

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 3678

DATED 17th July

[Despatch Abstract.]

Comm^d to the P^r of No. 1300: Fin: 1250: 1250:
Stating that transfers of budget provision
can be authorised by the Local Govt. under
any Municipal or Local Major or Minor
head irrespective of the actual
incidence of the charge which in the
case of the "Lung" Cess Fund will always
be debited to the Discontinued.

BACK PAPERS.

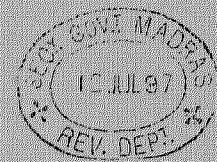
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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Revenue (1897) Department.

CURRENT No.



From The Financial Dept

Order (hvi) no. 3698 of 17th July 97.

Communicated to the Board of Revenue.

No. 572

Dated 2-7-97

Received

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15 July 97

SUBJECT.

Stating that transfers of budget provision can be authorized by the Local Govt under any Prov & Local Major or Minor head, respectively of the actual incidence of the charges which in the case of the Irrigation cess fund will always be debited to the district concerned.

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BACK PAPERS.

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FURTHER PAPERS.

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2,000-13-5-97.

Financial Department.



PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following paper :—

Endorsement of the Revenue Department, No. 2861, dated 5th June 1897, on Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 3792, dated 27th May 1897, stating that the Board doubts the propriety of the course suggested by the Accountant-General of meeting the expenditure proposed in excess of the budget grant in respect of certain specified channels under the Irrigation Cess Fund by re-appropriation from the total grant for all the districts.

*****0*****

O R D E R, No. 512, dated 2nd July 1897.

In its proceedings read above, the Board of Revenue appears to have confused two entirely different subjects:—

(1) The Revenue orders quoted apply to actual expenditure and it is but right that the surplus funds of one district or channel should not be diverted to meet deficits in another as the cesses collected are voluntary.

(ii) The Accountant-General's endorsement, No. 772, dated 6th March 1897, in G.O. No. 261, Financial, dated 24th March 1897, relates solely to the question of ways and means, so far as the provision in the sanctioned budget is concerned.

2. ^{Local} The Government is competent to sanction transfers under any Provincial or Local major or minor heads provided that the aggregate grants under Provincial and Local combined are

not

not exceeded. (article 295 (a), Civil Account Code.) The budget is not concerned with the distribution of district details, (article 157) and there can be no objection to the sanction of transfers from one district to another within the aggregate grant for the same Local fund. The actual expenditure will always be debited to the accounts of the appropriate channel or district concerned and fall against its balances, quite irrespectively of the source from which funds are provided for budget purposes.

(True extract)

C. W. M. S. L.

for Chief Secretary.

To the Revenue Department. ✓

" " Accountant-General.

When given for copying _____
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READ AGAIN G.O., No.
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DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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