

- (1) பக்கங்களின் எண்ணிக்கை 4
 (2) புதுக்கித் திருப்பிய நாள் ஜூன்-1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கெழுப்பம் 603

தமிழ்நாடு ஆவணக் காப்பகம்.

(24)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	803	அச்சகம் பலவகை
நாள் :	16.3 - 1889	1989

கே. அமர்

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

2-Sheets

ஆவண. கர-1-18,000-15-0-87.

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5TH MARCH 1889, No. 138, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following papers:—

Resolution of the Government of India, Department of Finance and Commerce (Accounts and Finance Rules and General Matters), dated Calcutta, the 14th January 1889, No. 251.

Read again—

Resolutions in this Department, Nos. 1959 and 1661, dated, respectively, the 31st July 1873 and 18th June 1884.

Read also the following—

Resolution by the Government of India, Department of Finance and Commerce, dated 8th September 1888, No. 4958.

Read again—

Resolutions in this Department, Nos. 1959 and 1661, dated, respectively, the 31st July 1873 and 18th June 1884.

Read also the following extracts from recent Despatches of the Secretary of State for India:—

Paragraph 8 of Despatch No. 115 (Military), dated 17th May 1888.

Your Government will, I am sure, agree with me in holding it to be a principle of the first importance that, except under the stress of quite exceptional or unforeseen circumstances, no expenditure shall be made during any year which has not been already provided for in the regular estimates for that year, and accordingly, even had the need of the proposed general increase to the department been more conclusively established than I hold it to be, I should have been unable to accord my sanction to the introduction of a supplementary estimate for the purpose.

Paragraph 32 of Despatch No. 190 (Financial), dated 26th July 1888.

It is the standing order, as embodied in the Civil Account Code, that, "save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned." I am of opinion that this rule should be enforced much more strictly than seems to be the practice in dealing with applications for an increase of expenditure during the current year; that in the really exceptional cases where it has to be incurred, the Financial Department, if able to do so, should specially report that the expenditure can be met by savings in other directions, or from the surplus provided in the budget; and that, if this is impracticable, your Government should, before authorising the expenditure, consider the question of the manner in which the cost is to be defrayed before submitting the proposals to the Home Government for sanction.

Resolution.—In the Resolutions read above, it was decided that, save for exceptional reasons, no expenditure should be proposed or sanctioned unless provision had been made for it in the estimates of the year; and Local Governments and Heads of Departments were requested to state distinctly, in all applications for sanction to expenditure, whether provision for the proposed charge had or had not been made in the budget estimate of the year, and, if not, whether it could be met from savings in the existing grants. The Secretary of State for India has drawn attention to these instructions in the extracts from the despatches quoted above, and, in view of the necessity for their strict application, the Governor-General in Council directs that these extracts shall be communicated to, and the instructions in them carefully observed by, Local Governments and Heads of Departments.

Order—Ordered, that the Resolution be communicated to the several Departments of the Government of India; to the several Local Governments and Administrations; to the Heads of Departments under the Department of Finance and Commerce; to the Comptroller and Auditor-General; and to the Accountants-General and Comptrollers, for information and guidance.

Resolution—

The Governor-General in Council now directs that every proposal for increased expenditure, which is submitted for the sanction of the Government of India, shall be accompanied by a statement in the following form:—

Major and Minor Heads of Account under which the proposed expenditure will fall.	Sanctioned grants for Major and Minor Heads.	Recorded outlay against those grants by latest available accounts.	Proposed reductions in sanctioned grants from which the expenditure will be met.	Explanation, if no reappropriation is considered possible. In such cases the urgency and necessity for the outlay must also be explained.

Note.—In sanctioning, the reduced grants from which transfers are made will be stated for the information of the Audit Officers.

Order—

That this Resolution be communicated, for information and guidance, to all Departments of the Government of India, to all Local Governments and Administrations, to the Commissioner of Northern India Salt Revenue, the Director-General of the Post Office of India, the Head Commissioner of Paper Currency, the Mint Masters, Calcutta and Bombay, the Comptroller and Auditor-General, and to all Accountants-General and Comptrollers.

(Signed) L. P. SHIRRES,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 5th March 1889, No. 138, Financial.

Communicated to all Departments of Government.

(True Extract.)

To all Departments of Government.

Hedrickhice
Chief Secretary.

Exd. W. H. French.

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P.T.C. 2407

Govt. of {1889} Madras.

FINANCIAL.

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MS 803 May 16 Monday

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Recorded for
Recorded for
Guidance, with reference
Guidance, with reference
to G.O. No. 3242 w 2/12
to G.O. No. 3242 w 7/12
Oct 1888.
Oct 1888.

Issued

Recd.

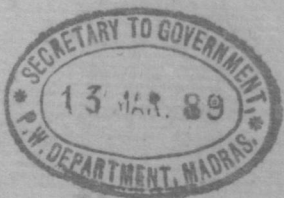
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G.O., 5th March 1889, No. 138.



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MS 803 May 16 Monday

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Proposals for increased Expenditure.

Communicating to all Departments of Government Resolution of the Government of India directing that every proposal for increased expenditure submitted for sanction of that Government shall be accompanied by a statement in the form prescribed.

2 Copies sent to only

Worthenden