

CHAPTER VII

BUDGETS.

Classification of
budget heads.

1. The expenditure side of a budget estimate shall be classified under major heads, minor heads, subordinate heads and primary units.

(a) "Major head" means the principal head of accounts corresponding to the different services under which expenditure is classified in the budget estimate, and may be divided into two or more minor heads.

(b) "Minor head" means the head of accounts immediately subordinate to a major head under which each major head is classified, and may be further sub-divided into two or more subordinate heads.

(c) "Subordinate head" means the head of accounts immediately subordinate to a minor head under which each minor head is classified and may be further sub-divided into two or more primary units.

(d) "Primary unit" means the ultimate group or groups into which individual items of expenditure in the budget estimates are arranged.

Reductions of
transfers.

2.(1) Subject to the provisions of sub-section (1) of section 101, the Corporation may, on the recommendation of the Standing Committee from time to time during an official year, sanction the transfer of any amount from one budget grant to another.

(2) The Standing Committee may at any time during an official year—

(a) reduce the amount of a budget grant ;

(b) sanction the transfer of any amount within a budget grant from one minor head to another or from a subordinate head under one minor head to a subordinate head under another minor head ; or

(c) sanction the transfer of any amount exceeding rupees five thousand within a minor head from one subordinate head to another or from one primary unit to another.

(3) The Commissioner may, at any time during an official year, sanction the transfer of any amount not exceeding rupees five thousand within a minor head from one subordinate head to another or from one primary unit to another, if such transfer does not involve a recurring liability :

Provided that every transfer of an amount exceeding rupees five hundred made under sub-rule (3) shall be reported forthwith by the Commissioner to the Standing Committee.

(4) When making any transfer under sub-rules (1), (2) and (3), due regard shall be had to all the requirements of this Act.

(5) If any such reduction as is referred to in clause (a) of sub-rule (2) is of an amount exceeding five hundred rupees, the Corporation, may pass with regard thereto such order as it may think fit, and it shall be incumbent on the Standing Committee and the Commissioner to give effect to such order.

(6) For the purpose of expenditure from the Transport Fund the provisions of this rule shall apply as if for the words "Standing Committee" the words "Transport Committee" and for the word "Commissioner" the words "Transport Manager" had been substituted.

CHAPTER VIII

TAXATION RULES.

Notice of transfer, etc. of premises assessable to Property Taxes.

Notice to be given
to Commissioner of
all transfers of title
of persons primarily
liable to payment of
property tax.

1.(1) Whenever the title of any persons primarily liable for the payment of property taxes on any premises to or over such premises is transferred the person whose title, is so transferred and the person to whom the same shall be transferred shall, within three months after execution of the instrument of transfer, or after its registration, if it be registered or after the transfer is effected if no instrument be executed give notice of such transfer, in writing to the Commissioner.

(2) In the event of the death of any person primarily liable as aforesaid the person to whom the title of the deceased shall be transferred, as heir or otherwise shall give notice of such transfer to the Commissioner within one year from the death of the deceased.