

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 7/8/89
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் long

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

மெதுப்பனி துறை

அரசாணை எண்.	164(W)	அச்சகம்
மு.கோப்புத் தாள் எண்.		பலவகை
நாள் :	20-1-1890	198.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

Summary

164

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

Resolution of the Government of India, Department of Finance and Commerce (Accounts and Finance—Estimates and Accounts), dated Calcutta, the 29th November 1889, No. 6056.

Read—again the following Resolutions in this department :—

No. 3922, dated 29th December 1870.	No. 785, dated 12th February 1889.
" 2784 " 18th September 1872.	" 6055 " 29th November "
" 474 " 22nd April 1884.	" 6057 " 29th " "
" 251 " 14th January 1889.	

Resolution.—

In clause (c), paragraph 6, of the Resolution of the 22nd of April 1884, read in the preamble, it was directed that, in cases of petty excesses over the budget grants of the year requiring the sanction of the Government of India, application for such sanction should be made at the end of the year in a consolidated statement. These statements are not received from all provinces, and a uniform system is not adopted in the preparation of those that are received. In the case of some provinces, only Civil expenditure finally brought to account in the Civil Department is entered, and in the case of others Public Works expenditure and expenditure on Military Works are included. With the object, therefore, of securing uniformity and of requiring formal sanction to any excess over a sanctioned grant to be obtained, the Governor-General in Council directs that in future each Civil Accountant-General and Comptroller shall submit annually to the Government of India, through the Local Government concerned, a consolidated statement showing for each major head of expenditure in the Civil Department only—leaving other departmental expenditure to be dealt with as required by paragraph 3 of this Resolution—

- (1) the amount of excess expenditure ;
- (2) the amount of such excess already sanctioned (with number and date of Government Order) ; and
- (3) the amount still requiring sanction—
 - (a) of the Government of India, and
 - (b) of the Local Government.

[When some of the minor heads under a major head are Imperial and some Provincial, the statement should contain details of such minor heads also.]

2. This statement should be furnished to the Local Government on the date prescribed for the submission of the Annual Appropriation Report to the Comptroller and Auditor-General.

3. Statements in the same form dealing with expenditure in the Public Works,

Military, Marine (Imperial), and Post Office Departments should be prepared by the chief Account officers of those departments, and submitted to the Finance Department through the administrative departments concerned, on the dates fixed for submission of the Departmental Appropriation Reports to the Comptroller and Auditor-General. The statements of Military and Imperial Marine expenditure should be in greater detail than is required in the case of the other departments, and should show the variations from the budget grants in the case of each minor head of the Military and Marine estimates.

4. The Resolutions read in the preamble define the rules under which expenditure is limited by the sanctioned grant in each case, and the procedure to be followed when the grant is exceeded, or is likely to be exceeded. The stricter control now exacted requires the modification of some of those rules; and the following orders will in future regulate the procedure of Account officers and of Local Governments and Departments of the Government of India in administering the budget grants. Special orders defining the powers of the Military Department are about to be issued in a separate Resolution:—

- (1) 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. In the absence of such reasons, the Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier.
- (2) Expenditure which cannot be met from the grant made at the beginning of the year requires, *ipso facto*, and apart from all other rules, the sanction of the Government of India in the Finance Department, or, in the cases provided for in (5), (6), and (7) below, of the Local Government or the Department of the Government of India concerned. It has been laid down in Financial Resolution, No. 251, dated 14th January 1889, that every application for such sanction should be accompanied by a statement showing how the expenditure is proposed to be met. A copy of this statement should be forwarded by the sanctioning authority, together with the order of sanction, to the Audit Office. Where re-appropriation is made from an existing grant, the Audit Office will conduct the audit against the reduced grant. Sanction to an application of this nature authorises the expenditure during the year.
- (3) It is a very important part of the duty of the head of an Audit Office to immediately warn the Government or Department concerned of the first appearance of any excessive proportionate outlay under any grant; and when the monthly abstract exhibits such excess, the Government of India expects that the head of the Audit Office will at once inform and warn the Local Government, or, if the administration be Imperial, the Department of the Government of India concerned.
- (4) A Local Government or a Department of the Government of India cannot, without reference to the Finance Department, sanction expenditure which will cause an excess over the budget grant for a major head which is wholly Imperial.
- (5) A Local Government may, without reference to the Government of India, sanction expenditure in excess of the budget grant under any Provincial or Local major or minor head, provided the increase does not cause the aggregate budget grant for Provincial and Local expenditure to be exceeded. In these cases specific re-appropriation is required, as explained in Rule 2.
- (6) In the case of major heads divided in a fixed proportion between Imperial and Provincial, and also in the case of minor heads similarly divided, a Local Government may, without reference to the Government of India, sanction expenditure in excess of the budget grant, provided specific re-appropriation from Imperial and Provincial grants respectively is made, as explained in Rule 2.

- (7) The Home, Revenue and Agricultural, and Foreign Departments of the Government of India have the power to sanction transfers of grants between detailed heads under the same major head of the estimates of any Imperial Department directly administered by them. This authority is subject to the conditions (a) that transfers from savings under "Salaries of Gazetted Officers" shall not in any case be made; and (b) that savings under "Establishments" shall be utilised only for the purpose of meeting the cost of small additions to establishments which may be sanctioned under the authority conferred by Resolution, No. 6057, dated 29th November 1889, and not for contingencies or other charges.

[Under these orders, the Foreign Department, subject to the limitations mentioned above, can make transfers from savings in the estimates of one Political Agency to those of another, so long as the total of the sanctioned estimates of all the Political Agencies under the direct control of that department is not exceeded.]

- (8) Where these orders require a reference to the Government of India in the Finance Department—
 - (a) in cases where the excess over the sanctioned grant is trifling, and
 - (b) in cases where the excess could not be foreseen before the close of the year,
 application for sanction to the additional grants may be made in the consolidated statement prescribed in paragraph 1 of this Resolution. In all other cases application for additional grants must be made and sanction must be obtained before any expenditure not provided for in the estimates is incurred.
- (9) Application for sanction to excess expenditure incurred by the Civil Account and Currency Departments should be submitted by the Accountants-General to the Comptroller and Auditor-General, who should obtain the sanction of the Government of India when necessary.

Order—

Ordered, that this Resolution be communicated to all Local Governments and Administrations.

Ordered, also, that this Resolution be communicated to the Military, Public Works, Home, Revenue and Agricultural, and Foreign Departments; to the Director-General of the Post Office of India; to the Comptroller and Auditor-General; and to all Accountants-General and Comptrollers, for information and guidance.

(Signed) A. KENSINGTON,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 6th January 1890, No. 3, Financial.

Communicated to Departments of Government.

2. The statement referred to in paragraph 1 of the Resolution should be submitted to the Financial Department.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Military Department.
" Accountant-General.

Exd. A. Raiff.

Gobt. of {1890} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 6th January 1890, No. 3.

JANUARY.

Accounts.

Communicating to Departments of Government Resolution of the Government of India directing the submission by the Departments noted of consolidated statements showing excesses over sanctioned grants.

*Comd to the Examiners
P.W. Accounts for information
and guidance.*

*1st / R.L.D.O. P.
W.*

*See P.W.A.
C. & for D.
C. & for Rys
See Ry. Accts.*

6TH JANUARY 1890, No. 3, FINANCIAL.

GOVERNMENT OF MADRAS.
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 - (a) of the Government of India, and
 - (b) of the Local Government.

[When some of the minor heads under a major head are Imperial and some Provincial, the statement should contain details of such minor heads also.]

2. This statement should be furnished to the Local Government on the date prescribed for the submission of the Annual Appropriation Report to the Comptroller and Auditor-General.

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Sanction to an application of this nature authorises the expenditure during the year.

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(Signed) A. KENSINGTON,
Offg. Under Secy. to the Govt. of India.

ORDER—dated 6th January 1890, No. 3, Financial.

Communicated to Departments of Government.

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(True Extract.)

Hedricka Rice

Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Military Department.
" Accountant-General.

Exd. A. Raiff.

Govt. of {1890} Madras.

FINANCIAL.

Issued

Recd.



G.O., 6th January 1890, No. 3.

JANUARY.

Accounts.

Communicating to Departments of Government Resolution of the Government of India directing the submission by the Departments noted of consolidated statements showing excesses over sanctioned grants.

*Communicated
to the Secy. P.W. Accts
for information and
guidance.*

*W.M.
11.1.90*

*Accts
11.1.90*

*recd.
Encl. P.W. Accts ✓
Ch. 6 for I ✓
C. 6 for Rys ✓
Encl. Rys Accts ✓*

*26/1/90
J 22/1-
D 20/1-*