,200.
	NOTE.—One of these posts has been sanctioned up to the 28th February 1942.
Two Controllers of Purchase	Rs. 1,000—50—1,200.
<i>Class IV.</i>	
Five Assistant Controllers of Purchase ..	Rs. 500—50—1,000.
	NOTE 1.—A special pay of Rs. 100 <i>per mensem</i> has been sanctioned for one of the posts until further orders.
	NOTE 2.—One of these posts has been sanctioned up to the 28th February 1942.
<i>Inspection Branch Cadre.</i>	
<i>Class I.</i>	
Director of Inspection	Rs. 2,250—100—2,750. This post has been held in abeyance until further orders.
Metallurgical Inspector.	Rs. 2,250—100—2,750.

CHAPTER X X—contd.
General Central Service, Class I—contd.
DEPARTMENT OF INDUSTRIES AND LAECUR—contd.

Posts.	Monthly rates of pay.
INDIAN STORES DEPARTMENT—contd.	
<i>Inspection Branch Cadre—concl'd.</i>	
<i>Class II.</i>	
Deputy Director of Inspection	Rs. 1,250—100—1,750. NOTE.—A special pay of Rs. 150 per mensem has been attached to the post while the post of Director of Inspection is in abeyance.
Controller of Inspection	(i) Rs. 1,250—100—1,750. (ii) Pay Rs. 1,000—100—1,500 } While held by Mr. H. F. Davy.
Superintendent, Government Test House, Alipore.	(i) Rs. 1,250—100—1,750. (ii) Pay Rs. 1,000—100—1,500 } While held by Mr. Brodie.
<i>Class III.</i>	
Assistant Director of Inspection	Rs. 950—50—1,200. NOTE.—A special pay of Rs. 100 per mensem has been sanctioned for the post until further orders.
One Controller of Inspection and four Assistant Controllers of Inspection.	Rs. 950—50—1,200. NOTE.—A special pay of Rs. 150 per mensem has been sanctioned for the post of Controller of Inspection. The posts of Assistant Controllers of Inspection, Karachi Inspection Circle and Upper India Circle, Lahore, have been re-created as a temporary measure up to the 28th February 1942 in lieu of two posts in class IV.
Two Assistant Metallurgical Inspectors ..	Rs. 950—50—1,200.
Chemist, Government Test House, Alipore	Rs. 950—50—1,200.
Physicist, Government Test House, Alipore	Rs. 950—50—1,200.
<i>Class IV.</i>	
Assistant Chemist, Government Test House, Alipore.	Rs. 500—50—750. NOTE.—The present incumbent of the post (Mr. P. K. Sen) is in the scale of Rs. 750—50—900 which is personal to him.
Thirty four Inspectors of Stores, Assistant Engineers (Inspection), Assistant Engineer, Government Test House, Alipore, (two posts held in abeyance).	Rs. 500—50—750 with a selection grade of Rs. 750—30—900 for 15 per cent. of the officers NOTE 1.—One of these posts has been sanctioned up to the 28th February 1938, one up to the 28th February 1939, one up to the 29th February 1940, one up to the 28th February 1941 and three up to the 28th February 1942. NOTE 2.—The posts of Inspectors-in-Charge, Karachi Inspection Circle and Upper India Circle, Lahore, to which is attached in addition a special pay of Rs. 100 per mensem each, have been held in abeyance against two posts of Assistant Controllers of Inspection re-created as a temporary measure in Class III. NOTE 3.—The Inspectors-in-Charge, Cawnpore and Madras Inspection Branches draw in addition a special a Rs. 100 per mensem each.

CHAPTER XIX—contd.

General Central Service, Class I—contd.

DEPARTMENT OF INDUSTRIES AND LABOUR—contd.

Posts.	Monthly rates of pay.
<i>Industrial Research Bureau.</i>	
Director	Rs. 2,250 plus Overseas pay £13-6-8. While held by Mr. N. Brodie. Sanctioned up to the 28th February 1938.
Assistant Director	Rs. 950—50—1,200 ..
Research Officer	Rs. 950—50—1,200 ..
Assistant Research Officer	Rs. 500—50—750 ..
	} Sanctioned up to 28th February 1938.

STATIONERY AND PRINTING DEPARTMENT.

Controller of Printing and Stationery, India	Pay Rs. 1,850—100—2,250 Overseas pay £13-6-8.
First Grade Manager, Government of India Press, Calcutta.	*Rs. 1,250—50—1,500.*
Two Second Grade Managers, Government of India Presses, Simla and New Delhi.	*Rs. 850—50—1,250.*
Deputy Controller, Stationery	*Rs. 1,000—50—1,250.*
Deputy Controller, Printing	(i) Rs. 900—50—1,200. (ii) Pay Rs. 750—50—1,000. Special pay Rs. 150—10—200—250. (while held by Mr. R. A. Halfhide.)

NOTE.—The rates of pay marked with an asterisk (*) are admissible only to those Officers who were employed in the Stationery and Printing Department as Overseers or in higher posts on the 1st April 1924. In the case of other officers the rates of pay shown against corresponding posts in the Schedule annexed to the Revised Rates of Pay Rules will apply.

PATENTS AND DESIGNS.

Controller of Patents and Designs ..	Rs. 1,000—50—1,500.
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EXPLOSIVES DEPARTMENT.

Chief Inspector of Explosives in India ..	Pay Rs. 1,450—50—2,000. Overseas pay £13-6-8.
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CHAPTER XIX—contd.

General Central Service, Class I—contd.

DEPARTMENT OF INDUSTRIES AND LABOUR—contd.

Posts.	Monthly rates of pay.
INDIAN SCHOOL OF MINES.	
Principal	Pay Rs. 1,250—50—1,750. Overseas pay £30.
Four Professors	Pay Rs. 750—50—1,250. Overseas pay £30. NOTE.—Messrs. S. K. Bose and S. K. Roy draw pay on the scale of pay of Rs. 1,000—50—1,500.
CIVIL AVIATION DIRECTORATE.	
Director of Civil Aviation in India	Rs. 2,000—100—2,600. Overseas pay £30 (while held by Mr. F. Tymms).
Deputy Director of Civil Aviation in India	Rs. 1,000—50—1,600. Overseas pay £30 (while held by Mr. G. L. Gandy).
Chief Inspector of Aircraft	Pay in the senior time scale of the Indian Service of Engineers. NOTE.—The present incumbent, Mr. J. A. O'Brien,— has been appointed for a period of two years on a scale of pay of the rupee equivalent of £1,750—1,800 per annum which is personal to him.
Chief Aerodrome Officer	Pay in the senior time scale of the Indian Service of Engineers. NOTE.—The present incumbent Lieut.-Commander W. H. Watt was allowed an initial pay of Rs. 1,075 plus overseas pay £30 per mensem.
Two Aircraft Inspectors	Pay in the junior time scale of the Indian Service of Engineers. NOTE.—Mr. G. M. Randall, the existing incumbent of one of the posts, was allowed an initial pay of Rs. 675 plus overseas pay £25 and Mr. M. A. Doyle the existing incumbent of the second post was allowed an initial pay of Rs. 625 plus overseas pay £25.
One Technical Officer	Rs. 1,000—50—1,200. Sanctioned up to the 10th July 1940.
One Technical Officer	Rs. 1,200 (while held by Captain B. M. T. S. Leete). Sanctioned up to the 28th February 1938.
Engineer Officer	Rs. 1,370 plus Rs. 145 per mensem if the Officer is married. NOTE.—The post is temporary and has been sanctioned up to the 28th February 1938. The rate of pay is personal to the present incumbent, Captain A. G. Wyatt, R.E.
Administrative Officer	Rs. 750—25—900*.

* This scale is applicable to both old and new entrants subject to the conditions laid down in the Finance Department's Office Memorandum, No. 23 (11)-Ex I/36, dated the 19th February 1936".

CHAPTER XIX—contd.

DEPARTMENT OF INDUSTRIES AND LABOUR—concl'd.

Posts.	Monthly rate of pay.
INDIAN POSTS AND TELEGRAPHS DEPARTMENT.	
Director General of Posts and Telegraphs ..	Rs. 3,500—100—4,000.
Controller of Telegraph Stores	Pay as for a Divisional Engineer, Telegraphs, plus special pay Rs. 200.
Superintendent of Telegraph Workshops ..	Pay Rs. 625—625—50—725—725—50—1,025—1,025—50—1,275—1,275—1,325—1,325—1,375. Overseas pay, 1st year Rs. 150, 2nd to 4th year £15, 5th to 8th year £25, 9th and subsequent years £30. Special pay Rs. 150. This special pay shall cease with the permanent suspension of the lien of the existing substantive holder of the post.
Assistant Controller of Telegraph Stores ..	Pay Rs. 375—50—525—525—50—625—625—50—975. Overseas pay, 1st to 4th year Rs. 150, 5th to 7th year £15, 8th to 11th year £25, 12th and subsequent years £30.
Two Assistant Superintendents, Telegraph Workshops (including the post sanctioned temporarily from the 1st of March 1932).	Pay Rs. 375—50—525—525—50—625—625—50—975. Overseas pay, 1st to 4th year Rs. 150, 5th to 7th year £15, 8th to 11th year £25, 12th and subsequent years £30. NOTE.—When an Assistant Superintendent of Telegraph Workshops is appointed, whether in a substantive or officiating capacity as Superintendent of Telegraph Workshops, his pay in the time-scale of the latter post shall be fixed at the stage corresponding to his pay in the time-scale of the former post. [F. D. Notification No. F.-52-IV-Ex. I/32, dated the 15th November 1932].
Five Assistant Deputy Directors General, Posts and Telegraphs and one Personal Assistant to the Director General, Posts and Telegraphs.	Pay in the time scale of the service from which the incumbents are taken plus a special pay of Rs. 250 each. NOTE.—These posts are ordinarily tenable for a period of four years.
CENTRAL PUBLIC WORKS DEPARTMENT.	
Administrative Officer	Rs. 1,500—50/2—1,700. NOTE.—Mr. E. H. Brandon, M.B.E., the first incumbent of the posts, shall draw a pay of Rs. 1,700 in the scale.
Consulting Architect	Pay laid down for Superintending Engineer's posts in the statement showing the rates of pay of Specialist Officers of the Public Works Department under the heading "Miscellaneous Posts" in Schedule I to the Superior Civil Services Rules.
Architect	Pay laid down for Executive Engineer's posts in the statement showing the rates of pay of Specialist Officers of the Public Works Department under the heading "Miscellaneous Posts" in Schedule I to the Superior Civil Services Rules.
Electrical Engineer.	Pay laid down for Executive Engineer's posts in the statement showing the rates of pay of Specialist Officers of the Public Works Department under the heading "Miscellaneous Posts" in Schedule I to the Superior Civil Services Rules.

CHAPTER XIX—contd.
General Central Service, Class I—contd.
COMMERCE DEPARTMENT.

Posts.	Monthly rates of pay.	
[NOTE.—The posts marked with an asterisk (*) are reserved for officers of the Royal Indian Marine. The pay attached to these posts is determined by the Secretary of State in Council—vide Rule 43 of the Civil Services (Classification, Control and Appeal) Rules.]		
Posts.	Pay.	Staff pay. Rs.
*Principal Officer, Mercantile Marine Department, Aden District, Aden.	Pay of grade in the Royal Indian Marine Service.	620
*Principal Officer, Mercantile Marine Department, Karachi District, Karachi.	Ditto ..	700
*Principal Officer, Mercantile Marine Department, Bombay District, Bombay.	Ditto ..	870
*Principal Officer, Mercantile Marine Department, Madras District, Madras.	Ditto ..	870
*Principal Officer, Mercantile Marine Department, Calcutta District, Calcutta.	Ditto ..	870
*Principal Officer, Mercantile Marine Department, Rangoon District, Rangoon.	Ditto ..	870
*Nautical Surveyor, Mercantile Marine Department, Bombay District, Bombay.	Ditto ..	500
*Nautical Surveyor, Mercantile Marine Department, Calcutta District, Calcutta.	Ditto ..	500
*Nautical Surveyor, Mercantile Marine Department, Chittagong Sub-District, Chittagong.	Ditto ..	620
*Nautical Surveyor, Mercantile Marine Department, Rangoon District, Rangoon.	Ditto ..	500
*Principal Engineer and Ship Surveyor, Bombay.	Ditto ..	700
*Second Engineer and Ship Surveyor, Bombay.	Ditto ..	500
*Third Engineer and Ship Surveyor, Bombay.	Ditto ..	450
*Fourth Engineer and Ship Surveyor, Bombay.	Ditto ..	450
*Engineer and Ship Surveyor, Madras ..	Ditto ..	500
*Principal Engineer and Ship Surveyor, Calcutta.	Ditto ..	700
*Second Engineer and Ship Surveyor, Calcutta.	Ditto ..	500
*Third Engineer and Ship Surveyor, Calcutta.	Ditto ..	450
*Fourth Engineer and Ship Surveyor, Calcutta.	Ditto ..	450
*Fifth Engineer and Ship Surveyor, Calcutta.	Ditto ..	450
*Engineer and Ship Surveyor, Rangoon ..	Ditto ..	500

CHAPTER XIX—contd.
General Central Service, Class I—contd.
COMMERCE DEPARTMENT—contd.

Posts.	Monthly rates of pay.
*Ship Surveyor, Mercantile Marine Department, Bombay District, Bombay	Pay Rs. 525—50—625—50—725—725—50—925 (efficiency bar)—50—1,025—1,025—50—1,275—1,275—1,325—1,325—1,375.
*Ship Surveyor, Mercantile Marine Department, Calcutta District, Calcutta.	Overseas pay—1st to 4th year £15, 5th to 8th year £25 and thereafter £30.
Nautical Adviser to the Government of India.	The post may be held by an officer holding the King's Commission on the active list of the Royal Indian Navy. The pay fixed by the Secretary of State in Council for such incumbents is Rs. 2,000—100—2,500.
Chief Surveyor with the Government of India	Ditto.
†Shipping Master, Bombay	Rs. 1,000—50—1,250.
Shipping Master, Calcutta	Rs. 1,250—50—1,600 (while held by Captain H. F. Darvell).
‡Engineer-in-Chief, Lighthouse Department	Rs. 2,000—100—2,500 (while held by Mr. John Oswald).
‡Engineer, Lighthouse Department ..	Rs. 1,000—50—1,500.
Headmaster, Indian Mercantile Marine Training Ship "Dufferin".	Rs. 1,500 (consolidated) while held by Mr. H. I. Jones.
Actuary to the Government of India ..	Rs. 1,250—50—1,700 (while held by Mr. N. Mukerji).
Director General of Commercial Intelligence and Statistics, Calcutta.	<p>(a) Rs. 3,000 Sanctioned from the 27th April 1933 to the 28th February 1935 inclusive. Overseas pay £13-6-8</p> <p>(b) The post may be held by a member of an All-India Service. The pay fixed for it by the Secretary of State in Council when so held is— Pay in the senior time-scale of the All-India Service <i>plus</i> special pay Rs. 300.</p> <p>(c) When not held by a member of an All-India Service— (i) Pay in the senior time-scale of the officer's service, if he is a member of a service on a time-scale, <i>plus</i> special pay Rs. 300. (ii) Otherwise Rs. 1,500—100—1,800.</p>

*. The rates of pay shown against these posts are personal to Messrs. A. J. B. Dunn and A. C. Hopper.

† This post carries a common scale of pay for both existing and new entrants.

‡ Revised rates of pay for new entrants to these posts will be fixed when the existing incumbents vacate the posts and fresh appointments are made.

CHAPTER XIX—contd.

General Central Service, Class I—contd.

COMMERCE DEPARTMENT—contd.

Posts.	Monthly rates of pay.	
Deputy Director of Commercial Intelligence and Statistics, Calcutta.	(a) The post may be held by a member of an All-India Service.	
	The pay fixed for it by the Secretary of State in Council when so held is—	
	(i) For members of the Indian Civil Service—	
	Pay in the junior or senior time-scale, as the case may be, <i>plus</i> special pay Rs. 200, subject to a maximum of Rs. 1,475 inclusive of special pay but exclusive of overseas pay.	
	(ii) For members of other All-India Services—	
	Pay in the time-scale of the services, <i>plus</i> special pay Rs. 200.	
	(b) When not held by a member of an All-India Service—	
	Pay in the following scale according to years of age, the first stage corresponding to the 30th year or under:—	
	Stage.	Monthly rates of pay in successive stages of twelve months' Service.
		Ra.
1	600	
2	650	
3	700	
4	750	
5	800	
6	850	
7	900	
8	950	
9	1,000	
10	1,050	
11	1,100	
12	1,150	
13	1,200	
14	1,250	
15	1,300	
16	1,350	
17	1,400	
18	1,450	
19 and over ..	1,500	

CHAPTER XIX—contd.

General Central Service, Class I—contd.

COMMERCE DEPARTMENT—concl'd.

Posts.	Monthly rates of pay.
Deputy Director of Commercial Intelligence and Statistics (Director of Statistics,) Calcutta.	(i) Rs. 1,000—100—1,500.
Secretary, Indian Accountancy Board ..	(ii) Rs. 950—50—1,500 (while held by Mr. J. V. Joshi). Rs. 800—50—1,200, provided that a higher initial pay not exceeding Rs. 1,000 a month may be granted to an incumbent of the post who on appointment is above 30 years of age and has exceptionally good qualifications. (Liable to revision on change of incumbents.)
Tariff Board—	
President, Tariff Board (sanctioned up to 31st March 1938).	Rs. 3,500. NOTE.—The post of President carries a common scale of pay for both existing and new entrants.
Two Members, Tariff Board (sanctioned up to 31st March 1938).	Rs. 3,000. NOTE.—The question of fixing revised rates of pay for Members will be considered at some future date.

LEGISLATIVE DEPARTMENT.

*Secretary	Rs. 4,000.
*Joint Secretary and Draftsman ..	(i) When the officer is of non-Asiatic domicile :— Pay Rs. 3,000, 3,000, 3,200—100—4,000. Overseas pay £13-6-8 during first and second years of service.
*Deputy Secretary	(ii) When the officer is of Asiatic domicile :— Rs. 3,000—100—4,000.
Solicitor to the Government of India ..	(i) When the officer is a Barrister-at-law— Rs. 2,000. (ii) When the officer is a member of a Provincial Service, pay regulated in accordance with the Government of India, Home Department Notification No. 754-22/Ests., dated the 21st August 1924 plus a special pay of Rs. 400, the aggregate of the pay and special pay being subject to a maximum of Rs. 2,250.
Second Solicitor to the Government of India	Rs. 3,000.
Assistant Solicitor to the Government of India.	Pay Rs. 1,200—50—1,600 (efficiency bar)— 1,650—50—1,800. Overseas pay—£13-6-8. NOTE.—Mr. S. Webb-Johnson draws in addition a personal pay of Rs. 350. Rs. 1,000—50—1,200.

*When held by an officer who does not belong to the Indian Civil Service. (Only one of the three posts of Secretary, Joint Secretary and Deputy Secretary can be so held at any given time).

NOTE.—The question of introducing revised scales of pay for new entrants to all the posts specified above, i.e., for those governed by rule 3 of the Revised Rates of Pay Rules, will be considered after the revised scales of pay of Indian Civil Service Secretaries, Joint Secretaries, etc., to the Government of India as a class have been fixed.

CHAPTER X X—contd.

General Central Service, Class I—concl'd.

IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT.

Posts.	Monthly rates of pay.
" Vice-Chairman	*Rs. 4,000.
Agricultural Expert	†Pay Rs. 2,500—125—2,750 overseas pay £13-6-8.
	NOTE.—The post is tenable by members of the Indian Agricultural Service for whom also the Secretary of State in Council has sanctioned this rate of pay.
Animal Husbandry Expert	†Pay Rs. 2,500—125—2,750, overseas pay £13-6-8.
Agricultural Marketing Adviser to the Government of India.	†Pay Rs. 2,500—125—2,750, overseas pay £13-6-8.
3 Senior Marketing Officers	†Pay Rs. 900—50—1,200.
3 Marketing Officers	†Pay Rs. 600—30—900.
	*NOTE 1.—The question of introducing a revised scale of pay for new entrants to this post will be considered at some future date.
	†NOTE 2.—Revised rates of pay for new entrants to the post will be fixed when the existing incumbent vacates the post and a fresh appointment is made.
	†NOTE 3.—These posts carry a common scale of pay for both existing and new entrants.

REFORMS OFFICE.

Deputy Secretary to the Government of India, Reforms Office.

Pay in the senior time scale of the Indian Civil Service *plus* a special pay of Rs. 400 *per mensem* (while held by Rao Bahadur V. P. Menon).

General Central Service, Class II.

HOME DEPARTMENT.

Chief Superintendent, Office of the Director, Intelligence Bureau.	Rs. 600—40—800; <i>plus</i> special pay of Rs. 100.
Two Superintendents, Office of the Director, Intelligence Bureau.	Rs. 500—40—700.
Confidential Assistant, Office of the Director, Intelligence Bureau.	Rs. 300—20—500 (efficiency bar)—540—40—700.
Superintendent, Office of the Bureau of Public Information.	Rs. 350—25—500.
Superintendent, Office of the Public Service Commission.	Rs. 500—40—700.
One Deputy Superintendent of Police and Nine Deputy Central Intelligence Officers.	Rs. 300—25—700; <i>plus</i> special pay Rs. 100.
*One Office Superintendent in the Office of the Deputy Director, Intelligence, Government of India, Peshawar.—	Rs. 450—20—550
	*This post carries a common scale of pay for both existing and new entrants.

CHAPTER X.X—contd.

General Central Service, Class II—contd.

HOME DEPARTMENT—contd.

Posts.	Monthly rates of pay.
HIGH COURT OF JUDICATURE AT FORT WILLIAM IN BENGAL.	
<i>Original Side.</i>	
1 Deputy Registrar	Rs. 800—40—1,000.
1 Assistant Referee	Rs. 700—60—1,000.
3 Assistant Registrars	Rs. 400—40—600.
2 Assistant Registrars	Rs. 300
1 Assistant Registrar	Rs. 200—20—300.
Secretary to the Honourable the Chief Justice	Rs. 600—30—750 <i>plus special pay</i> Rs. 80.

Appellate Side.

1 Deputy Registrar	Rs. 750—50—1,000.
1 Assistant Registrar	Rs. 500—40—700.
1 Assistant Registrar	Rs. 400—25/2—450.
1 Senior Bench Clerk and <i>ex-officio</i> Assistant Registrar.	Rs. 540 <i>plus special pay</i> of Rs. 50.

NOTE.—The question of fixing revised rates of pay for future entrants to the posts on the Original as well as Appellate side is under consideration.

PRIVATE SECRETARY TO H. E. THE VICEROY.

Registrar	Rs. 600—40—800.
Senior Assistant, Cypher Branch	Rs. 200—15—500 <i>plus special pay</i> Rs. 30.
Two stenographers	Rs. 500—20—600.
One stenographer	Rs. 175—12½—375—15—450—25—500.

NOTE.—Rai Sahib G. Dutta draws in addition personal pay of Rs. 50.

MILITARY SECRETARY TO H. E. THE VICEROY.

Superintendent, Viceregal Gardens	Rs. 600—15—750 (while held by Mr. C. H. Reader). The question of introducing a revised scale of pay for new entrants to this post will be considered at some future date.
Assistant to the Comptroller, Viceregal Household.	Rs. 300—20—600.
First Assistant, Office of the Military Secretary to His Excellency the Viceroy.	Rs. 300—20—600.
Second Assistant, Office of the Military Secretary to His Excellency the Viceroy.	Rs. 170—15—500.
Treasurer, Viceregal Lodge	Rs. 170—15—500.

CHAPTER XIX—contd.
General Central Service, Class II—contd.
HOME DEPARTMENT—contd.

Posts.	Monthly rates of pay.
COORG ADMINISTRATION.	
Assistant Commissioner and District Magistrate.	Rs. 600—50—900.
Subordinate Judge	Rs. 500—50/3—600 (efficiency bar)—40/2—800.
Munsif, Virajpet	Rs. 300—30/2—450.
Munsif, Mercara	Rs. 200—20/2—300.
District Superintendent of Police ..	Rs. 300—25—500.
Deputy Director of Land Records and Agriculture.	Rs. 300—30/2—450.
Extra Assistant Conservator of Forests ..	Pay in the time-scale of the Madras Forest Service (from which all incumbents are taken) <i>plus</i> special pay Rs. 50 if the officer is in charge of a major division.
Executive Personal Assistant to the Executive Engineer, Coorg.	Pay in the time-scale of the Madras Engineering Service (from which all incumbents are taken).
DELHI ADMINISTRATION.	
Registrar to the Chief Commissioner ..	Rs. 550—40—750.
Additional District Magistrate	Pay in the time-scale of the Provincial Civil Service from which the incumbent is taken <i>plus</i> a special pay of Rs. 200.
City Magistrate*	Pay in the time-scale of the Punjab Civil Service (from which all incumbents are taken).
One Extra Assistant Commissioner ..	Ditto.
One Extra Assistant Commissioner ..	Pay in the time-scale of the Provincial Civil Service from which the incumbent is taken.
One Revenue Extra Assistant Commissioner.	Pay in the time-scale of the Punjab Civil Service (from which all incumbents are taken).
One Additional Extra Assistant Commissioner, New Delhi (Temporary).	Pay in the time-scale of the Provincial Civil Service (from which the incumbent is taken).
Judge, Small Cause Court	Pay in the time-scale of the Punjab Judicial Service (from which all incumbents are taken).
Senior Subordinate Judge	Ditto.
Registrar, Small Cause Court	Ditto.
Five Sub-Judges	Ditto.

*The City Magistrate receives Rs. 100 per month, from the funds of the Notified Area Committee for acting as its Secretary.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

HOME DEPARTMENT—contd.

Posts.	Monthly rates of pay.
DELHI ADMINISTRATION—concl'd.	
Four Deputy Superintendents of Police ..	Pay in the time-scale of the Punjab Police Service (from which all incumbents are taken). The prosecuting Deputy Superintendent and the Deputy Superintendent of Police, C. I. D., draw a special pay of Rs. 75 p.m., in addition.
Four Civil Assistant Surgeons (including the temporary post of Civil Assistant Surgeon, Combined Hospital, New Delhi).	Pay in the time-scale of the Punjab Medical Service (from which all incumbents are taken).
Head Master, Government High School, Delhi.	Pay in the time-scale of the Punjab Educational Service (from which all incumbents are taken).
District Inspector of Schools	Ditto.
Assistant Superintendent for Female Education, Delhi.	Rs. 200—20—400—400 (efficiency bar)—25—500.
Land and Development Officer	<p>(1) When the officer is already in Government employ—</p> <p style="padding-left: 40px;">Pay in the time-scale of the service from which the incumbent is taken, subject to maximum of Rs. 1,200.</p> <p>(2) When the officer is not already in Government employ—</p> <p style="padding-left: 40px;">Pay according to qualifications, subject to maximum of Rs. 1,200.</p>
Deputy Superintendent, Civil Veterinary Department.	<p>Rs. 200—15—275/15—470—15—500—20—600.</p> <p>NOTE.—This post carries the same rate of pay for both old and new entrants.</p>
Superintendent of Industries	Rs. 350—20—450 (while held by Sardar Sahib Mehtab Singh).
ANDAMANS AND NICOBAR ADMINISTRATIONS. <i>Adamans Forest Department.</i>	
Two Extra Assistant Conservators of Forests.	<p>Rs. 325—25—625 (efficiency bar)—650—25—825.</p> <p>NOTE.—Officers taken from other Provinces draw, in addition, special pay of Rs. 80.</p>

CHAPTER XIX—contd.
General Central Service, Class II—contd.
HOME DEPARTMENT—contd.

Posts.	Monthly rates of pay.
ANDAMANS AND NICOBAR ADMINISTRATIONS—concl'd.	
<i>Andamans Forest Department.—concl'd.</i>	
*Exploitation Officer, South Andamans ..	Rs. 200—15—500 ; <i>plus</i> special pay Rs. 80.
*Exploitation Officer, North Andamans ..	Rs. 250—20—550 (efficiency bar)—20—750, <i>plus</i> special pay Rs. 80.
*Veterinary Officer, North Andamans ..	Rs. 350—20—450.
*Accounts Officer	Rs. 650—50—900.
*Mill Manager, Chatham Mill	Rs. 575—25—750.
Engineer, Chatham Mill (temporary for three years from 1st April 1934).	Rs. 575 for the first year from 1st April 1934 and Rs. 600 for the two succeeding years.
Filer, Bonington Mill (temporary for three years from 24th December 1932).	Rs. 800, while held by Mr. A. Stott.
*The question of introducing a revised scale of pay for new entrants will be considered when the next vacancy occurs.	
AJMER-MERWARA ADMINISTRATION.	
Deputy Superintendent of Police, Ajmer-Merwara.	Pay in the time-scale of the United Provinces Police Service (from which all incumbents are taken).
Extra Assistant Conservator of Forests, Ajmer-Merwara.	Pay in the time-scale of the United Provinces Forest Service (from which all incumbents are taken); <i>plus</i> special pay of Rs. 100.
Additional Civil Surgeon, Ajmer	Rs. 600—50—900; <i>plus</i> special pay of Rs. 50.
Income-tax Officer, Ajmer-Merwara	Rs. 290—20—650—25—750, with efficiency bar at Rs. 550. NOTE.—This post carries a common scale of pay for both existing and new entrants.
Superintendent of Excise, Ajmer-Merwara ..	Rs. 290—20—650—25—750, with efficiency bar at Rs. 550. NOTE.—This post carries a common scale of pay for both existing and new entrants.
Registrar, Co-operative Societies, Ajmer-Merwara.	Pay Rs. 220—15—400—20—500. NOTE.—This scale of pay is common to both existing and new entrants."
MISCELLANEOUS.	
Personal Assistant to the Chief Commissioner.	Rs. 500—25—600—40—760.
Revenue Assistant Commissioner	Pay in the time-scale of the Provincial Civil Service from which the incumbent is taken <i>plus</i> special pay Rs. 75, subject to a maximum of Rs. 800 in all. This post carries only a single rate of pay for both existing and new entrants.

CHAPTER XIX—contd.
General Central Service, Class II—contd.
HOME DEPARTMENT—concl'd.

Posts.	MISCELLANEOUS—concl'd.	Monthly rates of pay.
Assistant Accounts Officer	Rs. 500—35—850.
Assistant Commissioner, Nicobars	Rs. 400—20—500.
Agricultural Officer (Temporary for 3 years from 1st March 1934).		Rs. 300—25—375.
Deputy Superintendent of Police	NOTE.—The post carries only a single rate of pay for both existing and new entrants. Pay in the time-scale of the Provincial Police Service from which the incumbent is taken; <i>plus</i> special pay Rs. 75; subject to a minimum of Rs. 400. NOTE.—This post carries only a single rate of pay for both existing and new entrants.
Lady Assistant Surgeon	Rs. 450—50/5—500. NOTE.—Miss E. W. Paul will draw an initial pay of Rs. 600 in the scale of Rs. 450—50/2—700 which is personal to her.
FOREIGN AND POLITICAL DEPARTMENT.		
Superintendent, Office of the Military Adviser-in-Chief, Indian States Forces.		Rs. 500—40—700.
BALUCHISTAN ADMINISTRATION		
Superintendent of Excise	Rs. 300—20—500.
Two Deputy Superintendents of Police	Rs. 200—25—550 (efficiency bar)—25—700 (efficiency bar)—(selection grade)—750.
One Deputy Superintendent of Police (for Court work).		Rs. 200—25—550 (efficiency bar)—25—700 (efficiency bar)—(selection grade)—750; <i>plus</i> special pay Rs. 150.
Assistant Surgeon, Mekran Levy Corps Hospital, Panjgur.		Rs. 225—15—450; <i>plus</i> special pay Rs. 30. NOTE.—The special pay has been declared as such on the condition that the Kalat State pays the necessary leave and pension contribution.
Assistant Surgeon, Kalat	Rs. 225—15—450.
Deputy Superintendent, Civil Veterinary Department.		Rs. 250—25—550 (efficiency bar)—25—750.
Superintendent of Education, Baluchistan		Rs. 200—15—500—20—600; <i>plus</i> special pay Rs. 150 (while held by Shaikh Abdus Samad B.A., B.T.)
Additional Civil Assistant Surgeon, Sibi	Rs. 225—15—450.
Irrigation Officer (in a beyance)	Rs. 550—20—750.*
" Superintendent, Central Jail, Mach	Rs. 400—10—450/10—500**.
Civil Assistant Surgeon, Central Jail, Mach		Rs. 225—15—450**.

*The fixation of new rate of pay for the post will be considered if and when the post is to be revived.

** NOTE.—The post carries a common rate of pay for both existing and new entrants.*

CHAPTER XIX—contd.

General Central Service, Class II—contd.

FOREIGN AND POLITICAL DEPARTMENT—contd.

Posts.	Monthly rates of pay.
BALUCHISTAN ADMINISTRATION—contd.	
Financial Assistant to the Agent to the Governor General and Chief Commissioner in Baluchistan.	Pay in the time scale of 500—35—850 of Assistant Accounts Officers of the Indian Audit Department <i>plus</i> special pay Rs. 150.

NOTE.—The question of the rate of remuneration to be given to new entrants to this post will be considered at some future date.

RAJPUTANA AGENCY.

Two Deputy Superintendents, Government Railway Police.	Pay in the time-scale of the United Provinces Police Service; <i>plus</i> special pay Rs. 50. One post is filled from members of the said service and the other will be so filled on the retirement of its present incumbent.
Financial Assistant to the Agent to the Governor-General, Rajputana (Temporary).	Rs. 300—20—600 (efficiency bar)—40—800.
Subordinate Judge and Railway Magistrate.	Pay in the Ajmer-Merwara cadre of Extra Assistant Commissioners (from which all incumbents are taken), viz., Rs. 300—20—600 (efficiency bar)—40—800.

HYDERABAD RESIDENCY.

Deputy Superintendent, Hyderabad Railway Police.	Rs. 400—40—600—100/2—700; <i>plus</i> special pay Rs. 100.
Deputy Superintendent of Police Secunderabad.	Rs. 400—40—600; <i>plus</i> special pay Rs. 50.

MYSORE RESIDENCY.

District Munsif and First Class Magistrate, Civil and Military Station, Bangalore.	Pay as in the time-scale pay of the Madras Civil Service (Executive Branch) from which all incumbents are taken.
Inspector of Excise, Civil and Military Station, Bangalore.	Pay as Inspectors in the Madras Excise Service (from which all incumbents are taken).

CHAPTER XIX—contd.

General Central Service, Class II—contd.

FOREIGN AND POLITICAL DEPARTMENT—contd.

Posts.	Monthly rates of pay.
MYSORE RESIDENCY—contd.	
Treasury and Income-tax Officer and Financial Adviser to the Mysore Residency	Rs. 500—50—850.
Assistant Surgeon, Bowring Hospital	(i) When held by an officer of the Madras Medical Service— Pay in the time-scale of the Madras Medical Service.
	(ii) When held by a Military Assistant Surgeon— Pay as Assistant Surgeon of the Indian Medical Department.
Assistant Surgeon, Lady Curzon Hospital	i) When held by an officer of the Madras Medical Service— Pay in the time-scale of the Madras Medical Service; <i>plus</i> special pay Rs. 50.
	(ii) When held by a Military Assistant Surgeon— Pay as Assistant Surgeon of the Indian Medical Department; <i>plus</i> special pay Rs. 50.
Additional Assistant Surgeon (Pathologist), Bowring and Lady Curzon Hospitals.	Rs. 175—25/2—400.
Assistant Surgeon, Isolation Hospital	Rs. 200—15—350—20—450.
Assistant Surgeon, Hajee Sir Ismail Sait's Gosha Hospital.	Rs. 200—15—350—20—450.
Superintendent, Veterinary Hospital, Civil and Military Station, Bangalore.	Rs. 125—5—175—200—10—300.
CENTRAL INDIA AGENCY.	
Deputy Superintendent of Police, Mhow	Pay in the time-scale of the United Provinces Police Service (from which all incumbents are taken); <i>plus</i> special pay Rs. 50, if held by a non-European.
Judicial Officer, Neemuch	Rs. 600—10—700.
Assistant to the Political Agent in Bundelkhand.	Rs. 450—25—600.
Assistant to the Political Agent in Malwa	Rs. 450—25—600.
Judicial Officer, Mhow	Rs. 800—25—1,000.
Assistant Residency Surgeon, Indore	Rs. 200—10—300—15—450; <i>plus</i> special pay of Rs. 75.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

FOREIGN AND POLITICAL DEPARTMENT—contd.

Posts.	Monthly rates of pay.
GUJARAT STATE AGENCY AND BARODA RESIDENCY.	
Assistant Secretary and Treasury Officer ..	Rs. 300—20—500.
Deputy Superintendent, of Police, Gujarat States Agency District.	Pay in the time scale of the Bombay Police Service (from which all incumbents are taken) plus special pay Rs. 100.
GWALIOR RESIDENCY.	
Indian Assistant to the Resident	Rs. 300—20—500; plus special pay Rs. 50 so long as the Minority Administration continues in the Gwalior State.
Assistant Surgeon, Gwalior Residency Hospital.	Rs. 200—10—250 (efficiency bar)—10—200 (while held by Rai Sahib Sunder Lal).
KHORASAN CONSULATE GENERAL.	
Attaché to Consul General for Khorasan ..	Rs. 400—20—500.
Rebate Officer, Duzdap	Rs. 350—10—400; plus special pay Rs. 75.
Trade Assistant, Duzdap	Rs. 400.
Extra Assistant to Consul General for Khorasan.	Rs. 400—20—500.
PERSIAN GULF RESIDENCY.	
Registrar and Treasury Officer, Bushire ..	Rs. 400—20—500, plus special pay Rs. 100.
Assistant Engineer, Independent Persian Gulf Sub-Division.	Pay in the time-scale of the Provincial Engineering Service (from which the incumbent is taken); plus special pay Rs. 100.
Indian Assistant, Political Agency, Bahrein	Rs. 350—20—450; plus special pay Rs. 75.
Treasury Officer, Muscat	Rs. 300—25/2—400; plus special pay Rs. 75.
Confidential Assistant, Bushire	Rs. 400—20—500; plus special pay Rs. 100.
Residency Agent, Sharjah	Rs. 500.
Assistant Registrar, Bushire	Rs. 300—10—350; plus special pay Rs. 75.

CHAPTER XIX—contd.
General Central Service, Class II—contd.
FOREIGN AND POLITICAL DEPARTMENT—contd.

Posts.	Monthly rates of pay.
WESTERN INDIA STATES AGENCY.	
Four Deputy Superintendents of Police, Western India States Agency.	Pay in the time-scale of the Bombay Police Service (from which all incumbents are taken); <i>plus</i> special pay Rs. 100.
Civil Sub-Judge, Kathiawar	Rs. 750—50—850.
Executive Engineer, Western India States Agency.	Rs. 800—100—1,000.
Assistant to the Agency Surgeon, West Hospital, Rajkot.	Pay in the time-scale of the Bombay Medical Service (from which all incumbents are taken); <i>plus</i> special pay Rs. 100 p.m., including Rs. 50 for the superintendence of the Rajkot jail.
Medical Officer, Scott Hospital, Palanpur	Pay in the time-scale of the Bombay Medical Service (from which all incumbents are taken); <i>plus</i> special pay Rs. 50.
Medical Officer, Wadhawan Dispensary	Pay in the time-scale of the Bombay Medical Service (from which all incumbents are taken).
Medical Officer, Civil Hospital, Sadra	Pay in the time-scale of the Bombay Medical Service (from which all incumbents are taken); <i>plus</i> special pay Rs. 50.
KASHMIR RESIDENCY.	
Indian Assistant to the Political Agent in Gilgit.	Rs. 300—20—400.
MADRAS STATES AGENCY.	
Indian Assistant to the Agent to the Governor-General.	Rs. 300—40—500 <i>plus</i> special pay Rs. 100. The special pay is personal to the present incumbent (Rao Sahib M. V. Menon).
SIKKIM AGENCY.	
Assistant for Bhutan to Political Officer	Pay Rs. 200—10—300 (non-pensionable). The present incumbent (Raja S. T. Dorji) draws pay in the scale of Rs. 200—10—300—15—450, the extended portion of the scale being personal to him.
Personal Assistant to Political Officer	Pay Rs. 200—7½—275. The present incumbent (Raj Bahadur Norbhu Dhondup) draws pay in the scale of Rs. 400—25—500 which is personal to him.
NORTH-WEST FRONTIER PROVINCE TRIBAL AREA.	
Development Officer (Agencies), North-West Frontier Province.	Rs. 700 per mensem.
(Temporary for two years from 17th January 1935).	

CHAPTER XIX—contd.

General Central Service, Class II—contd.

FOREIGN AND POLITICAL DEPARTMENT—concl'd.

Posts.	Monthly rates of pay.
ADEN ADMINISTRATION.	
Extra Assistant Commissioner, Collector of Customs, Salt and Excise and Superintendent of Sheikh Othman.	Pay Rs. 500—50—750.
Registrar and Judge of Small Cause Court ..	Pay Rs. 300—50/2—550—50/2—750.
Civil Surgeon	Pay in the time-scale of the Bombay Medical Service <i>plus</i> two special pays of Rs. 100 per mensem each.
Lady Doctor	Pay Rs. 400—25—600.
Assistant Education Officer	Pay Rs. 600.
	This post carries a common rate of pay for both existing and new entrants.
FINANCE DEPARTMENT.	
CENTRAL BOARD OF REVENUE.	
Two Superintendents, Office of the Central Board of Revenue.	Rs. 350—25—600.
	Rs. 600—40—800, when held by Messrs. M. C. Khanna, W. A. Rose, Mukand Lal, Kishori Lal and K. B. Deb.
AUDITOR GENERAL.	
Private Secretary to the Auditor General in India.	Rs. 500—30—800.
CONTROLLER OF THE CURRENCY.	
Personal Assistant to the Controller of the Currency.	Rs. 650.
Artist Engraver, Calcutta Mint	Rs. 1,000 (while held by Mr. A. P. Sponcer).
Deputy Chief Assayer, Bombay Mint ..	Rs. 450—30—750.
	NOTE.—This post carries the same scale of pay for both existing and new entrants.
SALT DEPARTMENT.	
Deputy Superintendent of Lighthouses, Bombay Salt Revenue Department.	Rs. 450—40—850. So long as the post is held by Mr. A. Logsdail, the present incumbent, he will in addition draw a special pay of Rs. 100 a month.
Chief Accounts Officer, Bombay Salt Revenue Department.	Rs. 350—25—600.
Two Superintendents of Salt Revenue, Burma.	Rs. 400—50—900.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

FINANCE DEPARTMENT—contd.

Posts.	Monthly rates of pay.
SALT DEPARTMENT—concl'd.	
Mechanical and Electrical Engineer, Northern India Salt Revenue Department, Sambhar.	Rs. 775—25—875. NOTE.—The post is temporary. The existing incumbent is employed on contract for five years with effect from 14th March 1930.
Mine Manager, Khewra	Rs. 700—50—1,100. NOTE.—If an officer who does not belong to the regular cadre of the Northern India Salt Revenue Service, Class II, is appointed to this post, he will be on contract for five years. NOTE.—The rate of pay for new entrants will be fixed when the existing incumbent vacates the post.
Treasury Officer, Northern India Salt Revenue Department, Sambhar.	Rs. 300—10—350 This rate applies to both old and new entrants.
Assistant Surgeon in charge of the Northern India Salt Revenue Department Dispensary, Khewra.	The post is reserved for members of the Punjab Civil Medical Service who draw pay in the time scale for that service <i>plus</i> special pay Rs. 30.
INCOME-TAX DEPARTMENT.	
Chief Examiner of Accounts, Bombay	Rs. 550—25—700.
OPIUM FACTORY, GHAZIPUR.	
Superintendent, Opium Agent's Office	Rs. 520—28—660.
Nine Assistant Opium Officers including (a) Factory Superintendent, Opium Factory, Ghazipur, if that post is held by an Assistant Opium Officer, (b) Assistant Factory Superintendent, Opium Factory, Ghazipur, and (c) three posts for leave reserve.	Pay in the time-scale of the United Provinces Civil Service (from which all incumbents are taken on deputation, excepting Mr. M. T. Graham who has been appointed permanently as Assistant Opium Officer on the time-scale of pay of the United Provinces Civil Service below selection grade); <i>plus</i> special pay Rs. 50. One selection post on Rs. 1,000—50—1,200 which will cease to exist when the number of posts is reduced to 6. A post on the ordinary scale will remain vacant so long as this selection post is filled by an officer. NOTE.—The Factory Superintendent draws, in addition, special pay of Rs. 250, subject to a maximum (pay <i>plus</i> special pay) of Rs. 1,450, and the Assistant Factory Superintendent draws, in addition, special pay of Rs. 150, subject to a maximum (pay <i>plus</i> special pay) of Rs. 1,400.
Factory Engineer in the Opium Factory, Ghazipur.	Rs. 375—20—575.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

FINANCE DEPARTMENT—concl'd.

Posts.	Monthly rates of pay.
CUSTOMS DEPARTMENT.	
Chief Accounts Officers, Calcutta and Bombay Custom Houses.	Rs. 500—35—850.
Three Auditors, Madras, Rangoon and Karachi Custom Houses.	Rs. 400—20—700.
Superintendent of Launches, Calcutta Custom House.	Rs. 350—25—650—50—700.
Assistant Superintendent of Launches, Calcutta Custom House.	Rs. 350—15—650—50—700.
SECURITY PRINTING DEPARTMENT.	
<i>Technical Staff.</i>	
Engraver	Rs. 700—50—900 (while held by Mr. T. I Archer).
Nine Supervisors.	Rs. 400—40—600.
<p>NOTE.—Mr. E. A. Batchelor draws a personal pay of Rs. 30—30—150 in addition to pay proper of Rs. 800 per mensem. Mr. T. E. Jones draws pay in the scale of Rs. 450—50—750. Mr. W. S. C. Macey draws a fixed pay of Rs. 560 per mensem plus personal pay of Rs. 40 per mensem. Mr. E. Archibald is on contract on a pay of Rs. 580—40—660, but is reckoned against one of the posts of Supervisor.</p>	
<i>Non-Technical Staff.</i>	
Two Chief Inspectors	Rs. 750—50—1,000.
DEPARTMENT OF EDUCATION, HEALTH AND LANDS.	
OFFICE OF THE DIRECTOR GENERAL, INDIAN MEDICAL SERVICE.	
Two Superintendents, Office of the Director-General, Indian Medical Service.	Rs. 500—40—700.
OFFICE OF THE DIRECTOR GENERAL OF ARCHÆOLOGY.	
Superintendents, Office of the Director-General of Archæology.	Rs. 350—25—600.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS—contd.

Posts.	Monthly rates of pay.
AGRICULTURAL DEPARTMENT.	
<i>(Imperial Agricultural Research Institute, New Delhi and Sub-stations).</i>	
Assistant Entomologist	Rs. 250—250 (probationary period)— 300—20—600 (efficiency bar)—25—800.
Second Assistant Entomologist	Pay fixed for new entrants to Class II posts, viz., Rs. 200—215 (probationary period)— 15—350 (efficiency bar)—20—650. This post carries the same scale of pay for both existing and new entrants.
Assistant Agricultural Chemist	Rs. 250—250 (probationary period)—300—20— 600 (efficiency bar)—25—800.
Assistant Agricultural Bacteriologist	Rs. 250—250 (probationary period)—300—20— 600 (efficiency bar)—25—800.
Second Assistant Agricultural Bacteriologist	Pay fixed for new entrants to Class II posts, viz., Rs. 200—215 (probationary period)— 15—350 (efficiency bar)—20—650. This post carries the same scale of pay for both existing and new entrants.
Assistant Mycologist	Rs. 250—250 (probationary period)—300—20— 600 (efficiency bar)—25—800.
Second Assistant Mycologist	Rs. 250—250 (probationary period)—300—20— 600 (efficiency bar)—25—800.
Assistant Economic Botanist	Rs. 250—250 (probationary period)—300—20— 600 (efficiency bar)—25—800.
Special Research Assistant, Botanical Section.	Pay fixed for new entrants to Class II posts, viz., Rs. 200—215 (probationary period)— 15—350 (efficiency bar)—20—650. This post carries the same scale of pay for both, existing and new entrants.
Assistant Agriculturist	Rs. 250—250 (probationary period)—300—20— 600 (efficiency bar)—25—800.
Cattle Superintendent New, Delhi	Rs. 250—250 (probationary period)—300— 20—600 (efficiency bar)—25—800.
Statistician, Agricultural Section	Pay fixed for new entrants to Class II posts, viz., Rs. 200—215 (probationary period)— 15—350 (efficiency bar)—20—650. This post carries the same scale of pay for both existing and new entrants.
Electrical Engineer	Rs. 250—20—550 (efficiency bar)—20—750.
Assistant Sugarcane Expert, Coimbatore	Rs. 200—200 (probationary period)—250—25— 550 (efficiency bar)—25—750.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS—contd.

Posts.	Monthly rates of pay.
AGRICULTURAL DEPARTMENT— <i>concl'd.</i>	
(<i>Imperial Agricultural Research Institute, New Delhi and Sub-stations</i>).— <i>concl'd.</i>	
"Cattle Superintendent, Agricultural Sub-station, Karnal.	Rs. 300—75/3—450—75/4—750—50/4—800.
"Farm Superintendent, Agricultural Sub-station, Karnal.	Rs. 300—75/3—450—75/4—750—50/4—800.
"Assistant Sugarcane Mycologist	Rs. 300—20—500. The post is temporary and has been sanctioned up to 31st May 1939. NOTE.—This post carries the same scale of pay for both existing and new entrants.
"Sugercane Geneticist, Coimbatore	Rs. 350—20—490. The post is temporary and has been sanctioned up to 25th May 1939. NOTE.—This post carries the same scale of pay for both existing and new entrants.
Farm Superintendent, Botanical Sub-station, Pusa.	Rs. 300—20—800. The post is temporary and has been sanctioned up to September 1940.
Note.—The question of introducing a revised scale of pay for new entrants to this post will be considered on the next change of incumbency.	
ARCHAEOLOGICAL DEPARTMENT.	
Assistant Engineer, Northern Circle, Agra	Rs. 500—25—750.
Curator, Central Asian Antiquities Museum, New Delhi.	Rs. 350—50—700.
BOTANICAL SURVEY OF INDIA.	
One Systematic Assistant	Rs. 250—25—500.
One Superintendent, Cinchona Cultivation, Burma.	Pay in the time-scale of the Bengal Gardeners Service. NOTE 1.—Mr. P. T. Russell draws in addition a personal pay of Rs. 250 per mensem. NOTE 2.—The question of introducing a revised scale of pay for new entrants to this post will be considered at some future date.
One Assistant Superintendent, Cinchona Cultivation, Burma.	Pay in the time-scale of the Bengal Gardeners Service. NOTE.—The question of introducing a revised scale of pay for new entrants to this post will be considered at some future date.
IMPERIAL VETERINARY RESEARCH INSTITUTE.	
Personal Assistant to the Director	Rs. 200—15—500. NOTE.—This post carries the same scale of pay for both existing and new entrants.
Head Laboratory Assistant, Muktesar, Head Laboratory Assistant, Biological products section, Izatnagar.	Rs. 250—20—550—25—750, with efficiency bar at Rs. 550 and a probationary rate of Rs. 250 for three years.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

DEPARTMENT OF EDUCATION, HEALTH AND LANDS—contd.

Posts.	Monthly rates of pay.
IMPERIAL VETERINARY RESEARCH INSTITUTE—contd.	
Two Assistant Veterinary Research Officers	Rs. 250—25—550 (efficiency bar)—25—750.
One Helminthologist	Rs. 250—25—550 (efficiency bar)—25—750.
Two Veterinary Deputy Superintendents, Muktesar and Biological products section, Izatnagar.	Rs. 250—25—550 (efficiency bar)—25—750.
Bio-Chemist	Rs. 250—24—550 (efficiency bar)—25—750.
Engineer	Rs. 250—20—550 (efficiency bar)—20—750.
Estate Manager	Rs. 300—20—500.
Assistant Physiological Chemist, Animal Nutrition Section, Izatnagar.	Rs. 200—15—350—(efficiency bar)—20—650.
	NOTE.—This post carries a single scale of pay for both existing and new entrants, but the present incumbent has been allowed to draw a scale of Rs. 300—20—600—(efficiency bar)—25—800 per mensem as a personal concession.
Estate Managar Izatnagar	Rs. 200—15—500.
	NOTE.—This post carries the same scale of pay for both existing and new entrants.
IMPERIAL DAIRY INSTITUTE, BANGALORE AND SUB-STATIONS.	
*Superintendent, Imperial Dairy Institute, Bangalore.	Rs. 300—75/3—450—75/4—750—50/4—800 <i>plus</i> special pay Rs. 90.
	*NOTE.—Mr. S. Cox while holding this post, draws pay in the scale of Rs. 34—40/2—540—540 (efficiency bar)—580—40/2—700—700 (efficiency bar)—750—50/2—850—850 (efficiency bar)—950—100/2—1,050.
MEDICAL DEPARTMENT.	
First, second and third Assistants to the Imperial Serologist in the Imperial Serologist Department, Calcutta.	Rs. 200—25/2—450; <i>plus</i> special pay Rs. 75—100—150.
Assistant Surgeon-in-Charge, Junior Secretariat (Indian) Establishments, Government of India.	Pay in the time scale of the Punjab Civil Medical Service (Class II) (men and women).
ALL-INDIA INSTITUTE OF HYGIENE AND PUBLIC HEALTH, CALCUTTA.	
Assistant Director—	
Non-service incumbent	Rs. 450—75/2—750.
Incumbent already in Government service ..	Grade pay of a Civil Assistant Surgeon or a Military Assistant Surgeon, as the case may be, <i>plus</i> special pay of Rs. 150 per mensem.
4 Assistant Professors	Rs. 375—35—1,075.
	NOTE.—The above pay is liable to revision later, if necessary.

CHAPTER XIX.—contd.

General Central Service, Class II—contd.
DEPARTMENT OF EDUCATION, HEALTH AND LANDS—contd.

Posts.	Monthly rates of pay.
FOREST RESEARCH INSTITUTE AND COLLEGE, DEHRA DUN.	
Assistant Minor Forest Products Officer ..	Rs. 250—20—550 (efficiency bar)—20—750 ; <i>plus</i> special pay Rs. 75.
Assistant Timber Testing Officer ..	Rs. 250—20—550 (efficiency bar)—20—750 ; <i>plus</i> special pay Rs. 75.
Assistant, Wood Preservation Officer ..	Rs. 250—20—550 (efficiency bar) 20—750 ; <i>plus</i> special pay Rs. 75.
One Assistant Seasoning Officer ..	Rs. 250—20—550 (efficiency bar) 20—750 ; <i>plus</i> special pay Rs. 75.
† One Assistant Seasoning Officer ..	NOTE.—The existing incumbent Mr. M. A. Rahman draws pay on the scale of Rs. 200— 15—320—20—600.
Experimental Assistant Silviculturists Statis- tical Assistant Silviculturist. 2	Rs. 200—15—320—20—600. For provincial Forest Service Officers their time scale pay in the Province <i>plus</i> special pay Rs. 100*. Rs. 250—20—550 (efficiency bar)—20—750 <i>plus</i> special pay Rs. 75.
Two Assistant Botanists ..	For Provincial Forest Service Officers, their time-scale pay in the province <i>plus</i> special pay Rs. 100*. Rs. 250—20—550 (efficiency bar)—20—750 ; <i>plus</i> special pay Rs. 75.
Two Assistant Entomologists ..	For Provincial Forest Service Officers, their time-scale pay in the province <i>plus</i> special pay Rs. 100*. Rs. 250—20—550 (efficiency bar)—20—750 ; <i>plus</i> special pay Rs. 75.
Three Assistant Chemists ..	For Provincial Forest Service Officers, their time- scale pay in the province <i>plus</i> special pay Rs. 100*. Rs. 200—10—400.
Assistant Paper Pulp Officer ..	NOTE 1.—Mr. T. P. Ghose, the existing incumbent of one of these posts, has been allowed to draw pay in the scale of Rs. 250—20—550 (efficiency bar)—20—750 <i>plus</i> special pay Rs. 75. NOTE 2.—Dr. S. V. Puntambekar, the existing incumbent of the second post, has been allowed to draw pay in the scale of Rs. 200—15—320— 20—600.
Three Assistant Instructors ..	Rs. 200—15—320—20—600. For provincial Forest Service Officers their time- scale pay in the province <i>plus</i> special pay Rs. 100*.
Mechanical Engineer. (Temporary for five years from the 1st August 1933).	Pay in the time-scale of the Provincial Forest Service from which the incumbents are taken special pay Rs. 100*. Rs. 500.
Superintendent in the Office of the Inspe- ctor General of Forests.	Rs. 320—15—500.
Head Assistant in the Office of the President, Forest Research Institute and College, Dehra Dun.	Rs. 250—15—400.

* NOTE 1.—Special pay will be Rs. 75 per mensem in the case of Provincial Forest Service Officers governed by the Revised Rates of Pay Rules.

† NOTE 2.—The posts carry a common scale of pay for both existing and new entrants.

CHAPTER XIX—contd.
General Central Service, Class II—contd.
DEPARTMENT OF EDUCATION, HEALTH AND LANDS—concl'd.

Posts.	Monthly rates of pay.
SURVEY OF INDIA.	
* Two Assistant Superintendents, Mathematical Instrument Office.	Rs. 500—30—800—40—1,200 (while held by Messrs. R. C. Malcolm and A. Lacamp.) NOTE.—Whenever one of the three officers, i.e., the Superintendent and the two Assistant Superintendents in the Mathematical Instrument Office is absent on leave and no substitute is employed, the junior of the two officers on duty will be granted a special pay of Rs. 100 per mensem.
*Two Managers, Photo-Litho Office, Calcutta.	Rs. 700—25—1,000.
* Head Engraver, Engraving Office, Calcutta.	Rs. 700—25—1,000.
Three Assistant Managers, Photo-Litho Office, Calcutta.	Rs. 350—30—650.
Assistant Manager, Photo-Zinco Office, Dehra Dun.	Rs. 350—30—650.
Assistant Head Engraver, Engraving Office Calcutta†.	Rs. 200—30—500.
*Two First Division Draftsmen, No. 1 Drawing Office, Calcutta.	Rs. 450—15—600.
†Head Draftsman, Army Section, No. 6 Drawing Office, Simla.	Rs. 500—40—700.
Registrar, Surveyor General's Office ..	Rs. 600—40—800.
MISCELLANEOUS POSTS UNDER THE DEPARTMENT OF EDUCATION, HEALTH AND LANDS.	
Assistant to the Agent of the Government of India in Ceylon.	Rs. 250—15—400.
Assistant Secretary to the Agent General for India in the Union of South Africa.	(i) £550—25—600 per annum. (ii) £650—30/2—800 per annum (while held by Mr. C. S. Ricketts, O.B.E.).
Secretary, Central Advisory Board of Education in India.	Rs. 500—20—600 (provisional). NOTE.—The post carries a common scale of pay for both existing and new entrants. *

* The question of introducing a revised scale of pay for new entrants will be considered at a future date.

† The post carries a common scale of pay for both existing and new entrants.

‡ The post carries a common scale of pay for both existing and new entrants. Mr. F. E. Selfe, the present incumbent of the post, is however, employed on a contract and he draws in addition Overseas pay of Rs. 150.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

DEPARTMENT OF INDUSTRIES AND LABOUR.

Posts.	Monthly rates of pay.
OFFICE OF THE D. G., POSTS AND TELEGRAPHS DEPARTMENT.	
Chief Superintendent, Office of the Director General, Posts and Telegraphs.	Rs. 600—40—800.
Twelve Superintendents, Office of the Director General of Posts and Telegraphs.	Rs. 350—25—600.
INDIAN STORES DEPARTMENT.	
Six Superintendents in the office of the Chief Controller of Stores, Indian Stores Department (including one temporary post sanctioned up to the 28th February 1938).	Rs. 350—25—600.
Forty-five Examiners of Stores (including three temporary posts sanctioned up to the 28th February 1937 and four up to the 28th February 1938).	Rs. 150—10—300—20—400 (efficiency bar—25—500).
	NOTE.—Only 8 per cent. of the entire permanent staff in the Department rise above Rs. 400.
Ten Physical Assistants (including one temporary post sanctioned up to the 28th February 1937 and one up to the 28th February 1938).	Rs. 150—15—300—20—500.
Twenty-four Chemical Assistants (including two temporary posts sanctioned up to the 28th February 1937).	Rs. 150—15—300—20—500.
Personal Assistant to the Controller of Inspection, Calcutta Circle.	Rs. 500—35—850.
Personal Assistant to the Controller of Inspection, Bombay Circle.	Rs. 340—20—500. Sanctioned up to 28th February 1938. This post carries a common scale of pay for both existing and new entrants.
Personal Assistant to the Superintendent, Government Test House, Alipore.	Rs. 340—20—500. Sanctioned up to 31st March 1938.
	NOTE. This post carries a common scale of pay for both existing and new entrants.
INDUSTRIAL RESEARCH BUREAU.	
Six Physical Assistants	Rs. 150—15—300—20—500.
Six Chemical Assistants	Ditto.
One Superintendent	Rs. 350—25—600. The posts have been sanctioned up to the 28th February 1938.
OFFICE OF THE CONTROLLER OF PRINTING AND STATIONERY.	
Two Superintendents, Office of the Controller, Printing and Stationery, India.	Rs. 350—25—600.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

DEPARTMENT OF INDUSTRIES AND LABOUR—contd.

Posts.	Monthly rates of pay.
STATIONERY AND PRINTING DEPARTMENT.	
Manager of Publications, Delhi	Rs. 750—50—1,000.
Two Managers of the Forms Presses, Calcutta and Aligarh.	Rs. 750—50—1,000. This rate of pay is admissible only to those officers who were employed in the Stationery and Printing Department as Overseers or in higher posts on the 1st April 1924. In the case of other officers the rates of pay shown in the schedule annexed to the Revised Rates of Pay Rules will apply.
Assistant Controller, Printing	Rs. 600—40—800.
Assistant Controller, Stationery	Rs. 550—30—700.
Store Examiner	Rs. 400—25—600.
Three Assistant Managers in the Government of India Presses, Calcutta, New Delhi and Simla.	Rs. 250—25—550. There is a selection grade of Rs. 550—40—750 to which Mr. Wilkins is only eligible. His grade pay is in abeyance.
Assistant Manager, Forms Press, Aligarh ..	Rs. 250—25—550. This post will be converted into that of an Overseer on a pay of Rs. 225—15—300 a month, when it is not held by the present incumbent, Mr. Jawahir Khan.
Two Overseers in the Government of India Press, Calcutta.	Rs. 250—25—550.
Overseer in the Government of India Press, New Delhi.	Rs. 250—25—550.
Superintendent, Private Secretary to His Excellency the Viceroy's Press.	Rs. 350—30—500.
PATENTS AND DESIGNS.	
Five Examiners of Patents	Rs. 300—25—800.
EXPLOSIVES DEPARTMENT.	
Two Inspectors of Explosives	Rs. 700—50—800. NOTE.—Mr. A. K. Sen draws pay on the scale of Rs. 300—350—50—800.
Two Inspectors of Explosives	Rs. 300—25—800.
INDIAN SCHOOL OF MINES.	
Two Lecturers	Rs. 500—25—750.
Foreman Instructor	Rs. 300—25/2—500.
Instructor in Mining, Surveying and Drawing.	Rs. 200—25/2—400.
Six Lecturer-Demonstrators	Rs. 150—25/2—400.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

DEPARTMENT OF INDUSTRIES AND LABOUR—contd.

Posts.	Monthly rates of pay.
INDIAN METEOROLOGICAL DEPARTMENT.	
Superintendent, Headquarters Office, Poona	Rs. 350—25—600.
CIVIL AVIATION DIRECTORATE.	
**Five Superintendents, Office of the Director of Civil Aviation in India.	Rs. 350—25—600.
	NOTE.—Mr. J. Hamilton, the existing incumbent of one of these posts, draws pay in the scale of Rs. 600—40—800 and has been allowed to retain gazetted status. These concessions are personal to him.
†Six Assistant Aircraft Inspectors, Grade I	Rs. 525—25—625 (<i>plus</i> overseas pay £15)—650 (<i>plus</i> overseas pay £25).
†Two Assistant Aircraft Inspectors, Grade II	Rs. 350—25—500 with a probationary period of two years at Rs. 250—275.
†**Six Examiners	Rs. 200—15—350.
†Ten Aerodrome Officers	Rs. 350—25—600 with a probationary period of two years at Rs. 250—275.
†Twenty Assistant Aerodrome Officers	Rs. 200—15—350.
†One Electrical and Mechanical Superintendent	Rs. 450—25—650 per mensem.
** NOTE I.—These are non-gazetted posts.	
† NOTE II.—These posts carry/This post carries a common scale of pay for both old and new entrants.	
INDIAN POSTS AND TELEGRAPHS DEPARTMENT.	
Three Foremen, 1st class, Telegraph Workshops.	Rs. 300—20—700.
Two Foremen, Telegraph Workshops .. (Kept unfilled from the 1st March 1932).	Rs. 200—10—300—20—500.
Six Superintendents of offices of Heads of Circles, Grade A.	Rs. 350—20—450.
Two Managers of Dead Letter Offices, Grade A.	Rs. 350—20—450.
CENTRAL PUBLIC WORKS DEPARTMENT.	
Superintendent, Horticultural Operations ..	Rs. 600—40—800, <i>plus</i> special pay Rs. 200.
Quantity Surveyor	Rs. 250—20—750.
Financial Assistant and Rent Officer ..	Rs. 300—25—450—Efficiency Bar—25—550.*
	* The Efficiency Bar is not applicable in the case of Mr. Anandi Lal Saksena, the present incumbent of the post.
Assistant Superintendent, Horticultural Operations.	Rs. 550—40—750.
Assistant Estate Officer	Rs. 650—50—800.
Works Assistant	Rs. 200—15—350—Efficiency Bar—15—500* (Rs. 900, while held by Mr. G. Roberts).
	The rates of pay marked with an asterisk (*) are applicable both to existing and new entrants.
Architectural Assistant (temporary up to 7th May 1938).	Rs. 250—20—370 (efficiency bar)—20—450.
Assistant Quantity Surveyor (temporary up to 31st May 1938).	Rs. 250—20—370 (efficiency bar)—20—450.

CHAPTER XIX—contd.

General Central Service, Class II—contd.

COMMERCE DEPARTMENT.

Posts.	Monthly rates of pay.
Assistant Actuary to the Government of India.	Rs. 450—50 (2)—800. This rate of pay is admissible only to those officers who are Associates of the Institute of Actuaries. In the case of those officers who do not possess this qualification but have passed only one or more Parts of the Examination for this qualification, the rate of pay shall be Rs. 300—25—400.
Wireless Telegraphy Inspector, Bombay ..	Rs. 350—20—450.
Wireless Telegraphy Inspector, Calcutta ..	Rs. 350—20—450.
Wireless Telegraphy Inspector, Rangoon ..	Rs. 350—20—450.
Two Foremen Lighthouse Mechanics on the Headquarters Lighthouse Establishment.	Rs. 650—20—730 while held by Mr. J. A. Creaney during the extended period of his service for five years from the 8th November 1934. Rs. 650—20—670 while held by Mr. P. E. Savage during the extended period of his service for two years from the 8th November 1934.
One Chief Engineer of the S. P. V. "Andrew".	Rs. 500—30—800.
One Chief Engineer of the S. P. V. "Lady Fraser".	Rs. 500—30—800.
† Deputy Shipping Master, Bombay ..	Rs. 500—50—750.
Deputy Shipping Master, Calcutta ..	Rs. 750—25—1,000.
Assistant Shipping Master, Calcutta ..	Pay in the time-scale of the Bengal Civil Service (from which all incumbents are taken); plus special pay Rs. 100. † This post carries a common scale of pay both existing and new entrants.

TARIFF BOARD.

Head Assistant (sanctioned up to 31st March 1938).	Rs. 200—15—500; plus special pay of Rs. 50 while held by Rai Sahib H. C. Sen. NOTE.—Mr. Sen shall receive, in addition, a special pay of Rs. 75 for performing the routine duties of the Secretary for such period as the post of Secretary may be held in abeyance.
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ARMY DEPARTMENT.

Compiler, Indian Army List	Rs. 300—25—500.
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CHAPTER XIX—concl'd.

General Central Service, Class II—concl'd.

LEGISLATIVE DEPARTMENT.

Posts.	Monthly rates of pay.
Head of the Printing Branch	Rs. 200—15—365 (efficiency bar)—Rs. 380—15—500.
Librarian	Rs. 200—15—365 (efficiency bar)—Rs. 380—15—500.
Assistant, Solicitor's Branch	Rs. 200—15—365 (efficiency bar)—Rs. 380—15—500.
Translator	Rs. 300—10—500. NOTE.—In the case of the posts in the Legislative Department, it is permissible to appoint substitutes in the leave vacancies of the Translator only.

IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH DEPARTMENT.

Superintendent, Office of the Agricultural Marketing Adviser to the Government of India (sanctioned up to the 31st December 1939).	Rs. 450—20—550.
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APPENDIX.

Number and date of notifications superseded.

Number.	Date.
1. F. 67-V (8)-Ex. I	12th June 1931.
2. F. 67-VII (9)-Ex. I/31	15th June 1931.
3. F. 67-VI-Ex. I/31	28th July 1931.
4. F. 67-VI-Ex. I/31	28th July 1931.
5. F. D. 67-IX-Ex. I/31	1st August 1931.
6. F. 67/XI-Ex. I/31	23rd September 1931.
7. F. 67-XII(15)-Ex. I/31	13th November 1931.
8. F. 67-XII(16)-Ex. I/31	13th November 1931.
9. D.-7806-Ex. I/31	16th November 1931.
10. D.-7806-Ex. I/31	16th November 1931.
11. D.-7700-Ex. I/31	16th November 1931.
12. D.-7700-Ex. I/31	16th November 1931.
13. F. 67-XIII-Ex. I/31	30th November 1931.
14. F. 67-XIV-Ex. I/31	22nd December 1931.
15. D.-9048-Ex. I	28th December 1931.
16. D.-9048 A.-Ex. I/31	28th December 1931.
17. D./848 (ii)-Ex. I/32	26th January 1932.
18. D./848 (i) Ex. I/32	26th January 1932.
19. D. 1470-Ex. I/32	11th February 1932.
20. D. 1470 Ex. I/32	11th February 1932.
21. F. 69/I/Ex. I/30	15th March 1932.
22. F. 69/I-Ex. I/30	15th March 1932.
23. D.-3086-Ex. I/32	14th April 1932.
24. D.-3854 (1)-Ex. I	28th April 1932.
25. D.-3854 (2)-Ex. I	28th April 1932.
26. F. 69/I/Ex. I/30	18th May 1932.
27. D./6032 (2)-Ex. I/32	21st July 1932.
28. D./6032 (1)-Ex. I/32	21st July 1932.
29. D./4985 F./32/18-C. R. (Ex. I/32)	2nd August 1932.
30. F. 52-XVI (1)-Ex. I/32	15th September 1932.
31. F. 52-XVII-Ex. I/32	22nd October 1932.
32. F. 67-1-Ex. I/30/I	27th October 1932.

Number.	Date.
33. F. 67-1-Ex. I/30/II	27th October 1932.
34. F. 22 (1)-Ex. I/33	18th February 1933.
35. F. 22 (5)-Ex. I/33	13th May 1933.
36. F. 22 (6)-Ex. I/33	13th May 1933.
37. F. 22 (13)-Ex. I/33	5th June 1933.
38. F. 22 (18)-I-Ex. I/33	27th July 1933.
39. F. 22 (18)-II-Ex. I/33	27th July 1933.
40. F. 22 (20)-(i)-Ex. I/33	4th January 1934.
41. F. 22 (20)-(ii)-Ex. I/33	4th January 1934.
42. F. 22 (1)-Ex. I/34-I	15th February 1934
43. F. 22 (1)-Ex. I/34-II	15th February 1934.
44. F. 22-II-Ex. I/34	8th March 1934.
45. F. 22 (28)-Ex. I/34	21st June 1934.

P. C. TALLENTS,

Secretary to the Government of India.

No. F. 22 (1)-Ex. I/35.

Copy forwarded to all Departments of the Government of India [including the Financial Adviser, Military Finance but excluding the Legislative Assembly Department, the Reforms Office and the Railway Department (Railway Board)]; the Financial Commissioner, Railways; the Financial Adviser, Posts and Telegraphs; the Private and Military Secretaries to His Excellency the Viceroy; the Central Board of Revenue; the Auditor General; the Controller of the Currency; the Master, Security Printing, India; all Accountants-General; the Comptrollers, Assam and North-West Frontier Province; the Deputy Accountant General, Central Revenues, Calcutta; the Audit Officer, Indian Stores Department; the Director of Army Audit; the Chief Accounting Officer to the High Commissioner for India; the Accountant-General, India Office; the Auditor, Indian Home Accounts; and the Public Service Commission.

List of Notifications issued since 1st March 1935.

Number.	Date.
1. F. 22(3)-1-Ex. I/35	4th April 1935.
2. F. 22 (3)-2-Ex. I/35	13th April 1935.
3. F. 22 (3)-3-Ex. I/35	Ditto.
4. F. 22 (3)-4-Ex. I/35	25th April 1935.
5. F. 22 (3)-5-Ex. I/35	Ditto.
6. F. 22 (3)-6-Ex. I/35	21st May 1935.
7. F. 22 (3)-7-Ex. I/35	29th May 1935.
8. F. 22 (3)-8-Ex. I/35	13th June 1935.
9. F. 22 (3) Ex. I/35	19th June 1935.
10. F. 22 (3)-9-Ex. I/35	27th June 1935.
11. F. 22 (3)-10-Ex. I/35	Ditto.
12. F. 22 (3)-11-Ex. I/35	4th July 1935.
13. F. 22 (3)-13-Ex. I/35	16th July 1935.
14. F. 22 (3)-14-Ex. I/35	Ditto.
15. F. 22 (3)-15-Ex. I/35	25th July 1935.
16. F. 22 (3)-16-Ex. I/35	1st August 1935.
17. F. 22 (3)-17-Ex. I/35	21st August 1935.
18. F. 22 (3)-18-Ex. I/35	22nd August 1935.
19. F. 22 (3)-19-Ex. I/35	29th August 1935.
20. F. 22 (3)-20-Ex. I/35	10th September 1935.
21. F. 22 (3)-21-Ex. I/35	26th September 1935.
22. F. 22 (3)-22-Ex. I/35	10th October 1935.
23. F. 22 (3)-23-Ex. I/35	21st November 1935.
24. F. 22 (3)-24-Ex. I/35	12th December 1935.
25. F. 22 (3)-25-Ex. I/35	Ditto.
26. F. 22 (3)-26-Ex. I/35	Ditto.
27. F. 24-I(1)-Ex. I/36	13th February 1936.
28. F. 24-I (2)-Ex. I/36	Ditto.
29. F. 24-I (3)-Ex. I/36	Ditto.

Number.	Date.
30. F. 24-I (4)-Ex. I/36	13th February 1936.
31. F. 16 (1)-5-Ref./36	4th March 1936.
32. F. 16 (1)6-Ref./36	Ditto.
33. F. 16 (1)-7-Ref./36	11th March 1936.
34. F. 16 (1)-8-Ref./36	12th March 1936.
35. F. 16 (1)-9-Ref./36	11th March 1936.
36. F. 16 (1)-10-Ref./36	19th March 1936.
37. F. 16 (1)-11-Ref./36	19th March 1936.
38. F. 16 (1)-12-Ref./36	25th March 1936.
39. F. 16 (1)-13-Ref./36	1st April 1936.
40. F. 16 (1)-14-Ref./36	7th May 1936.
41. F. 16 (1)-15-Ref./36	28th May 1936.
42. F. 16 (1)-Ref./36-P. & C. S. No. 1	11th June 1936.
43. F. 16 (1)-Ref./36-P. & C. S. No. 2	18th June 1936.
44. F. 16 (1)-Ref./36-P. & C. S. No. 3	Ditto.
45. F. 16 (1)-Ref./36-P. & C. S. No. 4	Ditto.
46. F. 16 (1)-Ref./36-P. & C. S. No. 5	25th June 1936.
47. F. 16 (1)-Ref./36-P. & C. S. No. 6	30th June 1936.
48. F. 16 (1)-Ref./36-P. & C. S. No. 7	9th July 1936.
49. F. 16 (1)-Ref./36-P. & C. S. No. 8	Ditto.
50. F. 16 (1)-Ref./36-P. & C. S. No. 9	16th July 1936.
51. F. 16 (1)-Ref./36-P. & C. S. No. 10	6th August 1936.
52. F. 16 (1)-Ref./36-P. & C. S. No. 11	13th August 1936.
53. F. 16 (1)-Ref./36-P. & C. S. No. 12	18th August 1936.
54. F. 16 (1)-Ref./36-P. & C. S. No. 13	27th August 1936.
55. F. 16 (1)-Ref./36-P. & C. S. No. 14	17th September 1936.
56. F. 16 (1)-Ref./36-P. & C. S. No. 15	Ditto.
57. F. 16 (1)-Ref./36-P. & C. S. No. 16	24th September 1936.
58. F. 16 (1)-Ref./36, P. & C. S. No. 17	1st October 1936.
59. F. 16 (1)-Ref./36, P. & C. S. No. 18	9th November 1936.

Number.	Date.
60. F. 16 (1)-Ref./36, P. & C. S. No. 19 ..	.. 10th November 1936.
61. F. 16 (1)-Ref./36, P. & C. S. No. 20 ..	.. 25th November 1936.
62. F. 16 (1)-Ref./36, P. & C. S. No. 21 ..	.. 3rd December 1936.
63. F. 16 (1)-Ref./36, P. & C. S. No. 22 ..	.. 10th December 1936.
64. F. 16 (1)-Ref./36, P. & C. S. No. 23 ..	.. 7th January 1937.
65. F. 16 (1)-Ref./37, P. & C. S. No. 24 ..	.. 14th January 1937.
66. F. 16 (1)-Ref./37, P. & C. S. No. 25 ..	.. 18th January 1937.
67. F. 16 (1)-Ref./37, P. & C. S. No. 26 ..	.. 4th February 1937.
68. F. 16 (1)-Ref./37, P. & C. S. No. 27 ..	.. 11th February 1937.
69. F. 16 (1)-Ref./37, P. & C. S. No. 28 ..	.. 11th February 1937.
70. F. 16 (1)-Ref./37, P. & C. S. No. 29 ..	.. 18th March 1937.
71. F. 16 (1)-Ref./37, P. & C. S. No. 30 ..	.. 18th March 1937.
72. F. 16 (1)-Ref./37, P. & C. S. No. 31 ..	.. 6th May 1937.
73. F. 16 (1)-Ref./37, P. & C. S. No. 32 ..	.. 13th May 1937.
74. F. 16 (1)-Ref./37, P. & C. S. No. 33 ..	.. 20th May 1937.
75. F. 16 (1)-Ref./37, P. & C. S. No. 34 ..	.. 20th May 1937.
76. F. 16 (1)-Ref./37, P. & C. S. No. 35 ..	.. 27th May 1937.
77. F. 16(1)-Ref./37, P. & C. S. No. 36 ..	.. 10th June 1937.
77. F. 16 (1)-Ref./37, P. & C. S. No. 37 ..	.. 17th June 1937.
78. F. 16 (1)-Ref./37, P. & C. S. No. 38 ..	.. 17th June 1937.
79. F. 16 (1)-Ref./37, P. & C. S. No. 39 ..	.. 1st July 1937.
80. F. 16 (1)-Ref./37, P. & C. S. No. 40 ..	.. 8th July 1937.
81. F. 16 (1)-Ref./37, P. & C. S. No. 41 ..	.. 29th July 1937.
82. F. 16 (1)-Ref./37, P. & C. S. No. 42 ..	.. 5th August 1937.
83. F. 16 (1)-Ref./37, P. & C. S. No. 43 ..	.. 19th August 1937.
84. F. 16 (1) Ref./37, P. & C. S. No. 44 ..	.. 26th August 1937.