

Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 259

DATED 17. 2. 99

INDEXED.

14/15

[Despatch Abstract.]

Memoranda of Altered Grants

Directing with Remarks that the — be discontinued
and stating that the AG will withhold any —
Reviews by him for the current year and submit
a single consolidated statement showing the
reappropriations absolutely required to be made

P.
2.9.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cus	1006/89						

FINANCIAL.

Recd.

Enclosures

Regd.

1899.

Spare copies

G.O., No. 259, 17th February 1899.

FEBRUARY.

Memoranda of Altered Grants.

Directing, with remarks, that the — be discontinued; and stating that the Accountant-General will withhold any — received by him for the current year and submit a single consolidated statement showing the re-appropriations absolutely required to be made.

Financial (1897) Department.

CURRENT No. 417

BC.
18/1/98
som.



From

The Accountant General
Madras

Order

No. 359

Dated 30th January 1899

Received 31st _____

Registered 31st _____

Enclosures 1

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SUBJECT.

Forwarding the revised form of the
Memorandum of Altered Grants for
the approval of Government.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

ABSTRACT.—Passing orders relating to the re-appropriations and altered grants of the current year, and laying down the procedure to be adopted in future.

G.O., No. 777, Financial, dated 14th November 1896.

ABSTRACT.—Prescribing a form to show the re-appropriation of grants, and laying down certain rules for the submission of applications for additional allotments.

G.O., No. 902, Financial, dated 26th December 1896.

ABSTRACT.—Ordering the insertion of certain addenda in the copies of instructions for the preparation of budget estimates circulated with G.O., No. 902 of 1895.

READ—also the following papers:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 30th January 1899, No. 359.

In forwarding herewith the revised form of the memorandum of altered grants, I have the honour to report, for the information of Government, that I have thought it necessary to open two new columns "Actual expenditure up to the end of December last" and "Probable expenditure during the remainder of the year" so as to fit in with the new form of the re-appropriation statement approved in G.O., No. 951, Financial, dated 26th October 1898, and to request that it may be substituted for the form appended to Rule 102-B of the budget rules.

2. The column "Accountant-General's revised estimate" has been omitted with reference to the note to article 158 of the Civil Account Code inserted by the 29th List of Corrections, dated 15th June 1897.

From the Accountant-General, dated 15th February 1899, No. —.

ORDER—No. 259, Financial, dated 17th February 1899.

The Government considers that the memoranda of altered grants, the submission of which was prescribed in the orders read again above, should be discontinued, as the matter of re-appropriation is provided for sufficiently under existing rules. Article 158 of the Civil Account Code lays down that expenditure which cannot be met from the

grant made at the beginning of the year for service of the department to which appertains requires *ipso facto* and apart from all other rules the sanction of Government, and G.O., No. 951, Financial, dated 26th October 1898, prescribes the form of statement which should accompany every application for such sanction. It is the duty of heads of departments to exercise a careful and constant watch over expenditure and to apply to Government for an additional allotment immediately the necessity for altering the sanctioned grant for the year arises. The Government must insist on a close observance of these rules in future, and heads of departments will be held responsible for expenditure which is incurred without budget provision.

2. Budget Rules 102-A and 102-B, which were added by G.O., No. 902, Financial, dated 26th December 1896, to the rules circulated with G.O., No. 602, Financial, dated 20th August 1895, will accordingly be cancelled.

3. The Accountant-General will withhold any memoranda of altered grants already received by him for the current year and will submit a single consolidated statement showing the re-appropriations absolutely required to be made.

(True Extract.)

G. STOKES,
Chief Secretary.

To the Departments of the Secretariat.
„ all Heads of Departments under the Chief Secretary.
„ the Accountant-General.

BACK PAPERS.

G.O.	No.	Department.	Date.
957:	26-10.	98 sc	
605:	20-8.	95 in	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Memorandum of Altered Grants for the Current year

ent not in

Department.

Net total additional allotment
required or net total amount
surrendered.

- This should be reported to Accountant-General for verification

(a) The sum of columns 6 and 7.

(b) The excess of column 8 over column 5

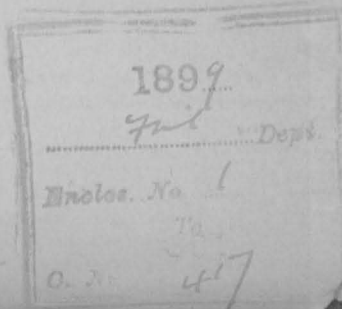
(e) The deficiency of column 8 below column 5.

Finl. Sept.

C. No. 417.

Note -

Rule 102-B of the Budget Rules lays down that the Accountant General shall supply copies of the Preliminary final budget estimates to heads of departments, who shall, within a week of the receipt of these, forward ~~to~~ through ~~to~~ him to Govt., in the form appended to this rule a memorandum of all further alterations of grants, other than those sanctioned during the course of the year, that may appear to them to be necessary from an administrative point of view. In G.O. No. 507 Finl. & 26-Octr. 1891, a revised form of the re-appropriation statement to accompany all applications for sanction to expenditure not provided for in the budget.



or for additional allotments" was prescribed, so as to show full particulars of the heads affected. In view to the form of "altered grants" under budget rule 102-B being brought in conformity with the revised form of "re-appropriation statement" the Accountant General has revised the former & requests that it may be substituted for the form at present appended to rule 102-B. He has added two new columns showing the "actual expenditure to the end of December last" and the "probable expenditure during the remainder of the year" and has omitted the column "Accountant General's revised estimate" with reference to the note to art. 158 of the C. A. Code. There is no objection to the revised form proposed being adopted in substitution of the form at present appended to

budget rule 102-B. It is submitted however that in this connection it may be considered whether it is necessary to continue the system of ~~attached~~ ^{by memorandum of} by which all further alterations of grants considered necessary by heads of departments, other than those sanctioned during the course of the year, is submitted annually under budget rule 102-B at the end of each year. Under art. 158 of the C. A. Code expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains requires *ipso facto*, and apart from all other rules, the sanction of Govt, and every application for such sanction has to be accompanied by a statement ^(in the Presidency) in the form prescribed in G.O. No. 901, Feb., 26th Oct-1908, and

referred to above. The system of "altered grants" prescribed for submission at the end of each year is virtually the submission of supplemental applications for further reappropriation under art. 158 of the C. A. Code, and its effect is to produce a tendency on the part of heads of departments to defer taking action under Art. 158 until the end of the year. If it is insisted that heads of departments ~~approve~~ ^{shall} act up to the ruling in Art. 158 & always apply in time for additional grants, the system of altered grants would become superfluous and might, if it is submitted, well be discontinued.

BC
Put up over ch of 139/40
3.3 9/16
Cand
9.24/1
+ 777
14 11 5/16

For the CS

The A's opinion might, it is
our, be obtained C.O. on this

of account from

question. The present system under which heads of departments submit memoranda of altered grants after the receipt from the Acct. Genl. of the Preliminary Civil Budget Estimates in the month of January was inaugurated in G.O. No. 159, Finl., d/3rd March 1896. Further correspondence on the subject will be found in G.O. No. 777, Finl., d/14th November 1896. The present system does not appear to be correct, for the necessity for reappropriations cannot all arise towards the end of the financial year. It is the duty of heads of departments to exercise a careful and constant watch over expenditure and it will be seen from paragraph 5 of G.O. No. 777, Finl., d/14th November 1896, that the Acct. Genl. maintains in his office a monthly statement in which the expenditure and grants under the budget various heads are compared and that when the statement shows that excesses are ultimately probable, it is the practice for him to request the department responsible to solicit the orders of Govt. The tendency of the present practice is, as stated in the foregoing note, to induce heads of departments to put off any action as regards additional grants until the end of the year. This is not what the financial codes contemplate. The difficulty which gave rise to the present system was that reappropriations made

in the early part of the year frequently prove to be unnecessary when the revised estimates come to be made up by the Acct. Genl. But now that all applications for reappropriations pass through the Acct. Genl., it is thought that this disadvantage should gradually disappear. ^{The} reappropriations now made ~~in the last months of~~ ^{on these memoranda} the financial year are really artificial. They save the Govt. from appearing in an unfavourable light when the reappropriation report goes to the Govt. of India, but they do not really fulfil the purposes which reappropriation is supposed to fulfil. It would be much better, it is thought, and much sounder finance to cause heads of departments to address Govt. as regards altered grants immediately the necessity for altering the grants arises. to hold

them responsible for doing so without these memoranda at the end of the year.

Cust. 10.2.99
No. 435 dated 10.2.99.
The G. n.o.

[Signature]

7 fully agree with the remarks in the above note - the Treasury should be abolished

[Faint handwritten notes at bottom left]

C. 15.2.99.
R. 16.2.99.

NOTES.

ORDERS.

[Handwritten note in ORDERS section]

[Handwritten initials]

No 10 & 13.2.99

The Honble Mr. Curzon C.S.I.
The Honble Mr. Winterbottom

In Orders

Cust. 13.2.99

[Handwritten signature]

[Handwritten signature]

Financial (1899) Department.

CURRENT No. 697

Order

No.

Dated 15.2.99

Received } 16.2.99
Registered }

Enclosures

Spare copies.

SUBJECT.

Requesting instructions
as to whether he is to
forward all or vitiate
any of the Memoranda
of altered grants.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

CURRENT No. 697

Code
Class.

INDIAN



TELEGRAPHS.

Monthly
Number.

To
(Office)

Telephonic

From
(Office)

Messrs

Words.

Day.

Hour.

Minute.

Official
Instructions.

15

17

7

To
(Person)

Chief Secretary

From
(Person)

Accountant General

Please see my remarks on your L. O. reference re the discontinuance of the Memoranda of altered grants. Am I now to forward them to Govt or withhold them in my office pending in only such as may require action from Govt.

2/6

~~13/6~~

64 Word Form.

F. C. 2.

Recd. from

LN

Recd. by

LN

At

Mrs.

Mts. by

At

Mrs.

Mts. by

Telegraph Master.

Read again G.O. No. 139, dated 3-3-96 (P) ✓
 777 " 14-11-96 (P) ✓
 902 " 26-12-96 (P) ✓

C. No. 417 From the Accountant General, No. 359, dated 30/1/1899 (A)

" 697 " " " " " 15/2/1899 (A)

" " " " " " 189

" " " " " " 189

ORDER:-
 P.S.

No. 25987/17-2-99.

The Government considers that the memoranda of altered grants, the submission of which was prescribed in the orders read again above, should be discontinued, as the matter of re-appropriation is provided for sufficiently under existing rules. Article 158 of the Civil Account Code lays down that expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains requires ipso facto and apart from all other rules the sanction of Govt, and G.O. No. 951, Financial, dated 26th October 1898, prescribes the form of statement which should accompany every application for such sanction. It is the duty of heads of departments to exercise a

W/S. Wals
 20/2/99
 17/2/99

penditure and to apply to Govt. for an additional allotment immediately the necessity for altering the sanctioned grant for the year arises. The Govt. insist on a close observance of these rules in future, and heads of departments will be held responsible for expenditure which is incurred without budget provision.

2. Budget rules 102 A and 102 B which were added by G.O.No.902, Finl., dated 26th December 1896, to the rules circulated with G.O.No.603, Financial, dated 30th August 1895, will accordingly be cancelled.

3. The Accountant-General will withhold any memoranda of altered grants already received by him for the current year and will submit a single consolidated statement showing the reappropriations absolutely required to be made.

To
The Depts. of the Sect.
All heads of depts. under the
Chief Secretary.
The Accountant-General.

on ms. all

(79) Re

[G. 34]

250-8-1-98.

DEPARTMENT.

List showing the distribution of the Proceedings of Government,
No. 259, dated 17-2-99.

Revenue Department	..	..	..	7
Public Works Department	..	..	..	6
Marine Department	..	..	..	1
Local and Municipal Department	..	..	..	5
Pension Department	..	..	..	1
Educational Department	..	..	..	1
Legislative Department	..	..	..	6
Honorable the Chief Justice with C.L.	✓	..	..	6
Inspector-General of Police	✓	..	..	2
Do. of Prisons	✓	..	..	6
Do. of Registration	✓	..	..	1
Chief Presidency Magistrate	✓	..	..	2
Commissioner of Police	✓	..	..	2
Judges of the Madras Court of Small Causes	✓	..	..	1
Advocate-General	✓	..	..	1
Government Solicitor	✓	..	..	1
Administrator-General	✓	..	..	1
Sheriff of Madras	✓	..	..	1
Government Pleader	✓	..	..	1
Crown Prosecutor	✓	..	..	1
Registrar of Joint Stock Companies	✓	..	..	1
Deputy Adjutant-General, Madras Command	✓	..	..	3
Surgeon-General	✓	..	..	1
Sanitary Commissioner	✓	..	..	1
Sanitary Engineer to Government	✓	..	..	1
Meteorological Reporter	✓	..	..	2
President, Board of Examiners	✓	..	..	1
Private Secretary to His Excellency the Governor	✓	..	..	1
Military Secretary to His Excellency the Governor	✓	..	..	2
Government Astronomer	✓	..	..	1
Superintendent, Government Central Museum	✓	..	..	1
Chemical Examiner	✓	..	..	1
Protector of Emigrants	✓	..	..	3
Superintendent, Government Press	✓	..	..	1
Tamil Translator to Government	✓	..	..	1
Telugu do. to do.	✓	..	..	1
Malayalam do. to do.	✓	..	..	1
Canarese do. to do.	✓	..	..	1
Hindustani do. to do.	✓	..	..	1
British Consular Agent, Pondicherry	✓	..	..	1
Superintendent, Archaeological Survey	✓	..	..	1
Government Epigraphist	✓	..	..	1
Registrar-General of Births, Deaths, and Marriages	✓	..	..	6
Resident in Travancore and Cochin	✓	..	..	4
Paymaster, Carnatic Stipends	✓	..	..	2
Political Agent, Pudukkottai (Trichinopoly)	✓	..	..	4
Do. Sandur (Bellary)	✓	..	..	1
Do. Banganapalli (Kurnool)	✓	..	..	2
Government Agent, Tanjore	✓	..	..	2
Special Agent, South Arcot	✓	..	..	1
The Right Reverend the Bishop of Madras	✓	..	..	1
Venerable the Archdeacon of Madras	✓	..	..	1
Senior Chaplain, Church of Scotland	✓	..	..	1
Roman Catholic Bishop	✓	..	..	1

23-2-99

FINANCIAL { *Accountant General* .. 4
 { *Superintendent of Stationery* .. 3
 { *Postmaster-General* .. 1
Commissioner of Public Instruction .. 1

EDUCATIONAL { *Director of Public Instruction* ..
 { *Commissioner for Government Examinations* ..
 { *Superintendent, Government Museum* ..

W. S. P.
23-2-99

THE DISTRICT MAGISTRATE OF { Anantapur ..
 { North Arcot (Chittoor) ..
 { South Arcot (Cuddalore) ..
 { Bellary ..
 { South Canara (Mangalore) ..
 { Chingleput (Saidapet) ..
 { Coimbatore ..
 { Cuddapah ..
 { Ganjam (Chatrapur) ..
 { Godavari (Cocanada) ..
 { Kistna (Masulipatam) ..
 { Kurnool ..
 { Madura ..
 { Malabar (Calicut) ..
 { Nellore ..
 { Nilgiris (Ootacamund) ..
 { Salem ..
 { Tanjore ..
 { Tinnevely ..
 { Trichinopoly ..
 { Vizagapatam ..

THE DISTRICT AND SESSIONS JUDGE OF { North Arcot (Chittoor) ..
 { South Arcot (Cuddalore) ..
 { Bellary ..
 { South Canara (Mangalore) ..
 { Chingleput ..
 { Coimbatore ..
 { Cuddapah ..
 { Ganjam (Berhampore) ..
 { Godavari (Rajahmundry) ..
 { Kistna (Masulipatam) ..
 { Kurnool ..
 { Madura ..
 { North Malabar (Tellicherry) ..
 { South Malabar (Calicut) ..
 { Nellore ..
 { Nilgiris (Ootacamund) ..
 { Salem ..
 { Tanjore ..
 { Tinnevely (Palamecottah) ..
 { Trichinopoly ..
 { Vizagapatam ..

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 Order complete with Letter.

READ AGAIN G.O. No. 159

Current No.

Print as marked

W. S. P.

Enclosures to G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DUTY.

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

N.B. -

- A = Print in full.
- B = Not to be printed.
- P = Print abstract only.
- Q = Print heading only.