M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2297 Press Mis.

354.355

Dated 28-10-1986

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 28th October 1862.

No. 354. Read the following Proceedings of the Madras Government in the Financial Department, dated 14th October 1862, No. 725.—

Communicating Resolution of the Government of India, regarding the transfer of Budget Grants from one detailed head to another. (Vide Financial Proceedings, 14th October 1862 Nos. 37, 38.)

No. 355. ORDER THEREON, 28th October 1862, No. 2,297.

Board of Revenue.
Director of Revenue Settlement
Conservator of Forests.
Inam Commissioner.

Ordered to be communicated to the controlling authorities named in the margin for their information and guidance.

(Signed) P. P. HUTCHINS,
Acting Deputy Secretary to Government.

PROCEEDINGS OF THE MADRAS GOVERNMENT

Read a Letter from the Process Clerk of the Government of India, [illegible]
Department, dated 8th September 1862, No. 2,054,

transmitting the undermentioned papers regarding the transfer of Budget Grants from one detailed head to another, in the Provinces under the Government of the North-Western Provinces, to the Honorable E. DRUMMOND, Secretary to the Government of India, Financial Department, No. 1,954, dated Nynee Tal, 1st July 1862

I am directed to forward to you for the consideration and Orders of His Excellency the Viceroy and Governor General in Council, the accompanying copy of a Letter, No. 1,063, dated 17th ultimo, from the Officiating Deputy Auditor and Accountant General of these provinces, regarding the transfer of Budget Grants from one detailed head to another.

2. The question to one which requires the decision of the Supreme Government, as to the powers of the Governments of India, No. 11,322, dated 15th November 1859, with reference to the competency of the Lieutenant-Governor to interfere

3. If there be no objection on the part of the Supreme Government, His Honor will be glad to delegate his authority to Controlling Officers in the degree suggested in paragraph 3 of Mr Balmain's letter, believing that this can be safely done and that, if it be not done, the references to the Government will be so numerous as to prove an obstruction to business.

Copy sent to the Officiating Deputy Auditor and Accountant General, North-Western Provinces, with reference to his letter, No. 1,063, dated 17th instant.

From W. BALMAIN, Esq., Officiating Deputy Auditor and Accountant General, North-Western Provinces; to Sir GLORGE COUPER, Baronet and C. B., Secretary to the Government of the North-Western Provinces, Allahabad, No. 1,063, dated Allahabad, 17th June 1862.

I have the honor to request the instructions of Government in regard to the transfer of Budget Grants from one detailed head to another.

2. Under the Orders of the Government of India, No 11,322 of November 15th, 1859, Local Governments are empowered to transfer grants within any of the 25 principal Heads mentioned in the Proceedings, reporting the transfers made. But the Budgets as prepared and sanctioned view the charges in very great detail For instance, under B. I. 1, a Collector's establishment and contingencies appear divided up into from 15 to 20 distinct subordinate heads That of a Collector of Customs, into an equal number. Judges and Magistrates the same. Strictly speaking transfer of a grant from one of these subordinate heads to another, requires the previous sanction of His Honor the Lieutenant-Governor. But to require this procedure to be carried out, when part of a grant for contingencies is required for printing charges, or when part of a grant for travelling allowances to Officers, is required for the travelling allowances of establishment would be needlessly to trouble the governing authorities.

3. No subordinate officer, who submits a Budget Estimate, should be allowed without sanction or report to depart from the detailed grants he has submitted, but I would suggest that Controlling Authorities might be invested with power to sanction transfers amongst certain minor heads to be fixed by Government The transfers to be thus allowed without reference to Government, might perhaps be limited to *contingent charges* estimated for by *one head of an Office*. Thus the amounts estimated for by a Collector under the heads of Contingencies—

Printing Charges,
Mofussil Contingencies,
Travelling Allowances to Officers,
Travelling Allowances to Establishment,
Treasure Remittances,
Tentage,

might be allowed to be transferred.

4. During the present year, with the improved arrangements for checking each item of grant, it is probable that numerous applications for transfer of grants will be made, and I would solicit orders as to whether each and every such transfer must be sanctioned by His Honor the Lieutenant-Governor.

From the Officiating Auditor General of India, to the Secretary to the Government of India, Financial Department, No. 552, dated 5th August 1862.

I have the honor to acknowledge the receipt of your letter, No. 5,065, dated 30th July 1862, received this day, to return its original enclosures as per margin, and to submit the report therein called for, on a proposition made by the Government of the North-Western Provinces, "that Controlling Officers be authorized to transfer Budget Grants from one "item in one section of a Department to another item in the same section."

Letter from Officiating Deputy Auditor and Accountant General, North-Western Provinces, to the Secretary to the Government of the North-Western Provinces, No. 1,063, dated 17th June 1862.

Letter from Secretary to the Government of the North Western Provinces, to the Secretary to the Government of India, in the Financial Department, No. 1,264, dated 1st July 1862.

2. The reason assigned for this proposition which, if adopted, would delegate the authority of the local Government in respect to the transfer of Budget Grants from one head to another, to a considerable extent to Controlling Officers is, that it is feared the references to Government will be so numerous as to prove an obstruction to business.

3. I remark that the above reason assigned for the proposition would lead to the inference that the Budget Estimates had not been carefully prepared. Be this as it may, it is obviously very objectionable, that any alteration should be made in a Budget Estimate sanctioned by the Government on any authority short of that of the local Government, and the proposition made to authorize "*Controlling Officers*" to make transfer alterations, appears too indefinite to admit of sanction. Moreover, it does not appear admissible that Estimates made for one description of expenditure, should be admitted as applicable to another description of expenditure, such as the conversion of "Printing Charges" into "Travelling Allowances."

4. Perhaps, the difficulty apprehended would be obviated, if Officers requiring authority for transfers were directed to submit quarterly, a statement in detail for such authority to the Deputy Auditor and Accountant General, for submission to the Government, with his remarks. This would no doubt reduce the number of applications to be considered, and would perhaps admit of the work being disposed of without obstruction to other business.

RESOLUTION.—The Governor General in Council observes that it is a mistake to regard items of detail of grants as grants. The details are needed for purposes of review and check, but it never was intended that the Government should be brought into action every time an alteration becomes necessary in the distribution of Contingent charges, which are all subject to separate rules and check. His Excellency in Council is of opinion that as every class of Contingent Expenditure is subject to separate audit under special rules in addition to, and independent of, the Budget sanction, the question of petty transfers may best be disposed of by instructing Civil Pay Masters and Deputy Auditors and Accountants General, that so far as the Budget is concerned, they may, on the authority of such Controlling Officers as the local Governments may indicate, admit all transfers in details of Contingent charges of the same class, if the items be in other respects susceptible of audit under the general rules in force. Thus any Contingent charge of the nature of those estimated in the Budget for the Establishment or Department concerned, and auditable under the general rules, may be passed if not in excess of the total grant for Contingencies, whether in exact accordance with the detailed distribution in the Budget or not.

Ordered, that a copy of the above be sent to the several local Governments, the Deputy Auditors and Accountants General, the Civil Pay Masters, and to the Auditor General of India, and the Accountant General to the Government of India, for information.

(A true Extract.)

(Signed) E. DRUMMOND,
Secretary to the Government of India.

Revenue 1862 Departt
Pro: of Govt for Octr.
N° 2891.

Pro of the Madras Govt in the Financial Department.

Dated 14th
Received 16 } October 62

N° 2297

Communicating Resolution of the Govt of India regarding the transfer of Budget grants from one detailed head to another

N° 354 + 355.

N° 2297 - 28 Octr.

With an order

Ordered to be communicated to the Controlling authorities named in the margin for their information and guidance.

Bd. of Revenue
Director of Rev: Settlement
Conservator of Forests
and
Inam Commr.

Fort St. George
28th Octr 62

24/10/62

4 Bds of Rev: Octr 29
3 Drs. of Rev: Settlement
1 Consr of Forests
1 Inam Commissioner
1 Civil Paymaster
1 Accountant General.

with Pro FC No 725.