

Marine (1897) Department.

G.O., No. 845 Mar

DATED 28 Sept 1897

[Despatch Abstract.]

Transfers of Budget allotments to Rs. 2,00,000
delegating to Collectors & District Magistrates as well
as to Sessions Judges the power to sanction —
from one District to another within the same
minor head & within the same District and
making certain alterations in & additions to the
rule relating to the preparation of budget esti-
mates circulated with G.O. No. 2,000 Financial
of 20.8.95. Comd to the P. & F. Officer.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2233	P.H.	7-2-96				
	468	Fin.	29-7-89				
	177	"	20-3-89				
	702	"	7-6-83				

FURTHER PAPERS.

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

Revenue department

Government (1897) of Madras.

FINANCIAL.

— Civilian number 127

Recd.

Regd.

24-9-1897

Enclosures

Spare copies

G.O., No. 721, 4th September 1897.

No. 825 on 28 Sept 1897
Communicated

to the Presidency
SEPTEMBER. Sub. office.

The SPO att. 28/9/97

C.S. att. 1/10/97
Ses. 10/10/97

Transfers of Budget Allotments.

Delegating to Collectors and Magistrates, as well as to District and Sessions Judges, the power to sanction — from one detailed head to another within the same minor head and within the same district, and making certain alterations in, and additions to, the rules relating to the preparation of budget estimates circulated with G.O., No. 602, Financial, dated 20th August 1896.

6. The opportunity will be taken to insert the following ruling as rule 66 of the same instructions, the existing rule 66 being re-numbered as 66-A :—

66. The division between two major heads of the pay of single charges is contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception in India that an officer whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which a division is allowed, but these come under one or two general principles of comparatively wide application.

G.O., No. 702, Revenue, 7th June 1883.

(True Extract.)

J. H. L.
for Chief Secretary.

To the Hon'ble the Chief Justice (with C.L.).
 „ the Revenue Department.
 „ the Public Works Department.
 „ the Local and Municipal Department.
 „ the Educational Department.
 „ the Marine Department.
 „ the Accountant-General.
 „ all heads of departments under the Chief Secretary.
 Copy to the Comptroller and Auditor General.

5 SC sent to Madras Office