

The accounts of the expenditure from the Indian revenues in England are not audited by the Auditor-General in India but by an Auditor in England appointed by His Majesty by Warrant under the Royal Sign Manual, countersigned by the Chancellor of the Exchequer. His reports are laid before both Houses of Parliament but are not submitted to the Indian legislature, although a portion of the expenditure incurred in England is voted by them.

CHAPTER XV.

The Administrative System.

105. We have already discussed the executive and legislative powers of the Local Governments and their relations with the Central Government and with the Secretary of State. We may now pass on to consider very briefly how Administration is conducted in each Province.

Each Province is divided into Districts and at the head of each District is a Collector. The District, being too large to manage as a single unit, is sub-divided into sub-divisions in charge of a Deputy Collector or Sub-Collector. Each sub-division consists of two or three Taluks or Tahsils and there is a Mamlatdar or Tahsildar for every Taluk.

The Collector is the head of the Revenue Administration and the head of the Magistracy in the District. As District Magistrate, he is the chief executive authority in the District, and is primarily responsible for the maintenance of law and order and the Criminal Administration. The District Superintendent of Police who is the head of the Police in the District, is the District Magistrate's assistant for police purposes.

In all Provinces except Madras there are Commissioners in charge of groups of four to eight Districts called divisions.

Between the Commissioner (the Collector in Madras) and the Provincial Governments, in all Provinces except Bombay, there is a Board of Revenue or its equivalent a Financial Commissioner. These Boards of Revenue constitute the Chief Revenue Authority of the Province.

In addition there are the Secretaries to all Provincial Governments. There are various departments in the Secretariat and there is a Secretary to Government for each department. In the Indian system the department is an administrative unit separate from the Secretariat, and

reaches its apex usually in a single officer like the Inspector-General of Police or the Chief Conservator of Forests, or the Director of Public Instruction, outside the Secretariat altogether. Occasionally the head of a department may be constituted Secretary to Government for that department, as in the case of the Central Provinces where the Director of Public Instruction is the Secretary to the Education Department.

The Secretary receives communications from the heads of the Administrative Departments, except the Finance Secretary and the Legal Secretary who deal with no Administrative departments but are concerned with the internal working of the Government.

Under R. 36 of the Devolution Rules, the Finance Department in a Province must always be under the control of a member of the Executive Council. Under the Finance Member is the Financial Secretary. Both of these are usually members of the Indian Civil Service. Ministers have been given the right to ask for the appointment of a Financial Adviser who is specially charged with the duty of examining and dealing with the financial questions arising in relation to transferred subjects, and the proposals for taxation or borrowing put forward by any Minister. No such Financial Adviser has been appointed in any of the Provinces.

The number of Secretariat Departments is considerably greater than the number of departments, and one Secretary may have more than one department, and will be under the orders of the Minister, or Member of Council or both, according as the departments concerned deal with transferred subjects, or reserved subjects or both. For example, education is both reserved and transferred, and therefore the Secretary of the Education Department must be under the orders of both the Member and the Minister.

The organisation of the Central Secretariat is also similar to that of the Provincial Secretariat. The rules of business which regulate the conduct of work of the departments are, under the powers conferred by the Government of India Act, framed for the Provincial Secretariats by the Governors, and for the Central Secretariat by the Governor-General. Decisions on all important matters are taken by the Members of the Government of India in consultation with the Governor-General, and by the Provincial Ministers and Members in consultation with the Governors. It is usual for the Governor-General or the Governor to give interviews not only to the members of his Cabinet, but also to the Secretaries of the Departments, at least once a week.

The Provincial Governments and a number of officers serving under them are not exclusively engaged with the administration of Provincial subjects. Though the business of Government is divided by the Government of India Act and the rules thereunder into two independent categories—Central and Provincial—the instrument which conducts this business has been divided into central and provincial agencies only when the division offered definite advantages. Thus a Central Board of Revenue has been established, since the reforms, to administer the sources of Central revenue such as income-tax, customs and salt. But the administration of many Central subjects can be more conveniently transacted in combination with the administration of Provincial subjects by officers serving under the Provinces who thus devote either the whole or, more usually, part of their time to Central subjects. Among Central subjects administered in this way by the agency of Provincial Governments, under the direction, and at the cost of the Central Government are such as

**Agency functions
of the Provincial
Governments.**

Archæology,
Cantonments,
Ecclesiastical matters,
Passports,
Arms,
Explosives,
Emigration,
Immigration.

The cost of an establishment, employed by the Governor-in-Council of any Province, exclusively on the administration of Central subjects shall be a charge against all-India revenues. If a joint establishment is employed upon the administration of Central and Provincial subjects, the cost of such establishment may be distributed in such manner as the Governor-General in Council and the Governor-in-Council of the Province concerned may agree, or in the case of disagreement, in such manner as may be determined by the Secretary of State in Council.
