

7/1/78
Financial (1896) Department.

ORDINARY MS.

G.O., No. 26

Dated 10-1-98

INDEXED.

9/10 K
10-1-98

[Despatch Abstract.]

Govt Concurs in the view expressed by the A.C. that a sum of Rs 30000 in the current year's budget of the Board of Revenue, cannot be transferred by the Board from the head "Purchase of salt-manufacturers' share" to that of "Petty construction & repairs".

BACK PAPERS.

G.O.	No	Department.	Date.	G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Amil
Revenue (1897) Department.

Submitted 14/12/97
CURRENT No. ~~1855~~ 4022



CURRENT No. 4022 From

Read also c no 10645 *Recd 18.12.97* The Secretary to the Commis-
Order *N-2341717 December 19* - Sioner of Salt, Akbari and
Separate Revenue Madras

Transferred to the Financial Dept.

This No. 5374

J. Forbes

Dated 6th December 1897.

Received 8

Registered 8

Enclosures

Spare copies

To the Financial Dept.

Secretary to Govt. O. & S.

KD
14/12/97

Rev. 14/12/97.

SUBJECT.

Submitting to Government
for orders the objection taken
by the Accountant General to
the transfer of a certain amount
ordered by the Board from "Salt
Purchase and Freight" to
"Supplies and Services" under
S. Salt in the current year's budget

1/2
14/12/97

BACK PAPERS.

G.O.	No.	Department.	Date.
To	5693	25-11-97	
	Cus 8827	9/1897	
To	3577	83-9-95	

FURTHER PAPERS.

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Separate Revenue.)

Dated 6th December 1897.

Mis No. 5374

Read the following letter from the Accountant General Madras No. 3506 dated 11th November 1897.

"With reference to Board's explanatory remarks on page 11 of its Proceedings No. 433 dated 9th October 1897, that it intends transferring to the head "Petty construction and repairs" a sum of Rs 30000 from "purchase of salt & manufacturer's share" under which large savings are anticipated, I have the honor to state that neither the Board nor the Local Government is competent to make the re-appropriation in question, as the minor head Salt Purchase and freight under which the latter detailed head is classified is a wholly Imperial head, while the other minor head Salaries, Establishment and Contingencies is a divided one Vide article 295 (b) of the Civil Account Code."

Resolution

Resolution

Submitted to Government for orders.

2. In the letter read above the Accountant General objects to the action of the Board in transferring a sum of Rs 30,000 from the provision

Cms 8827/97
A

* Vide Board's Proceedings Nos 426 and 433 dated 6th October and 9th October 1897 respectively

made in the current year's budget under —

"Salt Purchase and Freight — Purchase of Salt manufacturers' share" to "Supplies and Services — Petty works of Construction" on

* Rs 5693
5-11-97
962

D.W.D.

the ground that the former is a wholly Imperial head and the latter a divided head, and that under Article 295(b) of the Civil Account Code, the sanction of the Government of India is necessary. With reference to this view the Board begs respectfully to submit that the Article quoted by the Accountant General does not in its opinion apply to the transfer objected to. As "Salt Purchase and Freight" is a minor head wholly Imperial and "Petty works of Construction" is a detailed head under a minor head which is divided in the proportion of $\frac{3}{4}$ "Imperial" and $\frac{1}{4}$ "Provincial", the Board considers that

* "Salaries establishments and contingencies"

that under the very article quoted by the Accountant General the Local Government is competent to sanction any excess over the budget grant under the divided minor head ("Salaries, establishments and contingencies") by making specific re-appropriation from the Imperial grant under the minor head "Salt Purchase and Freight". That the Local Government can make such transfers is further apparent from Article 157 of the Civil Account Code which states that the grants as made by the Supreme Government are for the service of a whole department, i.e. major heads and that the Supreme Government does not interfere with the transfer of an ascertained saving on one section of a department to meet new wants of another. In transferring therefore the amount under reference the Board only exercised the power which vested in the Local Government and which the Local Government delegated to it under para 94 of the pamphlet circulated with Government order No. 602, Financial, dated 20th August 1895, Communicated with

But see 8/58

with Government order No. 3577
Revenue dated 3rd September 1895.

(True Copy and Extract)

A. B. M. M. M. M. M.
Ag. Assistant Secretary

To
The Secretary to Government
Revenue Department
Copy to the Accountant General

Revenue (1897) Department.

CURRENT No. 10645.



From

The Accountant General,
Madras

Order

No. 3846

Dated 9 December 1897

Received 10

Registered 11

Enclosures

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SUBJECT.

Stating that the objection
taken by the Accountant
General to the transfer Rs 3000
from the minor head Salt
Purchase and freight is
correct.

ra
11/12/97

BACK PAPERS.

G.O.	No.	Department.	Date.
CP	10554/97		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Budget

DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

9th December 1897.

No. 3876

From

J. C. Harrison Esquire,

Offy. ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE Secretary to Government,
Revenue Department.

SIR,

Cw 10554/97

With reference to the Proceedings of the Board of Revenue (Separate Revenue) No 5374 his dated the 6th of December 1897, I have the honour to state that the objection I have taken to the transfer of Rs 30000/- from the minor head Salt Purchase and Freight - Purchase of Salt manufacturers share to Salaries Establishment and contingencies Petty works of construction and Repairs is correct.

2. After 1896-97 the major head 5 Salt has ceased to be one divided in a fixed proportion between Imperial and Provincial since the minor

minor head Salt Purchase and Freight subordinate to it has from the current year been made wholly Imperial. It therefore now falls under the category of major heads with specially assigned minor heads. With regard to this class of heads however transfers from one minor head to another are permissible only, if as laid down in article 295(h) of the civil account code, the minor heads themselves are divided in a fixed proportion between Imperial and Provincial. But as already stated, the minor head Salt Purchase and Freight is not so divided.

3. The provisions of article 157 of the civil account code, quoted by the Board in support of its argument, are not applicable to this case, as they are intended to apply only to transfers falling within the powers of local Governments.

I have the honour to be,
 Sir,
 your most obedt. Servt.,
 J. M. M. M.
 Offg. Accountant-General.

1897
 File Dept.
 No. 1
 To
 C. S. 10022

Code Class.		INDIAN		TELEGRAPHS.		Monthly Number.	
To (Office)	Telephonic	From (Office)	message				
Words.	Day.	Hour.	Minute.	Official Instructions.			
	3	13	10				
To (Person)	1st Assistant Secy. Secretariat			From (Person)	1st Secy. Separate Revenue		
Now you please state when an order on B. P. F. No. 5374 dated 6 Decr 97 may be expected regarding the transfer of Rs 30,000/- from Salt purchase and Freight Ch. 3/1/98 W. J. B. C. Cus. 10645/97. 2341 R 17-12-97 Transferred to Mr Chief Asst. Public. & Dept. with reference to Smt No. 2341 R & 17-12-97. V. K. Ramanujachari First Asst. 4-1-98.							
Recd from LN.		Sent to LN.		Telegraph Master.			
At	Hrs.	Mts. by	At	Hrs.	Mts. by		

C. No.

TELEPHONE MESSAGE.

From

The Chief Assistant

CHIEF SECRETARIAT,

To

The Asstt. Secretary Board of Revenue,
Separate Revenue

Dated 4 January 1898.

Your telephonic message of the 3 instant to the 1st Asstt. Revenue Secretary regarding the transfer of Rs 30,000 from Salt Purchase and Freight. Orders will issue in a few days.

Card
4.1.98

5-1-98
10/56

Finl Dept

Please put up with disposal of Rs. 30,000 in Tel. message.

4/1/98

5/1/98
19/1/98

Accounting

[6.]
[24.]
500-8-12-97.

R. 7-1-98

Financial DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated

189 , No.

Again G.O., dated

189 , No

Current No. 4022

of 1897, dated 7th Dec, from the Revenue Dept.

" "

" 189 , " , "

" "

" 189 , " , "

*Ch. Mr.
Miss*

ORDER

W^o 26 Dec 10 Jan '98

*The Govt concurs in
the view expressed by the
Accountant General in his
letter No. 3076 of 9th Decr. 97
that the Board shall continue
to appropriate from savings
and other heads, for
wards and Civil Supplies
and other services.*

*vide G.O. No. 1085 D.L.
of 23/12/97. B*

*Note The A.G. is right. Transfers cannot
be made from a wholly Imperial head
to a divided head. If the Board is
correct fact, could utilize savings
under Imperial head - e.g. 27 Tension
R.A. personnel - to meet expenses under*

*Despd
10.1.98
To the Rev. Dept. (P).
" B? of Rev. (G. of the Rev
" a of A.G. letter)
" Acct. Gen. (P).*

24/1/97

Divided head. e.g. 12 Regulation

Cmb.
4.1.98

FROM ORDERS.

C. S.

When given for copying 7-1

When copied

When examined 10-1

When signed 11-1

1898

AD. AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

A A A A A A A

N.B.

- A = Copy in full.
- B = Not to be copied.
- P = Copy abstract only.
- Q = Copy heading only.