

- (1) பக்கங்களின் எண்ணிக்கை 18
 (2) புதுக்கித் திருப்பிய நாள் 02 1990
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 102

தமிழ்நாடு ஆவணக் காப்பகம்.

(141)

தமிழ்நாடு அரசு

P.W.D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>2245</u>	அச்சகம் பலவகை
நாள் :	<u>18 - 8 - 1891</u>	198 /

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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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 these grants by latest available accounts.	Proposed reductions in sanctioned grants from which the expenditure will be met.	Explanation, if no appropriation is considered possible. In such case 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.)

J. F. PRICE,
Chief Secretary.

To all Departments of Government.

Exd. W. H. French.

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Govt. of [1889] Madras.
FINANCIAL.

Order thereon

Recorded for
Guidance with reference
to G.O. No. 3242 W dated
12th October 1888

(J. J. H. R. L. W.)
15/3/89.

Issued

Recd.

Encl.

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

MARCH

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.

C. E. for I
C. E. for R
E. J. W. A

11TH DECEMBER 1889, No. 893, FINANCIAL.

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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. 6055.

Read—the following Financial Resolutions :—

No. 173-G., dated the 12th August 1864;
„ 3489, dated the 2nd October 1877; and
„ 430, dated the 14th May 1878.

Resolution—

By these Resolutions, Local Governments and Administrations and the several departments of the Government of India are vested with the power—

- (1) to sanction petty or moderate increases of establishments subordinate to them, the cost of which is Imperial, provided that there is sufficient budget provision for the expense under the same head of charge under any detailed heads other than Gazetted Officers' Salaries; and
- (2) to sanction general revisions of such establishments, subject to the following conditions :—
 - (a) If the additional expense which a revision may entail in the particular establishment cannot be met by an immediate equivalent reduction in the same department, it must be met by a permanent reduction of fixed expense in some other department which is charged to the same major head of account.
 - (b) No appointment may be created with a pay of more than Rs. 250 a month, and no addition may be made to the pay and allowances of any officer if they exceed, or would after the addition exceed, Rs. 250 a month.
 - (c) No appointment of which the pay and allowances are more than Rs. 250 a month may be abolished, and the pay and allowances of no such appointment may be reduced.
 - (d) No class or grade of officers may be created or abolished, and the pay of no class or grade of officers may be raised or reduced.
 - (e) The right of forbidding alterations in rates of pay or allowances, which in its opinion would produce inconvenience in other provinces, is reserved to the Government of India in the Finance Department.

All sanctions accorded in exercise of these powers are reported to the Government of India in the Finance Department in quarterly statements, and petty or moderate increases of Imperial establishments, sanctioned under these orders without an equivalent reduction in some other establishment, are considered only temporary, unless confirmed by the Government of India in the Finance Department.

2. The term “petty or moderate increases” is indefinite, and, with a view to fixing a definite limit within which a Local Government or a department of the

Government of India may sanction increases to Imperial establishments without making an equivalent reduction in another establishment charged to the same major head of account, the Governor-General in Council has prescribed the following rule:—

A Local Government or a department of the Government of India may sanction increases of Imperial non-gazetted establishments without making an equivalent reduction in the same department; provided that—

- (1) the aggregate of the increases sanctioned does not exceed Rs. 3,000 in any year;
- (2) no appointment of which the salary exceeds Rs. 50 a month may be sanctioned without reference to the Government of India in the Finance Department;
- (3) there is sufficient budget provision under the same head of charge under any detailed heads other than Gazetted Officers' Salaries.

All increases of establishment sanctioned under these orders must be reported to the Finance Department in quarterly statements. The sanctions may be held to have been confirmed unless exception is taken to any of them by the Finance Department on a review of the statements.

Order—

Ordered, that this Resolution be communicated to all Local Governments and Administrations; to all Departments of the Government of India; to the Comptroller and Auditor-General with the request that Rule II (2), Chapter 16, Civil Account Code, may be revised; and to all Accountants-General and Comptrollers.

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

ORDER—dated 11th December 1889, No. 893, Financial.

Recorded.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.

„ Military

„ Public Works Department.

Exd. A. Raiff.

136432 421st November

Accountant

(cc) L. E. B. B.

Gobt. of {1889} Madras.

FINANCIAL.

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11/12/89

Issued

Recd.

Encl.

G.O., 11th December 1889, No. 893.

DECEMBER.

Revisions of Establishments.

Recording Resolution of the Government of India regarding the powers of Local Governments and the departments of the Government of India in sanctioning — subordinate to them, the cost of which is Imperial.

CE for Irrigation
CE for Ry's
Ex. P. M. accounts

2265
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6TH JANUARY 1890, No. 3, FINANCIAL.

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 (e), 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. Raitt.

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 Hon. Secy.
P.W. Accounts for information
and guidance*

*1st/ R.L.E. O.S.
M.*

*See P.W.A.
C.E. for J
C.E. for Rys
See Rys. Accts.*

2245/8
20TH JULY 1891, No. 625, FINANCIAL.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

MEMORANDUM.

For C. No. 2140

Communication to Officers concerned
REQUESTED for reference the undermentioned papers:—

9 Spare copies of Govt. of India Resolution No. 602 dated 17 Feb 92 regarding submission of annual statement of excess expenditure

*A. Gordon J.
Chief Asst. Secy.*

P. W. SECRETARIAT.

Chepak

1 Mar 1892

To

The

*Chief Asst. Secy.
Public, &c. Secy.*

NOTE.—The sanction to any re-appropriation will be communicated in the following form:—

"The grant under..... is reduced from..... to..... and that under..... increased from..... to....."

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FINANCIAL DEPARTMENT.

Proceedings of the Government of India, Finance and Commerce Department
(Accounts and Finance—Estimates and Accounts), dated Simla, 8th July
1891. No. 2855.

Resolutions in this Department, No. 251, dated the 14th January 1889, and No. 6056, dated the 20th November 1889.

1. The Governor-General in Council is pleased to direct that, in addition to the particulars to be given in the statement required by paragraph 1 of the Resolution of 29th November 1889, the aggregate budget grant and actuals for (i) Imperial, (ii) Provincial, and (iii) Local Expenditure, should be separately stated in a foot-note to the statement.

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NOTE.—The sanction to any re-appropriation will be communicated in the following form:—
 "The grant under..... is reduced from..... to..... and that under.....
 is increased from..... to....."

3. In modification of paragraph 4 (2) of the Resolution of 29th November 1889, it is now ruled that, while all applications submitted for the sanction of the Government of India shall be accompanied by statements in the form given in paragraph 2 of this Resolution, when the applications are submitted for the sanction of a Local Government, the form of statement may be modified in any way the Local Government thinks fit, provided that the Local Government indicates distinctly in the orders issued that the new expenditure is to be met by a re-appropriation from anticipated savings under the same or another major head.

Order—

Ordered, that this Resolution be communicated to all Local Governments and Administrations, and to all Departments of the Government of India.

Ordered also, that this Resolution be communicated to the Comptroller and Auditor-General, to the Head Commissioner of Paper Currency, to the Commissioner of Northern India Salt Revenue, to the Director-General of the Post Office in India, to the Mint Masters, Calcutta and Bombay, and to all Accountants-General and Comptrollers, for information and guidance.

(Signed) R. A. GAMBLE,
Under Secy. to the Govt. of India.

ORDER—dated 20th July 1891, No. 625, Financial.

Communicated to Departments of Government, in continuation of Proceedings, Nos. 138 and 893, dated 5th March and 11th December 1889.

(True Extract.)

O. B. Bailey

Reading Room 9th Nov 1891
for Chief Secretary.

To the Departments of Government. *R. A. D.*

Exd. A. Raiff.

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(P)

Govt. of Madras.
FINANCIAL.

Issued

Recd. 7-8-91 Encl.

G.O., 20th July 1891, No. 625.

JULY.

Expenditure in excess of Budget
Grants.

Communicating to Departments of Government
Resolution of the Government of India directing
that certain additional information be given in a
foot-note to the statement required in para. 1 of
Resolution, 29th November 1889, and substituting
a revised form of statement to accompany pro-
posals for — submitted for the sanction of the
Government of India.

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- 8034 of 21 numbers

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Chief Secy to Govt
C.S. Papers
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