

Financial (1898) Department.

ORDINARY MS.

G.O., No. 468

DATED 20.5.98.

[Despatch Abstract.]

Recording letter from the A.G. stating that the railway fare of the Mappilla State prisoners transferred from Cuddalore to Vellore, cannot, as directed in G.O. No. 260 of 12.3.98, be admitted from savings under 27 A - Territorial & Political Revenue, as the local Govt. cannot sanction excess expenditure under a wholly Imperial minor head and that he will include the amount in his consolidated statement of excesses over budget grants.

vol 6

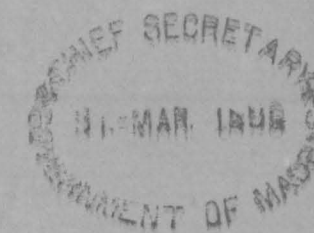
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

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

Financial (1898) Department.

CURRENT No. 1043



From The Accountant General

R

Order

Recorded

No. 1289

Dated 30th March 1898.

Received { 31. 3. 98
Registered }

Registered

Enclosures

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SUBJECT.

stating that the reappropriation
sanctioned in G. O. no 260 July
d=12 March 1888 is opposed to article
295 (4) of the civil account code

Ино

I followed the note in C 752 in
p. 260 of 11-3-98: though I
had misreading - was very close
on the back of the deep side. -
We super then told the p.f. to
admit the p.f. then under
the 296 (298). p. 260: but
the p.f. on the bottom is missing
on figures of misfit. that are 250
no other measure. but to break
the rule in 250-6), which is
very under 2 under exactly
mean what it says - 180
notion in p. 22-2-97
23/2/98

Vide letter to India
on a separate sheet.
-46-

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Budget
Treasury Account DEPARTMENT.

FORT ST. GEORGE,

Accountant-General's Office,

30th March 1898.

CURRENT

1043
No. 1289

From

H. C. Harrison Esq.

ACCOUNTANT-GENERAL TO THE

GOVERNMENT OF MADRAS,

To

THE *Chief Secretary to Government,*
Financial Department.

SIR,

J

With reference to Government Order No 260.

Financial, dated the 12th March 1898, I have the honour respectfully to state that the reappropriation therein sanctioned is opposed to article 295 (b) of the Civil Account Code, as the local Government cannot sanction an excess expenditure under a wholly Imperial minor head.

2. The amount may therefore be included in my consolidated statement of excess over Budget grant.

to be sanctioned by Government:

I have the honour to be
Sir,
Your most obedient servant,

Manis
Accountant General.

Manis

Fare of a Mappilla State
Prisoner transferred from
Cuddalore to Vellore.

C. 18.5.98

Rd 14.5.98

Financial Dept:

C.No.1043

NOTE

An expenditure of Rs.1-4-0 was incurred by the Dt. Magte. of S.Arcot to meet the railway fare of a Mappilla state prisoner transferred from Cuddalore to Vellore. The Acct. Genl. objected to the charge on the ground that there was no provision in the budget to meet it and insisted ^{on} the Dt. Magte. ~~to~~ make an application to Govt. for allotment of funds. As the charge was debitable to 25 POLITICAL -Imperial Refugees & State Prisoners, a wholly Imperial minor head, and as there were savings under 27 A TERRITORIAL AND POLITICAL PENSIONS, ~~and~~ wholly Imperial major head, the Acct. Genl. was directed to admit the expenditure from these savings (vide G.O.No.260 Finl., d/12-3-98)

2. The Acct. Genl. in C.No.1043 points out that this order is opposed to article 295 (b) of the C.A.Code as the local Govt. cannot sanction excess expenditure under a wholly Imperial minor head. He will however include the amount in his consolidated statement of excesses over budget grants to be submitted under

under article 296 of the C.A.Code.

3. The main rule in article 295 of the Civil Account Code provides for major heads which are wholly Imperial. Clause (b) of the same article provides for major heads divided in a fixed proportion between Imperial and Provincial and for other minor heads similarly divided.

4. Minor heads which are wholly Imperial are, however, not specifically provided for. If the parentheses in clause (b) which now enclose the words "subordinate to other major heads" enclosed the words "subordinate to other major heads, similarly divided" and the word similarly was used not as meaning "in the SAME way", i.e. in a fixed proportion, but merely "divided likewise between Imperial and Provincial", Local Govts. could sanction reappropriations between Imperial minor heads under the same or other major heads without addressing the Govt. of India on each occasion.

5. Paragraph 13 (b) of Fin: and Com: Dept. resolution No.3531 A, d/11th August 1897, which modifies clause (b) of the rule, still leaves the matter doubtful. If it is the intention of the Govt. of India to reserve to itself the power of sanctioning reappropriations under major as well as minor heads, which are wholly Imperial, the main rule in article 295 should be modified accordingly.

6. No useful purpose can moreover

Page 18 of G.O.No.824, d/5th
October 1897.

*I don't think it worth
while to make a reference.
Such cases can't often
occur*

*HS
18/5/98*

be served by the restriction of the power in the case of minor heads, which in this Presy. are not of a very important character, while full powers are given under the more important major heads such as Salt, Excise, Forest, etc. 7. Perhaps the above ^{might} be pointed out to the Govt. of India. It is feared however that it will not relax its powers over wholly Imperial heads-whether major or minor- and it will probably reply to the argument summarized in paragraph 5 supra that the resolution referred to deals with Provincialized revenues and expenditure.

*Cms.
18/5/98*

MA 7.5.98

*Order No 468, d 20 May 1898
ms Recorded*

*Cms.
19.5.98*

From order 1.

MA 20.5.98

*30
Any communication
23/5*

When given for copying _____
When copied _____
When examined _____
When signed _____

189 .

READ AGAIN G.O., No. _____
189 ,

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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