

Public Works (1897) Department

G.O., No. 279/25

DATED 7 October 1897

[Despatch Abstract.]

Transfer of Budget allotments: Pro. Financial
Dept. delegating to Collectors & District Officers and to
District Sessions Judges the power to sanction — from
one detailed head to another within the same
minor head & within the same District
Certain alterations in, and additions to the rules
relating to the preparation of budget estimates,
Recorded.

0.23514 R5/10

Aug 6 1877

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From D. W. G. COWIE, Esq., Registrar, High Court, Madras, to the Chief Secretary to Government, dated 4th June 1897, Ref. on No. 606.

I am directed to forward a copy of letter, No. 880, dated 18th February 1897, from the District Judge of Gódvári, and to request that the Government may be pleased to empower District and Sessions Judges and Collectors and District Magistrates, under article 76 of the Civil Account Code, to make transfers (1) from the ascertained surplus of the contingent grant of one court to the contingent grant of another court in their districts; and (2) from one minor head to another minor head under the same major head of such grants.

2. At present, the High Court alone can make such transfers, however trifling the amount may be.

3. The High Court supports the proposal of the District Judge, and the Accountant-General, who was consulted, has no objection to the delegation of the powers under the article quoted above.

ENCLOSURE.

From A. BUTTERWORTH, Esq., Acting District and Sessions Judge, Gódvári, to the Registrar of the High Court of Judicature, Madras, dated Rajahmundry, 18th February 1897, No. 880.

I have the honour respectfully to suggest that the High Court should move the Government to empower District and Sessions Judges to make (1) transfers from the ascertained surplus of the contingent grant of one subordinate court to that of another in their own districts; and (2) transfers from one minor head to another under the major head contingencies in the case of the District and Sessions Court and of all Civil Courts subordinate to the District Court.

2. Under rule 11 printed at page 28 of the Civil Rules of Practice (1891) such transfers cannot apparently be made except with the sanction of the High Court, however trifling the amount of additional allotment required may be. I am informed that in a recent case from this district the High Court had to be moved to sanction a transfer of 4 annas, and I submit that time and correspondence would be saved if local officers were empowered to make these transfers which always relate to petty sums.

ORDER—No. 721, Financial, dated 4th September 1897.

The High Court requests that District and Sessions Judges, as well as Collectors and District Magistrates, may be authorized to make transfers of budget provision—

- (i) from the ascertained surplus of the contingent grant of one court to the contingent grant of another court in their districts;
- (ii) from one minor head to another minor head under the same major head of such grants.

What is intended is apparently a transfer from one *detailed* head to another under *Contingencies*, as such transfers, however trifling, now require the sanction of the High Court under rule 11 on page 28 of the Civil Rules of Practice.

2. As regards Collectors, it is understood that the distribution made by the Board of Revenue under *Allowances, Supplies and Services* and *Contingencies* is for the whole district and that Collectors are left to redistribute the same amongst officers subordinate to them. When, however, transfers have to be made from one detailed head to another under *Allowances and Supplies and Services*, the sanction of the Board is required.

Board's Standing Order No. 238.
of Rs. 200 in each case. Postage charges
G.O., No. 463, Financial, dated 29th July 1889.

As regards *Contingencies*, Collectors have been empowered to sanction transfers from one detailed head to another up to a limit of all departments under the control of a Collector are debited to a single major head, 3. *Land Revenue*, and the necessity for transfers does not in this case arise.

3. Under existing rules, the High Court, the Board of Revenue, the Inspectors-General of Police, Prisons and Registration, the Director of Public Instruction and the Surgeon-General are competent to sanction transfers from one *minor head*

to another within the same major head, while all other heads of departments may sanction transfers within the same minor head. His Excellency the Governor in Council is now pleased to delegate to Collectors and Magistrates, as well as to District and Sessions Judges, the power to sanction transfers of budget allotments from one detailed head to another within the same minor head, and within the same district, the limit of Rs. 200 referred to above in the case of Collectors being removed.

4. The following rule will accordingly be substituted for the first clause of rule 95 of the instructions relating to the preparation of budget estimates circulated with G.O., No. 602, Financial, dated 20th August 1895:—

95. All other heads of departments are competent to transfer from one detailed head to another within the same minor head. Collectors and District Judges may exercise the same powers within their respective districts.

5. It is observed that there is some confusion in the use of the terms *major* and *minor* heads in the High Court's letter read above and that this occurs also in Board's Standing Order No. 238. The following explanations will, therefore, be added to rule 43 of the same instructions:—

43-A.—To avoid confusion in the use of the above terms, the following distinctions should be carefully borne in mind:—

(i) *Major heads* form the main sub-divisions into which the accounts are divided and have *roman* or *arabic* numerals prefixed to them.

(ii) *Minor heads* are those which are enumerated in Appendix P of the Civil Account Code and are summarised in the abstract under each major head of the civil estimates, generally with a detailed account attached to each.

(iii) *Sub-heads* are the main divisions into which minor heads are sometimes broken up, e.g., general establishments, sub-divisional establishments under "charges of district administration" in the case of 3. "*Land Revenue*."

(iv) *Group-heads* are the principal sub-divisions which occur under each minor or sub-head of expenditure, viz., Salaries, Establishments, Allowances, Supplies and Services and Contingencies.

(v) *Detailed heads* are the various subsidiary items which form distinct entries in the budget under each "group-head."

43-B.—The following methods are adopted in quoting major, minor and detailed heads in correspondence:—

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BACK PAPERS.

4

No. 721, FINANCIAL, 4TH SEPTEMBER 1897.

6. The opportunity will be taken to insert the following ruling as rule 66 of the same instructions, the existing rule 66 being re-numbered as 66-A :—

66. The division between two major heads of the pay of single charges is contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception in India that an officer whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which a division is allowed, but these come under one or two general principles of comparatively wide application.

G.O., No. 702, Revenue, 7th June 1883.

(True Extract.)

J. H. M.
for Chief Secretary.

To the Hon'ble the Chief Justice (with C.L.).

- " the Revenue Department.
 - " the Public Works Department. ✓
 - " the Local and Municipal Department.
 - " the Educational Department.
 - " the Marine Department.
 - " the Accountant-General.
 - " all heads of departments under the Chief Secretary.
- Copy to the Comptroller and Auditor General.

Government { 1897 } of Madras.
FINANCIAL.

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Enclosures

Spare copies

G.O., No. 721, 4th September 1897.

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SEPTEMBER.

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Exd. Shaik Karim.

Government {1897} of Madras. FINANCIAL.

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Enclosures

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60
OW 95/12/27

G.O., No. 721, 4th September 1897.

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5. It is observed that there is some confusion in the use of the terms *major* and *minor* heads in the High Court's letter read above and that this occurs also in Board's Standing Order No. 238. The following explanations will, therefore, be added to rule 43 of the same instructions :—

43-A.—To avoid confusion in the use of the above terms, the following distinctions should be carefully borne in mind :—

(i) *Major heads* form the main sub-divisions into which the accounts are divided and have roman or arabic numerals prefixed to them.

(ii) *Minor heads* are those which are enumerated in Appendix P of the Civil Account Code and are summarised in the abstract under each major head of the civil estimates, generally with a detailed account attached to each.

(iii) *Sub-heads* are the main divisions into which minor heads are sometimes broken up, e.g., general establishments, sub-divisional establishments under "charges of district administration" in the case of 3. "*Land Revenue*."

(iv) *Group-heads* are the principal sub-divisions which occur under each minor or sub-head of expenditure, viz., Salaries, Establishments, Allowances, Supplies and Services and Contingencies.

(v) *Detailed heads* are the various subsidiary items which form distinct entries in the budget under each "group-head."

43-B.—The following methods are adopted in quoting major, minor and detailed heads in correspondence :—

Major heads with their corresponding roman or arabic numerals, when printed are shown in capitals; in manuscript they are written in large letters, the first letter of each word being a capital.

Minor heads when printed are shown in smaller type, only the first letter of each word being a capital; in manuscript they are written in smaller letters than major heads.

Detailed heads when printed are shown in italics; in manuscript they are underlined.

A dash invariably separates a minor from a major head and a detailed from a minor head.

6. The opportunity will be taken to insert the following ruling as rule 66 of the same instructions, the existing rule 66 being re-numbered as 66-A:—

G.O., No. 702, Revenue, 7th June 1883.

66. The division between two major heads of the pay of single charges is contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception in India that an officer whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which a division is allowed, but these come under one or two general principles of comparatively wide application.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Hon'ble the Chief Justice (with C.L.).
 „ the Revenue Department.
 „ the Public Works Department.
 „ the Local and Municipal Department.
 „ the Educational Department.
 „ the Marine Department.
 „ the Accountant-General.
 „ all heads of departments under the Chief Secretary.
 Copy to the Comptroller and Auditor General.

Exd. Shaik Karim.

2. As regards Collectors, it is understood that the distribution made by the Board of Revenue under *Allowances, Supplies and Services* and *Contingencies* is for the whole district and that Collectors are left to redistribute the same amongst officers subordinate to them. When, however, transfers have to be made from one detailed head to another under *Allowances and Supplies and Services*, the sanction of the Board is required.

Board's Standing Order No. 238.

of Rs. 200 in each case. Postage charges

G.O., No. 463, Financial, dated 29th July 1889.

As regards *Contingencies*, Collectors have been empowered to sanction transfers from one detailed head to another up to a limit of all departments under the control of a Collector are debited to a single major head, 3. *Land Revenue*, and the necessity for transfers does not in this case arise.

3. Under existing rules, the High Court, the Board of Revenue, the Inspectors-General of Police, Prisons and Registration, the Director of Public Instruction and the Surgeon-General are competent to sanction transfers from one minor head to another within the same major head, while all other heads of departments may sanction transfers within the same minor head. His Excellency the Governor in Council is now pleased to delegate to Collectors and Magistrates, as well as to District and Sessions Judges, the power to sanction transfers of budget allotments from one detailed head to another within the same minor head, and within the same district. The limit of Rs. 200 referred to above in the case of Collectors being removed.

4. The following rule will accordingly be substituted for the first clause of rule 95 of the instructions relating to the preparation of budget estimates circulated with G.O., No. 602, Financial, dated 20th August 1895:—

95. All other heads of departments are competent to transfer from one detailed head to another within the same minor head. Collectors and District Judges may exercise the same powers within their respective districts.

5. It is observed that there is some confusion in the use of the terms *major* and *minor* heads in the High Court's letter read above and that this occurs also in Board's Standing Order No. 238. The following explanations will, therefore, be added to rule 43 of the same instructions:—

43-A.—To avoid confusion in the use of the above terms, the following distinctions should be carefully borne in mind:—

(i) *Major heads* form the main sub-divisions into which the accounts are divided and have *roman* or *arabic* numerals prefixed to them.

(ii) *Minor heads* are those which are enumerated in Appendix P of the Civil Account Code and are summarised in the abstract under each major head of the civil estimates, generally with a detailed account attached to each.

(iii) *Sub-heads* are the main divisions into which minor heads are sometimes broken up, e.g., general establishments, sub-divisional establishments under "charges of district administration" in the case of 3. "*Land Revenue*."

(iv) *Group-heads* are the principal sub-divisions which occur under each minor or sub-head of expenditure, viz., Salaries, Establishments, Allowances, Supplies and Services and Contingencies.

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Detailed heads when printed are shown in italics; in manuscript they are underlined.

A dash invariably separates a minor from a major head and a detailed from a minor head.

Public Works (1897) Department.

4

No. 721, FINANCIAL, 4TH SEPTEMBER 1897.

6. The opportunity will be taken to insert the following ruling as rule 66 of the same instructions, the existing rule 66 being re-numbered as 66-A:—

66. The division between two major heads of the pay of single charges is contrary to the principles of the public accounts and productive of inconvenience as a matter of account and audit. It is the rule rather than the exception in India that an officer whose main employment has reference to one particular head of service, and whose salary is charged accordingly, is also employed on duties appertaining to other heads of service. To allow these subsidiary employments to cause a distribution of charge would introduce confusion in the accounts and would give rise to unnecessary difficulties in making them up. There are a few cases in which a division is allowed, but these come under one or two general principles of comparatively wide application.

G.O., No. 702, Revenue, 7th June 1883.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Hon'ble the Chief Justice (with C.L.).
" the Revenue Department.
" the Public Works Department.
" the Local and Municipal Department.
" the Educational Department.
" the Marine Department.
" the Accountant-General.
" all heads of departments under the Chief Secretary.
Copy to the Comptroller and Auditor General.

Ed. Shaik Karim.

G.O., No. 2798 W

DATED

7 October 1897

[Despatch Abstract.]

Mr W. D. Scott late Rain Nijohay, Leuthi
Kolam project informed that there is
no opening in the P.W.D. which can
be offered to him.

P. W. D.
[5,000-50-11-06.]

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