(1) பக்கங்களின் எண்ணிக்கை 4

(2) புதுக்கித் திருப்பிய நாள் 12/92

(3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம்

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P.W.D துறை

அரசாணை எண்.	அச்சகம்
மு. கோப்புத் தாள் எண். 1156	பலவகை

நாள் : 26-4-1893 198

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

ஆவண. கா-1—18,006—15-6-87.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Resolution of the Government of India, in the Finance and Commerce Department, dated Calcutta, the 4th March 1893, No. 916-Ex.

Read—

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

Despatch from the Secretary of State, No. 33, dated 25th Feb. 1892.
" " " " " 127 " 14th July "
" " " " " 46 " 22nd Sept. "
" " " " " 209 " 27th Oct. "
" " " " " 1 " 4th Jan. 1893.

Observations.—In the despatches read in the preamble, the Secretary of State has sanctioned various proposals made by the Government of India from time to time since the Resolution of 7th May 1890 was issued. These orders necessitate modification of the rules promulgated by that Resolution.

Resolution.—The Governor-General in Council is pleased to lay down the following revised rules in supersession of the rules in the Resolution of 7th May 1890 :—

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.

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 an officer or of a sanctioned appointment to an amount in excess of Rs. 5,000 a year, or increasing a salary which is already in excess of that amount, whether 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.

(4) Revisions of establishment which involve additional expenditure of more than Rs. 25,000 a year. In the case of establishments, such as process-serving establishments, the scale and remuneration of which are determined by Courts of Law under rules having the force of law, the sanction of the Secretary of State is not required under this clause unless the net extra expenditure involved, after allowing for the receipt of fees, exceeds Rs. 25,000 a year.

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 Chapter IV of the Civil Service Regulations.

(3) The grant of house-rent allowances or of free-quarters.

(4) The grant of allowances to Civil Surgeons for charge of Railway employés.

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 these 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 offices 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 original sanctioned estimate up to an amount 10 per cent. in excess of the estimate; or 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.

[The foregoing clause does not apply in the case of Railway or Irrigation projects, the construction estimates of which have been closed and further capital outlay on which is being incurred under the rules for open capital expenditure (*vide* Public Works Department Code, Volume II-xv-156 and 181 B and Volume IV-iii-5). The Secretary of State's sanction is not required in cases where the aggregate sanctions accorded under the open capital rules exceed 12½ lakhs, but only when the estimated cost of any one work exceeds the limit laid down in Rule VII (2).]

(5) In the case of Railways, the Government of India can only sanction, 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 on a local feeder line which is not likely to form a portion of any scheme of through communication. The sanction of the Secretary of State is necessary when the line to be constructed, however short, involves a possible extension, the general policy of which is a matter for the deliberation of the Secretary of State in Council.

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.

Order.—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) A. W. BURNS,
Dy. Secy. to the Govt. of India.

Order—dated 29th March 1893, No. 336, Financial.

Recorded.

(True Extract.)

for ~~Ag.~~ *Chief Secretary.*

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

Exd. A. Raitt.

P. W. CURRENT No. 3606

Ex Buo 1751 w dt 23. 6. 90

Govt. of {1893} Madras.

FINANCIAL.

1751 W dt 23-6-90-

Issued 10.5.C

Recd. 15-4-93 Encl.

G.O., 29th March 1893, No. 336.

MARCH.

Accounts—Audit.

Recording Resolution of the Government of India laying down revised rules stating the cases in which an Audit office should require the sanction of the Secretary of State before admitting any charge against public revenues.

B No 115-6 Wdy 26 April 93

Communicated to Examiners of Accounts in supersession of G.O. No 1751 W dt 23rd June 1890.

DESPATCHED 20 APR. 93

The Exam. P.W. Accts ✓

" Exam. Ry Accts ✓

" Ch. E. for Irrign ✓

" Consy. Engrs for Rys ✓ for