

- (1) பக்கங்களின் எண்ணிக்கை 6
 (2) புதுக்கித் திருப்பிய நாள் October 90
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 100

(37)

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

புது துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	330W	அச்சகம் பலவகை
நாள் :	3-2-1892.	190.

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

Extract paragraph 12 of the Resolution of the Government of India in G.O.,
Financial, dated 8th September 1864, No. 466.

Para. 12. It is not within the power of the Local Governments to authorize the transfer of budget provision from one major head to another. Application for making such transfers should be submitted to the Government of India in the Financial Department. These transfers from one major head to another should, in no case, be mixed up with those from one sub-division to another of the same major head. The two classes of transfers should be kept distinct, in separate statements, for the one statement will require orders, whereas the other will generally be simply recorded after examination of the items.

G.O., dated 17th July 1879, No. 1352, Financial.

Read—the following Proceedings of the Government of India, in the Financial Department, dated Simla, 23rd June 1879, No. 1322:—

Read again—

Paragraph 12 of Financial Resolution, No. 1739, dated the 12th August 1864, directing Local Governments not to make transfers from one major grant to another without the sanction of the Government of India.

Read—

A letter from the Government of the North-Western Provinces and Oudh, No. 472, dated the 5th April 1879, referring for consideration the question whether it is necessary for a Local Government to obtain the previous sanction of the Government of India when transfers are to be made from one major Provincial grant to another.

Resolution.—The Governor-General in Council is pleased to decide that, in future, the orders contained in paragraph 12 of Resolution, No. 1739, of 12th August 1864, shall apply only to Imperial expenditure. The Local Governments are accordingly authorised to re-arrange the details of their Provincial expenditure during the year at their discretion.

Ordered, that this Resolution be communicated to the several departments of the Government of India (except the Military and Legislative Departments); to the several Local Governments and Administrations; to the Comptroller-General; and to the several Accountants-General and Deputy Accountants-General in independent charge, for information and guidance.

(Signed) E. J. SINKINSON,
Under Secy. to the Govt. of India.

Order—dated 17th July 1879, No. 1352, Financial.

Communicated to the Revenue and Public Works Departments.

(True Extract.)

(Signed) C. G. MASTER,
Acting Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Board of Revenue.
" Accountant-General.

G.O., dated 25th March 1881, No. 527, Financial.

Read—the following papers:—

Proceedings of the Board of Revenue, dated 9th February 1881, No. 208
[Current No. 711].

Read application for additional budget allotment from the Collector of Tanjore, dated 1st December 1880, received with endorsement from the Accountant-General, dated 14th December 1880.

In the above paper the Collector of Tanjore applies for an additional grant of Rs. 400 for official postage under the head "Printing," the amount allotted for the district in the Board's Provincial Services Budget for 1880-81, viz., Rs. 300, having proved insufficient. The expenditure for official postage in all the districts up to the end of December 1880, or for nine months in the year, amounts to Rs. 11,059, according to the progress reports received in this office, against Rs. 14,600, the allotment for the year. The Board do not think that there will be any savings under this head which can be appropriated for the excess expenditure in Tanjore. They therefore propose to meet it from general savings under other minor heads subordinate to the major head "Printing." The total expenditure under "Printing" to the end of December 1880 amounts to Rs. 52,857 against Rs. 80,700, the budget grant for the districts during the year.

2. The Board have hitherto themselves sanctioned transfers similar to the above from one minor head to another under the same major head, as regards Provincial expenditure, but there are no orders of Government granting this authority.

3. As regards Imperial expenditure, the Government of India retain the power of making transfers from one major head to another, and the Local Government is empowered only to make transfers from one minor head to another (*vide* Resolution of the Government of India, dated 12th August 1864, No. 1739). With reference to Provincial expenditure, however, the Government of India have, in their Resolution embodied in G.O., dated 17th July 1879, No. 1352, empowered Local Governments to transfer allotments from one major head to another, and the Board suggest that, with a view to save frequent reference to Government, the power to transfer allotments from one minor head to another under the same major head, as regards Provincial expenditure relating to departments under the control of the Board, may be left to them.

(A True Extract.)

(Signed) C. A. GALTON,
Secretary.

Miscellaneous No. 681.

Transferred to the Financial Department.

FORT ST. GEORGE,
16th March 1881.

(Signed) C. G. MASTER,
Secy. to Govt., Rev. Dept.

Proceedings of the Board of Revenue, dated 21st February 1881, Miscellaneous No. 1810 [Current No. 711-A].

Read—the following letter from S. T. McCARTHY, Esq., Acting Collector of Cuddapah, to the Secretary to the Board of Revenue, dated 4th February 1881, No. 33:—

A sum of Rs. 500 was estimated in the year 1879 for the year 1880-81 for expenditure of postage labels for the use of the Printing Department of this district, and the estimate was sanctioned in the current year's budget.

2. In the regular estimate of this year an additional provision of Rs. 500 was made, an explanation being entered in the remark column of the same that the extra allotment was absolutely necessary to meet the charges of the current year owing to the number and bulk of the District Gazettes and village sheets having considerably increased since the preparation of the current year's budget.

3. The Accountant-General has, in his letter, No. 7-J.A.C.E., dated 26th ultimo, pointed out that the special sanction of the Board of Revenue should be obtained for the expenditure in excess of the budget provision.

4. There is a provision of Rs. 800 for purchase of Press materials for the current year. The whole amount is still available. I have the honour, therefore, to request that you will be good enough to obtain sanction of the Board of Revenue for a transfer of Rs. 500 from the above-said sum of Rs. 800 to meet the expenditure already incurred, as well as the charges to be incurred during the remaining two months of this year.

	RS.
Amount in the budget	500
Charges incurred up to January 1881 ..	815
	315
Charges to be incurred in February and March 1881	185
Total	500

Submitted to Government in continuation of Board's Proceedings, dated 9th February 1881, No. 208. The additional allotment applied for may be sanctioned from the source indicated.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Secretary.

Order—dated 25th March 1881, No. 527, Financial.

The additional allotment required for postage labels for the Printing Department of the Cuddapah district is sanctioned, the sum of Rs. 500 being transferred, as proposed, from the provision for Press materials.

2. The Board of Revenue are empowered to transfer allotments in future from one main head to another under the same major head of Provincial Services without reference to Government.

(True Extract.)

(Signed) R. DAVIDSON,
Chief Secretary.

To the Revenue Department.
" Board of Revenue.
" Accountant-General.
" Collector of Cuddapah.

Memorandum, dated 22nd April 1882, No. 335, Financial.

The undersigned is directed to state that, in future, *sanction* for *additional* expenditure from Provincial Revenues can only be given in the Financial Department, to which all proposals which involve such expenditure should, when *approved* in other departments, be transmitted for final orders.

2. There will, of course, be no objection to working up to a *sanctioned budget* of expenditure without reference, but any excess must be sanctioned in the Financial Department.

(Signed) C. G. MASTER,
Acting Chief Secretary.

To the Secretary to Government, Revenue Department.
" " " Public Works Department.

No. 5539-C.

NOTE for orders, dated 24th November 1891, on the subject of the transfer of funds from Provincial Major heads.

Transferred to the Financial Department for issue of the necessary orders.

(Signed) J. PENNYCUICK, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Financial Department, with the original of G.O.,
No. 3145 W., dated 23rd Nov. 1891, to be returned.

ORDER—dated 31st December 1891, No. 1382, Financial.

In continuation of the instructions conveyed in the last of the papers read above, the Government directs that transfers of budget provision or reappropriations between major heads as shown in Appendix H of Volume II of the Civil Account Code shall not be sanctioned in any department of Government except the Financial.

(True Extract.)

Heddenich
Chief Secretary.

To Departments of Government.

Exd. A. Raitt.

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P. W. CURRENT No. 1039

Govt. of Madras.
FINANCIAL.

Issued

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Recd.

2-2-92

Encl.

G.O., 31st December 1891, No. 1382.

DECEMBER.

Transfers of Budget Provision.

Directing that — or reappropriations between major heads as shown in Appendix H of Volume II of the Civil Account Code shall not be sanctioned in any department of Government except the Financial.

no 5539c 29/12-91

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10-330 W of 3rd Feb 1892

Recorded.

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2 Copies to be kept 12/2-92

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