

Financial (1897) Department.

ORDINARY MS.

G.O., No. 180

DATED 22-2-97

INDEXED.

5/6

[Despatch Abstract.]

Recording letter from the A.C.  
Baird writing that as regards the  
excesses under "25-Poll" & "22  
Miscellaneous" it will be sufficient  
of the sanction & the G.D. is  
applied for in the consolidated  
statement of excesses over  
grants.

22/2/97

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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# FURTHER PAPERS.

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# Financial (1897) Department.

CURRENT No. 535

*N. N. N.*

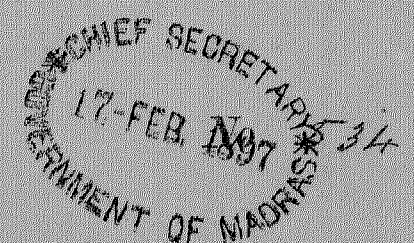
From

*The Accountant General  
Madras*

Order N<sup>o</sup> 180 822-2-97

Recorded.

*AB 19/2/97 AK 20/2/97*



Dated 16 February '97

Received 17. 2-97

Registered 18. 2-97

Enclosures

Spare copies

*Enclosed (9) 24/2/97*

SUBJECT.

Note.

Neither the main rule in art 235 nor that under clause (b) applies to minor heads, which are wholly Imperial, <sup>and</sup> as then under objection: It was therefore thought safest to include everything, to prevent later references, & to make the sanction more extensive under single complete.

Pointing out that Government is not competent to sanction additions to the grants under certain heads.

*AB 24/2/97*

# BACK PAPERS.

| G.O.    | No.      | Department. | Date. |
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| 906:    | 19-11-95 |             |       |
| 819-20: | 14-10-95 |             |       |
| 122:    | 6-2-97   |             |       |

# FURTHER PAPERS.

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CURRENT No. 534

FORT ST. GEORGE,

Accountant-General's Office,

16<sup>th</sup> February 1897

No. 534

Budget DEPARTMENT.

From

A. C. Harrison Esquire,

OFFY. ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Chief Secretary to Government,

Financial Department.

SIR,

With reference to Government Order No 122 Financial dated the 6 February 1897 sanctioning certain excesses in the Grants for 1896-97 by reappropriation from Savings under 5 salt Imperial, I have the honour to state that Article 295 (4) of the Civil Accounts Code does not apply to the heads "18 General Administration" "25 Political" and 32 Miscellaneous as these are not divided in fixed proportions and as the minor heads subordinate to these Major Heads, in respect of which reappropriation is necessary are wholly Imperial. I would therefore

respectfully represent that Government is not competent to sanction additions to the grants under these heads.

2. The excess under "18 General Administration" is in the Currency Department and is due to large remittances sent to Calcutta and Bombay. The Head Commissioner of Paper Currency has been requested to apply to the Government of India for an additional allotment. [As regards the excesses under "25 Political" and "32. Miscellaneous" it will be sufficient if the sanction of the Government of India is applied for in the consolidated statement of excesses over grants.]

I have the honour to be,  
Sir,

Your most obedt. servt.

W. Mitchell

For offg. Accountant General.

[G.]  
24.  
1,000-15-11-95.

Finl DEPARTMENT.

Papers to be read in proceedings:—

Again G.O., dated 6<sup>th</sup> July 1897, No. 122-123 Finl  
Again G.O., dated 1897, No.  
Current No. 535 of 1897, dated , from accto pul.  
" " " 189 " " "  
" " " 189 " " "

CRUCIAL Memorandum

It is observed that the accto pul interprets the words "similarly divided" in line 3 of article 295(b) of the C.A.C. as meaning "divided in a fixed proportion between Imperial & Provincial" - If this interpretation were correct, there would be no rule <sup>at all</sup> regarding Imperial minor heads, such as those under consideration, which fall neither under the main rule in art 295, nor under clauses (a) & (b). The ~~intention appears clearly to be~~ that the local Govt can sanction excesses under "minor heads, (subordinate to the major heads, similarly i.e. proportionately divided)" between Imperial & Provincial.

The rule is defective &  
no acknowledgment is requested  
on good enough to permit  
this out to the ~~public~~ <sup>custodian</sup> public.

15/6/97

FROM ORDERS.

C. S.

When given for copying \_\_\_\_\_  
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When examined \_\_\_\_\_  
When signed \_\_\_\_\_ } 189 .

READ AGAIN G.O., No. \_\_\_\_\_ DATED \_\_\_\_\_  
189 ,

CURRENT No. \_\_\_\_\_

ENCLOSURES TO C. No. \_\_\_\_\_

DEPT. OF GOVERNMENT .. .. A A A A A A A

TITLE OF GOVERNMENT. \_\_\_\_\_

ATTACHMENT WITH DITTO. \_\_\_\_\_

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