54

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 2nd May 1895, No. 353.

MAY.

Expenditure.

Communicating to all Heads of Departments, for information and guidance, extracts from the Government of India circular embodying remarks regarding — included in budget and revised estimates.

GOVERNMENT OF MADRAS.

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READ—the following paper :—

Extracts from Government of India Circular, dated 21st March 1895, No. 5-F.

In August 1894, sections . . . of the . . . Code were amended, mainly in order to correct an erroneous impression that appeared to exist regarding the nature of the revised estimates of . . . expenditure and their connection with the budget estimates. It was evidently believed in some cases that to "provide" for increased expenditure in the revised estimates superseded the necessity of applying for an additional grant; and it was still more often thought that the submission of these revised estimates was the proper and only occasion for applying for an additional grant to cover expenditure which had not been provided for in the budget estimates. The orders thus revised have, however, not been uniformly observed by Local Governments and Administrations, or by the responsible officers . . . subordinate to them; while the Government of India have had frequent occasion to notice that confusion still exists as to the object which the revised estimates of expenditare are designed to serve, and as to the rules regarding applications for additional grants. I am, therefore, directed to communicate the following observations for guidance.

2. The budget estimates are passed and *sanctioned* before the commencement of the year to which they apply. They *provide* for expenditure within certain limits; and Local Governments have power, subject to well-known rules, to regulate their expenditure within these limits. Outside these limits no expenditure of any sort whatever can properly be incurred, unless a special additional grant to cover it has been applied for and sanctioned by the Government of India.

3. The revised estimates (not revised budget estimates, as they are often improperly called) make no *provision* for any expenditure whatever; they are *accepted*, not sanctioned, by the Government of India; and no entry in them carries with it any authority for expenditure of any kind. They do not even provide for, or authorize, the expenditure of charges already entered in the budget estimates; for these latter alone possess authority. The revised estimates are not budgets or appropriations of money, nor do they supersede the budget estimates as the basis for the regulation of expenditure. They are estimates pure and simple, prepared for information, in order to indicate to Government how far the expenditure already sanctioned (in the budget estimates and in subsequent additional grants, if any) will be worked up to. If the figures for expenditure in the revised estimates exceed the total of the budget estimates, and of special grants already made or applied for, they clearly must be wrong, . . .; for no expenditure can be incurred that has not been sanctioned, and if it had become apparent, before the preparation of the revised estimates, that expenditure in excess of existing sanction would be necessary, additional sanction would, under standing rules, have been applied for at once.

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(True Extract.)

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„ all Heads of Departments under the Chief Secretary.

Ed. A. Baitt.

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(True Extract.)

J. F. PRICE,
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To the Public Works Department.
„ all Heads of Departments under the Chief Secretary.

Erd. A. Baitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

MAY.

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(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department.
„ all Heads of Departments under the Chief Secretary.

Exd. A. Raitt.

Govt. of {1895} Madras.

FINANCIAL.

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Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

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(True Extract.)

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„ all Heads of Departments under the Chief Secretary.

Erd. A. Raitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

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ORDER—dated 2nd May 1895, No. 353, Financial.

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(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department.
„ all Heads of Departments under the Chief Secretary.

Exd. A. Baitt.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

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Bxd. A. Baitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

MAY.

Forest Expenditure.

Communicating to all Heads of Departments, for information and guidance, extracts from the Government of India circular embodying remarks regarding — included in budget and revised estimates.

Govt. of {1895} Madras.

FINANCIAL.

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Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

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CHIEF SECRETARIAT POST CATHUMO

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Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

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Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O, 2nd May 1895, No. 352.

MAY.

Archæological Survey Reports.

Communicating to the Superintendent, Government Press, for guidance, correspondence from the Government of India requesting that, on publication of any volume of the Imperial Series of —, the list of the Mysore Series of Inscriptions forwarded by the Resident may be inserted as an advertisement on the cover of the report.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following paper:—

G.O., dated 27th July 1893, No. 715, Financial.

ABSTRACT.—Communicating to the Superintendent, Archæological Survey, Government Epigraphist and the Superintendent, Government Press, the instructions of the Government of India regarding the numbering of the volumes of the new series of the Archæological Survey Reports.

READ—also the following paper:—

From E. V. LEVINGE, Esq., C.S., Under Secretary to the Government of India, Department of Revenue and Agriculture (Archæology and Epigraphy), to the Chief Secretary to the Government of Madras, dated Simla, the 18th April 1895, No. 1036—30-4.

I am directed to forward an extract (paragraph 2) from a letter from the Resident in Mysore, No. 861—118-85, dated the 9th ultimo, and of its enclosure, and to request that, on publication of any volume of the Imperial Series of Archæological Survey reports, the list of the Mysore Series of Inscriptions forwarded by the Resident may be inserted as an advertisement on the cover of the report.

ENCLOSURES.

EXTRACT from a letter from the Resident in Mysore, No. 861—118-85, dated the 9th March 1895, to the Secretary to the Government of India, Foreign Department.

* * * * *

2. As regards the suggestion in paragraph 3 of your letter quoted above, I beg to state that the Darbar consider it desirable that a list of the Mysore Series of Inscriptions should be inserted in the volumes of the Government of India Series, and with this view I enclose a copy of such a list prepared by the Director of Archæological Researches in Mysore.

Mysore Archæological Series.

Number of volume.	Name of book.	Author or Editor.	Date of publication.
I	Coorg Inscriptions	Rice.	1886.
II	Inscriptions at Sravana Belgola	,,	1889.
	Epigraphia Carnatica.		
III	Inscriptions in the Mysore District, Part I	,,	1894.
IV	,, in the Mysore District, Part II	,,	In the Press.
V	,, in the Hassan District	,,	,,
VI	,, in the KadurDistrict	,,	,,
VII	,, in the Shemoga District, Part I	,,	,,
VIII	,, in the Shemoga District, Part II ..	,,	,,
IX	,, in the Bangalore District	,,	,,
X	,, in the Kolar District	,,	,,
XI	,, in the Chitaldrug District	,,	,,
XII	,, in the Tumkur District	,,	,,

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(True Extract.)

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To the Superintendent, Government Press.
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" Government Epigraphist.
" Public Department.

Exd. A Raitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

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G.O., 2nd May 1895, No. 353.

MAY.

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6. . . . extra expenditure may occasionally be highly advisable, though not absolutely unavoidable. For instance, expenditure which produces revenue may have to be increased in the course of the year; and if a demand should spring up . . . it must be met at once, or the revenue may be altogether lost. But in all cases the necessity for the proposed excess expenditure must be fully explained and justified in detail: mere general references to a probable increase in the receipts are insufficient.

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(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department.
„ all Heads of Departments under the Chief Secretary.

Exd. A. Baitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

MAY.

Expenditure.

Communicating to all Heads of Departments, for information and guidance, extracts from the Government of India circular embodying remarks regarding — included in budget and revised estimates.

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(True Extract.)

J. F. PRICE,
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„ all Heads of Departments under the Chief Secretary.

Erd. A. Baitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

MAY.

Expenditure.

Communicating to all Heads of Departments, for information and guidance, extracts from the Government of India circular embodying remarks regarding — included in budget and revised estimates.

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(3) that it cannot be met by re-appropriation within the budget grant for . . . expenditure;
(4) that it cannot be met by re-appropriation from the budget grants under other major heads of expenditure which are controlled by the Local Government.

6. . . . extra expenditure may occasionally be highly advisable, though not absolutely unavoidable. For instance, expenditure which produces revenue may have to be increased in the course of the year; and if a demand should spring up . . . it must be met at once, or the revenue may be altogether lost. But in all cases the necessity for the proposed excess expenditure must be fully explained and justified in detail: mere general references to a probable increase in the receipts are insufficient.

7. * * * * *

ORDER—dated 2nd May 1895, No. 353, Financial.

The above extracts will be communicated to all heads of departments for information and guidance.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Public Works Department.
„ all Heads of Departments under the Chief Secretary.

Ed. A. Reitt.

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 2nd May 1895, No. 353.

MAY.

Expenditure.

Communicating to all Heads of Departments, for information and guidance, extracts from the Government of India circular embodying remarks regarding — included in budget and revised estimates.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Extracts from Government of India Circular, dated 21st March 1895, No. 5-F.

In August 1894, sections . . . of the . . . Code were amended, mainly in order to correct an erroneous impression that appeared to exist regarding the nature of the revised estimates of . . . expenditure and their connection with the budget estimates. It was evidently believed in some cases that to "provide" for increased expenditure in the revised estimates superseded the necessity of applying for an additional grant; and it was still more often thought that the submission of these revised estimates was the proper and only occasion for applying for an additional grant to cover expenditure which had not been provided for in the budget estimates. The orders thus revised have, however, not been uniformly observed by Local Governments and Administrations, or by the responsible officers . . . subordinate to them; while the Government of India have had frequent occasion to notice that confusion still exists as to the object which the revised estimates of expenditare are designed to serve, and as to the rules regarding applications for additional grants. I am, therefore, directed to communicate the following observations for guidance.

2. The budget estimates are passed and *sanctioned* before the commencement of the year to which they apply. They *provide* for expenditure within certain limits; and Local Governments have power, subject to well-known rules, to regulate their expenditure within these limits. Outside these limits no expenditure of any sort whatever can properly be incurred, unless a special additional grant to cover it has been applied for and sanctioned by the Government of India.

3. The revised estimates (not revised budget estimates, as they are often improperly called) make no *provision* for any expenditure whatever; they are *accepted*, not sanctioned, by the Government of India; and no entry in them carries with it any authority for expenditure of any kind. They do not even provide for, or authorize, the expenditure of charges already entered in the budget estimates; for these latter alone possess authority. The revised estimates are not budgets or appropriations of money, nor do they supersede the budget estimates as the basis for the regulation of expenditure. They are estimates pure and simple, prepared for information, in order to indicate to Government how far the expenditure already sanctioned (in the budget estimates and in subsequent additional grants, if any) will be worked up to. If the figures for expenditure in the revised estimates exceed the total of the budget estimates, and of special grants already made or applied for, they clearly must be wrong, . . .; for no expenditure can be incurred that has not been sanctioned, and if it had become apparent, before the preparation of the revised estimates, that expenditure in excess of existing sanction would be necessary, additional sanction would, under standing rules, have been applied for at once.

4. The rule is that sanction to all expenditure in excess of budget provision must be applied for *as soon as it becomes apparent that such expenditure will be necessary*. When, however, the excess expenditure under individual heads is small, it may happen that the general review of the year's requirements which is made for the purposes of the revised estimates discloses for the first time the necessity for such expenditure.

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