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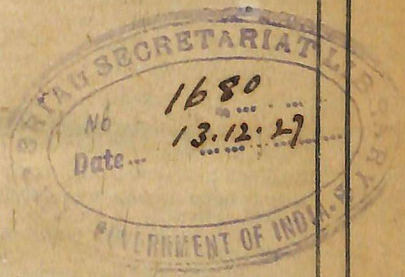
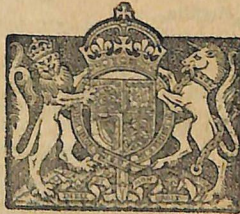
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GOVERNMENT OF INDIA

APPENDIX 7

TO

THE AUDIT CODE



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1924

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## APPENDIX 7.

### *List of Major and Minor Heads of Account of Central and Provincial Receipts and Disbursements.*

NOTE.—Exchange in respect of all revenue and capital transactions in England is adjusted under the several major heads under which the transactions in England occur, vide Article 347 of the Account Code. A separate minor head “Loss or Gain by Exchange” may, therefore, be opened, when necessary, under any major head under which no such minor head is shown in this Appendix.

MAJOR HEADS.	MINOR HEADS.
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### A.—Principal Heads of Revenue.

4.—CUSTOMS . . . . . | Sea Customs—  
Imports. (1)

(1) The revenue under this head has to be classified under the following sub-heads :—

*Special Duties.*

1. Liquors—
    - (a) Ale, beer, porter, cider and other fermented liquors.
    - (b) Spirits and liquors.
    - (c) Wines.
  2. Sugar, all sorts, excluding confectionery.
  3. Tobacco.
  4. Coal, coke and patent fuel.
  5. Mineral oils.
  6. Arms, ammunition and military stores, other than gun-powder and other arms assessable to duty at 30 per cent. *ad valorem*.
  7. Opium.
  8. Cotton yarn and thread.
  9. Cotton piece-goods :—
    - (a) Grey.
    - (b) White.
    - (c) Coloured.
  10. Matches.
- Duty at 2½ per cent.*
11. Machinery.
  12. Other articles.
- Duty at 10 per cent.*
13. Metals—iron and steel.
  14. Railway plant and rolling stock.
  15. Other articles.
- Duty at 15 per cent.*
16. Articles of food and drink (excluding grain and pulse, other than flour, and sugar and vinegar).
  17. Raw materials and articles mainly unmanufactured, other than metallic ores.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—*contd.*I.—CUSTOMS—*contd.*

Sea Customs—	..
Exports. (2)	..
Miscellaneous. (3)	..
Land Customs. (4)	..
Excise duty on Cotton Manufactures.	..
Excise duty on motor spirit.	..
Excise duty on Kerosine.	..
Warehouse and Wharf rents.	..
Miscellaneous. (5)	..
Deduct—Refunds and Drawbacks.	..

18. Articles wholly or mainly manufactured.
- Cutlery and hardware other than electroplated ware and implements and instruments other than musical.
  - Metals, other than iron and steel.
  - Yarn, and textile fabrics (other than cotton yarn, cotton piece-goods and silk manufactures).
  - All other articles wholly or mainly manufactured. ¶
19. Miscellaneous.
- Duty at 30 per cent.*
- Motor cars and cycles.
  - Silk piece-goods and other manufactures of silk.
  - Pneumatic rubber tyres and tubes.
  - Other articles.
- (2) Under this head should be entered:—
- Hides and Skins, raw.
  - Jute:—
    - Raw.
    - Manufactured.
  - Rice.
  - Tea.
- (3) Includes—
- Recoveries on account of customs establishment at a private wharf unless credited by deduction from charges.
  - Commission ( $7\frac{1}{2}$  per cent.) on Little Besses light dues and one per cent. on Straits light dues.
  - Cess on indigo.
  - Other items.
- (4) Divided as follows:—
- Import duty on Cotton goods.
  - Import duty on other goods.
  - Export duty.
  - Other duties.
  - Fees, fines, forfeitures and miscellaneous (confiscations and penalties under the Land Customs Act, XXIX of 1857).
- (5) Under this head should go—
- Fees for registration of cargo boats.
  - Other items. ¶

No. 85.

*Page 2—*

*Insert a new sub-head under footnote 2 :—*

*“Government Stores.”*

[ Appendix 7 to Audit Code, No. 85, dated 1st September 1926.]



Page 3—

- (1) *Insert* "Miscellaneous (6A)" as a new Minor Head under the Major Head "II—Taxes on Income".
- (2) *Insert* the following as a new footnote:—

(6A) To accommodate recoveries of service payments of previous years and other miscellaneous receipts connected with the Income-Tax Department.

(Appx. 7 to Audit Code, No. 107, dated 1st May 1927.)

*Page 3, Major Head IV—Opium—*

(1) In the minor head "Cost price of opium sold in the Excise Department" for the word "in" read "to".

(2) For the present footnote (B) *substitute* the following:—

"See footnote (104-A) under 6—Excise."

(Appendix 7 to the Audit Code, No. 41, dated 2nd October 1925.)

No. 90.

Page 3. Footnote (12).

After the item "Kyun tax (Burma)" insert "Royalty on rubber (Burma)".

(Appendix 7 to Audit Code, No. 90, dated 3rd January 1927.)

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>A.—Principal Heads of Revenue—contd.</b>	
II.—TAXES ON INCOME . . . . .	Income Tax. (6) <i>Deduct</i> —Refunds. Super Tax. <i>Deduct</i> —Refunds.
III.—SALT . . . . .	Customs duty on salt. Proceeds of sale of Government salt. Excise duty on salt. Rents of warehouses. Fees and cesses. (7) Fines and forfeitures. Carriage and freight. (8) Miscellaneous. (9) <i>Deduct</i> —Refunds.
IV.—OPIUM . . . . .	Sale of Provision opium. Sale of Medical opium. Cost price of opium sold in the Excise Department. (10) Miscellaneous. (11) <i>Deduct</i> —Refunds.
V.—LAND REVENUE . . . . .	Ordinary revenue. (12) Sale of Government estates.

(6) Divided into the following sub-heads :—

1. Ordinary collections.
2. Deductions by Government from salaries and pensions.
3. Deductions from interest on Government Securities.

(7) Includes Government Proprietary share in Sultanpur Salt produce.

(8) That part of the receipts at treasuries which is expressly credited as a recovery of the charges for carriage and freight.

(9) Includes wire tramway receipts.

(10) See note (18) under VI.—Excise.

(11) To this head should be credited :—

1. Fines and miscellaneous.
2. Sale-proceeds of confiscated opium. This should go to Opium, Excise or to Administration of Justice, according as the realising officer belongs to the Opium the Excise or the Judicial Department.

(12) Includes the following :—

- Fixed collections.
- Revenue from canals in Sindh.
- Fluctuating collections.
- Nazarana (succession fees on istamrari estates, or fees under the summary settlement in Bombay) should be credited here.
- Over-collections (Bombay).
- Surplus collections.
- Collections from Government Estates.
- Collections from the Shan States (Burma).
- Kyun tax (Burma).

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

Rent of lands taken up for salt manufacture, but relinquished, should be taken to this head (if they were purchased), their rent would go under Collections from Government Estates; if the new receipt be simply the land revenue chargeable on them, it will go to one of the other detailed heads.

MAJOR HEADS.	MINOR HEADS.
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**A.—Principal Heads of Revenue—contd.**

<p>V.—LAND REVENUE—contd.</p>	<p>Sale-proceeds of waste-lands and redemption of land tax. (13)            Redemption of summary settlement cess.            Moturpha (house tax) Collections (India).            Assessment of alienated lands less quit-rents. (14)            Recoveries on account of survey and settlement charges (Bengal and Bihar and Orissa).            Rents, etc., of fisheries.            Receipts for the improvement of Government estates.            Recovery of cost of maintenance of boundary pillars (Bengal and Bihar and Orissa).            Rates and cesses on lands.            Recoveries of Service Payments. (15)            Miscellaneous. (16)  <i>Deduct</i>—Refunds.  <i>Deduct</i>—Portion of Land Revenue due to Irrigation Works.</p>
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(13) Gross receipts will be credited under this head, the charges of measurement being defrayed from deposits made for that purpose by intending purchasers.

In the case of land transferred from a Railway Administration, not liable for the capitalised value of the abatement of land revenue, to a Railway Administration which is so liable, the capitalised value of the Government assessment leviable should be credited to this head by debit to the Capital account of the latter Railway.

(14) This credit is a book credit only, being counterbalanced by a corresponding debit under the head '5.—Land Revenue' or '26.—Police.' It represents that portion of the assessment of alienated lands which Government collects but does not retain, passing it on to inamdars (including village servants) and other grantees. The quit-rent being the portion retained by Government is credited under the minor head 'Ordinary revenue.' Practically the whole of the revenue under this minor head occurs in Bombay. The sub-heads are:—

- Inamdar lands adjusted.
- Hereditary district and village officers' service.
- Police Shetsundies.
- Revenue ditto.
- Police or thanadar lands.
- Service communications.

(15) Recoveries on account of overpayments in previous years, *vide* Article 790 of the Audit Code. In the case of major heads under which there is no minor head for "Recoveries of Service Payments" the receipts should be credited to the minor head "Miscellaneous."

(16) Includes—

- Receipts on account of land registration fees.
- Receipts from quarries and minor mineral products in forests and lands *not* under the management of the Forest Department.
- Water mills rent.
- Huccoba tax (in Sind).
- Malikana, or allowances to excluded proprietors. In Bengal and Assam this is treated as ordinary revenue and not as a separate item of receipt under this minor head.
- Fines and forfeitures of Revenue Courts.
- Receipts under Madras Act II of 1864 (see footnote 40).
- Capitation tax (Burma).

*Page 4, Major Head 60-A—*

- (1) *Alter* the name of this major head from “Other Provincial Works not charged to Revenue” to “Other Works not charged to Revenue.”
- (2) *Add* the following to the list of minor heads subordinate to this major head, as introduced by Correction No. 4, dated the 1st August 1924 :—

“Capital Outlay on Security Printing.”

[Appx. 7 to Audit Code, No. 51, dated 2nd January 1926.]

Page 5. Major Head VI Excise—

Add “(18A)” at the end of the Minor head “Duty on hemp drugs : ganja, bhang and charas” and *insert* the following as a new footnote :—

“(18A). In provinces in which hemp drugs are purchased and sold by Government the sale proceeds thereof are credited to the Minor head “Sale proceeds of Gunja and other drugs”. In certain provinces, however, the drugs are merely stocked in Government warehouses by cultivators and contractors under the supervision of the Excise Department and when sold to retail vendors the duty thereon is realised. In such cases the duty recovered should be credited under the minor head ‘Duty on hemp drugs : gunja, etc.’.”

[Appx. 7 to Audit Code, No. 74, dated 13th May 1926.]

No. 58.

Page 5. Major Head "VI.—Excise"—

For the minor head "Transit duty on excise opium" substitute the following:—

"Transit duty on opium."

[Appx. 7 to Audit Code, No. 58, dated 1st March 1926.]



*Page 5, Major Head VI—Excise—*

(1) *Insert* two new minor heads “Sale proceeds of excise opium (18)” and “Sale proceeds of Ganja and other drugs (18)” after the minor head “Transit duty on excise opium”.

(2) *Delete* the minor head “Gain on sale proceeds of excise opium and other drugs (18)”.

(3) *Substitute* the following for the existing footnote (18) :—

(18) may be divided into the following detailed heads :—

Cost price.

Gain on sale.

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

A.—Principal Heads of Revenue—*contd.*

VI.—EXCISE . . . . .	License and distillery fees and duties for the sale of liquors and drugs. (17) Acreage on land cultivated with the poppy. Transit duty on excise opium. Gain on sale-proceeds of excise opium and other drugs. (18) Duty on hemp drugs: ganja, bhang and charas. Fines, confiscations and miscellaneous. (19). <i>Deduct—Refunds.</i>
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Petroleum well revenue.

Jade and amber revenue.

Thathameda tax (Burma).

Receipts from ruby mines (Burma).

Recoveries in India of law charges in England on account of appeals from India.

Miscellaneous receipts.

Rents of Railway class C lands and rents of buildings situated on such lands. Sale-proceeds of such lands, or of Railway class B or class D lands or of buildings or trees thereon, will be credited to the Railway Department for adjustment in reduction of the charge for land.

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

(17) The revenue under this minor head should be classified under the following sub-heads according to the nature of the article which forms the subject of the taxation. The revenue under each of the sub-heads should be further sub-divided according to the nature of the receipt under detailed heads which should be selected by each Accountant General in communication with the administrative officers to suit the requirements of his province.

1. Foreign liquors.
2. Liquors and spirits made in India after European method.  
*N.B.—Heads 1 and 2 may be combined if necessary.*
3. Country spirits.
4. Pachwai revenue.
5. Toddy revenue.
6. Opium and its preparations.
7. Other drugs, ganja, bhang, etc.

(18) On the sale of excise opium, the credit for the gross proceeds is divided between Opium and Excise, a sum equal to the cost of the drug fixed by the Government of India is credited to Opium, and the balance as Excise revenue, no charge being made to the Excise Department for the opium supplied to it by the Opium Department. See also Article 413 of the Audit Code.

(19) This head includes —

Sale-proceeds of confiscated opium (see note 11).

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

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

Sale-proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.

Sale-proceeds of measuring glasses and old furniture.

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>A.—Principal Heads of Revenue—contd.</b>	
<b>VII.—STAMPS—</b>	
A. Non-Judicial . . .	Sale of stamps. (20) Duty on impressing documents. (21) Fines and penalties. (22) Miscellaneous. (23) <i>Deduct—Refunds.</i>
B. Judicial . . .	Sale of stamps. (24) Sale of plain paper. Duty on impressing documents Fines and penalties. (22) Miscellaneous. (25) <i>Deduct—Refunds.</i>

Sale-proceeds of old stores and materials of distillery buildings if the sales are effected under orders of the Excise Department.

Rent of ganja gola in the Excise Office compound.

Rent of godown.

Rent of distillery land.

Fines under the Opium Act.

„ „ „ Abkari „

Contributions towards establishment.

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

Proceeds of fines and confiscations should be credited to Law and Justice when realized by Judicial Officers and to Excise when realized by Excise Officers.

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

(20) Includes—

Civil Department's share of sale-proceeds of unified stamps.

Bills of Exchange or Hoondies.

Other non-judicial stamps.

(21) (a) Duty on embossing receipt, cheque and other stamps.

(b) Duty on documents voluntarily brought for adjudication. (Sec. 31, Act II of 1899.)

(c) Duty on unstamped or insufficiently stamped document levied under Chapter IV of Act II of 1899.

(d) Other items.

(22) Penalties under the Stamp Act II of 1899, do not all go to the same head; those levied under Chapter IV.—Instruments not duly stamped, go to stamps,—the amount of the duty, to the minor head Duty on impressing documents,—the penalty, to Fines and penalties; those levied under Chapter VII (Criminal Penalties), to Administration of Justice. Fines and penalties imposed by Cantonment Magistrates under Chapter IV of the Stamp Act are credited to the Civil Department; those imposed under Chapter VII are, however, adjusted as Military receipts.

(23) Includes—

Receipts on account of vakils' stamps.

Adjudication fees.

Other items.

(24) Under this head should be taken record-room receipts realized in stamps.

(25) Includes—

Adjudication fees.

Composition duty.

No. 83.

*Page 6. Major Head VII—Stamps—B—Judicial.*

Delete the Minor Head "Duty on Impressing document

[Appx. 7 to Audit Code, No. 83, dated 2nd August 1926

No. 48.

Page 7—

In the column "Minor Heads" against the Major Head "IX-A. Scheduled Taxes" insert the following:—

"Deduct—Refunds."

(Appendix 7 to Audit Code, No. 48, dated 2-11-1925.)



## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works. (34)</b>	
<b>XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—</b>	
A. Irrigation Works . . . . . (1) Productive Works Gross Receipts.	Direct Receipts— Water rates. Owners' rates. Water-supply of Towns. Sales of Water. Plantations. Other canal produce. Water-power. Navigation. Rents of buildings. Fines. Miscellaneous. <i>Deduct</i> —Refunds. Portion of Land Revenue due to Works. Extensions and Improvements. Maintenance and Repairs. Establishment. Tools and Plant. Suspense. <i>Deduct</i> —Recoveries on revenue account. <i>Deduct</i> —English Cost of Stores. Loss or Gain by Exchange.
<i>Deduct</i> —Working Expenses	Same as for A(1)—Productive Works.
Net Receipts . . . . . (2) Unproductive Works . . . . . Gross Receipts . . . . . <i>Deduct</i> —Working Expenses Net Receipts or Payments	Direct Receipts— Navigation. Sales of Water. Plantations. Rents of buildings. Miscellaneous. <i>Deduct</i> —Refunds. Portion of Land Revenue due to works. Same as for A(1) above.
B. Navigation, Embankment and Drainage Works.	
(1) Productive Works Gross Receipts.	Same as for B(1) above.
<i>Deduct</i> —Working Expenses Net Receipts.	
(2) Unproductive Works . . . . . Gross Receipts . . . . . <i>Deduct</i> —Working expenses Net Receipts or Payments	

(34) The detailed classification is given in Appendix 4 to the Public Works Account Code.

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

C.—Irrigation, Navigation, Embankment and Drainage Works—*contd.*XIV.—IRRIGATION, NAVIGATION,  
EMBANKMENT AND  
DRAINAGE WORKS FOR  
WHICH NO CAPITAL  
ACCOUNTS ARE KEPT.

## A. Irrigation Works

- (1) Works for which only  
Revenue Accounts are kept.  
(2) Works for which neither  
Capital nor Revenue  
Accounts are kept—

Direct Receipts—  
Water rates.  
Owners' rates.  
Water-supply of Towns.  
Sales of Water.  
Plantations.  
Other canal produce.  
Water-power.  
Navigation.  
Rents of buildings.  
Fines.  
Recoveries of expenditure.  
Miscellaneous.  
*Deduct*—Refunds.

B. Navigation, Embankment  
and Drainage Works.

- (1) Works for which only  
Revenue Accounts are kept  
(2) Works for which neither  
Capital nor Revenue  
Accounts are kept.

Direct Receipts—  
Navigation.  
Sales of Water.  
Plantations.  
Rents of buildings.  
Recoveries of expenditure.  
Miscellaneous.  
*Deduct*—Refunds.

## D.—Posts and Telegraphs.

## XV.—POSTS AND TELEGRAPHS .

Gross Receipts.  
*Deduct*—  
Working Expenses.  
Net Receipts.



## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
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**E.—Debt Services.**

XVI.—INTEREST	Interest on loans and advances by the Central Government. (35) Interest on loans and advances by the Provincial Governments. (35) Interest on Securities of Railway Companies' Provident Funds. (36) Interest on advances to Railway Companies charged to capital. Interest on Provincial Balances. (37) Interest on arrears of revenue. Percentage from subscribers to Service Funds on foreign service. (38) Premium on loans. Miscellaneous. (39) <i>Deduct</i> —Refunds.
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**F.—Civil Administration.**

XVII.—ADMINISTRATION OF JUSTICE.	Sale-proceeds of unclaimed and escheated property. Court-fees realised in cash. (40) General fees, fines, and forfeitures. (41)
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(35) A separate detailed head should be opened under these heads for each class of loans, namely:—

- Loans to Indian States.
- Loans to Presidency Corporations, including Port Trusts.
- Loans to Municipal and other Public Corporations (excluding Presidency Corporations).
- Loans to Landholders and other Notabilities.
- Advances to cultivators.
- Advances under Special Laws (separately for each law naming it).
- Miscellaneous loans and advances.

(36) See footnote (269.)

(37) See Rule 22 of the Devolution Rules. The *per contra* debit is taken to a similar head under '20.—Interest on other obligations.'

(38) Detailed heads should be opened for each of the funds for which additional percentages are authorised.

(39) On law charges.

- On the unpaid portion of purchase-money of waste lands.
- On the unpaid portion of commutation of the claim of Government to land tax.
- On other accounts.

(40) Process-servers amins' fees.

- Recoveries on account of pauper suits.
- Other items.

(Fees on revenue processes of constraint go to this head, though the charge of serving the processes goes against Land Revenue. But process fees under Madras Act II of 1864 go to Land Revenue, see note (16).)

(41) Under this head should be taken—

Fees of Provincial High Courts, Chief Court, and Recorder's Court.

(Miscellaneous receipts of High Courts may be included with their fees, though for those in Presidency towns a separate detailed head is desirable.)

Fees of Subordinate Civil Courts.

No. 30.

Page 10. Foot-note (35).

Add the following before the detailed head "Miscellaneous loans and advances":—

"Advances to Government servants (separately for house-building, motor cars and other conveyances)."

[Appendix 7, Audit Code, No. 30, dated 1-6-25.]

No. 102.

Page 10. Footnote (41).

Add the following after the item "Fees of Subordinate Civil Courts":—

"Receipts under Burma Village Act, 1907."

[Appx. 7 to Audit Code, No. 102, dated 1st April 1927.]

No. 113.

*Page 10, Footnote (40)—*

*Delete* the sentence within brackets in lines 4 to 6 of this note.

(Appx. 7 to Audit Code, No. 113, dated the 1st July 19

*Page 10—*

*Add the following as a note under footnote (35) :—*

“NOTE.—Interest realised on advances made by the Government of India to the Provincial Loans Fund is adjusted by deduction from the gross expenditure under the major head “19—Interest, etc.” (See footnote (111-A))”.

(Appx. 7 to Audit Code, No. 116, dated 1st August 1927.)

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

**F.—Civil Administration—contd.**

MAJOR HEADS.	MINOR HEADS.
XVII.—ADMINISTRATION OF JUSTICE—contd.	Pledership examination fees. (42) Miscellaneous fees and fines. (43) Miscellaneous. Recoveries of Service Payments. (15) <i>Deduct</i> —Refunds.
XVIII.—JAILS AND CONVICT SETTLEMENTS.	Jails. (44) Jail manufactures. (45) Convict receipts at Port Blair and Nicobars. Recoveries of Service Payments. (15) <i>Deduct</i> —Refunds.

Magisterial fines.  
Other items.

All fines and confiscations (including excise confiscations and fines by a District Superintendent of Police acting magisterially) imposed and realised by Judicial officers and all fines and confiscations imposed by Revenue but realised by Judicial officers (if there be any such cases) should be taken to this head unless under the Act under which they are imposed they have to be credited to a local fund or authority. Rewards should go against the revenue head of the department on whose prosecution the fine is imposed.

(42) In Bombay the receipts are taken to a Local Fund. This rule does not apply to Sind.

(43) Under this head should be taken cash receipts of record-rooms in offices which are charged to Administration of Justice.

Fees received by Government Officers under Act XXVI of 1881 for performing duties as notaries public.

Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants when summoned to give evidence in their official capacity in criminal cases or in civil cases to which Government is a party.

Fees and commissions of the Administrator General and the Official Trustees.

(44) Includes—

(a) Hire of convicts.

(b) Recoveries of transportation and jail charges from other Governments and Indian States.

(In some Provinces, these recoveries are adjusted by deduction from charge. The general principle in such cases should be that recoveries of a definite share of the actual cost should be taken as abatement of charges while lump receipts (as also recoveries according to the scale of estimated cost) should be credited as revenue.

(c) Miscellaneous.

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

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

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

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

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
XIX.—POLICE (46) . . . . .	Contributions for Railway Police. (47) Police supplied to railways. Police supplied to municipal cantonment, and town funds. (48) Police supplied to public departments, private companies and persons. Presidency Police. Recoveries on account of village police. (49) Cash receipts under the Arms Act. (50) Fees, fines and forfeitures. (51) Superannuation receipts. (52) Recoveries of Service Payments. (15) Miscellaneous. (53) Deduct—Refunds.
XX—PORTS AND PILOTAGE:—	
A. Major Ports . . . . .	Sale-proceeds of vessels and stores. Freight, passage and tonnage. Registration and other fees. (54) Pilotage receipts. (55) Miscellaneous. (56) Deduct—Refunds.

(46) The receipts under Sections 13, 14 and 15 of the Indian Police Act (Act V) of 1861 are credited to the General Police Fund (*vide* Footnote 250).

(47) See note 137.

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

(49) Includes village gounes in Burma.

(50) For cash receipts realised by the Police Department.

(51) Includes infanticide receipts, cattle pound receipts, receipts on account of public conveyances under the Public Conveyance Act, and fees for licenses for storing petroleum (in Madras, these fees are credited under 'Administration of Justice' as the petroleum licenses are issued by the Sub-divisional Magistrates in that Presidency), and any other fees levied for services controlled by the Inspector-General of Police.

(52) Includes contributions for pensionary and absentee charges of police guards recovered from individuals and corporate bodies.

(53) Includes any recoveries not taken by deduction from the charges, such as recoveries for clothing and recoveries from special police for supplies, such as provisions supplied to Chit-tagong Frontier Police.

NOTE.—Recoveries from police men on account of lost clothing may be adjusted by deduction from the charge for clothing.

(54) Fees realised at the Shipping Office.

Examination fees.

Towage fees.

Port fees.

Port receipts.

(This head is for receipts at Mutlah, False Point, and other places where there is not a Port Fund.)

(55) Pilotage receipts.

Lead money for volunteers.

(56) Deductions for mess money.

Coast light dues.

No. 108.

*Page 12, Footnote (53) —*

*Add the following at the end of this footnote:—*

*“Vide also footnote (250)”.*

(Appendix 7 to Audit Code, No. 108, dated 1st June 1927.)

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No. 114.

Page 12, Major Head XX Ports and Pilotage. A. Major  
Ports—

Alter the nomenclature of this major head as follows :—

XX —Ports and Pilotage.

A. Major Ports.

- (1) Bengal Pilot Service.
- (2) Other receipts.

(Appx. 7 to Audit Code, No. 114, dated the 1st July 1927).



No. 49.

Page 13—

In item 4 of the Minor Heads subordinate to the Major Head "XXII. Medical" for "Lunatic Asylum Receipts" *substitute* "Mental Hospital Receipts."

(Appendix 7 to Audit Code, No. 49, dated 2-11-1925.)

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## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
XX.—PORTS AND PILOTAGE— <i>contd.</i>	
B. <i>Minor Ports</i> . . . .	Sale-proceeds of vessels and stores. Freight, passage and tonnage. Registration and other fees. Miscellaneous. <i>Deduct—Refunds.</i>
XXI.—EDUCATION (57):—	
A. <i>University</i> . . . .	Fees, Government Arts Colleges.
B. <i>Secondary</i> . . . .	Fees, Government Professional Colleges.
C. <i>Primary</i> . . . .	Fees, Government Secondary Schools.
D. <i>Special</i> . . . .	Fees, Government Primary Schools.
E. <i>General</i> . . . .	Fees and other receipts, Government Special Schools. (58) Contributions. (59) Income from endowments. (60) Recoveries of Service Payments. (15) Miscellaneous. (61) <i>Deduct—Refunds.</i>
XXII.—MEDICAL . . . .	Medical School and College fees, (62) Hospital receipts. (63) Radium Institute Receipts. Lunatic Asylum receipts. (64) Sale of medicines. Contributions. (59)

Fees on survey certificates granted to steam passenger vessels.  
(The pay and allowances of the surveyors are paid by the Accountant-General,  
Bombay.)

Contributions to Life Boat establishments.  
Other items.

NOTE.—Percentage on Little Besses light dues is credited to Customs.

(57) See footnote 161.

(58) The receipts of Reformatory Schools such as sale-proceeds of manufactured articles and workshop receipts should be taken under this head.

(59) These are contributions from Indian States, municipalities and private persons.

(60) The capital value of the endowments should not appear in the accounts.

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

(61) Includes the sub-heads "Sale-proceeds of books," "Examination Fees," and "Miscellaneous." The rents derived from the Government School and college hostels under the management of the Education Department (as in the Madras Presidency) are also taken to this head.

(62) The fees from schools and colleges should be shown under separate detailed heads.

(63) Includes receipts from paying patients and Lock-Hospital receipts.

(64) Payments for the maintenance of non-pauper patients and the proceeds of patients' labour.

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
<b>XXII.—MEDICAL—contd.</b>	Income from endowments. (60) Loss or Gain by Exchange. Recoveries of Service Payments. (15) Miscellaneous. (65) Deduct—Refunds.
<b>XXIII.—PUBLIC HEALTH</b>	Sale-proceeds of sera and vaccines, etc. Contributions. Income from endowments. (60) Recoveries of Service Payments. (15) Miscellaneous. (66) Deduct—Refunds.
<b>XXIV.—AGRICULTURE</b>	Agricultural receipts. (67) Veterinary receipts. (68) Recoveries of Service Payments. (15) Deduct—Refunds.
<b>XXV.—INDUSTRIES</b>	Industries. Cinchona plantations. Drug manufacture. Acetone Factory. Fisheries. School of Mines and Geology. Recoveries of Service Payments. (15) Deduct—Refunds.

(65) Includes fees for chemical analysis.

(66) When classes for instruction in Public Health form part of a medical college, the cost of the establishment and the fees levied will be shown under the head "Medical." When they are distinct from the Medical College, the fees should be credited here and the cost of the establishment charged to "Public Health Establishment" under "33.—Public Health."

(67) (a) Including receipts on account of experimental cultivation. The different experiments may be represented by detailed heads:—Cotton, Silk, Tea, Cotton-gin, etc.

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

(68) Includes the sub-head "Bacteriology." "Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory, Muktesar," are adjusted under the sub-head solely on the books of the Accountant-General, Central Revenues.

No. 72.

*Pages 14 and 39. Major Heads “ XXV and 35—Industries ”—*

*For the minor head “ School of Mines and Geology ” substitute “ Indian Schools of Mines ”.*

[Appx. 7 to Audit Code, No. 72, dated 13th May 1926.]

*Insert* the following new major and minor heads:—

*Major Heads.**Minor Heads.*

## XXVI-A.—Indian Stores

- |            |       |   |
|------------|-------|---|
| Department | . . . | Departmental charges recovered from indenting departments on account of purchase of stores.   |
|            |       | Departmental charges recovered from indenting departments on account of inspection of stores. |
|            |       | Inspection fees recovered by Inspection Circles.  |
|            |       | Testing fees recovered by the Government Test House, Alipore.                                 |
|            |       | Testing and inspection fees recovered by the Metallurgical Inspector, Jamshedpur.             |
|            |       | Other miscellaneous receipts.   |

No 1.

Page 15. "XXVII Currency"—

For the minor head 'Profits on note circulation (73),  
substitute the following:—

*Profits on note circulation—(73)—*

(a) Interest realised on securities purchased under Section 19 of Act X  
of 1923.

(b) Interest realised in respect of issues of currency notes against bills of  
exchange under Section 20 of Act X of 1923.

(Appendix 7 to Audit Code, No. 1, dated 1st August 1924.)

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—*conold.*XXVI.—MISCELLANEOUS  
PARTMENTS.

DE— *Labour and Emigration—*  
 Emigration fees. (69)  
*Miscellaneous—*  
 Examination fees. (70)  
 Patent fees. (71)  
 Sale of stores and materials.  
 Fees for the inspection of steam boilers.  
 Registration of Joint-Stock Companies.  
 Miscellaneous. (72)  
*Deduct—Refunds.*

## G.—Currency and Mint.

XXVII.—CURRENCY

Profits on note circulation. (73)  
 Premium on Bills. (74)  
 Value of old currency notes assumed to be no longer  
 in circulation.  
 Value of unclaimed currency notes.  
 Loss or Gain by Exchange.  
 Miscellaneous. (75)  
*Deduct—Refunds.*

XXVIII.—MINT

Percentage chargeable on the coinage of new rupees.  
 Fees for coining dollars, etc.  
 Other gain on silver coinage operations.  
 Profit on circulation of nickel coins.  
 Profit on circulation of bronze and copper coins.  
 Assay Fees.  
 Miscellaneous. (76)

(69) The detailed heads are:—

(a) Internal (*i.e.*, within British India).(b) External (*i.e.*, outside British India).

(70) For fees in examination other than those coming under the heads of "Administration of Justice," "Education" and "Medical."

(71) The fees realised by the Controller of Patents are credited to this head.

(72) Includes birth, death and marriage registration fees and receipts of Scientific Departments (if any). See footnote 158.

(73) Represents the receipts from investments on behalf of the Paper Currency Reserve. These receipts were earmarked for the reduction of created securities in the Paper Currency Reserve by the Paper Currency Amendment Act XLV of 1920; the Indian Finance Act of 1923, however, suspended this provision for three years beginning with 1921-22.

(74) Includes premium on land revenue of one district paid in another. This head records premia on supply bills issued between places where there is no office of the Imperial Bank.

(75) Penalty for uncut light weight coins and for unnecessarily cutting coins should be taken under this head.

(76) Includes receipts on account of sale of old stores and materials.

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

## H.—Civil Works. (34)

## XXX.—CIVIL WORKS

Rents of buildings.  
 Rents of electric installations.  
 Rents of water-supply and sanitary installations.  
 Interest on Cemetery Endowments.  
 Ferry Receipts.  
 Tolls on Roads.  
 Recoveries of expenditure.  
 Miscellaneous.  
*Deduct*—Refunds.

## J.—Miscellaneous.

XXXII.—TRANSFERS FROM  
FAMINE INSURANCE  
FUND. (77)XXXIII.—RECEIPTS IN AID OF  
SUPERANNUATION.

Subscriptions to the Military Fund.  
 Subscriptions to the Military Orphan Fund.  
 Subscriptions to the Medical Retiring Fund.  
 Subscriptions under the Indian Civil Service Family  
 Pension Regulations. (78)  
 Subscriptions to the Bengal Civil Fund. (79)  
 Subscriptions to the Madras Civil Fund.  
 Subscriptions to the Bombay Civil Fund.  
 Contributions for pensions and gratuities. (80)  
 Recoveries on account of capitalised marine pensions.

(77) This head receives the *per contra* credit on account of the debit to the *debt* head 'Famine Insurance Funds' for so much of the expenditure on account of famine relief, etc., as is met from the balances of the fund. This adjustment is made to ensure the exhibition in the Provincial accounts of the entire outlay on relief, etc., in any year, inclusive of the portion met from the fund.

(78) Subscriptions recovered from the Non-European members of the Indian Civil Service admitted to that service before 1912 should be credited to a detailed head "Subscriptions of Non-Europeans admitted to the Indian Civil Service before 1912."

(79) To be divided into two detailed heads, "Ordinary" and "Additional."

(80) Refund of gratuity on re-employment.

Recoveries towards cost of pensions relating to other Governments.

Contributions of officers lent to Foreign Service. (Though the officers lent be Military Officers in Civil employ, their contributions will still be carried to this head.)

Contributions of persons employed by the Court of Wards.

Additions to regular establishments the cost of which is recoverable from local funds, etc., should be charged direct to the general revenues as a separate section or branch of the establishment to which it is attached and the recovery (including the actual cost as well as the contribution for pension) should be treated as a Departmental receipt if it cannot conveniently be taken by deduction.

Contributions for pensions of Indian Soldiers lent for Imperial Service are credited to the head "Army."



**No. 103.**

Page 17. Footnote (87).

Correction No. 91, dated the 3rd January 1927, is hereby  
cancelled.

[Appx. 7 to Audit Code, No. 103, dated 1st April 1927.]

No. 91.

e 17. Footnote (87).

After the item "Marriage and burial fees" add "Receipts under Burma  
Age Act 1907".

(Appendix 7 to Audit Code, No. 91, dated 3rd January 1927.)

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>J.—Miscellaneous—contd.</b>	
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION —contd.	Deductions for Marine Pension Fund. Miscellaneous. Loss or Gain by Exchange. Deduct—Refunds.
XXXIV.—STATIONERY AND PRINTING.	Stationery receipts. (81) Sale of gazettes and other publications. Other press receipts. Loss or Gain by Exchange. Deduct—Refunds.
XXXV.—MISCELLANEOUS (82) .	Unclaimed deposits. Unclaimed Bills of Exchange of more than three years' standing. (83) Treasure Trove. Sale-proceeds of Durbar presents. (84) Sale of old stores and materials. Sales of land and houses, etc. Fees for Government audit. (85) Commission on purchase, sale, etc., of Government Securities and on Savings Bank investments. Contributions. (86) Rents. Rates and Taxes. Naturalisation passport and copyright fees. Other fees, fines, and forfeitures. (87)

(81) Sale-proceeds of stationery.

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

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

(83) Lapsed transfer receipts in the Civil Department will be taken to this head. Military lapsed transfer receipts will be adjusted in the books of the Military Department.

(84) Receipts of special mission, being commonly presents, should be taken to this head. When instructions are given to open a separate head for any mission, separate detailed heads will suffice.

(85) Includes fees from Courts of Wards for audit of their accounts.

(86) This head is intended for contributions from Municipalities and Local Funds which are not made for any specific purpose or which are made towards expenditure charged to a major head for which there is no corresponding receipt head, e.g., recoveries towards the cost of Controlling and Account Offices.

(87) Marriage and burial fees.

Other items (fees for stamping weights and measures, etc., certificate fees, Bombay, fees for inspecting and copying declarations).

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

**J.—Miscellaneous—concl'd.**XXXV.—MISCELLANEOUS—  
*cont'd.*

Percentages chargeable on European stores for Provincial and Local Funds, Construction of Railways and Irrigation Works, Posts and Telegraphs, Indian States, etc. (88)

Loss or Gain by Exchange.

Receipts on account of lapsed Wasika pensions payable in lieu of interest on the Oudh Loans.

Percentage on capital cost of furniture supplied to High Officers.

Freight Tax. (89)

Gain by Exchange on local transactions. (90)

Recoveries of Service Payments. (91)

Miscellaneous. (92)

*Deduct—Refunds.***K.—Military Receipts.**

XXXVI.—ARMY—

A. Standing Army

B. Auxiliary and Territorial Force.

C. Royal Air Force

XXXVII.—MARINE

XXXVIII.—MILITARY WORKS

(88) Includes two detailed heads, *viz.* :—

(1) One per cent. for Marine Insurance, cost of stores lost, general average, etc.

(2) Two per cent. for agency and departmental charges.

(89) The receipts from the surcharge on goods traffic imposed under the Freight (Railway and Steam Vessels) Tax Act, 1917 (No. XIII of 1917), as amended by Section 4 of the Indian Finance Act, 1921, are taken to this head. Receipts realised by Railways including private and branch line companies' and Indian States' Railways and collections made in through-booking in the case of Inland Steam Vessels which have through-booking arrangements with Railways, are adjusted on the Railway books. Collections made otherwise than in through-booking in respect of Inland Steam Vessels which have through-booking arrangements with Railways, as well as all collections in respect of vessels having no through-booking arrangements with Railways are finally brought to account by the Civil Accountants-General concerned.

(90) On transactions not affecting the London Account.

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

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

(92) Toll fees on the Khyber Road.

Other items (see instructions in note 219).

No. 89.

*Page 18. Footnotes (91) and (92).*

Remove the number " (92) " from its present place against " Toll fees on the Khyber Road " and place it against " Recoveries on account of law charges other than those in pauper suits (when.....head) ".

(Appendix 7 to Audit Code, No. 89, dated 3rd January 1927.)

## No. 66.

Page 19.

Insert the following as minor heads against the Major Head XL—Extraordinary Receipts” introduced by Correction No. 21, dated 1st December 1924:—

- “ Sale of land.
- Sale of other Government assets.
- Other items”.

[ Appx. 7 to Audit Code, No. 66, dated 1st April 1926.]

## No. 67.

Page 19. Foot-note (92A) as introduced by Correction No. 21, dated 1st December 1924.

Substitute the following for this foot-note:—

“(92-A) Any special and non-recurring receipts unconnected with expenditure primarily debited to a capital head the accounts of which are sufficiently large to justify a departure from the general rule of classification laid down in Article 181(6) of the Audit Code, may be credited under this head if the local Government desires to distinguish them from the ordinary revenues of the year.”

[ Appx. 7 to Audit Code, No. 67, dated 1st April 1926.]

Page 19, Section H. H.—

*Insert* the following as a new minor head under the major head XLII—Bombay Development Scheme :—

“ Sales of Electricity ”.

(Appendix 7 to the Audit Code, No. 45, dated 2nd October 1925.)

Page 19—

*Insert* the following as foot note ‘ (92 A ) ’ :—

“ (92 A) Suitable descriptive minor heads such as ‘ Sale proceeds of Waste Lands’, ‘ Sale-proceeds of Government Estates, etc., may be opened under this head with the approval of the Auditor-General for the record of special receipts of a non-recurring character, which it may be desirable to distinguish from the ordinary revenues of the province.”

(Appendix 7 to Audit Code, No. 22, dated 1st December 1924.)

No. 21.

Page 19—

*Introduce a new section "M—Extraordinary items" and under it insert a new major-head "XL—Extraordinary Receipts (92 A)" renumbering the existing head "XL" as "XX XIX A"*

(Appendix 7 to Audit Code, No. 21, dated 1st December 1924.)

No. 8.

Page 19. Footnote (93).

*Add the following at the end of this footnote :—*

*"Receipts, if any, such as 'Rents of buildings' realised from such works should be recorded separately under a suitable detailed head under the appropriate major head of receipts concerned."*

[Appendix 7 to Audit Code, No. 8, dated 1st October 1924]



## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

## L.—Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

XXXIX.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS.

XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

## BB.—Railway Capital account not charged to Revenue.

XLI.—CAPITAL CONTRIBUTED BY RAILWAY COMPANIES AND INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS. (32)

## HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue.

XLII.—BOMBAY DEVELOPMENT SCHEME. Sales of Land.  
Sales of Water.  
Rents from properties.  
Cotton Cess Revenue.  
Miscellaneous.

## A.—Direct Demands on the Revenue. (93)

1.—CUSTOMS . . . . . Sea Customs, pay, allowances and contingencies. (94)  
Land Customs, pay, allowances and contingencies. (95)  
Compensations.  
Miscellaneous.  
Loss or Gain by Exchange.

(93) A new minor head "Works" may, if necessary, be opened under any of the major heads grouped under Sections A, F, G and J for the record of expenditure on the construction and repairs of such works as may be transferred to the administrative control of the Civil Departments concerned, under the orders of the competent authorities. Suitable sub-heads may be provided under the minor head "Works" for the separate exhibition of expenditure under Original Works, Repairs and Other Charges.

(94) The charges of each principal port should be stated under a separate sub-head. A separate sub-head should also be provided to show the cost, if any, of the collection of the cess on indigo levied under Act III of 1918.

(95) This head may, if necessary, be amalgamated with the head "Sea Customs, etc."

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>A.—Direct Demands on the Revenue—contd.</b>	
2.—TAXES ON INCOME . . . . .	Collection of Income Tax. Collection of Super Tax. Loss or Gain by Exchange.
3.—SALT . . . . .	Direction. Salt purchase and freight. Preventive establishments. Compensations. Loss or Gain by Exchange.
4.—OPIUM . . . . .	Superintendence. Ghazipur Opium factory. Opium research laboratory, Cawnpore. District staff. Purchase of Opium. Payments to Cultivators. Other Opium Agencies and Establishments. Compensations. Opium Miscellaneous Charges in Calcutta. Loss or Gain by Exchange.
5.—LAND REVENUE . . . . .	Charges of administration. (96) Management of Government estates. (97) Charges on account of land revenue collections. (98) Charges on account of fishery collections.

(96) This head includes all district administrative charges other than those debited to the grouphead 'E.—District Administration' subordinate to the major head '22.—General Administration' under the principle enunciated in note (125).

The sub-heads, under this minor head vary from province to province according to the actual constitution of the district staff.

(97) Government Estates are estates of which the rental temporarily or permanently belongs to Government. There should be three sub-heads—

- (a) Collection of Revenue.
- (b) Outlay on Improvement.
- (c) Cost of Settlement.

Where commission is paid on the collection of rents of Government estates, it should be charged to (a) under this head, and not to 'Charges on account of land revenue collections.'

The survey and settlement of a permanent estate, if done as an isolated business, and not a part of a general arrangement for survey and settlement should be charged to (c) under this head.

- (98) Commission on Land Revenue Collections.
- Ditto Land Capitation Tax.
- Ditto House Tax.

Percentage allowed as remuneration to village officers (Bombay).

*Page 20—*

(1) *Delete* the minor head "Collection of Super Tax" under the major head "2.—Taxes on Income".

(2) *Add* "(95A)" *after* the minor head "Collections of Income Tax" and *add* the following as a footnote at the foot of the page:—

"(95A) Includes Super-tax."

No. 62.

Page 21. Major Head "6.—Excise"—

Insert "Excise Bureau" as a new minor head under this  
major head.

[Appx. 7 to Audit Code, No. 62, dated 1st March 1926.]

*Page 21, Major Head 6—Excise—*

(1) *Insert* two new minor heads “ Cost of opium supplied to Excise Department (104-A) ” and “ Purchase of Ganja and other drugs ” after the minor head “ Distilleries ”.

(2) *Delete* the minor head “ Loss by dryage and wastage of opium ”.

(3) *Insert* the following as footnote (104-A) :—

(104-A) As soon as the opium is supplied to the Excise Department from the factory the cost price thereof is debited to this head by credit to the head “ Cost price of opium sold to the Excise Department ” under “ IV—Opium. ”

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

A.—Direct Demands on the Revenue—*contd.*

5.—LAND REVENUE— <i>contd.</i>	Survey and Settlement. (99) Land Records. (100) Charges on account of encumbered estates. Inam Commissioner (Madras). Allowances to District and Village Officers. (101) Assignments and Compensations. (102) Loss or Gain by Exchange.
6.—EXCISE (103)	Superintendence. Presidency Establishment. District Executive Establishment. (104) Distilleries. Loss by dryage and wastage of opium. Compensations. Loss or Gain by Exchange.

(99) The sub-heads are—

- (a) Controlling office.
- (b) Other head-quarter Establishments.
- (c) Survey and settlement parties (meaning officers of the Revenue Department).
- (d) Professional survey parties. (If these are parties of the Survey of India, their charges must not be directly brought to account, but through the Accountant-General, Central Revenues.)
- (e) Survey Schools.
- (f) Cost of Cadastral maps.
- (g) Extra departmental mapping.

(100) This includes the charges of the department created for the maintenance of the record of survey but dealt with in different provinces under different names. It should be divided into two sub-heads "Superintendence," and "District charges." All Patwari and Kanangoe charges should be shown under the latter head (except in Bengal and Bihar and Orissa).

(101) These allowances consist mainly of allowances paid to village officials, many of them hereditary, maintained in the interest of land revenue collection. In Bombay there is a further item on account of the assessment—less quit-rent—of lands alienated as remuneration to similar officials. This assessment is adjusted by credit to 'V.—Land Revenue' and debit to this head (see note 14).

(102) The sub-heads are—

- (1) Inamdars and other grantees.
- (2) Pensions in lieu of resumed lands.
- (3) Malikana or Allowances to excluded proprietors.
- (4) Other land revenue compensations.

(103) The charges of the combined salt and excise establishment in Madras are adjusted in the following manner, *viz.*—

- (1) the charges under "Salt purchase and freight" and "Excise License Works" are debited to Salt;
- (2) the remainder is distributed between Salt and Excise in the proportion of  $\frac{1}{3}$  to Salt and  $\frac{2}{3}$  to Excise.

(104) Includes Inspection and Prevention.

## MAJOR HEADS.

## MINOR HEADS.

**A.—Direct Demands on the Revenue—concl'd.**

## 7.—STAMPS—

A. Non-Judicial . . .	{	Superintendence. (105)
		Charges for the sale of stamps. (106)
	{	Stamps supplied from central stores. (107)
		Superintendence. (105)
B. Judicial . . .	{	Charges for the sale of stamps. (106)
		Discount on plain paper.
		Stamps and plain paper supplied from central stores. (107)
		Purchase of plain paper to be used with stamps.

## 8.—FOREST . . .

Loss or Gain by Exchange.  
 General Direction. (108)  
 Conservancy and Works. (109)  
 Establishments. (109)  
 Interest on Capital. (110)  
 Forest Surveys.

## 9.—REGISTRATION . . .

Loss or Gain by Exchange.  
 Superintendence.  
 District charges.

## 9A.—SCHEDULED TAXES . . .

Loss or Gain by Exchange.  
 Entertainment Tax.  
 Betting Tax.

**B.—Railway Revenue Account.**

## 10.—STATE RAILWAYS . . .

Interest on Debt.  
 Interest on capital contributed by Companies and Indian States.  
 Annuities in purchase of Railways.  
 Sinking Funds.

## 11.—SUBSIDISED COMPANIES . . .

(32)

## 12.—MISCELLANEOUS RAILWAY EXPENDITURE.

(32)

(105) The distribution of the charges under this head and under the head ' Stamps supplied from central stores ' between ' A : Non-Judicial ' and ' B : Judicial ' should be made in accordance with the orders of the local Government to whom the matter should be referred. If considered desirable, the charges need not be distributed but may be shown under a single minor head outside the division.

The following sub-heads should be distinct:—

(a) Presidency Executive Establishment.

(b) District Establishment.

Contingencies of Collector's offices properly debitable to ' Stamps ' should be taken under this head even when no separate District Establishments are entertained for stamp work alone.

(106) Includes commission, discount, and the pay and allowances of official vendors entertained for the sale of stamps.

(107) The charges under these heads include overhead charges to cover a proportion of the cost of maintenance of the depot and incidental charges connected with the supply of stamps.

(108) The charges on account of the pay, allowances and contingencies of the Inspector-General and Chief Conservators of Forests (or other officers of similar standing) should be shown under this head.

(109) For detailed heads see Form No. 70 of the Audit Code.

(110) This head records the interest on Forest Capital Outlay brought to account under the capital major head "52A—Forest Capital outlay not charged to Revenue."

*Page 22, Major Head 7- Stamps—*

*Insert* the following as a new minor-head under each of the sections "A-Non-Judicial" and "B-Judicial." :—

"Cost of Stamps manufactured in India, received from the Government of India Security Printing Press."

[Appendix 7 to Audit Code, No. 79, dated 1st June 1926.]

*Page 22-B, Railway Revenue Account—*

*Delete* the minor heads "Annuities in purchase of Railways." "Sinking Funds" appearing against the major head "10.—State Railways".

[Appendix 7 to Audit Code, No. 37, dated 3-8-1925.]



## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>BB.—Railway Capital Account charged to Revenue.</b>	
13.—CONSTRUCTION OF RAILWAYS. (32)	
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works. (34)</b>	
14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Irrigation Works. Navigation, Embankment and Drainage Works.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES:—	
A. Irrigation Works	
(1) Works for which only revenue accounts are kept.	Works. Extensions and Improvements. Maintenance and Repairs. Establishments. Tools and Plant. Suspense. <i>Deduct</i> —English cost of Stores. Loss or Gain by Exchange.
(2) Works for which neither capital nor revenue accounts are kept.	Same as for A (1) above.
(3) Miscellaneous Expenditure.	Establishment. Tools and Plant. Other charges. Grants-in-aid. Suspense. <i>Deduct</i> —English cost of Stores and Establishment. Loss or Gain by Exchange.
B. Navigation, Embankment and Drainage Works.	
(1) Works for which only revenue accounts are kept.	As for A (1) above.
(2) Works for which neither capital nor revenue accounts are kept.	As for A (1) above.
(3) Miscellaneous Expenditure.	As for A (3) above.
<i>Deduct</i> —Amount financed from Famine Insurance grants. Net amount charged to ordinary Revenues.	
15 (1)—OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.	Irrigation Works. Navigation, Embankment and Drainage Works.

No. 117.

Page 24. Section E—Debt Services—Central Section—Major  
Head—19.—Interest, etc.—

In the column "Minor Heads" for the entry "*Deduct—Interest transferred to Commercial Departments and Provincial Governments*" substitute the following:—

- "Deduct* (1) Interest transferred to Commercial Departments.  
(2) Interest chargeable to Provincial Loans Fund(111-A)".

(Appx. 7 to Audit Code, No. 117, dated 1st August 1927.)

No. 119.

*Page 25. Section E—Debt Services—Provincial Section—Major Head—19.—Interest, etc.—*

In the column "Minor Heads" for the entry "Interest payable to Central Government on:—" under "Other items" substitute "Interest Payable to Provincial Loans Fund on:—"

(Appx. 7 to Audit Code, No. 119, dated 1st August 1927.)

Page 24—

No. 118.

Insert the following as footnote No. (111-A) at the bottom of the page:—

“(111-A). Interest realised on advances made by the Government of India to the Provincial Loans Fund is adjusted under this minor head by deduction from the gross expenditure under the Major Head “19—Interest on ordinary debt (Central).”.

(Appx. 7 to Audit Code, No. 118, dated 1st August 1927.)

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
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E.—Debt Services—*contd.*

## Provincial Section.

19.—INTEREST ON ORDINARY DEBT—*contd.**Interest on Provincial Loans—*

NOTE.—A separate minor head should be opened for interest on each Provincial Loan.

*Discount on Provincial Loans—**Other items—*

Interest payable to Central Government on :—

- (a) Advances on account of Provincial loan accounts.
- (b) Advances in respect of Irrigation Capital Expenditure.
- (c) Other advances.

Management of debt.

Loss or Gain by Exchange.

Miscellaneous.

*Deduct*—Interest transferred to Commercial Departments.

## 20.—INTEREST ON OTHER OBLIGATIONS.

*Special Loans—*

Interest on Loans from the late King of Oudh.  
Interest on Loans from Rajah Kalisunker Ghosal.  
Interest on Book Debt Loan on account of Madho Rao.

Interest on Educational Funds.

Interest on Charitable Funds.

Interest on other Loans. (112)

*Treasury Notes of Service and other Funds—*

Interest on Treasury Notes on account of Soldiers' Savings Bank Deposits.

Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples.

Interest at 4 per cent. on Madras non-transferable Treasury Notes.

*Deposits of Service Funds bearing interest—(113)*

Interest on Uncovenanted Service Family Pension Fund.

(112) Detailed heads should be provided for—

Interest on 8 per cent. perpetual Loan (Madras).

Interest on 6

Interest on Kollah Singana Chetty's Choultrie endowment (Madras).

Interest on deposits of the Monegar Choultrie (Madras).

Interest on charitable endowments of Indian Chiefs (United Provinces).

(113) Interest on Savings Banks Deposits and special Savings Bank Accounts is adjusted in closing the accounts of the year. Interest on Service Funds should, as far as possible, be also adjusted to the Service Head in the last month of the year, and if it is necessary to give credit to the Fund Account in any other month, it should be done by debit to "Interest Suspense Account" under "Unfunded Debt."

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

E.—Debt Services—*contd.*20.—INTEREST ON OTHER OBLIGATIONS—*contd.*

*Deposits of Service Funds bearing interest—contd.*  
Interest on Bengal and Madras Service Family Pension Fund.

Interest on Madras Military Assistant Surgeons' Fund.

Interest on Indian Military Widows' and Orphans' Fund.

*Savings Bank Deposits—(113)*

Interest on Presidency Savings Bank Deposits. (P. & T.)

Interest on Post Office Savings Bank Deposits. (P. & T.)

Interest on deposits in State Railway Provident Institutions.

Interest on Companies' Railways Provident Funds.  
Interest on Financial Department Provident Fund.

Interest on Civil Engineers' Provident Fund.

Interest on Forest Officers' Provident Fund.

Interest on Police Officers' Provident Fund.

Interest on Civil Veterinary Department Provident Fund.

Interest on Opium Department Provident Fund.

Interest on Electrical Inspectors' Provident Fund.

Interest on Cemetery Endowment Fund.

Interest on other miscellaneous Provident Funds.

Interest on General Provident Fund.

Interest on Indian Civil Service Provident Fund.

Bonus on Post Office Cash Certificates. (P. & T.)

*Special Savings Bank Accounts—(113) (114)*

Interest on General Family Pension Fund.

Interest on Hindu Family Annuity Fund.

Interest on Bengal Christian Family Pension Fund.

Interest on Bombay Uncovenanted Service Fund, Life Assurance Branch.

Interest on Postal Insurance and Life Annuity Fund. (P. & T.)

(114) These are funds under private management which are permitted to deposit cash with Government at Savings Bank rates of interest.

No. 145.

27, Major Head 20—Interest on other obligations—

Insert the following as a new minor head under "Other  
s" :—

Interest on Depreciation Reserve Funds of Commercial undertakings  
of Provincial Governments (115-B)."

(Appendix 7 to Audit Code, No. 145, dated 3rd January 1928.)

No. 146.

27 —

Insert the following as footnote (115-B) :—

(115-B). Interest allowed by Provincial Governments on Depreciation  
reserves deposited with them in respect of commercial undertakings is debited  
to this head and credited to the Personal Ledger Accounts of the concerns.

(Appendix 7 to Audit Code, No. 146, dated 3rd January 1928.)

No. 120.

*Page 27. Major Head "20—Interest on other obligations."*

*Insert the following as a new minor head :—*

*"Interest on balance of Provincial Loans Fund (115-A)."*

(Appx. 7 to Audit Code, No. 120, dated 1st August 1927.)

No. 121.

*Page 27—*

*Insert the following as footnote (115-A) :—*

*"(115-A). Interest allowed by the Government of India on the balance of the Provincial Loans Fund is brought to account under this head".*

(Appx. 7 to Audit Code, No. 121, dated 1st August 1927).



No. 25.

Page 27—

*Insert* the following as a new minor head under “20—Interest on other obligations—other items” :—

“ Payments to Post Office for Savings Bank and Cash Certificate work.”

(Appendix 7 to Audit Code, No. 24, dated 1st December 1924.)

No. 53.

Page 27. *Major Head 22-A—Heads of Provinces, etc.—*

*Insert* the following as a new minor head after “Staff and household of Governor General and Governors” :—

“ State conveyances and Motors of the Governor General (117-A).”

[Appx. 7 to Audit Code, No. 53, dated 1st February 1926.]

In footnote No. (118), *delete* the words "Motor car maintenance" in lines 2-3 and reconstruct the last sentence (lines 4-5) follows:—

"Charges on account of the purchase of State motor cars for the Governor General and maintenance of State motor cars for Heads of Provinces are also charged to this head."

[Appx. 7 to Audit Code, No. 55, dated 1st February 1926.]

*Insert* the following as a footnote No. (117-A) :—

“(117-A). Under this head will be included charges on account of the purchase, upkeep and feed of State horses, the repairs and upkeep of State carriages and the maintenance of State motor cars.”

[Appx. 7 to Audit Code, No. 54, dated 1st February 1926.]

No. 29.

*Insert the following as a new footnote :—*

(115A) This head is intended for the record of advertisement and other charges (other than Bonus) connected with Post Office Cash Certificates."

[Appx. 7 to Audit Code, No. 29, dated 2-2-25.]

No. 28.

Page 27—

*Insert the following as a new minor head under "20—Interest on other obligations—Other items :—*

*"Miscellaneous (115A)"*

[Appx. 7 to Audit Code, No. 28, dated 2-2-25.]

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>E.—Debt Services—concl'd.</b>	
20.—INTEREST ON OTHER OBLIGATIONS—concl'd.	<i>Other items—</i> Interest on Provincial Balances. Interest on Famine Insurance Fund Balances. Interest on unexpended capital deposited by Railway Companies with the Secretary of State. Interest on Miscellaneous Accounts. (115)
21.—SINKING FUNDS	For Loans of the Central Government. (116) For loans of the Provincial Governments. (116)

**F.—Civil Administration. (93)**

22.—GENERAL ADMINISTRATION—	
A. Heads of Provinces (including Governor-General), Executive Councils, and Ministers.	Salaries of the Governor-General and Governors. Sumptuary allowance of Governor-General and Governors. Staff and household of Governor-General and Governors. (117) Expenditure from Contract allowance. (118)

(115) The following will be taken under this head. On sums or property repaid or returned to non-enemy nationals—On Departmental Fine and Guarantee Funds—On Revenue Refunded—On Compensation paid for Land—On Law charges—On other Accounts.

(116) A detailed head should be opened for each of the loans for which a sinking fund is established.

(117) Includes all charges on account of the pay and allowances, etc., of Private Secretaries, Military Secretaries, and Personal Assistants to the Governor-General and the Heads of Provinces and of their establishments, and contingencies which are met from audited funds. The purchase of motor cars for the Heads of Provinces is charged to this head.

The travelling and other allowances granted to Indian officers of the Regular Army or Military Police on the retired list, while doing duty as honorary Aides-de-Camp to a Governor will be charged under this head also. The travelling allowance granted to an Indian officer on the active list of the Burma Military Police for doing such duty will be charged under "Police" to the same head as his pay, but his other allowances will be charged under this head.

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

(118) This head is meant for the unaudited expenditure of a semi-private character such as stable establishments and contingencies, wages and allowances of household servants, motor car maintenance, etc., incurred by the Governor-General and the Heads of Provinces, which is met from the contract grant. In the case of the Governor-General the purchase of motor cars is also charged to this head.

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
2.—GENERAL ADMINISTRATIONS —contd.	
A. Heads of Provinces (including Governor-General), Executive Councils, and Ministers—contd.	Tour Expenses. (119) Chief Commissioner. (120) Executive Council. Ministers.
B. Legislative bodies . . .	Council of State. Indian Legislative Assembly. Provincial Legislative Councils.
C. Secretariat and Headquarters establishments.	Civil Secretariats. (121) Military Secretariat. Board of Revenue, Financial Commissioner and establishments. Financial Commissioners' Settlement Secretariat.

(119) This head records the tour expenses of the Governor-General and Heads of Provinces and of their personal staff. The charges are met from audited funds. The detailed heads are :—

- (1) Maintenance and repairs of camp equipment and pay of tent-pitchers and camp menials.
- (2) Railway freight on tents, heavy goods, horses, etc., in connection with tours.
- (3) Carriage of goods and cost of special trains for the conveyance of heavy goods and stable between Government houses.
- (4) Reserved accommodation for members of families of the Governor-General and Governors.
- (5) Special trains and haulage of Saloon carriages. (Charges for the maintenance, stabling, replacing, cleaning and repairing of the Saloon carriages of Heads of Provinces should be taken to this head.)
- (6) Cart and coolie hire on tour.
- (7) Cart and coolie hire during transfer between Government houses.
- (8) Saddle horses and carriages on tour.
- (9) Payments and presents for services rendered on tour.
- (10) Railway fares and carriage of household while on tour.
- (11) Railway fares and carriage of household while in transit between Government houses.
- (12) Keep of elephants. (When elephants are lent to a Civil Department, a last-ration certificate from the Station Supply Officer should be sent in support of the first charge made in the Civil Department on account of their food.)
- (13) Miscellaneous. (This head is intended chiefly for charges on account of the maintenance of motor cars in the N.-W. F. Province for which no contract grant has been sanctioned. The charges may be shown under a separate head if they are important.)

(120) Charges of Chief Commissioner, Delhi, N. W.-F., and Coorg should be recorded under this head.

(121) The charges of different departments of a Secretariat should, if possible, be shown separately. Translators' Department should be an additional sub-head. The charges of the Intelligence Bureau attached to the Home Department of the Government of India are also taken under this head.

*Page 28.*

*Introduce a new minor head "Elections for Indian Provincial Legislatures (120-A)" against the major head General Administration—B Legislative bodies" and insert following as a footnote :—*

"(120-A) This head records the charges connected with the elections for the Indian Provincial Legislatures and also those incurred in connection with commissions appointed from time to time for the trial of petitioners against elections to Indian and Provincial Legislatures."

[Appendix 7 to Audit Code, No. 7, dated 1st October 1934]



## No. 98.

Page 29. Major Head 22—General Administration.

(1) Insert "*Miscellaneous (127-B)*" as a new minor head under "F.—Miscellaneous."

(2) Insert the following as a new footnote (127 B):—

"(127B) Payments on account of passage money from India to the United Kingdom of selected candidates for the Indian Civil Service are charged to this head."

[Appx. 7 to Audit Code, No. 98, dated 1st April 1927.]

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—*contd.*

22.—GENERAL ADMINISTRATIONS — <i>concl'd.</i>	
C. Secretariat and Headquarters establishment— <i>cont'd.</i>	Inspector-General of Stamps, Registration and Excise. (122) Director of Land Records and Agriculture. Local Fund Audit Establishments. (123)
D. Commissioners . . . .	Commissioner in Sind. Commissioners. (124)
E. District Administration (125)	General Establishments. (126) Sub-divisional Establishments. Other Establishments.
F. Miscellaneous . . . .	Discretionary Grants by Heads of Provinces, etc. (127) Loss or Gain by Exchange.
G. Works . . . .	
23.—AUDIT . . . .	Auditor-General. (127A) Indian Audit and Accounts Service. Civil offices of Account and Audit. (127A) Loss or Gain by Exchange.

(122) Where such an officer exists in any province, the pay and allowances of the Inspector-General and the cost of any combined establishment are taken to this head, but where separate establishments are employed on the different services they are shown under the respective major heads.

(123) Records the cost of the audit of Local Fund Accounts. The cost of the audit of the accounts (other than Local Fund Accounts) covered by Rule 12 of the Auditor-General's Rules is included under "23.—Audit."

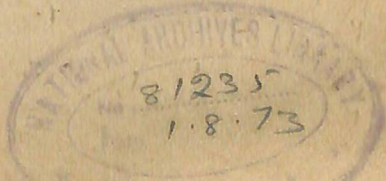
(124) When additional Commissioners are employed only on judicial work, their pay and all other charges should be taken under Administration of Justice : Civil and Sessions Judges.

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

(126) Charges on account of Treasury should be recorded under a separate sub-head. Charges for acquiring old and foreign coins under the Indian Treasure Trove Act should be treated as contingent charges of the Treasury.

(127) The allocation of the discretionary grants should be determined by the criterion as to who is the grantor and not by the purpose for which the grants are made. Thus the grants made by the Governor, Commissioner or the Deputy Commissioner should be classified under this minor head. Similar grants, if any, made by other authorities should be recorded under the appropriate service head concerned and any expenditure which cannot be so recorded may be classified under "47.—Miscellaneous—Miscellaneous and unforeseen charges."

(127A) The cost of the officers of the Indian Audit and Accounts Service serving in the office of the Auditor General and in Civil offices of Account and Audit will be shown under the minor head "Indian Audit and Accounts Service" and not under the minor heads "Auditor General" or "Civil offices of Account and Audit."



## MAJOR HEADS.

## MINOR HEADS.

F.—Civil Administration—*contd.*

24.—ADMINISTRATION OF JUSTICE	High Courts and Chief Courts. Law Officers. (128) Administrator-General and Official Trustee. Coroner's Court. Presidency Magistrate's Court. Judicial Commissioner. Civil and Sessions Courts. (129) Courts of Small Causes. (130) Criminal Courts. Pleaders examination charges. Loss or Gain by Exchange.
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(128) The sub-heads are :—

- (i) English Law Officers (*i.e.*, Advocate-General, Standing Counsel, Solicitor to Government).
- (ii) Legal Remembrancer and High Court Pleaders.
- (iii) Mofussil establishment.

[A slightly different classification is followed in Madras.]

The charges for conducting Civil suits are taken among Collectors' Contingencies if managed by the Collector ; but so far as they consist of pleaders' fees, they should go under this head. "The cost of Civil suits instituted under special acts by Central revenue collecting departments, *e.g.*, Customs, Income-Tax, etc., in connection with the collection of revenue, should, however, be debited to the contingencies of the department concerned."

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

Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against the detailed head "Law Charges" under contingencies of Law Officers, and not against the Department employing the pleaders.

(Advances for Civil suits should be finally charged off against the Department receiving them.)

(129) The following should be sub-heads :—

- (a) District and Sessions Judges.
- (b) City Civil Court (Madras).
- (c) Subordinate Judges.
- (d) Munsiffs.
- (e) Deccan Agricultural Relief Courts.

If the contingent charges are not at present separately posted then the division of sub-heads may be confined to the salaries and establishment, the contingencies being all taken together.

- (f) Process-serving establishment.
- (g) Record-room and copyist establishment (if separately organized).

[In Burma, there are only two sub-heads under this minor head, *viz.*, (1) Divisional and Sessions Judges and (2) District and Township Judges.]

The payments of actual expenses by a Court under Article 187 of the Audit Code will be debited to the detailed head "Diet and travelling allowances of witnesses."

(130) Presidency Court to be shown as a separate sub-head.

[The Small Cause establishment of a Subordinate Judge exercising Small Cause powers to be shown, not here, but on a separate detailed head under Subordinate Judges.]

No. 39.

Page 30, Appendix 7, footnote (128)—

Delete the sentence "The cost . . . concerned" in lines 9 to of footnote (128) and *add* the following as a sub-paragraph at the end:—

"The cost of suits, the filing of which is the natural and proper function of the Central as opposed to a Provincial Government will be borne by Central Government and should be debited to the department which originates the suit."

[Appendix 7 to Audit Code, No. 39, dated 3-8-1925.]

Page 30. Footnote (128) (As amended by correction No. dated the 3rd August 1924).

Substitute the following for lines 15-17 of this footnote:—

“ Fees paid directly by Treasury Officers to pleaders conducting criminal cases should be taken against this head and not against the department employing the pleaders. The retaining fees paid to public prosecutors, pleaders who are Government servants should be classified under the unit appropriation “ Pay of Officers ” or “ Pay of establishment ” whichever may be considered more suitable and the daily fees paid for the conduct of cases to Government prosecutors and pleaders and to pleaders who are not Government service should be classified under the unit of appropriation “ Allowances, Honoraria etc.”

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

F.—Civil Administration—*contd.*

## 25.—JAILS AND CONVICT SETTLEMENTS. Jails. (131)

(131) The sub-heads and detailed heads are as follows:—

Sub-heads Nos. 2 to 11 are prescribed for the Jail administrative returns. Sub-heads Nos. 1 and 12 will not appear in those returns.

1. *Superintendence* to include the pay, allowances and contingencies of the Inspectors-General of Prisons.
  2. *Establishment* to be sub-divided again into the following detailed heads:—
    - (a) Superintendent, (b) Jailors and Deputy and Assistant Jailors, (c) Clerical, Educational and Mechanical Establishment, (d) Warder Establishment, (e) Menial and other establishments, and (f) Medical Establishment.
  3. *Dietary charges* to include (a) Rations, (b) Miscellaneous dietary charges, (c) Garden and Agricultural expenses, (d) Proportionate share of dairy expenses.
  4. *Hospital charges* to include (a) Sick diet and extras for patients, (b) Cost of extra or special diet, etc., for prisoners who are in weak health but not in hospital, (c) Medicines and Hospital equipment, and (d) Proportionate share of dairy expenses.
  5. *Clothing and bedding of prisoners.*
  6. *Sanitation charges* to include (a) Conservancy, washing, and purifying, (b) Charges for water-supply, and (c) Extraordinary charges.
  7. *Charges for moving prisoners* to include (a) Transfer charges and road subsistence of convicts, and (b) Transportation charges.
  8. *Miscellaneous services and supplies* to include (a) Lighting, (b) Disciplinary charges, (c) Uniform and equipment of warders, (d) Rewards for recapture and service, (e) Execution charges, and (f) Other miscellaneous services and supplies.
  9. *Travelling Allowances.*
  10. *Contingent charges* with the following detailed heads:—
    - (a) Rents, Rates and Taxes, (b) Service postage, (c) Telegraph and Telephone charges, (d) Current office expenses, (e) Office furniture, and (f) Registers and Stationery.
  11. *Extraordinary charges for Live Stock and Tools and Plant* to include the following:—
    - (a) Conservancy and Water-supply Dead Stock, (b) Dietary Dead Stock, (c) Hospital Dead Stock, (d) Garden and agricultural plant, (e) Lighting Dead Stock, (f) Disciplinary Stock, (g) Arms and Accoutrements, (h) Dairy Live Stock and Plant, (i) Draught Cattle, and (j) Other Miscellaneous Dead Stock.
  12. *Charges for Police Custody* to appear under "Lock-ups" only, and to exhibit all charges for dieting prisoners in lock-ups, hajats or havalats, or in custody in Magistrate's Camps and those for conveyance of under-trial prisoners.
- In the case of under-trial prisoners travelling under police custody on Railway warrants, issued by the Civil Police Department under the credit note system the cost of such warrants may be taken to a detailed head "Cost of Railway Warrants" under "£6.—Police: District Executive Force," if such an adjustment will result in a reduction of clerical labour.
- The sub-heads numbered 2 to 11 should be adopted in all provinces, and if it is found more convenient, a separate sub-head may also be opened for dairy expenses which are in the administrative accounts split up between dietary charges and hospital charges; as these charges are to be divided in a fixed proportion between the two sub-heads mentioned, there will be no difficulty in effecting an agreement between the administrative and finance accounts even though they be shown under a separate sub-head in the latter, while it may be found most convenient to show the actual charges as incurred under a single head, and to split up only the annual total in the fixed proportion.
- In the finance accounts it will be sufficient to record the expenditure under 3 to 12 by sub-heads only. But in provinces where the contract system exists, jail contingent expendi-

## MAJOR HEADS.

## MINOR HEADS.

F.—Civil Administration—*contd.*

25.—JAILS AND CONVICT SETTLEMENTS— <i>contd.</i>	Jail manufactures. (132) Convict charges at Port Blair and Nicobars. Convict charges in the Straits Settlements. Loss or Gain by Exchange.
26.—POLICE . . . . .	Presidency Police. (133) Superintendence. District Executive Force. (134)

ture may be recorded under two detailed heads "Contract contingencies" and "Non-contract contingencies" under the various sub-heads concerned. Similarly where the grant for a particular class of expenditure has been provincialised, a separate detailed head may also be opened.

Under 3 to 12, a distinction should be made between Presidency Jails, Central Jails, District Jails, Lock-ups, Convict Camps, and Reformatory settlements, if any. Under Supplies and Services the number of prisoners estimated for should be stated. Reformatory Schools should appear under '31.—Education.' The head, Convict Camps, is only intended for *quasi-permanent* Camps, e.g., where a large body of prisoners is employed at a distance from a Central Jail on some irrigation work; the charges for a temporary camp during a sickly season should not be taken to it.

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

(133) The sub-heads are—

Superintendence (these charges should not be mixed up with Provincial Police).  
Municipal Police.  
River, Harbour, or Marine Police.  
Salt Police.  
Dockyard Police.  
Guards for Public buildings, etc. (paid by Government).  
Special Police (charged to the parties concerned).  
Hospital charges (see under Jails).  
Police dead house.  
Cattle pounds.

(134) The sub-heads should be—

DISTRICT POLICE—District Superintendents and Assistants.  
Police Force.  
Mounted Police.  
Office Establishment.  
Allowances, Honoraria, etc.  
Police training schools.  
Hospital charges (see under Jails).  
Contingencies.

OTHER POLICE—Such of the above heads as may be applicable.

Against 'Police Force' each grade should be shown separately in the estimates, though in the accounts the several classes may be grouped under one or more detailed heads according to local discretion, provided that no grouping includes items which are recorded separately in the Finance and Revenue accounts.

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

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

Cost of escorts (i.e., their way charges, not their allowances) should be a sub-head under Contingencies.

Page 32. Footnote (131)—

Add the following at the end of this footnote:—

“The charges for moving juvenile offenders to Reformatory Schools be debited to the department which supervises the transportation of convicts. A Local Government may, however, if considered desirable, debit the charges to the Reformatory Schools as opposed to its escorts.

(Appendix 7 to Audit Code, No. 130, dated 1st September 1926.)

No. 52.

Page 32—

Add the following to Footnote (133):—

“In Burma the charges for the Rangoon City Police are included under this minor head.”

[Appx. 7 to Audit Code, No. 52, dated 2nd January 1926.]



No. 57.

*Page 32. Footnote (134) —*

*Delete* the Sub-head “Police Training Schools”  
“District Police” occurring in this footnote.

[Appx. 7 to Audit Code, No. 57, dated 1st March 19

Page 33, Major Head 27 Ports and Pilotage. A. Major Ports—

Alter the nomenclature of this major head as follows :—

*27.—Ports and Pilotage.*

A. Major Ports (141).

- (1) Bengal Pilot Service.
  - (a) Capital Account.
  - (b) Revenue Account.
- (2) Other charges.

(Appx. 7 to Audit Code, No. 115, dated the 1st July 1927).

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No. 56.

pages 32-33. Major Head "26.—Police."

Insert the following as a new minor head under this major head:—

"Police Training Schools."

[Appx. 7 to Audit Code, No. 56, dated 1st March 1926.]

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No. 109.

Page 33, Footnote (140)—

Add the following at the end of this footnote:—

“Contributions by Government to cover any deficit in the General Police Fund should be debited to a separate sub-head ‘Contribution to the General Police Fund’ under this or head.”

(Appendix 7 to Audit Code, No. 109, dated 1st June 1927.)

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
26.—POLICE—contd.	Municipal and Cantonment Police. (135) Village Police. Special Police. (136) Railway Police. (137) Criminal Investigation Department. (138) Cattle pounds. (139) Miscellaneous. (140) Loss or gain by Exchange.
27.—PORTS AND PILOTAGE	Pay and allowances of officers and men afloat. (142)
A. Major Ports. (141)	Victualling of officers and men afloat. (142)

The cost of all Railway warrants issued by the Civil Police Department under the credit note system may be adjusted under a detailed head "Cost of Railway Warrants" subordinate to "Allowances," if such an adjustment will result in a reduction of clerical labour.

(135) This head is intended for the Municipal or Cantonment Police, if they form a *separate* part of the Force and if the Municipality or Cantonment repays the Government wholly or partly.

(136) This minor head is intended to show the cost of Police Forces which are levied for special purposes and organized on a system different from the regular District Force. The Chittagong Frontier Police and the Assam Frontier Police should be shown here. So also the Punjab Border Police, Burma Military Police and Mawasi and Bheel and Camel Levies in Bombay. For charges connected with the additional police entertained under the Indian Police Act (Act V) of 1861, see footnote (250).

(137) Railway police includes charges for "Crime and Order" police only which should be entered under a separate sub-head for each railway.

The amount of contribution, payable by the railways as determined by the Governor-General in Council, as well as other particulars relating to each railway are stated in the manuals of the Audit Officers concerned.

(2) Charges for "Watch and Ward" as defined in clause (4) below are borne by the Railway and not debited to Police.

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

(4) The duties of "Watch and Ward" consist of:—

(a) Watching of passenger trains at stations.

(b) Watch and Ward of—

(1) Goods sheds.

(2) Goods trains at stations.

(3) Brake and luggage vans.

(4) Railway offices and buildings (but not including Railway cemeteries).

(c) Watching of fuel delivered within the Railway boundary and escorting of pay clerks.

(d) Reporting to Railway authorities all breaches of the company's bye-laws.

(5) Rewards granted to the Railway Police Staff by the Police Department form part of the cost of Railway Police and as such follow the incidence of the cost of the Police. Rewards granted by the Railway administration irrespective of the departmental rewards are charged to the Railway.

(138) The charges of the Intelligence Bureau attached to the Home Department of the Government of India are adjusted under '22.—General Administration.' (See note 121.)

(139) Includes charges for contributions out of Pound receipts to Municipalities.

(140) Includes contributions by Government for Police bands.

(141) Madras, Bombay, Calcutta, Rangoon, Karachi and Aden have been declared to be Major Ports. The rest are minor ports.

(142) These heads relate to vessels, and in them each ship should be shown separately, but if these are many and small ones a group may be made. The vessels should be described so as to indicate their use: "Pilot Vessel," "Steam Tug," etc.

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
27.—PORTS AND PILOTAGE— <i>contd.</i>	Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels. (142) (143) Pilotage and pilot establishments. (144) Ports establishments. (145) Light-houses and light-ships. Loss or Gain by Exchange. Miscellaneous.
A. Major Ports— <i>contd.</i>	
B. Minor Ports.	Pay and allowances of officers and men afloat. (142) Victualling of officers and men afloat. (142) Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels. (142) (143) Purchase and hire of ships and vessels. (142) (146) Pilotage and pilot establishments. (144) Ports establishments. (145) Miscellaneous shore establishments. Subsidies to Steam-boat Companies. (147) State yacht establishment. (148) Loss or Gain by Exchange. Miscellaneous.
28.—ECCLESIASTICAL	Ecclesiastical establishments. (149) Cemetery establishment. Miscellaneous ecclesiastical charges. (150) Loss or Gain by Exchange.

(143) May be divided into sub-heads :—

- (a) Building, Repairs and outfit (material).  
(b) Ditto (personnel).  
(c) Coal.

(144) The charges should not include those of vessels which are provided for above.

(145) Includes—

- Port Officer's Department.  
Marine Court.  
Shipping Master.  
Charges for Survey of steam vessels.

(146) There should be separate sub-heads for "Purchase" and "Hire."

(147) The particular line or service should be stated in the description of each charge.

(148) Includes the pay of the crew and establishment of any vessel kept up for the use of the head of the Government, and also the hire of any which may be chartered for his special use.

(149) Includes—

- (1) Church of England.  
(2) " Scotland.  
(3) " Rome.  
(4) " Other Churches.

Under each of which should be sub-heads of "Pay of Gazetted Officers" and "Pay of establishments" "Allowances" and "Contingencies."

(150) Allowances for statistical returns and grants-in-aid towards the construction of churches should be classified under this head.

## No. 106.

ye 35. *Major Head "29—Political"*.

(i) *Delete the Minor Heads "Watch and Ward Trans-Frontier (N.-W. F.)" "Charges on Tibet Frontier" and "Charges on North-East Frontier."*

(ii) *Add the following after the word "questions" in line 2 footnote (151) :—*

*"(except those connected directly with the defence operations on the frontiers of India which are debited to the Major Head 29-A.—Frontier Watch and Ward)".*

(iii) *Delete Footnote No. (153).*

Insert the following new major head, minor heads and foot-  
8:—

## Major Head.

## Minor Head.

A.— Frontier Watch and Ward  
(157A).

Frontier Constabulary and Militia  
(157B).  
Buildings and Communications  
(157C).  
Miscellaneous (157D).

## Notes—

57A) This head is intended for such charges as are directly connected with the operations of the various frontiers, which may include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared of military importance and charges for hospitals and other buildings required for administration of the military police forces. Charges connected with the ordinary administration of the frontier areas, including expenditure on buildings and communications, are brought to account under the appropriate heads of service concerned in accordance with the general principles of classification laid down in Article 181(1) of the Code.

57B) For charges connected with the different military police and militia organisations as Levies, Kurram Militia, Scouts, Frontier Constabulary, etc. Separate sub-heads will be opened for the charges pertaining to each important organisation.

57C) For expenditure on construction and maintenance of buildings for Militia and Frontier Constabulary and of roads declared by the Governor General in Council to be of primary importance. Charges connected with the Waziristan scheme should be recorded as a separate sub-head under this head.

57D) For charges on all other services such as Medical establishments, Inspecting Frontier Corps, Intelligence Bureau and other petty establishments.



No. 38.

Page 35, Footnote (151)—

*Substitute* the following for line 1 of this footnote.—

‘(151) Political charges are confined to external relations, relations with Indian States, and relations with foreign countries.’

[Appendix 7 to Audit Code, No. 38, dated 3-8-1925.]

No. 36.

Page 35—

*For* the minor head "Entertainment of Envoys and Chiefs" under 29.—Political" *read* "Entertainment charges".

[Appendix 7 to Audit Code, No. 36, dated 3-8-1925.]

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Add the following as a "Note" under Foot-note (151) :—

"Note.—As a general rule, expenditure in connection with an Indian State outside British India and debitable to Indian Revenues should be debited to the head "29—Political." The classification of expenditure in "administered areas" however should be based on the rules applicable to similar expenditure in British India, as these areas, though technically forming part of Indian States territories are treated as parts of British India for all practical purposes."

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—<i>contd.</i></b>	
29.—POLITICAL (151)	Political Agents. (152) Watch and Ward trans-frontier (N.-W. F.). Charges on Tibet Frontier. Charges on North-East Frontier. (153) Charges for Diplomatic and Consular services in Persia. (154) Political subsidies. Entertainment of Envoys and Chiefs. Refugees and State Prisoners. Special Political Expenditure. (155) Lighting and Buoying of the Persian Gulf. (156) Charges for organising Imperial Service Troops. Loss or Gain by Exchange.
30.—SCIENTIFIC DEPARTMENTS .	Miscellaneous. (157) Survey of India. Botanical Survey. Zoological Survey. Hydro-Electric Survey. Geological Survey. Exploration of Coal, Petroleum and Minerals. Mines Department. Archaeological Department. (158) Board of Scientific Advice.

(151) Political charges should be confined to external relations with Indian states, frontier questions, important Political detenus, expenditure in connection with the Haj which is not capable of record under one of the departmental heads of account and charges which for special political reasons may be classified under the head "Political." All other charges debited under this head prior to 1921-22 should be debited to '47.—Miscellaneous'.

(152) This is meant for regularly appointed officers and offices of the Political Department and not for casual charges. There should be a sub-head for every important Agency or Residency, *e.g.*, in Bombay one for Aden, one for Baroda and so on, and the smaller ones might be grouped. Special establishments, if any, for Administration of Justice or for Jails, or for Police should be shown in their sub-head in separate details.

(153) Under this minor head, appropriate sub-heads will be opened for the adjustment of all civil charges other than "Public Works."

(154) Sale-proceeds of slave dhows and the expenses incurred in connection with their crews and the slaves captured in them should be shown as miscellaneous receipts or charges of the Consulate or Agency.

(155) This is intended to provide for special and occasional charges which sometimes occur under this head, *e.g.*, the Rawalpindi Durbar. These should of course be named. Nothing should be taken to this head without special instructions from the Auditor General.

(156) The charges under this head represent moiety of the total charges which is debitable to Indian Revenues. The other moiety is met by the Imperial Exchequer and is passed on to England through the Remittance Account.

(157) The cost of the Toll Establishment at the Khyber Pass and the charges of the Mewar Bhil Corps, Malwa Bhil Corps, and Imperial Cadet Corps should be entered here under separate detailed heads.

(158) All charges on conservation, maintenance or annual repairs of ancient monuments as defined in section 2(1) of the Ancient Monuments Preservation Act, 1904, which are declared to be protected monuments under section 3 (1) of that Act whether incurred by officers of the Archaeological Department or by Local Governments are debited to "30.—Scientific Departments—Archaeological Department" and not to "41—Civil Works." Receipts pertaining to such works are also credited to "XXVI.—Miscellaneous Departments."

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
30.—SCIENTIFIC DEPARTMENTS— <i>contd.</i>	Donations to Scientific Societies and Institutes. (159) Meteorological Department. Museums. (160) Loss or Gain by Exchange.
31.—EDUCATION (161):—	
A. <i>University</i> . . . .	Grants to Universities. (162) Government Arts Colleges. (163) Grants to non-Government Arts Colleges. (164) Government Professional Colleges. (164) Grants to non-Government Professional Colleges. (162)
B. <i>Secondary</i> . . . .	Government Secondary Schools. (165) Direct grants to non-Government Secondary Schools. (162)
C. <i>Primary</i> . . . .	Grants to local bodies for secondary education. (162) Government Primary Schools. (165) Direct grants to non-Government Primary Schools. (162)
D. <i>Special</i> . . . .	Grants to local bodies for primary education. (162) Government special schools. (165) (166) Direct grants to non-Government Special schools. (162) Grants to local bodies for special education. (162)

(159) The name of each society or institute should be shown in the estimates.

(160) To include donations.

(161) This head as well as the corresponding receipt head should be confined to transactions under the control of the Education Department, education outside its control being dealt with under the respective subject heads. Thus navigational education should be shown under "Ports and Pilotage," agricultural education under "Agriculture," industrial education under "Industries," and so on. In provinces in which the Intermediate classes have been separated from the universities, the words "(including Intermediate classes)" may be inserted against the head "B.—Secondary."

(162) The recurring and non-recurring grants should be shown separately. Contributions to Provident Fund for teachers in non-pensionable service should also be shown here.

(163) Includes English and Oriental Colleges which should be distinguished.

(164) Includes—

Law Colleges.  
Engineering or Science Colleges.  
Training Colleges.

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

(166) Includes—

Training Schools.  
Schools of Art.  
Law Schools.  
Engineering and Surveying Schools.  
Reformatory Schools.  
Other Schools, such as Madrassas.

Page 36. 31.—*Education. A. University—*

(1) *Substitute* “ (162) ” for “ (164) ” against the minor  
“ Grants to non-Government Arts Colleges.”

(2) *Insert* the words “ Science Colleges and ” after the  
“ Includes ” in footnote No. (163).

(3) *Substitute* the following for footnote No. (164) :—

(164) Includes—

Law Colleges

Engineering Colleges

Training Colleges

Commercial Colleges.

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
<b>31.—EDUCATION—contd.</b>	
<i>E. General</i>	Direction. Inspection. Scholarship. (167) Miscellaneous. (168) Loss or Gain by Exchange. Medical Establishment. (170) Hospitals and Dispensaries. (171) Grants for Medical purposes. (172)
<b>32.—MEDICAL (169)</b>	

- (167) In Arts Colleges.  
 In Professional Colleges.  
 In Secondary Schools.  
 In Primary Schools.  
 In Special Schools.

- (168) Includes—  
 Grants to Educational Syndicate (Burma).  
 Grants for the encouragement of literature.  
 Government Book Depôt.  
 Registration of Books.  
 Printing of Books.  
 Examination charges.  
 Grants to the School Book Society.  
 Text-Book Committee.  
 Miscellaneous.

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

(169) The following governing principle is laid down for determining whether an item of expenditure should be recorded under the head “32.—Medical” or “33.—Public Health.” The head “32.—Medical” has reference to medical facilities given to the public through the treatment of individual cases while the head “33.—Public Health” has reference to general measures affecting the public as a whole, e.g., sanitation, research, investigation, the control and combating of epidemic diseases, etc. The principle is, however, subject to the provisions of Article 181 (1) of the Audit Code.

(170) The sub-heads are: (1) Superintendence (i.e., Surgeon-General or Inspector General of Civil Hospitals, with his establishment and contingent charges); (2) District Medical Officer (including Assistants and Establishment); Subordinate Medical Officers attached to district, sub-divisions, or similar general duties, and not drawing pay as part of a Hospital Staff, should be here shown; (3) Reserve Medical Subordinates.

NOTE.—The additional allowances which Surgeons get should be shown under the appropriate head of Jails (that is, as pay if in charge, and as hospital charges if only in Medical charge), Lunatic Asylum, and Medical Schools.

(171) Divide into five sub-heads: (1) Presidency Hospitals and Dispensaries. This includes Scaldah and Howrah in the case of Bengal. In setting forth the principal staff of Surgeons and House Surgeons give them in order of hospital and name of the hospital. (2) Mofussil Hospitals and Dispensaries. (3) Marine Hospitals. (4) Grants to Hospitals and Dispensaries including grants to leper asylums. (5) Other charges. Heads (1) and (2) include charges on account of leper and lock hospitals.

(172) To include grants to the Dufferin Fund (otherwise than for specific hospitals, which will be shown under “Hospitals and Dispensaries”) and the Indian Nursing Association, grants for the training of Dhais, etc.

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
32.—MEDICAL—contd.	Medical Colleges and Schools. (173) Lunatic Asylum. X-Ray Institute. Chemical Examiner. (174) Radium Institute. Loss or Gain by Exchange.
33.—PUBLIC HEALTH (169)	Public Health Establishment. (175) Grants for Public Health purposes. (176) Expenses in connection with epidemic diseases. (177) Bacteriological Laboratories. (178) Pasteur Institutes. Works. (179) Loss or Gain by Exchange.
34.—AGRICULTURE	Agriculture. (180)

(173) Two sub-heads: (1) Medical College, (2) Medical School. The first group of details under Medical College should show the Professional Staff. They should not come under Medical Establishment or under Hospitals and Dispensaries.

(174) Show the full pay of the Chemical Examiner under this head, and not as Professor of Chemistry.

(175) The entire charges on account of officers and establishments who devote part of their time to duties connected with hospitals and part to those connected with public health should be charged to the head "32.—Medical." Charges on account of Port Health Officers should be included here. See also footnote (177).

The charges on account of Sanitary Engineer and his Staff should be recorded under a separate sub-head under this head even though for the time being the Engineer be under the administrative control of the Public Works Department.

(176) To include grants for the St. John Ambulance Association, for tuberculosis, sanatoria, etc., and expenditure connected with medical research, tuberculosis, town-planning, pilgrim traffic, etc., also in Bengal and Bihar and Orissa sanitary charges in connection with inland labour transport. See also footnote (180). The sub-heads will depend on local requirements.

(177) Charges in connection with bubonic plague, malaria and other epidemics should be recorded under three different sub-heads,—one for each. Charges on account of quinine should be shown under the sub-head "Malaria." Charges on account of port quarantine including fees paid to medical officers for the inspection of vessels should also be taken here under a separate detailed head including fees paid to medical officers for the inspection of vessels.

(178) Bacteriological charges unconnected with human diseases are shown under "34.—Agriculture—Veterinary Charges."

(179) Includes expenditure on all Sanitary Works executed by the Sanitary Engineer even though for the time being that officer be under the administrative control of Public Works Department. See footnote (93).

(180) Includes the following sub-heads: "Experimental Farms," which are permanent establishments, "Agricultural Experiments," for which each Government assigns a small grant each year, "Agricultural Department," under which are shown the salary and expenses of the Director of Agriculture, and of his establishment, engaged in promoting agriculture or instructing the people in agricultural subjects, "Experimental Factories," "Tea Nurseries and Plantations," "Public Exhibitions and Fairs," including charges other than prizes on account of cattle and horse fairs (these prizes are adjusted under the minor head "Veterinary charges"). "Botanical and other public gardens" including donations and subscriptions to Botanical and Agri-Horticultural Societies, and "Miscellaneous" including prizes and rewards for silk, cotton and flax, etc.

Charges incurred primarily in the interests of public health on exhibitions and fairs unconnected with the Agriculture Department should be classified under the major head "33.—Public Health."



Page 38—

In item 5 of the Minor Heads subordinate to the Major Head "32—Medical" for "Lunatic Asylum" substitute "Mental Hospital."

(Appendix 7 to Audit Code, No. 50, dated 2-11-1925.)

No. 94.

Page 38, Footnote (176).

- (1) Remove the comma after the word "tuberculosis" in line 1.
- (2) For the word "connected" in line 2, read "incurred by way grants or subsidies in connection".

(Appx. 7 to Audit Code, No. 94, dated 1st March 1927.)

No. 5.

Page 38, footnote 179—

Add the following at the end of this footnote :—

"If, however, the work executed forms an integral part of a Government building, the expenditure on that work should be charged to the Major head to which the cost of the original building work was debited."

(Appendix 7 to Audit Code, No. 5, dated 1st August 1924.)

No. 73.

Page 39. Major Head "37—Miscellaneous Departments"—

For the minor head "Inspector of Explosives" substitute  
"Explosives".

[Appx. 7 to Audit Code, No. 73, dated 13th May 1926.]

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>F.—Civil Administration—contd.</b>	
34.—AGRICULTURE—contd.	Veterinary charges. (181) Co-operative Credit. Loss or Gain by Exchange.
35.—INDUSTRIES	Industries. (182) Cinchona Plantations. Drug manufacture. Acetona factory. School of Mines and Geology. Fisheries Loss or Gain by Exchange.
36.—AVIATION (183)	
37.—MISCELLANEOUS DEPARTMENTS.	<i>Labour and Emigration—</i> Emigration. (184) Inspector of Factories. <i>Inspections and Tests—</i> Inspector of Explosives. Inspector of Steam Boilers. Electrical Inspector. <i>Statistics—</i> Census. (185) Gazetteer and Statistical Memoirs. Provincial Statistics. (186) Bureau of Commercial Intelligence including Statistics.

(181) The expenditure should be recorded under the following sub-heads :—

- (a) Superintendence.
- (b) Veterinary Instruction.
- (c) Subordinate establishment.
- (d) Hospitals and Dispensaries.
- (e) Breeding operations. [This should be sub-divided into (i) Cattle breeding operations; and (ii) Horse, mule and donkey breeding operations. The charges on account of the Hissar Cattle Farm should be shown under this head.]
- (f) Prizes. (Includes prizes for the encouragement of cattle breeding and prizes at fairs and shows.)
- (g) Camel Specialist.
- (h) Bacteriologist.

(182) This minor head is divided into the following group heads :—

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

The heads subordinate to group heads should be opened according to local requirements.

(183) Charges in connection with *Civil* aviation only appear under this head. The expenditure on *Military* aviation is charged to Army Estimates. Any charges in connection with the aerial mail service are taken to "Posts and Telegraphs" and the charges of the Air Board controlling aerial operations form part of "General Administration." Expenditure on buildings and other works carried out through the agency of the Public Works Department is debited under "41.—Civil Works," *vide* Note 36 to Appendix 4, Public Works Account Code.

(184) The detailed heads are :—

- (a) Internal (*i.e.*, within British India).
- (b) External (*i.e.*, outside British India).

(185) The charges on account of the decennial census are classed under this minor head.

(186) To include charges for establishments for vital statistics, trade statistics, local statistics, rain gauge establishments, and civil statistical establishments, under the Surgeon-General Indian Medical Department, Bombay.

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
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F.—Civil Administration—*concl'd.*

37.—MISCELLANEOUS DEPARTMENTS— <i>cont'd.</i>	DEPART-	<i>Miscellaneous—</i> Ethnographical survey. Preservation and translation of ancient manuscripts; Examinations. (187) Imperial Library. Controller of Patents and Designs. Actuary to the Government of India. Electrical Adviser to the Government of India. Indian War Memorial. Registrar of Joint Stock Companies. Stores Department. Miscellaneous. Loss or Gain by Exchange.
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## G.—Currency and Mint.

38.—CURRENCY	Controller of the Currency. Deputy Controllers of the Currency. Currency offices. Charges for remittance of treasure. (188) Discount on bills. Loss on note and specie remittances. Loss or Gain by Exchange.
39.—MINT	Mint and Assay Master's establishment and contingencies. (189) Loss on Coinage. (190)

Also charges for the registration of Railway and River-borne traffic and foreign frontier and internal road-borne traffic which are recorded under the detailed head 'Registration of Traffic.'

(187) Includes charges of the Board of Examiners, Calcutta, and of examinations for entrance into the public service. Includes also the charges in connection with language examinations, the rewards for passing such examinations being classified as charges of the departments to which the officers receiving the rewards belong.

(188) Includes also the charges for the remittance of treasure within the remitting district.

(189) Divided into—

Direction and Establishment.

Bullion Establishment.

Operative Establishment.

Assay Establishment.

Office expenses and Miscellaneous.

(190) Coin taken over at par at the Mints for recoinage should be first credited in the cash account. It should, however, be immediately passed on to the Bullion Department being credited there at its Bullion value, viz., Re. 1 per tola. The difference should be charged in the cash account as loss of weight on recoinage of old coin. The detailed heads are :—

Loss of weight in coining silver.

Loss on recoining old coins.

Cost of copper alloy.

Value of copper used for contingent purposes

Value of nickel expended for mint use.

Miscellaneous.

Page 40—

No. 61.

*Insert* the following new major and minor heads:—

37-A. Indian Stores Department.    Headquarters Establishment.  
Purchase Circles.  
Inspection Circles.  
Government Test House.  
Metallurgical Inspectorate.

[Appx. 7 to Audit Code, No. 61, dated 1st March 1926.]

No. 60.

Page 40—

*Delete* the Minor head "Stores Department" shewn against  
the Major head "37.—Miscellaneous Department."

[Appx. 7 to Audit Code, No. 60, dated 1st March 1926.]

No. 77.

Page 40, Footnote (187)—

In line 4 of this footnote *insert* the word "permanent"  
between the words "rewards" and "belong."

[Appendix 7 to Audit Code, No. 77, dated 1st June 1926.]

Page 40. Major Head "38—Currency".

Insert the following as a new minor head subordinate to this major head :—

"Currency note printing press".

[Appx. 7 to Audit Code, No. 95, dated 1st April 1927.]

Page 40, Footnote (187)—

Delete the full stop at the end of this footnote and add following :—

"and not of the departments to which the officers might be temporarily attached at the time of appearing for the examination. The same principle will also be applied in the case of an officer who at the time of appearing for the examination, happens to be temporarily serving under a Government other than that to which he permanently belongs."

[Appendix 7 to Audit Code, No. 78, dated 1st June 1926.]

**No. 96.**

*Page 41.*

*Correction No. 75, dated the 13th May 1926, is hereby cancelled.*

[Appx. 7 to Audit Code, No. 96, dated 1st April 1927.]

Page 41—

*Insert* the following as a new Major Head under a new Section “G G.—Currency and Mint—Capital Outlay charged to Revenue” :—

“38-A. Currency Capital Outlay charged to revenue”.

[Appx. 7 to Audit Code, No. 75, dated 13th May 1926.]

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## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>G.—Currency and Mint—<i>contd.</i></b>	
39.—MINT— <i>contd.</i>	Loss on circulation of Bronze and Copper Coins. Loss on circulation of Nickel Coins. Purchase of local stores. (191) Loss or Gain by Exchange.
<b>H.—Civil Works (34).</b>	
41.—CIVIL WORKS . . . . .	<i>Original Works—Buildings—</i> Customs. Taxes. Salt. Opium. Land Revenue. Excise. Stamps. Forest. Registration. General Administration. Audit. Administration of Justice. Jails and Convict Settlements. Police. Ports and Pilotage. Ecclesiastical. Political. Scientific Departments. Education other than European and Anglo- Indian Education. European and Anglo-Indian Education. Medical. Public Health. Agriculture. Industries. Aviation. Currency. Mint. Civil Works. Stationery and Printing. Miscellaneous Departments. Original Works—Communications. Original Works—Miscellaneous. Repairs. Establishment. Tools and Plant. Grants-in-aid. Suspense. Loss or Gain by Exchange. <i>Deduct—English cost of stores and establishment.</i>

(191) Includes expenditure on account of purchase of gold and silver for medals, etc., which will be shown under a distinct sub-head.

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

## J.—Miscellaneous. (93)

## 43.—FAMINE RELIEF AND INSURANCE.

## A. Famine Relief (192) . . .

Salaries and Establishment. (193)

Relief Works. (194)

Relief to people employed otherwise than on relief works.

Gratuitous Relief. (195)

Miscellaneous. (196)

(192) All expenditure incurred directly for the relief of distress shall be debited to the head "43-A.—Famine Relief." Expenditure indirectly due to Famine, *e.g.*, charges incurred on an increase of the Police Force, medical aid, or compensation to Government servants for dearness of provisions, shall be debited to the appropriate service heads.

NOTE 1.—Expenditure incurred during the period of observation and test prior to the formal declaration of famine or scarcity should be finally charged to the head "43-A.—Famine Relief."

NOTE 2.—The term "scarcity" as used in the above note denotes a recognised stage of distress intermediate between the stages of observation and test and famine, which any local Government or Administration is at liberty formally to declare if necessary.

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

1. Pay and Allowances, Special Relief Officers.

2. Establishments—

(a) Clerks and other superior establishments.

(b) Inferior establishments.

3. Travelling allowances.

4. Contingencies.

As regards Government servants, the following rules should be observed subject to the provisions of Articles 110 and 33A, Civil Account Code, Volume I—

(a) In the case of a Government servant already in the service of Government (other than an officer in military employ proper), his pay and allowances, together with his contingent expenditure, shall be charged to the ordinary service head when he is merely an addition to an existing establishment which requires strengthening owing to famine work, but when he is detached altogether from his own regular duties and is employed exclusively on famine relief, and his place in the permanent establishment is filled up by fresh appointment, his pay and allowances together with his contingent expenditure shall be charged to the head "43-A.—Famine Relief."

(b) The pay and allowances of an establishment specially entertained for, and wholly employed on, famine relief, shall together with its contingent expenditure be debited to the head "43-A.—Famine Relief."

NOTE.—In no case is the cost of medical establishment chargeable to Famine Relief.

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

(d) The rules regulating the debit of the pay and allowances of Government servants in military employ proper deputed to famine duty are given in Article 182 of the Audit Code.

(194) The expenditure under this head should be classified under the following sub-heads, the wages of labour being shown separately from the other expenditure:—

Communications.

Irrigation Works.

Other Works.

## No. 101.

*Page 43. Footnote (198).*

*Reconstruct this footnote as follows :—*

198.— Individual pensions in excess of Rs. 10,000 per annum should be shown under separate sub-heads. All pensions not in excess of this amount should be shown under a single sub-head "Miscellaneous."

[Appx. 7 to Audit Code, No. 101, dated 1st April 1927.]

## APPENDIX 7.

MAJOR HEADS.	MINOR HEADS.
<b>J.—Miscellaneous—contd.</b>	
B. Transfers to Famine Insurance Fund. (197)	
44.—TERRITORIAL AND POLITICAL PENSIONS.	Territorial and Political Pensions. (198) Charitable Allowances. Loss or Gain by Exchange.

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

- (a) Public Works undertaken in consequence of the occurrence of famine but not directly for the employment of famine stricken people and not therefore treated as relief works will be classified in the accounts as ordinary Public Works are classified, except that any expenditure in excess of normal rates incurred in consequence of the employment for relief purposes of unskilled and unprofitable labour will be transferred to the head "43.—Famine Relief and Insurance."
- (b) Public Works expenditure which is undertaken directly for the relief of famine and controlled and managed under the conditions applicable to famine relief works will be charged to "43.—Famine Relief and Insurance" whether the work is or is not one which would have at some time or other to be undertaken irrespective of famine. If, however, the work on which famine labour is employed is a revenue producing work in respect of which a capital account is kept (whether within or without the Revenue Accounts of the Government), the value of the work done, reckoned at ordinary rates, will be charged to the ordinary head of account, and the excess only debited to "43.—Famine Relief and Insurance."
- (195) The sub-heads are—
- (a) Given in Government Institutions.
  - (b) Given at the houses of the people.
  - (c) Given in other ways.
- (196) Sub-divided as follows :—
1. Advances for aided private works.
  2. Advances for artizans.
  3. Measures for protection of cattle.
  4. Other expenditure.

The following rules are laid down in respect of Advances and Loans :—

- (a) Advances of money, whether wholly or partly recoverable, made to landholders, for the purpose of employing labour under famine relief conditions and restrictions shall be made under the provisions of the Land Improvement Loans Act (XIX of 1883) so as to be recoverable as arrears of land revenue, interest being charged at the usual rate on the portion recoverable, but they shall be charged in the first instance to Famine Relief—Miscellaneous Advances for aided private works. On the close of famine relief operations or earlier, if possible, the amount to be recovered shall be settled by the Local Government, and that amount shall then be transferred in the accounts by deduction from "Famine Relief expenditure" to the debit of "Loans and Advances by Provincial Governments Advances to cultivators : Advances for aided works," recoveries being credited to the latter head. If, however, by reason of delay in the settlement of the amount recoverable, the adjustment referred to has to be made in the accounts of a year in which no famine relief expenditure is incurred, the credits will be taken to the Famine Insurance Fund of the Province (see note 231).
- (b) Advances for the financing of artizans shall be similarly accounted for.
- (c) All other advances made under the Land Improvement Loans Act or the Agriculturists' Loans Act shall be dealt with under the ordinary rules and not shown as famine expenditure.
- (197) This head receives the *per contra* debits on account of the credits to the Famine Insurance Funds of Provinces of the unexpended balances of the Famine Insurance grants of the year (*vide* paragraph 3 of Schedule IV attached to the Devolution Rules).
- (198) Pensions payable under the principal treaties and engagements, such as Tanjore pensions, Carnatic pensions, Oudh Wasiqa pensions, Mysore family pensions, King of Oudh family pensions, and so forth, should be shown under separate sub-heads.

## MAJOR HEADS.

## MINOR HEADS.

J.—Miscellaneous—*contd.*

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.	Superannuation and Retired Allowances. Commuted value of Pensions. (199) Purchase of life pensions (Punjab). Compassionate Allowances. Gratuities. (200) Pensions for distinguished and meritorious services. (201) Pensions, etc., under the War Risks Compensation Scheme. Special pensions connected with war 1914. Pensions to the dependents of deceased lascars ( <i>ex-German ships</i> ) interned during the war in Germany. Donations to Service Funds. Pensions of the Military Fund. Pensions of the Military Orphan Fund. Pensions of the Medical Retiring Fund. Pensions under the Indian Civil Service Family Pension Regulations. (202) Covenanted Civil Service Pensions. Pensions of the Bengal Civil Fund. Pensions of the Madras Civil Fund. Pensions of the Bombay Civil Fund. Payments made in England by means of Rupee Draft.
46.—STATIONERY AND PRINTING	Loss or Gain by Exchange. Stationery offices. Stationery purchased in the country. Government Presses. Printing at private presses. Lithography. Purchase of Stationery stores. Stationery supplied from Central stores. (203)

[NOTE.—Only pensions granted to non-officials whose services, descent or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition should be classed as "Political" pensions. All other pensions which were treated as "Political" prior to 1921-22 should from and after that date be debited to the provincial head "45.—Superannuation allowances and pensions" under the minor head "Pensions for distinguished or meritorious services."]

(199) Payments made by one Provincial Government to another in respect of the commuted value of the pensions payable by the former should be recorded under a distinct sub-head.

(200) Includes marriage dowries to female pensioners and gratuities paid to Railway servants or their families under Articles 742 (d) and 747A of the Civil Service Regulations.

(201) See footnote (198).

(202) Payments of pensions to the families of subscribers referred to in footnote (78) should be recorded under a detailed head "Pensions to families of non-Europeans admitted to the Indian Civil Service before 1912."

(203) If Central Departments obtain their supplies of stationery direct from the Controller of Printing, Stationery and Stamps, no adjustment of cost is necessary but if they obtain their stationery from Central Stores through a provincial Government, the charges in respect thereof should be adjusted under this minor head.

Page 44—

Delete the minor head "Payments made in England by means of Rupee Drafts" subordinate to the major head "45.—Superannuation Allowances and Pensions."

[Appx. 7 to Audit Code, No. 63, dated 1st March 1926.]

Page 44.

Delete the minor head "Stationery purchased in the country" subordinate to the major head "46-Stationery and Printing".

(Appendix 7 to Audit Code, No. 93, dated 3rd January 1927.)

No. 64.

*Page 44. Major Head "45.—Superannuation Allowances and Pensions"—*

*Add the following as a new minor head under this major head:—*

*"Donations to Provident Funds."*

[Appx. 7 to Audit Code, No. 64, dated 1st March 1926.]

No. 46.

Page 45, Major Head 46—Stationery and Printing—

Insert the following as a new minor head after “Printing Work for Central Departments—Central” :—

“Deduct—Value of Stationery supplied to the Army Department”.

(Appendix 7 to the Audit Code, No. 46, dated 2nd October 1925.)



Page 45—

*Insert* the following as a new minor head under “46—Stationery and Printing”—Stationery supplied to Central Departments from Provincial Stationery Stores (204):—

“Stationery supplied to transferred Departments from Provincial Stationery Stores (Reserved) (204)”.

(Appendix 7 to Audit Code, No. 26, dated 1st December 1924.)

Page 45—

*Substitute* the following for foot-note (204) on this page:—

“(204) In the case of Stationery supplied to provincial (reserved) departments from stationery stores of the same Government no adjustment is necessary. But if stationery is supplied to provincial (transferred) departments or to Central Departments from provincial stores (reserved) the cost thereof should be adjusted under these heads.”

Appendix 7 to Audit Code, No. 27, dated 1st December 1924.)

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

J.—Miscellaneous—*contd.*

46.—STATIONERY AND PRINTING — <i>contd.</i>	Stationery supplied to Central Departments from Provincial Stationery Stores. (204) Loss or Gain by Exchange. Printing Work for Central departments—Central. (205)
47.—MISCELLANEOUS (206)	<p><i>Allowances, Rewards, etc.—</i>          Allowances to Civil Servants out of employ.          Annual stipends to holders of literary titles. (207)          Darbar presents and allowances to Vakils. (208)          Travelling allowances of officials and non-officials attending darbars. (208)</p> <p><i>Books and Periodicals—</i>          Cost of books and periodicals. (209)</p> <p><i>Charity—</i>          Donations for charitable purposes. (210)          Charges on account of European Vagrants, etc. (211)</p> <p><i>Miscellaneous—</i>          Publicity Board.          Rewards for destruction of wild animals. (212)          Petty Establishments.          Special Commissions of Enquiry. (213)</p>

(204) In the case of stationery supplied to provincial departments from stationery stores of the same Government no adjustment is necessary. But if stationery is supplied to Central Departments from provincial stores, the cost thereof should be adjusted under this head.

(205) To include charges for printing work done, for Central departments, at presses of Provincial Governments.

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

(207) Charges on account of the grant of Rs. 100 per annum to the holders of the titles of Mahamahopadhyaya and Shams-ul-Ulama are taken to this head.

(208) Charges booked under '47.—Miscellaneous' in accordance with footnote (151) are classified under one of the following minor heads as the case may be :—

Darbar presents and allowances to Vakils, Travelling allowances of officials and non-officials attending darbars, Miscellaneous Darbar charges.

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

The cost of newspapers and periodicals supplied to the India Office is adjusted under this head.

To include subscriptions for Reuter's telegrams.

(210) Includes burial charges of paupers, and charges on account of native crews of vessels sailing under British colours shipwrecked while trading between Indian ports.

(211) Khorasani and other vagrants, not European, have occasionally been deported; such charges should be taken to a separate detailed head under this minor head.

(212) Includes rewards for destruction of dogs and snakes.

(213) The cost of the committees which are appointed by the Legislature with instructions to report to it, should be charged to the minor head, pertaining to the legislative body concerned under "22—General Administration—B. Legislative Bodies." The cost of other committees, whatever their relation with the legislature, should be classified under this minor head,

MAJOR HEADS.	MINOR HEADS.
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### J.—Miscellaneous—concl'd.

47.—MISCELLANEOUS—cont'd.	<i>Miscellaneous—cont'd.</i> Victualling forts (Punjab). Irrecoverable temporary loans written off. (214) Rents, rates and taxes. (215) Petty Construction and repairs. (215) Losses on uninsured shipments. (216) Contributions. (217) Miscellaneous Compensations. (208) Miscellaneous charges for the treatment of patients at the Pasteur Institute. Subsidies for land communication. Miscellaneous and unforeseen charges. (219) Miscellaneous Darbar charges. (208) Loss by Exchange on local transactions. Loss or Gain by Exchange.
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### K.—Military Services.

48.—ARMY . . . . .	
A. Standing Army . . . . .	
B. Auxiliary and Territorial Force.	
C. Royal Air Force . . . . .	
49.—MARINE.	
50.—MILITARY WORKS.	

(214) This head receives the debits by *per contra* credits to the advance head when a loan has to be written off as irrecoverable (see Articles 151 and 152 of the Civil Account Code, Volume I, Eighth edition).

(215) These heads are for payments not chargeable to any special major head. When, however, charges on account of "Petty construction and repairs" or "Rents, rates and taxes" are incurred by a department the payments on account of which are shown under a special major head, they should be classified under "Contingencies," of the department concerned. Only expenditure not exceeding Rs. 2,500 in amount can be treated as 'Petty construction and repairs'.

(216) Includes charges on account of general average and expenses of salvage.

(217) Includes grants for no specific purpose to Local Funds and Municipalities, such as grants to cover a deficit balance or as compensation for revenue resumed, etc., which cannot be classed with reference to the object to which they are to be devoted.

(218) Includes all charges under the old head "Assignments and Compensations" other than

(i) those relating to "Principal Heads of Revenue" and

(ii) charges on account of purchase of life pensions in the Punjab which are debited to "45.—Superannuation, etc."

(219) No amount is to be debited to this head, or credited under the corresponding receipt head "other items" (*vide* note 92) without the special order, in each case, of a Gazetted Officer who will consider, before he admits it, whether the case is not provided for within the regular classification. As regards the allocation of the discretionary grants, see footnote (127).

Page 47.

Correct the heading of Section AA to read—

“Section AA—Principal Revenue Heads—Forest and Other Capital Outlay not charged to Revenue” and insert the following as a new Major Head thereunder :—

“52B.—Capital expenditure on the Security Printing Press.”

[Appx. 7 to Audit Code, No. 99, dated 1st April 1927.]

No. 24.

Page 47—

Insert the following as foot note “(219 A)” :—

“(219A) For the record of extraordinary payments of a non-recurring character, which it may be desirable to distinguish from the ordinary expenditure of the province, suitable descriptive minor-heads may be opened under this major-head with the approval of the Auditor General.”

(Appendix 7 to Audit Code No. 24, dated 1st December 1924.)

No. 34.

Page 47. BB.—Railway Capital Account not charged to Revenue.

Insert the following as a new major head:—

“53-A. Capital contributed by Railway Companies towards outlay on State Railways—Discharge of Debentures.”

[Appendix 7, Audit Code, No. 34, dated 1-6-25.]

Page 47—

*Introduce* a new section "M—Extraordinary items" and under it *insert* a new major-head "52—Extraordinary charges (219 A), renumbering the existing head "52" as "51 A".

(Appendix 7 to Audit Code, No. 23, dated 1st December 1924.)

## APPENDIX 7.

MAJOR HEADS.

MINOR HEADS.

**L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.**

51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENTS.

52.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.

**CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.****AA.—Principal Revenue Heads.—Forest Capital outlay not charged to Revenue.**

52A.—CAPITAL OUTLAY ON FORESTS.

**BB.—Railway Capital Account not charged to Revenue.**

53.—CONSTRUCTION OF STATE RAILWAYS. (32)

54.—REDEMPTION OF LIABILITIES INVOLVED IN THE PURCHASE OF RAILWAYS.

DEPOSITS OF BRANCH LINE COMPANIES (DEBT HEAD).

**CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. (34)**

55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A. Irrigation works . . .

(1) Productive . . .

Works.

Establishment.

Tools and Plant.

Suspense.

*Deduct—*

Receipts and Recoveries on capital account.

English cost of stores.

Loss or Gain by Exchange.

(2) Unproductive . . .

Same as for A (1) above.

MAJOR HEADS.	MINOR HEADS.
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue (34)—concl'd.</b>	
55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>cont'd.</i>	
B. Navigation, Embankment and Drainage Works.	
(1) Productive . . .	Same as for A(1) above.
(2) Unproductive . . .	Ditto.
<i>Deduct</i> —Amount financed from Famine Insurance grants.	
<i>Deduct</i> —Amount financed from ordinary revenues	
<i>Add</i> Repayments of capital expenditure charged to ordinary revenues.	
Net amount not charged to Revenue.	
<b>DD.—Posts and Telegraphs Capital Account not charged to Revenue.</b>	
56.—CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.	Indian Postal and Telegraph Department. Indo-European Telegraph Department.
<b>FF.—Civil Administration Capital outlay not charged to Revenue.</b>	
56A.—CAPITAL OUTLAY ON IMPROVEMENT OF PUBLIC HEALTH.	
56B.—CAPITAL OUTLAY ON AGRICULTURAL IMPROVEMENTS.	
56C.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT.	
56D.—CAPITAL OUTLAY ON HYDRO-ELECTRIC SCHEME.	
<b>HH.—Civil Works and Miscellaneous Public Improvements not charged to Revenue.</b>	
57.—INITIAL EXPENDITURE ON NEW CAPITAL AT DELHI.	
59.—BOMBAY DEVELOPMENT SCHEME.	{ Works and Acquisition (one minor head for each development scheme). Establishment. Tools and Plant. Grants in aid and advances to local bodies. Suspense. Loss or Gain by Exchange.
60.—CIVIL WORKS ; NOT CHARGED TO REVENUE.	
<b>JJ.—Miscellaneous Capital Expenditure not charged to Revenue.</b>	
60A.—OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE.	



No. 3.

Page 48.—“ 60.—Civil Works not charged to Revenue ”.

Insert (219B) against this head in the column “ Minor heads ” and insert the following as a footnote :—

“ (219B) The same Minor heads as those prescribed under the head “ 41—Civil Works ” with the exception of “ Repairs ” should be open under this head.”

(Appendix 7 to Audit Code, No. 3, dated 1st August 1924.)

Page 48—"60A. Other provincial works not charged to Revenue."

*Insert the following as minor heads against it :—*

Original Works—A separate minor head for expenditure of each Department.

Grants-in-aid.

Establishment.

Tools and plant.

Suspense and Miscellaneous.

No. 9.

*Page 48. Footnote (219-B.) as inserted by Correction Slip No. 9.*  
*Substitute "with the exception of 'Repairs' and 'Grants-in-aid'" for "with the exception of 'Repairs'."*

[Appendix 7 to Audit Code, No. 9, dated 1st October 1911]

No. 10.

Page 48. "60—A. Other provincial works not charged  
Revenue" as corrected by Correction slip No. 4.

Delete the minor head "Grants-in-aid" under this  
head.

[Appendix 7 to Audit Code, No. 10, dated 1st October 1911]

No. 2.

Page 48—

*Insert “ (219A) ” against each of the major heads “ 56A, 56B, 56C and 56D ” in the column “ Minor Heads ”, and introduce the following as a footnote :—*

“ (219A) For expenditure under these heads each individual scheme or Project should be treated as a separate minor head.”

(Appendix 7 to Audit Code, No. 2, dated 1st August 1924.)

No. 71.

Page 48—

*Insert the following as a new Major Head under section “ F. Civil Administration Capital Outlay not charged to Revenue ”:—*

“ 56-E. Capital outlay on Vizagapatam Port ”.

[Appx. 7 to Audit Code, No. 71, dated 13th May 1926.]

larg  
o. 4.

No. 100.

*Page 48. Major Head 60A (as corrected by correction slip No. 51, dated the 2nd January 1926).*

*Correct the title of this Major head to read “ Other Provincial Works not charged to Revenue ”, and delete the minor head “ Capital outlay on Security Printing.”*

[Appx. 7 to Audit Code, No. 100, dated 1st April 1927.]

*Open a new section "GG.—Currency and Mint" and insert under it the following major and minor heads :—*

Major Head—56-F.—Currency capital outlay not charged to revenue

Minor Heads—Works.

Establishment.

[Appx. 7 to Audit Code, No. 97, dated 1st April 1927.]

## APPENDIX 7.

**DEBT HEADS.**

The accounts marked (M) are in the Military Books only, those marked (Mr.) in the Marine Accounts, those marked (R) in the Railway Accounts and those marked (P. & T.) in the Posts and Telegraphs Accounts.

## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS.

**N.—Public Debt.***Central Section.*

- |                         |  |
|-------------------------|--|
| I.—PERMANENT DEBT (220) | A. Loans bearing interest—<br>A separate head for each denomination of loan.<br><br>B. Loans not bearing interest :—<br>Expired Loans. (221)<br>A separate head for each denomination of loan.<br><br>Provincial Debenture Loans—<br>Muttra-Hathras Light Railway.<br>Debenture Loan 4 per cent. (U.P.)*<br>Cawnpore-Achneyra Railway.<br>Debenture Loan 4 per cent. (U.P.)*<br>Cawnpore-Achneyra Section of the Rajputana-<br>Malwa Railway.<br>Debenture Loan 4 per cent. (U.P.)*<br>Government Stock Notes. |
| II.—FLOATING DEBT (220) | Treasury Bills<br>Other Floating Loans. (222)  |

*Provincial Section.*

- |                   |  |
|-------------------|--|
| I.—PERMANENT DEBT | Provincial Loans bearing Interest. (223)<br>A separate head for each loan floated by the several<br>Local Governments. |
|-------------------|--|

\* These are heads upon the books of the Accountant-General, Central Revenues.

(220) Permanent Debt includes all debt which at the time when it is raised has a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature such as Treasury Bills and Ways and Means advances from the Imperial Bank or the Gold Standard Reserve with a Currency of not more than twelve months.

(221) Represent unclaimed balances of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loan; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue.

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

(223) Loans raised by local Governments in the open market under powers conferred upon them by the Local Government (Borrowing) Rules.

## APPENDIX 7.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<b>O.—Unfunded Debt.</b>	
SPECIAL LOANS . . . . .	Special Loans— 8 per cent. perpetual Loans. (Madras.)* 6 per cent. perpetual Loans. (Madras.)* Endowments by the late King of Oudh. (224) First Loan. Third and Fifth Loans. Sixth Loan. Charity Fund. Appropriation for the maintenance of Madho Rao. (225)* Endowments for Charitable and Educational institutions.
TREASURY NOTES . . . . .	Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits. Treasury Notes on account of the Bhonsla and other Nagpur temples.* Non-Transferable Notes at 4 per cent. (Madras.)*
DEPOSITS OF SERVICE FUNDS . . . . .	India— Bengal Uncovenanted Service Family Pension Fund. Miscellaneous Service Funds. (226) Bengal and Madras Service Family Pension Fund. Indian Military Widows' and Orphans' Fund. (M) (227) Madras— Madras Military Assistant Surgeons' Fund. Bombay— Bombay Uncovenanted Service Family Pension Fund.

\* These are heads upon the books of the Accountant General, Central Revenues.

(224) The outstanding loans from the King of Oudh are in four portions :—

*First loan*, Sicca R1,00,00,000 in 1814, in consideration of which the British Government guaranteed the payment of certain stipends called "Wasiqa Pensions." The capital value of the lapsed stipends was till 1850 paid to the Native Government, reducing the principal to R36,07,235 in that year.

*Third loan*, Sicca R1,00,00,000 in 1825, and *Fifth loan*, Sicca R62,40,000 in 1829, both at 5 per cent. Government R38,40,000 of the last was repaid in 1853. The interest is payable in the form of hereditary pensions. Those under the fifth loan may be commuted for a principal payment.

*Sixth loan*, Government R17,00,000, a perpetual loan at 4 per cent., interest payable in the form of pensions and stipends.

*Charity Fund*, R3,00,000 deposited in 1833, in consideration of which R1,000 a month (being 4 per cent.) is drawn for distribution to the poor of Lucknow.

(225) The capital of this loan was appropriated out of the confiscated property of Madho Rao's father who was a rebel of 1857. Part of it having been spent on the purchase of a landed estate, the interest on the balance is drawn by the Imperial Bank of India as Madho Rao's Agent.

(226) In the local Accounts, inner columns will be used to distinguish the separate fund concerned.

(227) With effect from 1923-24 the balances of the Fund have been split up into two parts, viz., (1) the ordinary balance held against the pension liability which is essentially sterling in



No. 143.

Page 51, Section P.—Deposits and Advances—

Add the following to the list of Central Ledger Heads both under Part I.—Deposits and Advances bearing interest. (B) Depreciation Funds” and under “Part II.—Deposits and Advances not bearing interest. (A) Depreciation Funds” (as inserted by correction No. 81, dated the 2nd August 1926 and subsequently amended by correction Nos. 104 and 122, dated the 1st April 1927 and 1st August 1927 respectively).

“Depreciation Reserve Funds of Commercial Concerns (231-C)”

(Appendix 7 to Audit Code, No. 143, dated 3rd January 1928.)

No. 144.

Page 51—

Insert the following as a new footnote (231-C):—

(231-C). The Depreciation Reserves deposited with the Government in respect of commercial undertakings of Provincial Governments are treated as Deposits of the Provincial Governments concerned and recorded in the Provincial Accounts under this head being placed in Part I or in Part II according as the funds are or are not regarded as bearing interest.

(Appendix 7 to Audit Code, No. 144, dated 3rd January 1928.)

Page 50—

Make the following alterations in the Local Ledger Heads subordinate to the Central Ledger Head "Deposits of Service Fund".

(1) *Delete* the following Local Ledger Heads under India :—

Bengal Uncovenanted Service Family Pension Fund.

Bengal and Madras Service Family Pension Fund.

(2) *Insert* the following new Local Ledger Heads under Bengal :—

Bengal Uncovenanted Service Family Pension Fund.

Bengal and Madras Service Family Pension Fund.

Insert the following as footnotes (231-A) and (231-B):—

“(231-A). With the establishment of the Provincial Loans Fund all loan transactions between Central and Provincial Governments will pass through the accounts of the Fund. The transactions of the Fund will consist of:—

- (a) Advances from the Government of India.
- (b) Advances to Provincial Governments.
- (c) Repayments of (b).
- (d) Repayments of (a) when specially permitted by the Government of India.
- (e) Investment of the Fund.
- (f) Interest payable to Government of India.
- (g) Interest recoverable from—
  - (i) Provincial Governments.
  - (ii) Temporary Investments.
  - (iii) Government of India on the balance of the Fund deposited with Government.

(231-B). Detailed heads may be opened where necessary to show separately the transactions with different Provincial Governments.”

(Appx. 7 to Audit Code, No. 123, dated 1st August 1927.)

Page 51. Section P—*Deposits and Advances - Part I—Deposits and Advances bearing Interest* (as corrected by correction slip No. 81, dated the 2nd August 1926).

Insert the following under a separate heading “(C). Provincial Loans Fund.”

(C) *Provincial Loans Fund.*

Central Ledger Heads	Local Ledger Heads.
Provincial Loans Fund (213-A).	<p>I. Capital Account (231-B).</p> <ul style="list-style-type: none"> <li>(a) Advances from the Government of India.</li> <li>(b) Advances to Provincial Governments.</li> <li>(c) Investment Account.</li> <li>(d) Net income transferred from Income Account.</li> </ul> <p>II. Income Account (231-B).</p> <ul style="list-style-type: none"> <li>(a) Interest Receipts—               <ul style="list-style-type: none"> <li>(i) from Provincial Governments,</li> <li>(ii) from investments,</li> <li>(iii) from Government of India (when allowed by the Government of India).</li> </ul> </li> <li>(b) Interest payments to the Government of India.</li> <li>(c) Net income transferred to the Capital Account.</li> </ul>

## No. 104.

*Page 51. Section P.—Deposits and Advances. Part II (A)  
Depreciation Funds (as corrected by correction slip No. 81,  
dated 2nd August 1926).*

*In the column "Central Ledger Heads" for "Depreciation  
Reserve Fund—Ordnance Factories" read "Depreciation  
Reserve Fund—Ordnance and Clothing Factories."*

[Appx. 7 to Audit Code, No. 104, dated 1st April 1927.]

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Page 51.

The heads under Part I of Section "P" Deposits and Advances should be altered as follows :—

**P.--DEPOSITS AND ADVANCES.**

*Part I.—Deposits and Advances bearing interest.*

(A). Famine Insurance Funds.

Famine Insurance Funds.

Transfers  $\frac{\text{from}}{\text{to}}$  the Revenue Account.

Interest receipts (230).

Recoveries of famine expenditure (231).

Advances to cultivators.

(B). Depreciation Funds.

Depreciation Fund—Railways.

Depreciation Fund—Posts and Telegraphs Department.

Depreciation Fund—Northern India Salt Revenue Department.

*Part II.—Deposits and Advances not bearing interest.*

(A). Depreciation Funds.

Depreciation Fund—Government Presses.

Depreciation Reserve Fund—Ordnance Factories.

Depreciation Reserve Fund—Dairy Farms.

Depreciation Reserve Fund—Grass Farms.

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

O.—Unfunded Debt—*contd.*

SAVINGS BANK DEPOSITS— BANK ACCOUNTS.	Post Office Savings Bank Deposits. (P. and T.) Post Office Cash Certificates. (P. and T.) State Railway Provident Institution. (R.) Companies' Railways Provident Fund. (R.) Financial Department Provident Fund. Civil Engineers' Provident Fund. Forest Officers' Provident Fund. Police Officers' Provident Fund. Opium Department Provident Fund. Cemetery Endowment Fund. Civil Veterinary Provident Fund. General Provident Fund. Indian Civil Service Provident Fund. Other Miscellaneous Provident Funds. (228)
SPECIAL ACCOUNTS . . .	Local Fund Pension Fund (Bombay). General Family Pension Fund. Hindu Family Annuity Fund. Bombay Uncovenanted Service Fund, Life Assurance Branch. Bengal Christian Family Pension Fund. Post Office Guarantee Fund. (P. and T.) Postal Insurance and Life Annuity Fund. (P and T).
INTEREST SUSPENSE . . .	Interest Suspense Account. (229)

## P.—Deposits and Advances.

## I.—Famine Insurance Funds.

FAMINE INSURANCE FUNDS	Transfers $\frac{\text{from}}{\text{to}}$ the Revenue Account. Interest receipts. (230) Recoveries of famine expenditure. (231) Advances to Cultivators.
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character is to be treated as the sterling branch and (2) the balance of passage money insurance fund which is a rupee liability is to be treated as the rupee branch. The balances of the sterling branch are held entirely in England while those of the rupee branch are held in India and the interest on the latter balances only is calculated in India and charged to "20—Interest on Other Obligations."

(228) Includes "Sub-Inspector of Schools' Provident Fund," "Forest Revenue Officers' Provident Fund" in Bengal, and Non-Indian Medical Service Officers' Provident Fund.

(229) See note (113).

(230) Includes receipts from the Central Government on account of interest on balances of the fund under paragraph 6 of Schedule IV attached to the Devolution Rules as also interest realised from advances to cultivators.

(231) See last sentence of Rule (a) under note (196).

## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.*II.—*Deposits and Advances not bearing interest.*

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
DEPOSITS OF LOCAL FUNDS	District Funds. (232) Municipal Funds. Cantonment Funds. Other Funds :— Town and Bazar Funds. Police Funds. Port and Marine Funds. Education Funds. Medical and Charitable Funds. Public Works Funds. Other Miscellaneous Funds. Village Panchayat Fund.
DEPOSITS OF SINKING FUNDS	Deposits of Sinking Funds for Central loans. (233) "                                "                        for Provincial loans. (233) Other Sinking Fund deposits. (234)
GOLD STANDARD RESERVE	Council Bills appropriated. (235) Net profits on silver coinage. (236) Investments. Interest on Investments. Miscellaneous.
PAPER CURRENCY RESERVE	Council Bills appropriated. (235) Appropriation for reduction of created securities in the Reserve. (237)

(232) To include Union Funds in Bengal and Bihar and Orissa.

(233) This head is credited with the amount set apart each year for the sinking fund created for loans by charge to "21.—Sinking Funds" and with the profits realised on investment of the balances in the Fund and is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is debited to the head "Permanent Debt" by *per contra* credit to the head "Deposits and Advances—Miscellaneous—Government Account."

(234) Represents funds constituted for the discharge of loans taken from Government by public bodies.

(235) See Article 332 of the Account Code.

(236) This represents the credit under Deposits by debit under "Coinage account" (*vide* note 263).

(237) This head should be divided into two sub-heads, *viz.*, "Receipts from investment in the Reserve" and "Other Receipts." The amounts realised in India on these accounts will be intimated to the Accountant General, Central Revenues, by the Controller of the Currency for credit under these heads, while those realised in England will be passed on through the Remittance account for similar adjustment. When the amounts so credited are actually applied to the reduction of the securities they will be paid into the Paper Currency Reserve and charged off under the same head. On the Currency accounts the notes paid from the treasury balances will be withdrawn from circulation and an equivalent amount of created securities cancelled. On the actual reduction of the securities, the nominal value of the Treasury Bills cancelled will be debited to the head "Floating Debt" by *per contra* credit to the head "Government Account" under "Deposits and Advances." The necessary instructions regarding these adjustments will be advised by the Controller of the Currency.



Page 52.

For the heading "II—Deposits and Advances not bearing interest" substitute the following:—

(B). Other non-interest bearing deposits and advances.

(As at present under Pt. II.)

(As at present under Pt. II.)

[Appx. 7 to Audit Code, No. 82, dated 2nd August 1926.]

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.*II.—*Deposits and Advances not bearing interest—contd.**Departmental and Judicial Deposits.*

## CIVIL DEPOSITS . . . .

Revenue Deposits. (238)  
 Civil Courts' Deposits. (239)  
 Criminal Courts' Deposits.  
 Personal Deposits. (240)  
 Marine Deposits.  
 Forest Deposits.  
 Public Works Deposits.  
 Bombay Development Deposits. (241)  
 Trust Interest Funds. (242)  
 Deposits for Government Loans (temporary). (243)  
 Loan Discharge Orders (temporary).  
 Deposits of deceased officers and men of the Indian Army. (244)  
 Administrator-General's Deposits.  
 Deposits of the Tea Cess Fund. (245)  
 Deposit Account of the grant by the British Cotton Growing Association.  
 Deposits of the Lac Cess Fund. (246)  
 Deposits of the Cotton Cess Fund.

(238) Revenue Deposits are deposits made in Revenue Courts, or in connection with revenue administration: they include customs, salt, and opium deposits, which may be shown in inner columns in the local accounts.

(239) Under Civil Court Deposits, High Courts and Small Cause Courts may be similarly distinguished in inner columns.

(240) Personal Deposits are deposits of which a Banking account only is kept (not being Civil or Criminal Courts' Deposits). 'Wards' and attached estates deposits' and 'Trusts and Endowments' may be distinguished in the local accounts, being shown in inner columns.

(241) This head is intended for the record of earnest-money and security deposits from contractors in connection with the Bombay Development Scheme.

(242) For the remittance of interest and adjustment of purchases and sales under the orders of Government requiring all Government officers to deposit with the Controller of the Currency or the Deputy Controller of the Currency, Bombay, or the Accountant General, Madras, the Government securities held in trust by them.

(243) An occasional head in connection with tenders for loans issued by Government.

(244) Received under Act V of 1869, Section 178.

(245) This head is intended to record the transactions connected with the tea cess, the net proceeds of which are to be made over to the Tea Cess Committee.

(246) This head is intended to record the transactions connected with the lac cess, the net proceeds of which are remitted to the Indian Lac Association.

## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS.

## P.—Deposits and Advances—contd.

## II.—Deposits and Advances not bearing interest—contd.

Departmental and Judicial  
Deposits—contd.

## CIVIL DEPOSITS—contd.

Bangalore Assigned Tracts Deposits.  
Deposits of the Assam Labour Board Cess.  
Unclaimed General Provident Fund Deposits. (247)  
Deposits of work done for public bodies or individuals.  
(248)  
Renewal and enfacement fees on Government Pro-  
missory notes. (249)  
General Police Fund. (250)  
Military Deposits. (M.)  
State Railway Deposits.  
Postal and Telegraph Deposits. (P. & T.)  
Marine Deposits. (Mr.)  
Foreign Money Orders. (P. & T.)  
Postal and Telegraph Trust Interest Accounts. (P.  
and T.)  
Telegraph Fine Fund. (P. & T.)  
State Railway Fine Fund. (R.)  
Trust Interest Account. (M.)

## OTHER DEPOSITS

## Advances.

## ADVANCES REPAYABLE

Civil Advances. (251)  
Advances for rest camps. (252)

(247) The amounts of General Provident Fund subscriptions remaining unclaimed for a period exceeding six months, should be transferred to this head at the end of each year and dealt with under the ordinary rules relating to Deposits.

(248) Sums received from a Municipality or other body under Rule 21 of Appendix 7 to the C. A. C., Vol. I, are credited to this head.

(249) The transactions referred to in Article 411 of the Audit Code are passed through this head.

(250) This head is intended to record the transactions connected with the additional police entertained under the Indian Police Act (V) of 1861. Section 16 (2) of the Act requires that all moneys paid or recovered under sections 13, 14 and 15 should be credited to this Fund and applied to the maintenance of the Police Force under such orders as the local Government may pass. When the recoveries are intended to cover charges for leave salaries and pension, there should be a corresponding transfer from the Fund to the head "XXXIII—Receipts in aid of superannuation—Contributions for pensions and gratuities." The actual charges met from the Fund under the rules issued by the local Government should, at the end of the year, be transferred from the Fund to the appropriate minor head (Presidency Police or District Executive Force, as the case may be) under "26—Police." At the same time, an equivalent sum should be transferred from the credit side of the Fund account and exhibited as a *deduct* entry under "26—Police."

(251) Divide by inner columns in the local books into as many detailed heads as convenient. The following are some of them: "Objection-book Advances," "House-building Advances," "Advances for the purchase of motor cars and other conveyances," "Service Fund Advances." And others should provide for any considerable departmental Advance Accounts, such as Advances of the Public Works Department, Takavi Works Advances.

(252) Advances made by Civil Officers in connection with the marching of troops.

No. 132.

Page 54. P. Deposits and Advances. II.—Deposits and advances not bearing interest.—“Civil Deposits”.

Insert a new local ledger head “Deposits on account of the revenue lected on behalf of H. H. the Khan of Kalat,” under this head.

(Appx. 7 to Audit Code, No. 132, dated 1st October 1927.)

No. 65.

Page 54. Footnote (250)—

Delete the last five lines of this footnote beginning from the words “The actual charges met”.

[Appx. 7 to Audit Code, No. 65, dated 1st March 1926.]

No. 31.

Page 54. Foot-note (251).

Delete the words “House-building advances,” “Advances for the purchase of motor cars and other conveyances” from lines 3 and 4 of this foot-note.

[Appendix 7, Audit Code, No. 31, dated 1-6-25.]

Page 55. P.—*Deposits and Advances—II—Deposits and Advances not bearing interest—*

For the Local Ledger Heads “His Majesty’s Colonial Government Federated Malay States” and “His Majesty’s Colonial Government Kedah States” *substitute* the following :—

His Majesty’s Protectorate Government.

” ” Federated Malay States.

” ” Kedah States.

” ” Uganda.

” ” Nyassaland.

” ” Somaliland.

” ” Colonial and Protectorate Government Kenya.

” ” Colonial Government Southern Rhodesia.

The Government of Tanganyika Territory Account with the Civil Administration of Iraq.

Command Paymaster Hongkong.

” ” Tientsin.

” ” Singapore.

Page 54, Footnote (250), as corrected by correction slip No. 6 dated the 1st March 1926.

For the last sentence beginning with the words "When the recoveries are intended . . . gratuities" substituted the following :--

"A portion of these recoveries representing supervision and other indirect charges which cannot be allocated directly to the Fund should be transferred to general revenues by debit to the Fund and credit to revenue head 'XIX. Police—Miscellaneous' or to the head 'XXXIII.—Receipts in aid of Superannuation' in the case of recoveries on account of leave and pension contributions".

No. 44.

*Page 55, Central Ledger Head Advances Repayable—*

- (1) *Delete the Local Ledger Head "Stock Account (255)".*
- (2) *Delete footnote (255).*

(Appendix 7 to the Audit Code, No. 44, dated 2nd October 1925.)

No. 111.

*Page 54, P. Deposits and Advances, Civil Deposits—*

*Insert the following as a new “Local Ledger Head” after head “General Police Fund” :—*

*“Indian Research Fund (250-A.)”.*

*(Appx. 7 to Audit Code, No. 111, dated the 1st July 1927).*



*Page 54—*

*Insert* the following as a new footnote (250-A.) :—

“(250-A.) This head is intended to record charges for combating epidemic diseases to be met from the Funds of the Indian Research Fund Association”.

(Appx. 7 to Audit Code, No. 112, dated the 1st July 1927).

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

P.—Deposits and Advances—*contd.*II.—Deposits and Advances not bearing interest—*contd.*

<p><i>Advances—contd.</i></p> <p>ADVANCES REPAYABLE—<i>contd.</i> . . .</p> <p>PERMANENT ADVANCES . . .</p> <p>ACCOUNTS WITH FOREIGN STATES</p>	<p>Special Advances.</p> <p>Forest Advances.</p> <p>Revenue Advances. (253)</p> <p>Opium Advances. (254)</p> <p>Stock Account. (255)</p> <p>Advances Recoverable, Posts and Telegraphs. (P. &amp; T.)</p> <p>Advances Recoverable, Marine Department. (Mr.)</p> <p>Advances Recoverable, Military. (M.)</p> <p>Advances Recoverable, State Railways. (R.)</p> <p>Famine Relief, Public Works Department.</p> <p>Permanent Advances, Civil.</p> <p>Post and Telegraph Permanent Advances.</p> <p>His Majesty's Colonial Government, Ceylon. (256)</p> <p>His Majesty's Colonial Government, Mauritius. (256)</p> <p>His Majesty's Colonial Government, Straits Settlements. (256)</p> <p>Accounts with Colonial Governments, Military.</p> <p>Mysore Suspense Account. (257)</p> <p>Account Current with Indian States. (258)</p> <p>NOTE.—<i>Each Accountant General should open an account with each State with which he has dealings.</i></p> <p>Account Current with Netherlands Government.</p> <p>His Majesty's Colonial Government, Hongkong.</p> <p>His Majesty's Colonial Government, Federated Malay States.</p> <p>His Majesty's Colonial Government, Kedah States.</p> <p>Accounts with Iraq (Postal and Telegraph) Administration—(P. &amp; T.)</p>
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(253) To be divided under two group heads with details as follows:—

<p><i>Group heads.</i></p> <p><i>Advances for survey operations</i></p> <p><i>Salt and Excise advances</i></p>	<p style="text-align: right;"><i>Detailed heads.</i></p> <p>Advances for Boundary Pillars.</p> <p>Revenue Survey advances.</p> <p>Talukdari settlement advances.</p> <p>Cost of Survey marks.</p> <p>Cost of boundary marks recoverable from landholders.</p> <p>Cost of boundary marks pending completion of survey operations.</p> <p>Abkari advances.</p> <p>Salt manufacture advances.</p>
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(254) Advances for wells, etc., made in the Opium Department.

(255) Purchase price of opium or ganja.

(256) The balances in these accounts are adjusted by means of Bills of Exchange.

(257) Debits and Credits to Mysore are passed by Account Current into Madras Books. They are adjusted by a cash payment into or out of His Majesty's Treasury, Bangalore.

(258) In case of payments due to an Indian State, instead of direct cash payments being made by disbursing officers of Government, the Account Officer whose duty it is to audit and

## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS.

## P.—Deposits and Advances—contd.

## II.—Deposits and Advances not bearing interest—contd.

## Advances—contd.

## COINAGE ACCOUNTS . . .

Bullion Advances for Coinage. (259)
Currency silver in process of coinage (260)
Small Coin Dépôt Balances. (259)
Bronze (and Copper) Coinage Account. (261)

pass such payments should, unless other special arrangements have been made, request the Civil Accountant General of the Government with which the State is in political relation to make the payment (or give the credit) and debit it to him.

EXCEPTION.—The above clause does not apply to the payments due to the Mysore Durbar from the Assistant Commanding Royal Engineer, Military Works Services, Bangalore, on account of water-supply, electric current, and repairs to certain buildings, which subject to certain precautions prescribed in Government of India, Army Department, letter No. 6394—4 (M. W.-5), dated 22nd July 1913, should be made by cheques drawn on the Resident's treasury, Bangalore, in favour of the Comptroller of Mysore.

Subject to the same precautions the Assistant Commanding Royal Engineer, Secunderabad, is also authorised to pay the Electricity Department of His Highness the Nizam of Hyderabad for the supply of electric current and for the miscellaneous work done for the Military Works Services at Secunderabad in connection with the supply of water by issuing cheques on the Resident's Treasury, Hyderabad, in favour of the Accountant General, Hyderabad.

Pensions to men of the Kashmir Imperial Service Troops may be paid from any treasury in India, the payments being debited to the Accountant General, Punjab, for recovery from the Kashmir State.

The salaries and allowances of probationers of the Hyderabad Civil Service, while on deputation to British India for training may be paid from any Government treasury in India; the payments being debited to the Accountant General, Central Revenues, for recovery from the Hyderabad State.

(259) These accounts receive the balances of bullion and of small coin (which have to be excluded from the general available cash balance) by credit for the opening and debit for the closing balance of each account. "Bullion Advances for Coinage" receives the balance of the bullion account, and "Small Coin Dépôt Balances" which should be divided by inner columns into "Small silver coin balance," "Nickel coin balance," and "Bronze, and Copper coin balance," those of the small coin dépôt accounts. The bronze and nickel coin balance in the Mint is provided for in the second part of the bronze and nickel coinage account, *vide* following notes.

(260) This head records the invoice value of the currency silver transferred to the Mints for coinage purposes.

(261) Bronze (and Copper) Coinage Account is in four parts in the books of the Accountant-General, Central Revenues, the first two also being on the Bombay books. The necessary adjustments are made on the books of the Accountant-General, Central Revenues, in the case of the last two accounts by journal entries as soon as the March final figures are completed, thus:—

## NO. 1.—BRONZE MINTAGE ACCOUNT.

<i>Debits.</i>	<i>Credits.</i>
Balance, April 1st, being value of Copper, Tin, Zinc, etc., in Stock.	M. Sale-proceeds of Copper scissel, Tin, broken Copper, etc. (b)
M. Purchase of Copper, Tin, Zinc, etc. (a).	M. Value of Copper, Tin, Zinc, etc., transferred to Mint for contingent purposes. (c)
Metal value of Bronze coins destroyed.	M. Nominal value of coins manufactured by transfer to Account No. 2. (d)
M. Metal value of uncurrent copper coins destroyed.	
Difference, being profit on Mintage, transferred to Account No. 3. (e)	
	<i>Balance, being value of copper, Tin, Zinc, etc., in Stock on March 31st.</i>

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

## P.—Deposits and Advances—contd.

## II.—Deposits and Advances not bearing interest—contd.

Advances—contd.

COINAGE ACCOUNTS—contd.

Nickel Coinage Account. (262)

## No. 2.—BRONZE COIN ACCOUNT.

Balance, being coin in the Mint on M. Net issues of coin from the Mint. (f)  
 April 1st.

M. New coins manufactured, by Balance, being coin in the Mint on March 31st.  
 transfer from Account No. 1.

(d)

## No. 3.—MINT PROFIT ACCOUNT.

Proportion of profit upon coin issued, Balance, being profit not yet brought to account as revenue  
 transferred to Account No. 4. (g) brought over from last year.

Balance, being proportion of profit Gross profit on manufacture during the year transferred  
 upon coin not issued carried for- from Account No. 1. (e)  
 ward to next year. (g)

## No. 4.—PROFIT ON BRONZE COINAGE ACCOUNT.

M. Loss in respect of uncurrent  
 coins destroyed in the Mints.

(h)

T. Net profit transferred to Profit on coins issued, transferred from Account No. 3.  
 "Mint, Profit on circulation of

Bronze (and Copper) coin." (i)

NOTE.—The heads marked M are transactions in the Mint account under "Bronze (and  
 Copper) Coinage Account."

The heads marked T are transactions in the Treasury accounts under "Bronze (and Copper)  
 Coinage Account."

The other heads, except the balances, come in by transfer in making up the account at the  
 end of the year.

(a) Cost of copper, tin, zinc, etc., purchased for Bronze coinage is charged to this head.

(b) Credit receipts to this head.

(c) When copper, etc., is thus transferred, the Mint Master should debit "Loss on Coinage"  
 by credit to this head.

(d) This transfer should be made monthly by the Mint Master in his monthly account.

(e) The closing balance of copper, etc., in stock being first ascertained, the difference required  
 to produce this as the balance of Account No. 1 should be transferred in closing the account at  
 the end of the year, to Account No. 3 on the books of the Accountant-General, Central  
 Revenues, and to credit of A. G. C. R. on the Bombay books.

(f) The Mint Master should credit this by debit to "Mint remittances" or to "Foreign  
 Remittances."

(g) The Government is entitled to bring to account each year, as profit realised, only that  
 portion which belongs to the amount of coin issued for circulation that is passed out of Mint  
 and depôts combined.

The sum of the gross profits brought forward from last year, and the gross mintage profit  
 of the year, must therefore be distributed as follows:—

Let A be the amount of coin in the Mint and depôts on April 1st;

B be the new coin added to the joint stock during the year;

C be the net issues to the treasuries.

D=A+B-C is the balance in Mint and depôts upon March 31st.

Then out of the whole sum of the gross profit  $\frac{C}{A+B}$  is the portion to be taken as realised  
 and transferred to Account No. 4.

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

## P.—Deposits and Advances—contd.

## II.—Deposits and Advances not bearing interest—contd.

## Advances—concl'd.

COINAGE ACCOUNTS—concl'd. . Profit on Rupee coinage account. (263)

## Suspense.

SUSPENSE ACCOUNTS . . . Suspense Account.  
 Rupee Drafts issued in London. (264)  
 Capitalized Outstandings. (265)  
 Savings Bank Investment Account. (266)  
 Post Office Savings Bank Investment Account.  
 English Stores Suspense Account. (267)

$\frac{D}{A+B}$  is the portion to be carried forward as balance to next year.

(h) This represents the difference between the nominal value and metal value of uncurrent coins destroyed at the Mints.

(i) This, the final result, is carried to the service head, whether it be on the whole a gain or a loss.

(262) Nickel coinage account is on the Bombay books only and the adjustment follows the rules laid down in the case of Bronze (and Copper) Coinage Account.

(263) The following are the detailed heads under this head:—

## Credits—

- (1) Gross profit on coinage of purchased silver.
- (2) Gross profit on coinage of Indian State silver.

## Debits—

- (1) Cost of coinage, being 2 per cent. on the value in standard tolas of silver taken up for coinage.
- (2) Charges for landing and conveyance of purchased silver including charges for movement of silver between Calcutta and Bombay.
- (3) Charges for remittance of gold to England.
- (4) Other charges incidental to the purchase of silver.
- (5) Miscellaneous.
- (6) Net profit transferred to the Gold Standard Reserve.

(264) This is a held in the books of the Accountant-General, Central Revenues, under which is adjusted the net amount of the rupee drafts issued in England for the payment of pensions and leave salaries by *per contra* debit to the appropriate service heads or exchange account heads, as the case may be, the adjustment being made on receipt from England of the schedule of rupee drafts issued. The head is cleared on payment of the rupee drafts at the Imperial Bank.

(265) When outstandings due to Government are capitalized so as to bear interest, the amount is debited as a loan to the party concerned. The credit is taken to the head of "Capitalized Outstandings," under "Suspense" so as to avoid bringing it under the service head of "Receipts" until it is actually realized.

(266) This head receives the debits on account of purchases of Promissory Notes for Savings Bank depositors, pending adjustment by debit to the Local Account. The sale-proceeds of these securities and the interest realized thereon are credited to the same head.

(267) To receive the debits and credits on account of English stores, which appear in the remittance account, and which are required to be entirely and exactly adjusted in the remittance account, though they cannot always be finally disposed of in the Indian accounts at once.

Insert the following as a new Local Ledger Head after head "Suspense Account (M)" introduced by correction No. dated the 1st November 1924.

"Sale proceeds of surplus military lands and buildings."

(Appendix 7 to the Audit Code, No. 47, dated 2nd October 1925.

*Page 58—*

*Insert* the following as a new Local Ledger Head after the head "Suspense Account (M)" introduced by correction No. 11, dated the 1st November 1924.

"Sale proceeds of surplus military lands and buildings."

(Appendix 7 to the Audit Code, No. 47, dated 2nd October 1925.)

No. 92.

Page 59.

*Insert* "Sale proceeds of Kidderpore Dockyard" as a new Local Ledger Head subordinate to the Central Ledger Head "Suspense Accounts".

(Appendix 7 to Audit Code, No. 92, dated 3rd January 1927.)



## APPENDIX, 7.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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## P.—Deposits and Advances—contd.

## II.—Deposits and Advance not bearing interest—contd.

*Suspense*—contd.

SUSPENSE ACCOUNTS—contd.	Securities of Companies' Railways Provident Funds taken over. (268) Recoveries of Service Payments. (269)
CHEQUES AND BILLS	Pre-audit Cheques. Cheques issued: Local Funds. Departmental Cheques. (270) Bills of Exchange Receivable. (271) Bills Payable. (272)
DEPARTMENTAL ACCOUNTS (273)	Civil Departmental Balances. (274) Postal and Telegraph Cash Balances. (P. & T.) Marine Cash Balances. (M.) Military Cash Balances. (M.) State Railway Cash balances. (R)

(268) This head will be debited in the books of the Accountant-General, Central Revenues, with the transfer value of the securities taken over by Government from Companies' Railways Provident Funds, and if the securities are sold, will be credited to the same extent, any difference between the transfer value and the sale-proceeds being carried to the head "Government Account." The interest received on the securities taken over will be credited to "XVI.—Interest" on the books of the Accountant General, Central Revenues.

(269) Recoveries made in course of audit are taken in the first instance to this head and thereafter finally brought to account.

(270) This head provides for the case of any department that renders accounts to the Civil Department, being allowed to draw money on cheques and account for the money by credit to cheques and debit to service or other heads.

(271) Bills received in remittance or in payment of an account (e.g., of a Foreign State should be credited to the head concerned by debit to this head and then sent for collection and credit to this head.

(272) Claims against Government which are paid by remittance of Bills of Exchange will first be adjusted by credit to this head, pending the procuring of a bill, of which the cost should be debited to this head.

(273) These accounts receive debit for the cash balances held by Departmental Officers outside the generally available cash balances. Under State Railway cash balances are separate heads for Capital and Revenue.

(274) Includes Public Works cash balances.

Page 60. Q. Loans and advances by the Central Government.

(1) *Insert* the following as a Central Ledger Head against the existing Local Ledger Heads :—

“Loans and Advances to Indian States, Public bodies and persons, etc.”

(2) *Insert* a new Central Ledger Head “Advances to Government servants” with the following Local Ledger Heads against it :—

“House-building advances.

“Advances for the purchase of motor cars.

“Advances for the purchase of other conveyances.”

[Appendix 7, Audit Code, No. 32, dated 1-6-25.]

Page 60—

*Insert* the following as footnote (281A) :—

“(281A). Passage advances which, under the rules in Appendix 8B to Civil Account Code Volume I, are interest bearing, will be adjusted under this head. Non-interest bearing passage advances will be adjusted under Section P.—Deposits and Advances not bearing interest.”

[Appendix 7 to Audit Code, No. 87, dated 2nd October 1926.]

Page 60—

Section “Q—Loans and Advances by the Central Government”.

*Insert* the following as a new Local Ledger Head under the Central Ledger Head “Advances to Government Servants” introduced by Correction No. 32, dated the 1st June 1925 :—

“Passage Advances (281A)”.

[Appendix 7 to Audit Code, No. 86, dated 2nd October 1926.]

Page 60. Section Q.—Loans and Advances by the Central Government—

Re-construct this section as follows:—

Central Ledger Heads.	Local Ledger Heads.
<p>Advances to the Provincial Loans Fund (281-A).</p> <p>Loans to Indian States, Local Funds, etc. (281).</p> <p>Loans to Government Servants .</p>	<p>Loans to Indian States.</p> <p>Loans to Presidency Corporation including P. Trusts.</p> <p>Regimental and other Loans, Military.</p> <p>Loans to Local Boards for railway construction</p> <p>House building advances.</p> <p>Advances for the purchase of motor cars.</p> <p>Advances for the purchase of other conveyances</p> <p>Passage Advances (281-B).</p>

Alter the heading of this section from "Loans between Central and Provincial Governments" to "Advances from Provincial Loans Fund (236)" and for the existing Local Ledger Heads "Central (280)" and "Provincial (286)" substitute the following:—

"Advances on account of Provincial Loan Account.

Advances in respect of Irrigation Capital expenditure up to 1920-21.

Other advances."

(Appx. 7 to Audit Code, No. 126, dated 1st August 1927.)

Page 60 —

*Cancel* correction slip No. 87, dated the 2nd October 1926 and *insert* the following as footnotes (281-A) and (281-B) :—

“(281-A). Advances made by the Government of India to the Provincial Loans Fund are voted by the Central Legislature under this head.

(281-B). Passage advances which, under the rules in Appendix 8-B to the Audit Code, Volume I, are interest bearing, will be adjusted under this head. Non-interest bearing passage advances will be adjusted under Section P.—Deposits and Advances not bearing interest.”

(Appx. 7 to Audit Code, No. 125, dated 1st August 1927.)

*Substitute* the following for footnote (286) :—

“(286). The advances to Provincial Governments from the Provincial Loans Fund are recorded under this head in the Provincial Section of the Accounts.”

(Appx. 7 to Audit Code, No. 127, dated 1st August 1927.)

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

**R.—Loans and Advances by Provincial Governments. (281)**

Loans to Mofussil Municipalities.  
 Loans to Port Funds.  
 Loans to District and other Local Fund Committees.  
 Loans to Indian States, Landholders, and other  
 Notabilities. (282)

Advances to Cultivators. (283)  
 Advances under Special Laws. (284)  
 Miscellaneous Loans and Advances. (285)  
 Loans to Local Boards for Railway construction.

**S.—Loans between Central and Provincial Governments.**

Central. (286)  
 Provincial (286)

(282) The loans to Indian States should be shown distinctly from those to Landholders and other Nobilities in the Estimates and Accounts.

(283) Includes—

Land Improvement Act.  
 To Cultivators.  
 To Colonists.

For Relief purposes.

To Tenants on Government Estates.  
 Experimental Loans to Petty Zemindars.  
 Famine Advances.

Agriculturists' Act, XII of 1884.

Advances in cases of distress.  
 Co-operative Credit Societies Act.  
 Financial Assistance from Government.

(284) Includes—

Drainage and Embankment Advances.  
 Loans under Jhansi Encumbered Estates Acts.

(285) Loans which do not fall strictly under any of the other classes should be shown under this head.

(286) A separate sub-head should be opened for :—

- (1) Advances on account of Provincial Loan Account.
- (2) Advances in respect of Irrigation Capital Expenditure up to 1920-21.
- (3) Other Advances.
  - (a) Advances.
  - (b) Overdrafts.



## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

## T.—Remittances.

## I—Remittances within India.

MONEY ORDERS . . . . .	Inland Money Orders (Post Office).
<i>Other Local Remittances.</i>	
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER.	Cash Remittances between Treasuries. Opium Remittances. (287) Salt Remittances. (287) Customs Remittances. (287) Forest Remittances. (287) Postal and Telegraph Remittances :— (a) Transfers between Indian Postal and Telegraph Department and Indo-European Telegraph Department. (b) Transfers between Postal and Telegraph officers. (c) Treasury Suspense Accounts ( <i>i.e.</i> items remitted to and from sub-treasuries for which the Treasury Officer's acknowledgment has not been received). Public Works Remittances. (288) I. Remittances into Treasuries. II. Public Works Cheques. III. Other Remittances. (289) Transfers between Public Works Officers. (290) Military Works Remittances. (291) Transfers between Military Works Officers. (292) Transfers within the same Railway. (293) Mint Remittances. (287) Small Coin Depot Remittances. (287) Judicial Remittances. (287) Miscellaneous Remittances. North-West Frontier Suspense. Baluchistan Suspense.

(287) Remittances between Treasuries and departmental accounts.

(288) For transactions of Public Works Officers with Treasury and other officers of the Civil Department (including the Forest Department).

(289) This head is sub-divided into :—

(a) Items adjustable by Civil, and

(b) Items adjustable by Public Works.

(290) For transactions between Public Works Officers rendering accounts to the same Accountant General.

(291) Remittances and other transactions between Military and Military Works within the same Military District.

(292) Transfers between Military Works districts within the same Military District.

(293) Sub-divided into :—

(1) Divisional.

(2) Railway Revenue, and

(3) Railway Capital.

The first sub-head embraces transfers between construction divisions of the line. The second embraces transfers with Revenue Account in the Capital Account books. The third sub-head includes transfers with Capital Account, in the Revenue books of the line.

No. 6.

*Page 62, T. Remittances*

*Insert a new Local Ledger Head "Coorg Suspense" under the Central Ledger Head "Cash Remittances and adjustments between officers rendering accounts to the same Accountant-General or Comptroller."*

(Appendix 7 to Audit Code, No. 6, dated 1st September 1924.)

No. 69.

*Page 62—*

*Insert the following as a new Local Ledger Head against the Central Ledger Head "Cash remittances and adjustments between officers rendering accounts to the same Accountant General or Comptroller" :—*

*"Divisional Transfers (293-A)"*

[Appx. 7 to Audit Code, No 69, dated 13th May 1926.]

No. 70.

*Page 62—*

*Insert the following as a new footnote :—*

*"(293-A). For the record of transactions between the Poona District and the Aden Brigade both of which render accounts to the same Controller of Military Accounts".*

[Appx. 7 to Audit Code, No. 70, dated 13th May 1926.]

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

## T.—Remittances—contd.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<i>Other Local Remittances—contd.</i>	
REMITTANCES BY BILLS	Supply Bills. Foreign Supply Bills. Remittance Transfer Receipts. Foreign Remittance Transfer Receipts. Emigrants' Remittance Receipts.
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS.	Foreign Remittances. Central Adjusting Account.
<i>Other Departmental Accounts.</i> ACCOUNTS BETWEEN CIVIL AND CIVIL.	
1. CENTRAL REVENUES ACCOUNT.	Account Current. (294) Account between :— Central Revenues and Indian Stores Department. "    "    Madras. "    "    Bombay. "    "    Bengal. "    "    United Provinces. "    "    Punjab and N.W.F. "    "    Burma. "    "    Bihar and Orissa. "    "    Central Provinces and Berar. "    "    Assam.
2. OTHER ACCOUNTS	Account between :— Indian Stores Department and Madras. "    "    Bombay. "    "    Bengal. "    "    United Provinces. "    "    Punjab and N.W.F. "    "    Burma. "    "    Bihar and Orissa. "    "    Central Provinces and Berar. "    "    Assam.  Madras and Bombay. "    Bengal. "    United Provinces. "    Punjab and N.W.F. "    Burma. "    Bihar and Orissa. "    Central Provinces and Berar. "    Assam.

(294) The Account Current heads on the Local Books close to Government.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
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**T.—Remittances—contd.**

<p><i>Other Departmental Accounts—</i> contd.</p> <p>ACCOUNTS BETWEEN CIVIL AND CIVIL—contd.</p> <p>2. OTHER ACCOUNTS—contd.</p>	<p>Bombay and Bengal. United Provinces. Punjab and N.W.F. Burma. Bihar and Orissa. Central Provinces and Berar. Assam.</p> <p>Bengal and United Provinces. Punjab and N.W.F. Burma. Bihar and Orissa. Central Provinces and Berar. Assam.</p> <p>United Provinces and Punjab and N.W.F. Burma. Bihar and Orissa. Central Provinces and Berar. Assam.</p> <p>Punjab and N.W.F. and Burma. Bihar and Orissa. Central Provinces and Berar. Assam.</p> <p>Burma and Bihar and Orissa. Central Provinces and Berar. Assam.</p> <p>Bihar and Orissa and Central Provinces and Berar. Assam.</p> <p>Central Provinces and Berar and Assam.</p>
<p>ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY.</p>	<p>Account between :—</p> <p>Military, Northern Command and Rawalpindi District, and Peshawar District, Kohat District, Lahore District, Wazir Force, Sind-Rajputana District, Western Command and Baluchistan District, Southern Command and Poona District, Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Bri- gade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.</p>

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—*contd.*

*Other Departmental Accounts—  
contd.*  
ACCOUNTS CURRENT BETWEEN  
MILITARY AND MILITARY.—  
*contd.*

Account between—

Military, Peshawar District and Kohat District, Lahore District, Wazir Force, Sind-Rajputana District, Western Command and Baluchistan District, Southern Command and Poona District, Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

Military, Kohat District and Lahore District, Wazir Force, Sind-Rajputana District, Western Command and Baluchistan District, Southern Command and Poona District, Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

Military, Lahore District and Wazir Force, and Sind-Rajputana District, Western Command, Baluchistan District, Southern Command and Poona District, Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

Military, Wazir Force and Sind-Rajputana District, Western Command and Baluchistan District, Southern Command and Poona District, Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force, and Army Factory Accounts.

Military, Sind-Rajputana District and Western Command and Baluchistan District, Southern Command and Poona District, Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—*contd.*

*Other Departmental Accounts—  
contd.*

ACCOUNTS CURRENT BETWEEN  
MILITARY AND MILITARY—  
*contd.*

Account between—

Military, Western Command and Baluchistan District and Southern Command and Poona District, Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

Military, Southern Command and Poona District and Aden Brigade, Bombay District, Madras District, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force, and Army Factory Accounts.

Military, Bombay District and Madras District, Aden Brigade, Central Provinces District, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

Military, Madras District and Central Provinces District, and Aden Brigade, Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

Military, Central Provinces District and Eastern Command and United Provinces District, Allahabad Brigade, Presidency and Assam District, Aden Brigade, Burma District, Royal Air Force and Army Factory Accounts.

Military, Eastern Command and United Provinces District and Allahabad Brigade, Aden Brigade, Presidency and Assam District, Burma District, Royal Air Force and Army Factory Accounts.

Military, Allahabad Brigade and Presidency and Assam District, Aden Brigade, Burma District, Royal Air Force and Army Factory Accounts.

Military, Presidency and Assam District and Burma District, Aden Brigade, Royal Air Force and Army Factory Accounts.

Military, Burma District and Royal Air Force, Aden Brigade and Army Factory Accounts.

Military, Royal Air Force, Aden Brigade and Army Factory Accounts.

Military, Aden Brigade and Army Factory Accounts.

*Page 67. Posts and Telegraphs and Railways—*

*Add the following to the list of local ledger heads :—*

*“ Posts and Telegraphs and Deputy Auditor, Construction Audit Branch,  
North-Western Railway.”*

*(Appx. 7 to Audit Code, No. 128, dated 1st August 1927.)*

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*Pages 67-68. T.—Remittances—*

*Delete* the local ledger heads “Posts and Telegraphs and Oudh and Rohilkhund Railway” and “Oudh and Rohilkhund Railway and Military, Presidency and Assam District” occurring against the Central Ledger Heads “Posts and Telegraphs and Railways” and “Railways and Military” respectively.

[Appx. 7 to Audit Code, No. 68, dated 13th May 1926.]

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## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—*contd.*

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<i>Other Departmental Accounts— contd.</i>	
TRANSFERS BETWEEN RAILWAYS (295).	Transfers Railways.
POSTS AND TELEGRAPHS AND RAILWAYS.	Accounts between— Posts and Telegraphs and East Indian Railway. Posts and Telegraphs and Eastern Bengal Railway. Posts and Telegraphs and North Western Railway. Posts and Telegraphs and Bombay and Baroda and Central India Railway. Posts and Telegraphs and Bengal-Nagpur Railway. Posts and Telegraphs and Bengal and North Western and Tirhoot Railways. Posts and Telegraphs and Burma Railways. Posts and Telegraphs and Great Indian Peninsula Railway. Posts and Telegraphs and Madras and Southern Mahratta Railway. Posts and Telegraphs and Oudh and Rohilkhand Railway. Posts and Telegraphs and Southern Indian Rail- ways.
POSTS AND TELEGRAPHS AND MILITARY.	Accounts between— Posts and Telegraphs and Military, Northern Com- mand and Rawalpindi District. Posts and Telegraphs and Military, Peshawar Dis- trict. Posts and Telegraphs and Military, Lahore District. Posts and Telegraphs and Military, Wazir Force. Posts and Telegraphs and Military, Sind Raj- putana District. Posts and Telegraphs and Military, Western Command and Baluchistan District. Posts and Telegraphs and Military, Southern Com- mand and Poona District. Posts and Telegraphs and Military, Central Pro- vinces District. Posts and Telegraphs and Military, Presidency and Assam District. Posts and Telegraphs and Military, Army Factory Accounts.
POSTS AND TELEGRAPHS AND MARINE.	Accounts between— Posts and Telegraphs and Marine.
RAILWAYS AND MILITARY .	Accounts between— East Indian Railway and Military, Presidency and Assam District. Eastern Bengal Railway and Military, Presidency and Assam District.

(295) Transfers between different railways.

## APPENDIX 7.

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<b>T.—Remittances—contd.</b>	
<i>Other Departmental Accounts— contd.</i>	
TRANSFERS BETWEEN RAILWAYS (295).	Transfers Railways.
POSTS AND TELEGRAPHS AND RAILWAYS.	Accounts between— Posts and Telegraphs and East Indian Railway. Posts and Telegraphs and Eastern Bengal Railway. Posts and Telegraphs and North Western Railway. Posts and Telegraphs and Bombay and Baroda and Central India Railway. Posts and Telegraphs and Bengal-Nagpur Railway. Posts and Telegraphs and Bengal and North Western and Tirhoot Railways. Posts and Telegraphs and Burma Railways. Posts and Telegraphs and Great Indian Peninsula Railway. Posts and Telegraphs and Madras and Southern Mahratta Railway. Posts and Telegraphs and Oudh and Rohilkhand Railway. Posts and Telegraphs and Southern Indian Rail- ways.
POSTS AND TELEGRAPHS AND MILITARY.	Accounts between— Posts and Telegraphs and Military, Northern Com- mand and Rawalpindi District. Posts and Telegraphs and Military, Peshawar Dis- trict. Posts and Telegraphs and Military, Lahore District. Posts and Telegraphs and Military, Wazir Force. Posts and Telegraphs and Military, Sind Raj- putana District. Posts and Telegraphs and Military, Western Command and Baluchistan District. Posts and Telegraphs and Military, Southern Com- mand and Poona District. Posts and Telegraphs and Military, Central Pro- vinces District. Posts and Telegraphs and Military, Presidency and Assam District. Posts and Telegraphs and Military, Army Factory Accounts.
POSTS AND TELEGRAPHS AND MARINE. RAILWAYS AND MILITARY .	Accounts between— Posts and Telegraphs and Marine. Accounts between— East Indian Railway and Military, Presidency and Assam District. Eastern Bengal Railway and Military, Presidency and Assam District.

(295) Transfers between different railways.

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—*contd.**Other Departmental Accounts—  
contd.*RAILWAYS AND MILITARY—*contd.*

Accounts between—

- North Western Railway and Military, Northern Command and Rawalpindi District.
- North Western Railway and Military, Peshawar District.
- North Western Railway and Military, Lahore District.
- North Western Railway and Military, Wazir Force.
- North Western Railway and Military, Western Command and Baluchistan District.
- North Western Railway and Military, Presidency and Assam District.
- Bombay, Baroda and Central India Railway Military, Presidency and Assam District.
- Bengal-Nagpur Railway and Military, Presidency and Assam District.
- Bengal and North Western and Tirhoot Railways and Military, Presidency and Assam District.
- Burma Railways and Military, Presidency and Assam District.
- Great Indian Peninsula Railway and Military, Presidency and Assam District.
- Jodhpur-Bikanir Railway and Military, Presidency and Assam District.
- Khyber Railway and Military, Peshawar District.
- Khyber Railway and Military, Kohat District.
- Khyber Railway and Military, Wazir Force.
- Madras and Southern Mahratta Railway and Military, Presidency and Assam District.
- Oudh and Rohilkhand Railway and Military, Presidency and Assam District.
- South Indian Railway and Military, Madras District.
- South Indian Railway and Military, Presidency and Assam District.

MARINE AND MILITARY . . . .

Accounts between—

- Marine and Military, Sind Rajputana District.
- Marine and Military, Southern Command and Poona District.
- Marine and Military, Bombay District.
- Marine and Military, Burma District.
- Marine and Military, Presidency and Assam District.

Page 68—

*Add* the following Local Ledger Head against the Cent Ledger Head “Railways and Military” :—

“Audit Officer, Railway Collieries and Military, Presidency and Assa District.”

(Appendix 7 to Audit Code, No. 88, dated 1st November 1926.)

No. 129.

*Page 68, Railways and Military—*

*Add the following to the list of local ledger heads :—*

“Deputy Auditor, Construction Audit Branch, North-Western Railway and Controllers of Military Accounts, Lahore, Peshawar, Rawalpindi and Quetta.”

(Appx. 7 to Audit Code, No. 129, dated 1st August 1927.)

## APPENDIX 7.

CENTRAL LEDGER HEADS.

LOCAL LEDGER HEADS.

T.—Remittances—*contd.*

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<i>Accounts between Civil and Other Departments.</i>	
ACCOUNTS CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. (296)	Account between— Central Revenues and Posts and Telegraphs. Indian Stores Department and Posts and Telegraphs. Madras and Posts and Telegraphs. Bombay and Posts and Telegraphs. Bengal and Posts and Telegraphs. United Provinces and Posts and Telegraphs. Punjab and N.W.F. and Posts and Telegraphs. Burma and Posts and Telegraphs. Bihar and Orissa and Posts and Telegraphs. Central Provinces and Berar and Posts and Telegraphs.
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE.	Assam and Posts and Telegraphs. Account between— Central Revenues and Marine. Ten others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND RAILWAYS.	Account between— Central Revenues and Railways. Ten others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY.	Account between— Central Revenues and Military, Northern Command and Rawalpindi District. Ten others as above. Central Revenues and Military, Peshawar District. Ten others as above. Central Revenues and Military, Kohat District. Ten others as above. Central Revenues and Military, Lahore District. Ten others as above. Central Revenues and Military, Wazir Force. Ten others as above. Central Revenues and Military, Sind Rajputana District. Ten others as above. Central Revenues and Military, Western Command and Baluchistan District. Ten others as above. Central Revenues and Military, Southern Command and Poona District. Ten others as above. Central Revenues and Military, Aden Brigade. Ten others as above.

(296) The Posts and Telegraphs do not send accounts current to Civil Accountants General but only statements of transfers *vide* Article 140 of the Account Code.

The account is in two parts, *viz.*, Part I for Postal Section and Part II for Telegraph Section.

## APPENDIX 7.

## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS.

T.—Remittances—*contd.*

CENTRAL LEDGER HEADS.	LOCAL LEDGER HEADS.
<i>Accounts between Civil and Other Departments.</i>	
ACCOUNTS CURRENT BETWEEN CIVIL AND POSTS AND TELEGRAPHS. (296)	Account between— Central Revenues and Posts and Telegraphs. Indian Stores Department and Posts and Telegraphs. Madras and Posts and Telegraphs. Bombay and Posts and Telegraphs. Bengal and Posts and Telegraphs. United Provinces and Posts and Telegraphs. Punjab and N.W.F. and Posts and Telegraphs. Burma and Posts and Telegraphs. Bihar and Orissa and Posts and Telegraphs. Central Provinces and Berar and Posts and Telegraphs.
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE.	Assam and Posts and Telegraphs. Account between— Central Revenues and Marine. Ten others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND RAILWAYS.	Account between— Central Revenues and Railways. Ten others as above.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY.	Account between— Central Revenues and Military, Northern Command and Rawalpindi District. Ten others as above. Central Revenues and Military, Peshawar District. Ten others as above. Central Revenues and Military, Kohat District. Ten others as above. Central Revenues and Military, Lahore District. Ten others as above. Central Revenues and Military, Wazir Force. Ten others as above. Central Revenues and Military, Sind Rajputana District. Ten others as above. Central Revenues and Military, Western Command and Baluchistan District. Ten others as above. Central Revenues and Military, Southern Command and Poona District. Ten others as above. Central Revenues and Military, Aden Brigade. Ten others as above.

(296) The Posts and Telegraphs do not send accounts current to Civil Accountants General but only statements of transfers *vide* Article 140 of the Account Code.

The account is in two parts, *viz.*, Part I for Postal Section and Part II for Telegraph Section.

## APPENDIX 7.

## CENTRAL LEDGER HEADS.

## LOCAL LEDGER HEADS.

**II—Remittances between England and India—contd.***Secretary of State's Bills and other Transfers—contd.*

STERLING PURCHASED IN INDIA	Sterling purchased in India.
STERLING TAKEN OVER IN LONDON	Sterling taken over in London.
TRANSFERS THROUGH THE PAPER CURRENCY RESERVE.	Transfers through the Paper Currency Reserve.

**V.—Balances of Provincial Governments. (298)**

Increase of Provincial Balance.
Decrease of Provincial Balance.
Balances of Provincial Governments.

**W.—Cash Balance.**

<b>CASH BALANCE. (299)</b> In the Central Books, a head Sundry Accountants General with an inner column for each of the provinces.	In the local accounts, a head for each Collector who renders a Treasury Account. Deposits at the Imperial Bank. (300) Remittances in transit :— Local. Foreign.
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ence between the value at **R10 per £** and the amount actually drawn for being taken to "Exchange on Remittance accounts" by debit or credit to "London Bills Payable, Exchange." The bills when paid are debited at 2s. the rupee to "London Bills Payable, Principal," the difference on account of Exchange is taken to "London Bills Payable, Exchange." The balance of these two heads represent the bills outstanding and the Exchange thereon. In the Finance and Revenue Accounts a net entry against "Secretary of State's Bills paid in India" is taken, instead of the gross entries under "London Bills Payable, Principal" and the debit against "Bills drawn on India by the Secretary of State."

(298) See Articles 294 and 295 of the Account Code.

(299) The figures of the Treasury accounts are brought upon the Provincial books, and the figures of the Provincial accounts are brought upon the Central books by debit and credit to this head, the debit balance of which accordingly represents the available cash balances. The figures of Departmental accounts are brought in in the form "Sundries Dr. to Sundries," the difference between the opening and the closing balance of each account being posted under the head "Departmental Balances" as one of the Dr. or Cr. Sundries according as the closing balance is greater or smaller than the opening balance. The total balance at debit of the advance head, therefore, represents the departmental balances which are not available for general purposes.

(300) This head is operated on only by the Controller of the Currency on the books of the Accountant-General, Central Revenues.



Note of Posting of Corrections

Serial number of correction.	Head or Foot-note affected.	Date of posting.	Serial number of correction.	Head or Foot-note affected.	Date of posting.	Serial number of correction.	Head or Foot-note affected.	Date of posting.
1-40	<u>Amended</u>	3.5.28.						
41-110.	<u>Amended</u>	5.5.28.						
41-146	<u>Amended</u>	7.5.28.						





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