

- (1) பக்கங்களின் எண்ணிக்கை 16
 (2) புதுக்கித் திருப்பிய நாள் Dec 29
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் lur

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

உயரதுபணித் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1751(ம)	அச்சகம் பலவகை
நாள் :	23-6-1990	198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

செய்து

1751
4

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Resolution of the Government of India, Department of Finance and Commerce,
dated 7th May 1890, No. 2232.

Read—

Resolution of the Government of India in the Finance and Commerce Department,
No. 1579, dated 25th March 1889.

Despatch from the Secretary of State, No. 131, dated 20th June 1889.

"	to	"	"	279,	"	7th Sept. "
"	from	"	"	250,	"	7th Nov. "

Observations—

In the Resolution read in the preamble, it was declared that it would in future be part of the duty of audit officers to require the sanction of the Secretary of State before admitting any expenditure charged against the public revenues which is not within the competence of the Government of India to sanction; and certain rules were laid down for their guidance in the performance of this duty.

In the correspondence read in the preamble, the principles on which the rules referred to should be based were discussed.

Since the rules were brought into operation, certain points in which the rules are defective or require modification have been brought to notice by audit officers.

Resolution—

The Governor-General in Council is now pleased to lay down the following rules on the subject in accordance with the principles accepted in the correspondence above read, and in supersession of the rules in the resolution of the 25th March 1889 :—

I.—An audit officer before admitting in audit any charge against the public revenues which requires the sanction of the Secretary of State must satisfy himself that that sanction has been accorded either by general or by special order of the Secretary of State. The cases in which that sanction is necessary are stated in the following rules; for the admission of any charges which are not stated in these rules to require the sanction of the Secretary of State, the authority of the Government of India (or, in classes of cases for which the Government of India has delegated its powers to Local Governments, of the Local Government) is sufficient.

II.—In these rules the word "salary" includes all payments to officers from general revenues or from local funds administered by Government, whether in the nature of fixed allowances or of fees, rewards or honoraria, and also the value of free quarters or house-rent.

III.—The sanction of the Secretary of State is required to the following :—

- (1) The creation of an appointment of which the salary exceeds Rs. 3,000 a year, whether permanently or temporarily. But in the case of a temporary appointment, the sanction need not necessarily be obtained previous to the appointment taking effect.

- (2) The raising of the salary of a duly sanctioned appointment to an amount in excess of Rs. 5,000 a year, whether permanently by the grant of increased fixed allowances, or temporarily by the grant of fees, rewards, or honoraria.
- (3) All orders involving expenditure for which the Civil Service Regulations or other authorised Code specifically declare that the sanction of the Secretary of State is necessary.

IV.—The following are exceptions to the preceding rule; for them the sanction of the Government of India is sufficient :—

- (1) The grant of travelling and conveyance allowances.
- (2) The grant of deputation allowances, that is, of allowances in addition to other emoluments to officers placed on deputation, as defined in clause (1) of Resolution in the Finance and Commerce Department, No. 900, dated 9th May 1884.
- (3) The grant of fees to examiners (a) when the examination is one for admission to the public service, or (b) when the amount is covered by fees paid by the candidates.

V.—In applying these rules, audit officers may assume that all the provisions of the Civil Service Regulations, the India Army Regulations, the Public Works Codes, the Forest Code, and any other authorised Code, have received the sanction of the Secretary of State in all cases in which that sanction is necessary. They may, therefore, admit without requiring the sanction of the Secretary of State any pensions, acting allowances, or other allowances which are admissible under the rules of those Codes. Any allowances which are in excess of those admissible under those Codes will require the sanction of the Secretary of State if they come within the terms of Rule III above.

VI.—Audit officers may also assume that any general sanctions issued before 1889 (such, for example, as the orders granting personal allowances to military officers in the Police in some Provinces and the rules under which rewards are granted to officers for passing language examinations) had duly received the Secretary of State's sanction when that is necessary, although under the procedure in force up to that year, the orders were communicated to audit officers on the authority of the Government of India only.

VII.—The following rules are special for the Public Works Department :—

- (1) No outlay shall be charged to Loan Funds unless the Secretary of State has sanctioned the work as one which may be constructed from such funds.
- (2) In the case of construction of works charged to Revenue, the sanction of the Secretary of State is required to any work of which the estimate of cost exceeds—
 - (a) Rs. 10,00,000 when provision for establishment and tools and plant is not included; and
 - (b) Rs. 12,50,000 when it is included.
- (3) When the estimate for construction of a work either from Loan Funds or Revenue has been sanctioned by the Secretary of State, the Government of India can sanction outlay in excess of the original sanctioned estimate up to a limit of 10 per cent. on the estimate, or of Rs. 12,50,000 including establishment and tools and plant, whichever is less; but any excess over a revised estimate sanctioned by the Secretary of State can be sanctioned only by the latter authority.
- (4) For the purpose of determining whether the sanction of the Secretary of State is necessary under clauses (2) and (3) of this rule, a group of works which form one project shall be considered as one work, and the necessity for obtaining sanction to a project is not avoided by reason of the fact that the cost of each particular work in the project is within the powers of sanction of the Government of India.
- (5) In the case of railways, the Government of India can only sanction, even when the estimated cost is less than Rs. 12,50,000 and charged to Revenue, a short addition to, or extension of, an existing line plainly required to supply needful conveniences to a traffic already established. The sanction of the Secretary of State is necessary when the line to be constructed, however short, involves a possible extension.

VIII.—Any objection raised under these rules to any order issued by the Government of India will be reported to the Secretary of State for information if the objection is overruled by the Government of India, and for the required sanction if the objection is not overruled. The Military and Public Works Departments of the Government of India must, therefore, refer any such objection to the Finance Department before disposing of it.

Ordered, that this resolution be communicated to all Local Governments and Administrations; to all Departments of the Government of India; to the Heads of Departments subordinate to this department; to the Comptroller and Auditor General; and to all Accountants-General and Comptrollers.

(Signed) J. F. FINLAY,
Dy. Secy. to the Govt. of India.

ORDER—dated 30th May 1890, No. 398, Financial.

Recorded.

(True Extract.)

J. F. PRICE,
Chief Secretary.

1751
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To the Revenue Department.
" Public Works Department.
" Military Department.

Exd. A Raitt

Gobt. of (1890) Madras.
FINANCIAL.

Issued

Read.

Encl.

G.O., 30th May 1890, No. 398.

MAY.

Audit.

Recording Resolution of the Government of India laying down certain rules as to the cases in which an officer should require the sanction of the Secretary of State before admitting any charge against public revenues.

30TH MAY 1890, No. 398, FINANCIAL.

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II.—In these rules the word "salary" includes all payments to officers from general revenues or from local funds administered by Government, whether in the nature of fixed allowances or of fees, rewards or honoraria, and also the value of free quarters or house-rent.

III.—The sanction of the Secretary of State is required to the following:—

(1) The creation of an appointment of which the salary exceeds Rs. 3,000 a year, whether permanently or temporarily. But in the case of a temporary appointment, the sanction need not necessarily be obtained previous to the appointment taking effect.

Gobt. of {1890} Madras.
FINANCIAL.

Issued

Recd.

Encl.

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MAY.

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No. 1751W of 23 June 1890

Communicated
to The Examiner P.W.
Accts & to the Examiner
Guaranteed Railway
Accounts for
information and
guidance.

(Sd) R.R.E.D.B.

W

To

The Exr. P.W. Accts

" " Gtd. Ry Accts

30TH MAY 1890, No. 398, FINANCIAL.

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Ordered, that this resolution be communicated to all Local Governments and Administrations; to all Departments of the Government of India; to the Heads of Departments subordinate to this department; to the Comptroller and Auditor General; and to all Accountants-General and Comptrollers.

(Signed) J. F. FINLAY,
Dy. Secy. to the Govt. of India.

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(True Extract.)

J. F. PRICE,
Chief Secretary.

1751
6

To the Revenue Department.
" Public Works Department.
" Military Department.

Exd. A Raiff

Gobt. of (1890) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 30th May 1890, No. 398.

MAY.

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No. 1751 W & 23 June 1890

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accounts & to the Examiner
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Accounts for information
and guidance.

/s/ J. H. R. D. S.

See PW acct
- J. H. R. D. S.

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ORDER—dated 30th May 1890, No. 398, Financial.

Recorded

(True Extract.)

Under Secretary P. W. D.
for Chief Secretary.

1251
8

To the Revenue Department.
" Public Works Department.
" Military Department.

Exd. A Raitt

1751W of 23 June 1897

Gobt. of {1890} Madras.
FINANCIAL.

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Issued

Recd. 16-6-90 Encl.

G.O., 30th May 1890, No. 398.

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Recording Resolution of the Government of India laying down certain rules as to the cases in which an — officer should require the sanction of the Secretary of State before admitting any charge against public revenues.

Communicated
to the Examiner
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to the Examiner
Guaranteed Rail-
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80.13
18.6.90

Ans
20.6.90
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59025/61
24/6
To The Exr. P.W. Accts
The Exr. P.W. Accts
The Exr. P.W. Accts
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21.6.90