Financial (1895) Department.

ORDINARY PRINTED.

G.O., No. 602

DATED 20th August 1895

INDEXED. 80/81

[Despatch Abstract.]

BUDGET ESTIMATES.-

Directing the attention of all Heads of Departments to the rulings relating to the preparation of-----in connection with the submission of the estimates for 1896-97; and forwarding copies of the pamphlet containing a summary of the rulings.-

BACK PAPERS.

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

FURTHER PAPERS.

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

Govt. of {1895} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 20th August 1895, No. 602.

AUGUST.

Budget Estimates.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

G.O., dated 22nd May 1860, No. 228, Financial.

ABSTRACT.—Introducing the system of Budget Estimates prevailing in England as the most important step towards securing financial economy in the administration of the Indian Empire.

G.O., dated 7th December 1880, No. 2808 W., Public Works.

G.O., dated 16th August 1881, No. 1485, Financial.

ABSTRACT.—Issuing instructions regarding the punctual submission of Budget Estimates.

G.O., dated 16th August 1887, No. 915, Financial.

ABSTRACT.—Passing orders in regard to the preparation and submission of the Budget Estimates for 1888–89.

G.O., dated 5th November 1887, No. 1175, Financial.

ABSTRACT.—Communicating to all Heads of Departments letter from the Government of India forwarding copy of the preface to the Civil Estimates for 1887–88 and inviting attention to the change of practice and of form described therein.

G.O., dated 20th October 1888, No. 783, Financial.

ABSTRACT.—Circulating to all officers, for guidance, the list of *Contingent charges* and *Supplies and Services* as amended by the Accountant-General.

G.O., dated 19th July 1894, No. 558, Financial.

ABSTRACT.—Issuing certain instructions with a view to ensure greater uniformity and clearness in the form in which the detailed Budget Estimates of the various departments of the Public service are now prepared.

G.O., dated 20th June 1895, No. 470, Financial.

ABSTRACT.—Issuing orders regarding the distribution of the Consolidated Civil Budget Estimates of this Presidency for 1895–96, and the supply of printed forms to Heads of Departments for the estimates of 1896–97.

READ—also letter from the Accountant-General, dated 13th August 1895, No. 2123.

ORDER—dated 20th August 1895, No. 602, Financial.

The accompanying pamphlet contains a summary of rulings relating to the preparation of Budget Estimates. The attention of all Heads of Departments is particularly directed to these instructions in connection with the submission of the estimates for 1896–97. The opportunity has been taken to embody some general rulings as regards expenditure.

2. Rules 76 to 82 regarding "Contingencies" should be carefully noted; estimates not conforming to the instructions therein laid down will be returned for revision.

3. Should there be any difficulty in furnishing all the detailed information required by the dates on which the various budgets are due with Government, the estimates may be forwarded in advance and further particulars furnished later on.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department,
„ all Heads of Departments under the Chief Secretary,
„ the Accountant-General,
„ the Comptroller and Auditor General,
Copy to the Public Works Department,
} with pamphlet.

Ed. A. Raitt.

INSTRUCTIONS

RELATING TO THE

PREPARATION OF BUDGET ESTIMATES

AND

RULINGS REGARDING EXPENDITURE.

MADRAS:
PRINTED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

1895.

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INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES.

SECTION I.—FORM AND SUBMISSION OF BUDGETS.

1. As soon as possible after the issue of the Civil Budget Estimates in each year, forms are supplied by the Accountant-General to heads of departments wherein they may prepare complete estimates of the receipts and of the charges on account of the salaries and contingencies of themselves and their establishments for the ensuing year. These forms are drawn up in such a manner that every departmental budget is prepared in exactly the same form in which it is finally incorporated in the printed civil estimates of the Presidency.

Art. 1515, C.A. Code. G.O., 22nd June 1895, No. 470, Finl., para. 3. G.O., 19th July 1894, No. 558, Finl., para. 1.

2. Budgets should be submitted punctually by the dates fixed in the Appendix to G.O., dated 22nd June 1895, No. 470, Financial. Delays in the submission of the estimates retard the compilation of the general budget, limit the time requisite for the due consideration by Government of the demands made and occasion undue haste in the disposal of subjects which should be dealt with in a deliberate and careful manner. With proper arrangements, which it is in the power of every head of an office to make, there is no reason why a budget estimate should be submitted one day after the prescribed date.

G.O., 16th Aug. 1881, No. 1485, Finl., and G.O., 8th Jan. 1881, No. 44, Finl.

3. *Detailed accounts* should be furnished, as far as possible, for each *minor head*, with full particulars for the items comprised within the totals, summaries and abstracts being added wherever necessary.

G.O., 2nd Oct. 1894, No. 802, Finl.

4. Receipts and charges should be submitted on separate sheets of paper. Heads of departments will be at liberty to forward the estimates under the several detailed accounts separately, if they find this more convenient than submitting them in a consolidated form. Explanatory memoranda and subsidiary statements for purely departmental purposes and for elucidating the budgets should also, where necessary, be submitted.

G.O., 22nd June 1895, No. 470, Finl., paras. 5 and 6, and G.O., 1st Dec. 1894, No. 1053, Finl.

5. Explanations for variations in figures should be furnished, opposite the entry concerned, on the blank pages facing the estimates.

G.O., 19th July 1894, No. 558, Finl., para. 2.

6. Covering letters are generally unnecessary; but when they are considered indispensable, they should be as brief and clear as possible, dealing only with the general financial position of the department concerned, and calling attention to such special points as may require the orders of Government. Mere repetitions of figures and statements appearing in the body of the estimates should be avoided.

Ditto., para. 3.

7. In compiling the figures, the totals of major heads should be worked up to even thousands of rupees. Minor heads should be rounded to even hundreds of rupees as far as possible. Annas and pies should invariably be omitted.

G.O., 3rd Oct. 1894, No. 809, Finl. Art. 1520, C.A. Code.

8. The history of a budget extends over three years, and the facts and figures relating to all the three years should be placed before Government in an accurate and lucid manner.

Rule 1, Chap. 73, C.A. Code, 3rd Edition.

SECTION II.—THE COLUMNS OF THE BUDGET.

(A) ACTUALS OF THE PREVIOUS YEAR.

9. These should invariably correspond exactly with the figures recorded in the Accountant-General's *final accounts*. Every head of a department is bound to reconcile the differences that may have arisen and to ensure the rectification of the

accounts, as directed in paragraph 5 of G.O., dated 19th March 1895, No. 256, Financial.

10. To ensure that these instructions have been complied with, a certificate in the following form should be appended to each budget :—

"Certified that the actuals as entered above are those shown in the departmental accounts; they have been verified with the statements furnished by the Accountant-General and all discrepancies noticed have been duly pointed out to him."

(B) SANCTIONED ESTIMATES OF THE CURRENT YEAR.

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

11. The Budget Estimates are passed before the commencement of the year to which they apply and when formally sanctioned in budget orders become the authorized programme of expenditure. In the case of *salaries* and *establishments*, they merely *provide* for expenditure within certain limits; alterations in rates of pay or numbers of employés sanctioned during the course of the year take effect without reference to the original budget provision. In the case of *allowances*, *supplies and services*, and *contingencies* however, the sanctioned figures are the *grants* and form the sole *authority* for expenditure (subject to any alterations of grants subsequently made).

Art. 1519, C.A. Code, and Rule 11, Chap. 73, C.A. Code, 3rd Edition.

12. The figures of the sanctioned estimates should therefore be entered exactly as given in the printed civil estimates. An additional grant sanctioned during the course of the year is authority for increasing the revised estimate, but it cannot alter the fact that it was not included in the sanctioned budget. Should a complete reorganization of establishment have been effected after the passing of the estimate for the year, whereby designations as well as salaries are altered and do not correspond with the entries in the printed civil estimates, the total of the sanctioned estimate should be entered, all details being omitted.

P.W.D. Code, Vol. II, Chap. IV, rule 132.

(C) REVISED ESTIMATES OF THE CURRENT YEAR.

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

13. The Revised Estimates (not revised budget estimates) make no *provision* for any expenditure whatever; they are *accepted*, not sanctioned, by Government, 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. They should not be quoted as authority for expenditure in excess of grants. The inclusion of increased expenditure in the revised estimates does not supersede the necessity of applying for an additional grant nor are the revised estimates the proper channel for applying for additional grants to cover expenditure which has not been provided for in the budget estimates.

P.W.D. Code, Vol. II, Chap. IV, rules 121, 122.

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

14. When 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 any unforeseen expenditure, an application for an additional grant should be made at once, separately, and in a complete form, so that it may be disposed of quite apart from the revised estimates. Such application has, indeed, no connection with those estimates; for the making of the application is a condition precedent to the inclusion of the sum applied for in the estimates: in short, the estimates depend on the grant, not the grant upon the estimates.

15. The revised estimates are usually arrived at by—

Art. 1522, C.A. Code.

(i) adding to the ascertained actuals of past months of the current year those of the closing months of the previous year; or

(ii) assuming that the actuals in the remaining months of the current year will be in the same proportion as those in the earlier months, *e.g.*, if the first four months gave x, the last eight months would give $2x$; or

(iii) working out a proportional estimate arithmetically as follows :— Art. 1523 (*d*), C.A. Code.

Let b be the amount recorded in the accounts of the current year to the end of the latest month of which the figures are known;
a the amount recorded to the same date of the preceding year, or, if the figures of that year were abnormal, then of the latest year of which they were normal;
c the total amount recorded in the accounts of the year from which a is taken; and
d the proportional estimate.

Then $a : b :: c : d$.

Heads of Departments should use their discretion as to which of the methods indicated above should be adopted in framing the revised estimate under any particular head. If the amount under any head of account is fixed, or if the entries are subject to no regular influences but are irregular and fluctuating, the third method is inapplicable. If comparison with the previous year is impracticable the second method is preferable. Art. 1523 (*e*), C.A. Code.

16. The revised estimates framed in accordance with the mechanical processes above named should be corrected from what is known, or can be ascertained, of the history of the past and the expectations of the coming months, and regard should be had to the experience of earlier years. Particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government Orders or sanctions, and without leaving any margin on either side. Art. 1522, C.A. Code.

17. There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last months of the current year, with the accounts recorded during the same months of preceding years, primarily of the last preceding year. Art. 1523 (1), C.A. Code.

18. In estimating this residue on the basis of the actuals of corresponding months of previous years, due allowance should be made for any exceptional phenomena, which affected the results of the years accepted as a guide, and allowance should also be made for the special and unusual characteristics of the year for which the revised estimate is being framed. Art. 1523 (1), C.A. Code.

19. If, according to the revised estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation should be definitely stated. Art. 1523 (2), C.A. Code.

20. On the other hand, if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years, the revised estimate shows no corresponding difference during the residual months, the Head of the Department should state his reasons for thinking that the difference experienced in the earlier months will not continue. In such circumstances, the proportional estimate is *primâ facie* the best. Art. 1523 (3), C.A. Code.

21. Whenever the budget provision is exceeded, or there is a lapse, a note should be made to the effect that an additional grant has been separately applied for or the saving formally reported to Government (*vide* rule 103 *infra*). Art. 1523 (5), C.A. Code.

(D) BUDGET ESTIMATES OF THE ENSUING YEAR.

22. *Primâ facie*, and subject always to any known disturbing influences, the revised estimate is the best guide to the new estimate. Art. 1523 (6), C.A. Code.

23. One of the most important duties of every head of a department, as an estimating officer, is to keep himself thoroughly acquainted with the progress of the revenue and expenditure under his control, so as to be able at once to bring to the notice of Government any matter demanding its attention. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor, so far as his department is concerned, and it is his duty to see that proper estimates are made for all those transactions, and that due measures are taken to watch and direct the various matters which make up the estimates. Art. 1634, C.A. Code.

24. The immediate practical purpose of the budget estimates is to ascertain what ways and means must be provided for the service of the ensuing year. As it is essential that such provision should be adequate, care should be taken to avoid rash or sanguine estimating. At the same time, the object is still to ascertain the Art. 1523 (7), C.A. Code.

ultimate facts as truly as possible; and estimates habitually and largely more unfavourable than the facts defeat themselves, and are only less mischievous than too favourable estimates.

Art. 155 (*a*), C.A. Code.

25. The Budget estimate should be made up for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years—not for the demand or the liabilities falling due within the year.

Art. 155 (*a*), C.A. Code.

26. Net receipts or net charges should not be entered in any case; the gross transactions should be exhibited in full, except where definite instructions to the contrary have been issued.

Art. 154 (2), C.A. Code. G.O., 19th July 1894, No. 558, Finl., para. 10.

27. When new schemes are included in budgets the fact should be brought prominently to notice. Sanction to the schemes should however be applied for in ordinary course, without reference to budget provision, through the Secretariat department concerned.

Art. 155 (*g*), C.A. Code.

28. No new charge of even *a petty character* may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

(E) EXPLANATORY REMARKS.

29. Explanations are not required for differences between the actuals of the previous year and of the preceding years, nor for those between the actuals and the estimates of the previous year; but any abnormal variations in actuals as compared with the revised and budget estimates should be fully accounted for.

Art. 1555, C.A. Code.

30. The principal explanations required are in connection with the difference between the budget figures proposed for the ensuing year and the corresponding figures in other columns.

Art. 1554, C. A. Code.

31. The explanations should be as short as is consistent with clearness. It is better, however, that they should be too full than too scanty, so that no difference requiring explanation may escape observation merely through its being counterbalanced by an opposite difference.

Rule 9 (*b*), Chap. 73, C.A. Code, 3rd Edition.

32. It is not sufficient to explain mere variations in the totals from year to year; an item may have been once passed or omitted as an exceptional case, and its repetition or continued omission may require to be accounted for.

Art. 155 (*c*), C.A. Code.

33. Variations in the columns of numbers as well as in those of amounts must be explained.

Art. 155 (*c*), C.A. Code.

34. In the case of variations which are based on an order of Government, the number and date *as well as the purport* of the order should be specified.

Art. 155 (*d*), C.A. Code.

35. For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

P.W.D. Code, Chap. IV, rule 58.

36. In the case of special expenditure, which is to be met from Provincial as well as from Local or private funds—*e.g.*, Students' Hostels, water-supply and drainage schemes—the explanatory column should specify what portions of the proposed expenditure will be defrayed from other than Provincial funds.

Averages of past years' actuals, &c.

37. In the case of the more important heads of revenue, the actuals of the first five or six months of the current year should be compared with those of the corresponding periods of the three preceding years.

Art. 155 (*e*), C.A. Code.

38. Opposite every item of fluctuating charge, viz., Special departmental charges, Supplies and services, Allowances, and Contingencies, the actual expenditure of each of the three years last past should be entered in red ink together with a brief explanation of all abnormal variations.

Art. 155 (*f*), C.A. Code.

39. Averages should likewise be shown in the above cases, but the estimate of receipts and varying charges should not be merely an arithmetical average of the three years' figures. The average is a guide, but it should not be taken absolutely.

Art. 1523 (*f*), C.A. Code.

40. The figures for former years should range and correspond exactly with those to be estimated, both in character and as to the periods to which they belong. If any change is made in the constitution of any head of account by the addition or deduction of items, the figures of the earlier years should be re-adjusted in the same way, the principle being carefully kept in view that like things must be compared with like.

SECTION III.—DETAILS OF BUDGET PROVISION.

G.O., 19th July 1894, No. 558, Finl., para. 9.

41. The various rulings relating to the correct classification of receipts and charges under individual heads will be found in Appendix P to the Civil Account Code and these should be closely adhered to.

42. *Roman* numerals are prefixed to Major heads of *Revenue* or *Receipts*, and *Arabic* numerals to those of *Disbursements* or *Expenditure*, *e.g.*, I, *Land Revenue*; 3, *Land Revenue*.

43. The principles governing the correct classification of receipts and charges under Major, Minor, and Detailed heads are laid down in Articles 1005 to 1008 of the Civil Account Code.

44. The incidence of the cost of officers serving in more than one department or transferred from one department to another is indicated in Article 773 of the Civil Account Code.

45. The incidence of the cost of travelling allowances in such cases is determined in accordance with Articles 1294 to 1296 of the Civil Service Regulations.

G.O., 19th July 1894, No. 558, Finl., para. 9.

46. The above rulings together with the instructions relating to *Inter-departmental* transfers and the *sundry rulings* in Chapter 6 of the Civil Account Code should be carefully borne in mind.

Art. 155 (*h*), C.A. Code.

47. Every department should provide for the whole of the receipts and charges with which it finally deals.

G.O., 16th Aug. 1887, No. 915, Finl., para. 5.

48. Minute details should be furnished under *Receipts*, as the audit of receipts and the check over departmental revenue have to be exercised by the controlling authorities.

Ditto, para. 6.

49. On the expenditure side, totals should be given under *Salaries*, *Establishment*, *Allowances*, *Supplies and Services*, *Special Charges* and *Contingencies* in the separate column set apart for this purpose. Grand totals should also be given in every case.

Ditto, para. 6.

50. Lump deductions on account of probable savings should be made only in the case of *Salaries and Establishments*, the provision for *Contingencies* being limited to actual requirements.

Ditto, para. 3.

51. Charges on account of *Petty Construction and Repairs* should be shown for each minor head under *Supplies and Services*.

Ditto, para. 3.

52. Expenditure incurred on account of *Printing at Private Presses* and *Stationery purchased in the country* should be shown separately under 30, *Stationery and Printing*.

Art. 1357, C.A. Code.

53. *Refunds* of collections under the principal heads of Revenue should be shown under 1, *Refunds and drawbacks*. Under other heads, refunds should appear as a separate minor head under each major head.

Art. 155 (*i*), C.A. Code.

54. As charges for the freight paid in India on stores received from England is borne by the department against which the cost of the stores is charged in the home accounts, provision should be made accordingly in departmental estimates.

Rule 59, P.W.D. Code, Vol. II, Chap. IV.

55. The budget estimate should include that portion of the *cost of stores* which have been indented for on Europe and which, it is expected, will be paid for and entered in the accounts within the year. Heads of departments should ascertain the necessary particulars from the Accountant-General.

(A) SALARIES AND ESTABLISHMENTS.

G.O., 5th Nov. 1887, No. 1175, Finl.

56. The distinction between "*Salaries*" and "*Establishments*" is mainly that between gazetted and non-gazetted officers.

Art. 155 (*c*), C.A. Code.

57. In the case of both *Salaries* and *Establishments* the column of *numbers* should be carefully checked. The rate of pay should be entered *within* parenthesis, the number in each rate being shown *without*, as follows:— 3 (500), 7 (400), 12 (300), &c.; but where there is only one officer on each rate of pay, the number (1) need not be specified, thus "3 clerks (75), (50), (30)." The entries should admit of verification with the column of charge.

G.O., 5th Nov. 1887, No. 1175, Finl. Art. 155 (*b*), C.A. Code.

58. Progressive salaries should invariably be shown as such, the maximum and minimum being specified, but the provision should be for the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments.

G.O., 5th Nov. 1887, No. 1175, Finl.

59. Every salary or rate of pay should be separately traceable in the estimates. Where, however, allowances chargeable to various heads of account are drawn by the same officer, a foot-note should be added in each case showing the rates of pay drawn from the different sources.

Art. 155 (*b*), C.A. Code.

60. For fixed charges, the detailed estimate should show the full amount of the sanctioned scale, and when it is found by experience that a saving will arise from absence or other cause, a lump deduction should be made.

G.O., 19th July 1894, No. 558, Finl.

61. Leave allowances and pensions (and in a few cases salaries) which are payable in England are chargeable to the Home accounts and should not be provided for in the local estimates.

G.O., 5th Nov. 1887, No. 1175, Finl.

62. *Salaries.*—The amounts given under *Salaries* include salaries, personal allowances, local allowances, house-rent allowances, exchange compensation allowance, and fixed special allowances given for separate duties (*e.g.*, lunatic asylum allowances to medical officers). But those allowances should be shown separately immediately below the salary of the officer concerned. The number of officers and the rate drawn by each should also be given so as to admit of verification with the column of charge.

G.O., 18th July 1895, No. 531, Finl.

63. The budget estimate for exchange compensation allowance should be calculated from the amounts (1) paid in the previous year, and (2) entered in the revised estimate as likely to be paid in the current year, the proportion to those amounts depending on the percentages of salary payable in the two years (1) and (2) and that resulting from the rate of exchange adopted for calculating exchange compensation allowance in the budget estimates. If there is a difference in the result of the calculations from the two years (1) and (2), that which is considered to be the better guide to the payments in the year to which the budget estimates relate should be adopted.

G.O., 5th Nov. 1887, No. 1175, Finl.

64. Additional allowances which are not salaries should be distinguished as such and shown under "*Allowances.*"

Ditto.

65. Wherever "*free quarters*" are allowed, an entry to that effect should be made within parenthesis, after the rate of salary.

Ditto.

66. A salary divided between two departments should be entered as if it were chargeable to the principal head only (the combined designation of the officer being there shown in full); the amount to be transferred to the estimate under the other head being deducted at foot. Under the head to which the amount is transferred, an entry should be made showing the part salary transferred.

Ditto.

67. All graded officers of any regular service, *e.g.*, Tahsildars, Sub-Registrars, &c., should be entered under Salaries.

Ditto.

68. Deductions on account of Civil Service Annuity Funds should be avoided by showing the salaries of Indian Civil Servants *net* as follows:—

		Rs.
1	Chief Secretary (3,000)[4]	34,560
2	Secretaries, Judicial (2,250)[4] and Financial (1,800)[4]	46,656
3	Under Secretaries (1,000),[4] (1,000)[4], (800)[4]	32,256

where the figure [4] means subject in the case of Indian Civil Servants to 4 per cent. deduction for annuity.

[Statutory Civilians and Officers of the Provincial Civil Service should be shown separately.]

G.O., 5th Nov. 1887, No. 1175, Finl.

69. *Establishments.*—Under this head, the establishments of different classes should be shown separately. Clerks should always be distinguished from servants. Persons serving in special capacities, such as translators, civil court ameens and nazirs, should be shown separately, and not lumped up with clerks.

Art. 154 (1), C.A. Code. P.W.D. Code, Chap. IV, rule 48.

70. What are called fixed establishments are not irrevocably fixed and should be brought under formal review by heads of departments from time to time; even when there is no thought or intention of making any change in establishments, it is still desirable that heads of departments should review the entire estimate of the requirements of their departments. The budget estimate is however not the place for submitting for consideration any changes in establishment. Care should therefore be taken that all necessary increases or decreases of establishment are fully considered and disposed of prior to the time of preparing the estimate.

Ditto, rule 49.

71. In urgent cases, however, when the sanction to a proposed increase has not been obtained, but is sure to be accorded, the establishment which has not been sanctioned should be separately detailed, and the cause of the reference not being submitted for orders earlier should be fully explained. The proposals themselves should, in all cases, be submitted separately from the budget.

Ditto, rule 77.

72. The provision for *temporary* establishments should be quite distinct from that for *permanent* establishments, details of the nature and rate of pay being given. The periods for which the former may have to be retained should also be specified within parenthesis.

Art. 155 (*g*) 1, C.A. Code.

73. It not unfrequently happens that an establishment or some special allowance is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced and must be taken against the grant of that year. Provision should accordingly be made for the charges of March payable in April in the estimates of the year concerned.

74. A numerical establishment statement, in exactly the form adopted in the appendix to the Civil estimates, should accompany each budget forwarded to the Accountant-General.

(B) ALLOWANCES.

G.O., 20th Oct. 1888, No. 783, Finl.

75. Under the head *Allowances* are entered the following:—

(1) Travelling allowances (fixed, &c.).	(7) Allowances to Conductresses and peons (Educational).
(2) Tentage ,,	(8) Family allowances (Bandsmen).
(3) Horse ,,	(9) Capitation allowances.
(4) Conveyance ,,	(10) Commission.
(5) Hill journey ,,	(11) Overtime and other fees.
(6) Warm clothing allowance.	

In the case of officers drawing fixed tentage, travelling and conveyance allowances, the designation of the officer and the rate drawn by each should invariably be given, *e g.*—

Tentage.

Collectors and Magistrates 20 (50), &c.

Horse Allowance.

Inspectors 10 (15), &c.

(C) CONTINGENCIES.

Art. 79, C.A. Code.

76. The Government of India "expects that every public officer will exercise the same vigilance in respect to *petty contingent expenses* that he would do if spending his own money, and has further ordered that a register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item." A large number of columns is set apart in this register for the record of the several classes of contingent expenditure, and if this register is properly maintained, there should be no difficulty in specifying at any moment the expenditure which has been incurred in the past under each head.

Art. 825, C.A. Code.

77. The responsibility for the effective control of contingent expenditure rests primarily with heads of offices. Controlling officers are, however, required to scrutinize the expenditure in addition to the scrutiny of heads of offices.

78. A large proportion of the expenditure is usually classed as *I* (*b*), *Contingencies admissible without detailed audit*, and the Accountant-General merely sees that budget grants are not exceeded and that questionable items are not admitted. It is therefore of great importance that the grants for each individual office should be determined with the greatest possible accuracy.

79. Immediately on receipt of the printed Civil Estimates each year, every head of a department should furnish the Accountant-General with a statement showing, by districts or offices, the distribution of the lump grant assigned for his department.

80. The Government expects every head of a department to furnish, with his estimates, detailed and accurate information regarding every entry under *Contingencies* Vague entries, such as "*Other items*", "*Charges admissible without detailed audit*", "*Reserve*", &c., should not find a place in the budget.

81. Endeavours should be made to exhibit every item of expenditure separately, subsidiary statements being added where the details are too numerous to be inserted in the body of the budget itself. The estimates should be based on past actuals and include every item of expenditure likely to be incurred during the year. The distinction between *I* (*a*) and *I* (*b*) charges will, so far as the estimates are concerned, be entirely ignored, and all lump amounts entered under *Office expenses* or *Miscellaneous* will be struck out by Government and the budget passed for specified charges only.

82. Provision for the purchase of new furniture and similar articles should be accompanied by notes, stating when the last purchase was made and explaining the necessity for the proposed expenditure.

SECTION IV.—SPECIAL BUDGETS.

G.O., 20th July 1895, No. 534, Finl.

83. Immediately on the issue of orders sanctioning an expedition or other measures involving large special expenditure, the spending departments concerned should, without waiting to be called upon to do so, prepare and submit to Government detailed forecast estimates of the extra expenditure likely to be incurred under their respective orders, for the period the operations are expected to last. The estimate should be prepared so as to distinguish the monthly recurring extra expenditure from the initial charges, which are incurred once for all at the commencement or during the progress of the operations, and from the terminal charges similarly incurred at the close of the operations.

ADDENDUM AND CORRIGENDUM

TO THE

INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES AND RULINGS REGARDING EXPENDITURE

(circulated with G.O., No. 602, Financial, dated 20th August 1895).

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(1) *Rule* 87.—*For* the last sentence "Every . . . . . met"
Read Every application for such sanction shall be submitted through the Accountant-General and shall be accompanied by a statement in the subjoined form, showing how the expenditure is proposed to be met. Care shall be taken to see that all the particulars required therein are invariably furnished and that, where necessary, district details are given. When officers are unable to suggest re-appropriation from their own budget allotments, the Accountant-General shall furnish the necessary details of the grants from which re-appropriation is suggested by him. G.O., No. 951, Financial, dated 26th October 1898.

(2) *For* the form appended to rule 87.

Substitute the following:—

RE-APPROPRIATION statement to accompany all applications for sanction to expenditure not provided for in the budget, or for additional allotments.

_____ Department or Office.

Major, minor, sub and detailed heads of budget (*a*).	Heads of estimate proposed to be increased.				Heads of estimate proposed to be reduced.				Remarks.
	Amounts as in the sanctioned estimate.	Actual expenditure up to date.	Probable expenditure during remainder of the year.	Amount of additional allotment required.	Amounts as in the sanctioned estimate.	Actual expenditure up to date.	Probable expenditure during remainder of the year.	Amount available for re-appropriation.	
1	2	3	4	5	6	7	8	9	10
Total ..									
			Total ..						

(*a*) The same detail must be given as in the printed Civil Budget Estimate.

NOTE.—If no re-appropriation is possible, the urgency and necessity for the expenditure must be fully explained.

[G.O., No. 951, Financial, dated 26th October 1898.]

RULINGS REGARDING EXPENDITURE.

SECTION I.—EXPENDITURE NOT PROVIDED FOR AND APPLICATIONS FOR ADDITIONAL ALLOTMENTS.

84. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment. Art. 156 (1), C.A. Code.

85. Under no circumstances may liabilities be incurred in one year against anticipated grants in a succeeding year. P.W.D. Code, Vol. II, Chap. IV, rule 16.

86. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment. Money indisputably payable should never be left unpaid; money paid should, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date. Arts. 161 and 162, C.A. Code.

87. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains requires, *ipso facto* and apart from all other rules, the sanction of Government. Every application for such sanction should be accompanied by a statement in the subjoined form, showing how the expenditure is proposed to be met:— Art. 158, C.A. Code.

STATEMENT proposing expenditure for which provision has not been made in the budget for 189 and which cannot be met from anticipated savings under the grant head. G.O., 29th June 1893, No. 608, Finl.

Amount of allotment required.	Major head under which the expenditure will fall.	Explanation as to why no re-appropriation within the budget grant is considered possible.	Major head from which a transfer to meet the charge is ordered.
			*

* Entries in this column are to be made by Government alone.

88. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed and cannot be sanctioned; in the absence of special arguments the Government assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year and not earlier. Art. 159, C.A. Code.

89. 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 reference to a probable increase in the receipts are insufficient. G.O., 2nd May 1895, No. 353, Finl.

90. 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.* Ditto.

91. As soon, then, as it appears that expenditure in excess of budget sanction will be necessary, an application for an additional grant should be made at once. It must be shown— Ditto.

(1) that the expenditure is necessary and unavoidable, or at least in the highest degree advisable;

(2) that it could not have been foreseen when the budget estimates were prepared; or, if it could have been, it must be explained why the necessary provision was not made;

(3) that it cannot be met by re-appropriation within the budget grant for the expenditure of the department.

SECTION II.—RE-APPROPRIATIONS.

P.W.D. Code, Vol. II, Chap. IV, rule 18.

92. The same authorities who make the original grants can sanction additions to them or make reductions from them during the course of the year.

G.O., 31st Dec. 1891, No. 1382, Finl.

93. The Financial Department alone sanctions transfers from one *major head to another*.

94. The following Heads of Departments can sanction transfers from one *minor head to another within the same major head*, provided the expenditure is entirely under their control:—

The Hon'ble the Judges of the High Court.
" Board of Revenue (all departments).
" Inspector-General of Police.
" " " of Prisons.
" " " of Registration.
" Director of Public Instruction.
" Surgeon-General.

G.O., 17th Nov. 1894, No. 1000, Finl.

95. All other Heads of Departments are competent to transfer from one detailed head to another *within the same minor head.*

P.W.D. Code, Chap. IV, rule 135 (*d*) (1).

But in all such cases of transfers, Heads of Departments can utilize savings under one head only for the purpose of meeting unexpected excesses under another head; they are not at liberty to authorize any new charge not already included in the sanctioned grants, or to divert funds to objects not sanctioned by competent authority.

Ditto, rule 134 (III).

96. The aggregate of the re-appropriations under each head should never exceed the grant under that head.

Ditto, rule 134 (II).

97. No expenditure against one grant should be incurred in expectation of short outlay against another grant, nor should any expenditure be allowed without obtaining the appropriation for it at once. Sanction to expenditure must be followed simultaneously by an appropriation of funds, limiting the amount to be spent.

98. Savings accruing under *Salaries and Establishments* should not be utilized for any other purposes, especially for *Contingencies*, without the special sanction of Government.

SECTION III.—REPORT OF LAPSES AND SURRENDER OF ASCERTAINED SAVINGS.

99. After the close of the year, if the grants have not been completely utilized, the unspent balances lapse in ordinary course and are not available for expenditure in the following year.

Art. 293, C.A. Code.

100. A sanction for any charge, when not acted on for twelve months, becomes void and must be renewed if the expenditure is required. Actual disbursements of any one year can only be met from the grants of that year, and cannot be debited against the grants of the preceding and succeeding years.

101. Expenditure which might otherwise be postponed is not, however, to be incurred in the month of March, solely with a view to prevent lapses of budget grants. The prospect of an eventual saving is not a sufficient justification, in all instances, for an immediate increase of expenditure, and the fact that economies can be effected in the cost of a department affords of itself no grounds for increased expenditure in that or any other department.

G.O., 31st Oct. 1894, No. 919, Finl.; P.W.D. Code, rule 146.

102. On the other hand, lapses and savings in one department may be utilized during the year by Government for the requirements of other departments. It is therefore essential that funds should not be unnecessarily locked up, and that Government should be kept informed of the progress of expenditure. Every head of a department should submit a formal report as soon as he foresees any lapses or savings, and surrender whatever is not likely to be of use to him during the remainder of the year.

Art. 1523 (5), C.A. Code, rule 21 *supra*.

103. In the review by Government of the accounts of each year, heads of departments will be called upon for explanation, except when the differences are trifling or could not have been foreseen—

(1) why additional allotments were not applied for in the case of excess expenditure over budget grants, and

(2) why the savings were not formally surrendered to Government in the case of lapses and short expenditure.

ADDENDUM

to the

INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES AND RULINGS REGARDING EXPENDITURE.

(Circulated with G.O., No. 602, Financial, dated 20th August 1895.)

Add—

93 A. Grants made by the Financial Department *for specific purposes* shall not, without the previous approval of that department, be diverted for other purposes, *e.g.*—

(i) lump provisions for revision of establishments or administrative improvements and allotments for expenditure included in a budget estimate, but not finally sanctioned;

(ii) specific grants for particular works, *e.g.*, Detention hospital, Cooum improvement scheme, Sanitary improvements, Madras Municipality, &c.

93 B. Re-appropriations by departments other than the Financial Department, which involve transfers of amounts in excess of Rs. 25,000, shall be previously approved in the Financial Department.

ADDENDUM

to the

INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES AND RULINGS REGARDING EXPENDITURE.

(Circulated with G.O., No. 602, Financial, dated 20th August 1895).

Rule 68-*A*.—Insert the following as clause 1 in the rule :—

"Annuity and civil fund deductions should be levied on exchange compensation allowance in all cases in which under the operation of the existing rules and regulations the allowance is liable to such deductions."

ADDENDUM

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G. STOKES,
Chief Secretary.

FIN

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TO THE

INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES AND RULINGS REGARDING EXPENDITURE,

circulated with G.O., No. 602, Financial, dated 20th August 1895.

(i) *For paragraphs 75 B and 75 C substitute the following :—*

"75 B. Appendix E to the Madras Treasury Manual shows the charges classed as *Supplies and Services* and those classed as *Contingencies*."

(ii) Rule 78—*Omit the first sentence* "A large . . . . admitted" and the word "therefore" in the second sentence.

(iii) Rule 80, lines 4 and 5—*Omit* "*Charges admissible without detailed audit.*"

(iv) Rule 81, lines 5 and 6—*Omit* "The distinction . . . and all."

(v) *For* "lump" *read* "Lump."

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Proof recd 16/11/95

Vide

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ADDENDA

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For "lamp" read "Lamp"

Less Strike off 35 occupied spaces Vide 17/11/95

(i) One space between the lines please & between the cutting and pasting in the book, the addendum

(ii) This should be printed on half a sheet.

Vide 16/11/95

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Vide 16/11/95

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ACCOUNTANT GENERAL'S OFFICE
6NOV1899
MADRAS

CHIEF SECRETARY
14 NOV. 1899
GOVERNMENT OF MADRAS

NOTE FOR THE B.C.

Budget rules 760 & 758.
These require revision with ref: to recent orders. If the revisions cannot be readily carried out in the Text: put up Memo to A.G. asking for a revised draft.
If there any other points in the Budget rules which require looking into include them in the Memo.

C.W.S.
D.+ R.

No 118 7/13-11-99.
The proposed addenda are in order.
B.B. 13/11

Note for C.A.
Please see addenda attached. The Manual was sent to all Heads concerned in the first instance by the Audt.
H.A. 1-11-99

To the C.S.
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ADDENDUM

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INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES AND RULINGS REGARDING EXPENDITURE. (*Circulated with G.O., No. 602, Financial, dated the 20th August 1895.*)

Rule 102.

Add the following note to this rule :—

Note.—For the purposes of the foregoing rule surrenders from departmental grants should not be made later than the 15th February in each year. (G.O., No. 409, Financial, dated the 10th May 1902.)

ADDENDUM AND CORRIGENDUM

TO THE

INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES AND RULINGS REGARDING EXPENDITURE.

(Circulated with G.O., No. 602, Financial, dated 20th August 1895.)

PAGE 17.

For rule 93-A *substitute the following :—*

"Grants made by Government for a specific purpose shall not, without the previous sanction of Government, be diverted to other purposes. This prohibition applies also to lump provisions in the budget estimates for revisions of establishments and for administrative improvements, and to allotments for expenditure which has been included in a budget estimate but has not been finally sanctioned."

Delete rule 93-B.

PAGE 18.

Rule 102.

For the words "and surrender . . . . remainder of the year" at the end of this rule *substitute the words* "and immediately surrender such lapses or savings".

PAGES 13 AND 14.

Rule 81.

Add at the end of this rule—

"An exception is made in the case of the budget of Salt, Abkári and Customs charges. It is left to the Board of Revenue to satisfy itself that the estimates under *Office Expenses* and *Miscellaneous* are justified by past actuals."

[G.O., No. 1083, Financial, dated 29th November 1901.]

Addendum

to the

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ADDENDUM to the Instructions relating to the preparation of Budget Estimates and rulings regarding expenditure (circulated with G.O., No. 602, Financial, dated 20th August 1895).

Rule 68-*A*.—Insert the following as clause 1 in the rule and number the existing rule as clause 2:—

"1 Annuity and civil fund deductions should be levied on exchange compensation allowance in all cases in which under the operation of the existing rules and regulations the allowance is liable to such deductions."

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provision was not made;
(3) that it cannot be met by re-ap
the expenditure of the departm

SECTION II.—RE-A

99. The same authorities who make th
to them or make reductions from them duri

100. The Financial Department alone s
another.

101. The following Heads of Departm
head to another within the same major head
their control:—

The Hon'ble the Judges
" Board of Revenue (
" Inspector-General
" " " of
" " " of

" Director of P
" Surgeon

G.O., dated 17th November 1894, No. 1000, Financial. Rule 135 (*d*) (1), Public Works Department Code, Chapter IV.

102. All other Heads of Departments
head to another *within the same minor head.*

But in all such cases of transfers, H
under one head only for the purpose of me
head; they are not at liberty to authorize an
sanctioned grants, or to divert funds to obje

Rule 134 (III) (1), Public Works Department Code, Chapter IV.

103. The aggregate of the re-appropria
the grant under that head.

Rule 134 (II) (1), Public Works Department Code, Chapter IV.

104. No expenditure against one gra
short outlay against another grant, nor shou
obtaining the appropriation for it at once.
simultaneously by an appropriation of funds

105. Savings accruing under *Salaries*
for any other purposes, especially for *Cont*
Government.

SECTION III.—REPORT OF LA
ASCERTAINE

106. After the close of the year, if the
the unspent balances lapse in ordinary cou
in the following year.

Article 293, Civil Account Code.

107. A sanction for any charge, when
void and must be renewed if the expenditu
any one year can only be met from the gra
against the grants of the preceding and succ

Section XIII, page 10 of India's pamphlet on salaries and establishments.

108. Expenditure which might otherw
incurred in the month of March, solely with
The prospect of an eventual saving is not a
for an immediate increase of expenditure, and
the cost of a department affords of itself no g
or any other department.

G.O., dated 31st October 1894, No. 919, Financial. Rule 146, Public Works Department Code.

109. On the other hand, lapses and sav
during the year by Government for the re
therefore essential that funds should not be
ment should be kept informed of the prog
department should submit a formal report as
and surrender whatever is not likely to be
year.

Article 1523 (5), Rule 28 *supra*.

110. In the review by Government
departments will be called upon for explan
trifling or could not have been foreseen—

(1) why additional allotments were
expenditure over budget gran
(2) why the savings were not form
case of lapses and short expen

TH AUGUST

pr

GOVERN the

FINANCIA san ich th

READ—again the following papers :—

G.O., dated 22nd May 1860, No.

ABSTRACT.—Introducing the system of important step towards securing financial ec

G.O., dated 7th December 1880, N

G.O., dated 16th August 1881, No

ABSTRACT.—Issuing instructions regardin

G.O., dated 16th August 1887, No.

ABSTRACT.—Passing orders in regard to Estimates for 1888–89.

G.O., dated 5th November 1887, No.

ABSTRACT.—Communicating to all Heads India forwarding copy of the preface to the Civil to the change of practice and of form described t

G.O., dated 20th October 1888, No.

ABSTRACT.—Circulating to all officers, for *Supplies and Services* as amended by the Account

G.O., dated 19th July 1894, No. 558.

ABSTRACT.—Issuing certain instructions w clearness in the form in which the detailed Bud Public service are now prepared.

G.O., dated 20th June 1895, No. 470,

ABSTRACT.—Issuing orders regarding the Estimates of this Presidency for 1895–96, and th ments for the estimates of 1896–97.

Read also letter from
13th August 1895.

ORDER—dated 20th August 1895

The appendix to these Pro
the preparation of Budget Estim
particularly directed to these inst
estimates for 1896–97. The opp
rulings as regards expenditure.

2. Rules 81 to 89 regardin
estimates not conforming to the i
revision.

3. Should there be any diffic
required by the dates on which the
estimates may be forwarded in adva

4. The distinction between *Supp*
Contingencies being liable to misappre
of these Proceedings, forward to the
list of the various items of expendi
that the classification may be determi
whose attention will be invited to th
Civil Account Code.

(Tru

To the Revenue Department.
" all Heads of Departments under the Chief
" the Accountant-General.
" the Comptroller and Auditor General.
Copy to the Public Works Department.

Art 1523(d) C.A.C.

Art: 1523(e) C.A.C.

Art 1522. C.A.C.

Art 1523(1).

- Do - (1)

- Do - (2)

- Do - (3)

- Do - (4).

Do - (5)

Art 1523 (6)

Art: 1634, C.A.C.
Mutatis Mutandis

or (iii) working out a pro

Let b be the amount recorded in the
are known;
a the amount recorded to the san
then of the latest year of which
c the total amount recorded in th
d the proportional estimate.

they

Heads of Departments sho
indicated above should be adop
head. If the amount under any
to no regular influences, but
inapplicable. If comparison wit
is preferable.

17. The revised estimates
above named should be correcte
history of the past and the expe
had to the experience of earlier y
seem to be the most probable fi
Government Orders or sanction, a

18. There should be no con
recorded, with the residue, which
be made is of the estimated resi due
the accounts recorded during th sa
last preceding year.

19. In estimating this residue
of previous years, due allowance s
which affected the results of the yea
be made for the special and unusual
estimate is being framed.

20. If, according to the revised
are expected to differ much from th
the reasons for such expectation sh

21. On the other hand, if,
recorded differ materially from t
year and of the earlier years, the revi
during the residual months, the Head
thinking that the difference experienc
such circumstances, the proportional e

22. As no question of the provisi
estimates, there is not, as there is whe
caution; the one object to be kept in v
as exactly as possible. A mistake in
right side as on the wrong side. He
~~the revised estimate as accurate as po~~
Revenue and Receipts.

23. Whenever the budget provisio
be made to the effect that an additiona
saving formally reported to Government

D

(4) BUDGET ESTIMATES

24. *Primâ facie*, and subject alway
revised estimate is the best guide to the n

25. One of the most important d
estimating officer, is to keep himself
revenue and expenditure under his cont
notice of Government any matter deman

First if necessary but
Ed to not start - Ir
next cut upon back time
ignoring any corrections
Normally issued

Special

B.C.

Herewith the Budget
rules. Those carried
out corrections to be
Ins. & Irr & C must
carefully check the
again - Don't delay a
moment but get them
out as soon as possible

They are very late as it
is. Appendix D is with
Hqs in - Send as many
spare copies of the pamph
as ~~these are~~ spare copies
are usually sent to Depts
Hqrs. of Depts. Despatch
will kum - Get a secure
stock of 120 pamphlets
for Office & contingencies
- eg. public copies required
in Calcutta & Bombay
please (as mentioned

...tical Pensions.
...n of Gosha females.

...pplies and Services :—

Services.

19. Purchase of periodicals.
20. Subscriptions to newspapers.
21. Peons' belts and badges.
22. Clothing of servants.
23. Office scales and weights.
24. Tour expenses and hill journey charges.
25. Purchase and repair of furniture.
26. Record-racks, boards, &c.
27. Petty works of construction and repair.
28. Clocks, time-pieces, &c.
29. Work bills.
30. Harbour dues, Customs duties, &c.
31. Purchase of tricycles, bicycles, &c., for office use.
32. Rattan mats and blinds.
33. Fees for chemical analysis.
34. Conveyance of analysis.
35. Fees to Medical officers.
36. Purchase of stamped papers.
37. Contributions to Municipalities.

...NCIES.

...as purely office expenses and ~~which are~~ as / shown under this head.

...*cies* :—

Cloth for records.
Purchase of country articles other than stationery.
Foreign articles costing Rs. 5 and more.
12. Conservancy charges (*e.g.*, sulphur for fumigating purposes, cowdung for floors, urinal pots, brooms, brushes, and baskets for latrines and sweeping purposes, chunam for sanitary purposes, &c.).
13. Freight, carriage hire, railway or boat hire.
14. Advertisements.

...that every public officer will exercise the ...me vigilance in respect to *petty contin-...nt expenses* that he would do if spending ... a register of contingent expenditure ...f the head of the office shall be entered ... A large number of columns is set apart ...asses of contingent expenditure, and if ...uld be no difficulty in specifying at any ...in the past under each head.

...ontrol of contingent expenditure rests ...*ct contingencies*, this responsibility is ...ver this class of expenditure so long as ... a statement should be annexed to ... as based on the actuals of past years. ...fficers are required to scrutinize the ... of offices.

...s usually classed as *I* (*b*), *Contingencies* ...tant-General merely sees that budget ...ems are not admitted. It is therefore ... each individual office should be

(D)

This seems right — But ~~and is it enough?~~ As a matter of fact, for instance, does the Ast. of Rev. Secretary the contingent expenditure in Collrs' offices?

Proof

Printers 2 Columns.

Copy

purchased at head-quarters.
ollections.

ge.

itors.

riminal cases.

s, and accused persons.

ons.

is cases.

id to prisoners on release.

convicts.
iets.

s, &c.).

in India on stores received from England is
he cost of the stores is charged in the Home
ingly in departmental estimates.
de that portion of the *cost of stores* indented
entered in the accounts within the year.
e necessary particulars from the Accountant-

ND ESTABLISHMENT.

aries" and "*Establishments*" is mainly that
s.

Establishments the column of *numbers* should
should be entered *within* parenthesis, the
hout, as follows:— 3 (500), 7 (400), 12 (300),
on each rate of pay, the number (1) need not
0)." The entries should admit of verification

riably be shown as such, the maximum and
on should be for the actual salary which is
which the estimate is made, without reckon-

uld be separately traceable in the estimates.
various heads of account are drawn by the
n each case showing the rates of pay drawn

der *Salaries* include salaries, personal allow-
nces, and fixed special allowances given for
ances to medical officers).
e not salaries should be distinguished as

owed, an entry should be made to that effect
y.

departments should be entered as if it were
e combined designation of the officer being
ransferred to the estimate under the other
head to which the amount is transferred, an
lary transferred.
timate should show the full amount of the
experience that a saving will arise from
ould be made.
(and in a few cases salaries) which are pay-
ome accounts and should not be provided for

r service should be entered under Salaries,

ervice Annuity Funds should be avoided by
nts *net* as follows:—

			RS.
..	..	..	34,560
Financial (1,800)[4]	..	..	46,656
, (800)[4]	..	..	32,256

ase of Indian Civil Servants to 4 per cent.

, the establishments of different classes
uld always be distinguished from servants.
as translators, civil court ameens and nazirs,
ed up with clerks.

re not irrevocably fixed ~~for all time~~
y heads of departments from time to
tion of making any change in estab-
partments should review the entire
s. The budget estimate is however
ny changes in establishment. Care
reases or decreases of establishment
me of preparing the estimate.
ction to a proposed increase has not
establishment which has not been
the cause of the reference not being
xplained. The proposals themselves
om the budget.
ments should be ~~made~~ quite distinct
periods for which ~~they~~ may have to be
hesis.

tablishment or some special allowance
for the last month of the year only
enced and must be taken against the
gly be made for the charges of March
oncerned.
in exactly the same form ~~as is printed~~
accompany every copy of the budget

ANCES.

d the following:—

) Warm clothing allowance.
) Allowances to Conductresses and peons (Educational). Family allowances (Bandsmen). Capitation allowances.
) Commission.
) Overtime and other fees.

AND SUPPLIES AND SERVICES.

l departmental charges" and "Sup-
nded to show what may be described
pecial arrangement and management,
ncidental kind which is incurred from
ds, "Special departmental charges"
eculiar to the department in which
vices" represent expenditure which is
ent be to which the officer incurring it

departmental charges:—

AL CHARGES.

s' actuals, &c.

eads of revenue, the actuals of the first
e compared with those of the correspond-

rge, viz., Special departmental charges,
gencies, ~~entries should be made in red~~
ee years last past, together with a brief

should be read entered in red ink

in the above cases, but the estimate of
rely an arithmetical average of the three
t should not be taken absolutely.

range and correspond exactly with those
the periods to which they belong. If any
ad of account by the addition or reduction
ould be re-adjusted in the same way, the
like things must be compared with like.

BUDGET PROVISION.

orrect classification of receipts and charges
idix P to the Civil Account Code and

major heads of *Revenue* or *Receipts*, and
Expenditure, *e.g.*, I, *Land Revenue*; 3, *Land*

ect classification of receipts and charges
laid down in Articles 1005 to 1008 of the

rs serving in more than one department
r is indicated in Article 773 of the Civil

ng allowances in such cases is determined
Service Regulations.

instructions relating to *Inter-departmental*
r 6 of the Civil Account Code should be

for the whole of the receipts and charges

under *Receipts*, as the audit of receipts
ave to be exercised by the controlling

uld be given under *Salaries*, *Establishment*,
Charges and *Contingencies* in the separate
otals should also be given in every case.

obable savings should be made only in the
ovision for *Contingencies* being limited to

truction and Repairs should be shown for

Printing at Private Presses and *Sta-*
down separately under 30, *Stationery and*

incipal heads of Revenue should be shown
refunds should appear as a separate minor

heads,

Art: 1523(7). C. A. C.

Art 155(a) C. A. C.

— do —

Art 154(2) C. A. C.

G. O. d/ 19. 7. 94 N° 558. Finl para, 10.

This is necessary to push on collection
such as horse allowances to Tahsildars

Art 155(g) C. A. C.

Art 1555. C. A. C.

Art 1554. C. A. C.

Rule 9(b) Chap. IXXIII C. A. C. 3d edn

Art 155(c) C. A. C.

— do — "

— do (d) "

P. W. D. Code Chap. IV, Rule 58.
mutatis mutandis

Art. 155(e) C.A.C.

Art. 155(f) C.A.C.

Art. 1523(f) C.A.C.

G.O. dy 19.7.94 N° 558. Fuil para. 9.

Averages of pa

39. In the case of the more importa five or six months of the current year shoul ing periods of the three preceding years.

40. Opposite every item of fluctuat Supplies and services, Allowances, and, ink of the actual expenditure of each of t explanation of all abnormal variations.

41. Averages should likewise be sho receipts and varying charges should not be years' figures. The average is a guide, bu

42. The figures for former years shou to be estimated, both in character and as to change is made in the constitution of any h of items, the figures of the earlier years s principle being carefully kept in view that

SECTION III.—DETAILS

43. The various rulings relating to the under individual heads will be found in A these should be closely adhered to.

44. *Roman* numerals are prefixed t *Arabic* numerals to those of *Disbursements Revenue.*

45. The principles governing the c under Major, Minor, and Detailed heads Civil Account Code.

46. The incidence of the cost of off or transferred from one department to an Account Code.

47. The incidence of the cost of trav in accordance with Article 1294 of the C

48. The above rulings together with transfers and the *sundry rulings* in Cha carefully borne in mind.

49. Every department should provi with which it deals finally.

50. Minute details should be furn and the check over departmental rev authorities.

51. On the expenditure side, totals *Allowances, Supplies and Services, Specia* column set apart for this purpose. Gran

52. Lump deductions on account of case of *Salaries and Establishments*, the actual requirements.

53. Charges on account of *Petty Co* each minor head under *Supplies and Serv*

54. Expenditure incurred on acc *tionery purchased in the country* should *Printing.*

55. *Refunds* of collections under the under 1, *Refunds and drawbacks.* All oth head under each major head.

Ditto

Art. 155(h) C.A.C.
Fuil
G.O. dy 16.8.87 N° 915 para. 5.

— do — para. 6.

— do — para. 3.

— do — do —

Art 1357. C.A.C.

Art 155(i) C.A.C.

Rule 59. P.W.D Code.
Vol. II. Chap IV

G.O. 5.11.87 N° 1175. Fuil.

Art 155(c) C.A.C

Art 155(b). C.A.C

— do —

— do —

— do —

— do —

— do —

— do —

G.O dy 19.7.94 N° 558. Fuil.

G.O dy 5.11.87. N° 1175 ...

— do —

— do —

56. As charges for the freight borne by the department against wh accounts, provision should be made

57. The budget estimate should and for on Europe which will be paid Heads of Departments should ascert General.

(A).—SALARI

58. The distinction between between gazetted and non-gazetted o

59. In the case of both *Salaries* be carefully checked the rate of p number in each rate being shown &c. but where there is only one offic be specified, thus 3 clerks (75), (50), with the column of charge.

60. Progressive salaries should i minimum being specified, but the pro being earned on 1st April of the yea ing any future increments.

61. Every salary or rate of pay Where, however, allowances chargea same officer, a foot-note should be ad from the different sources.

64 ~~62.~~ *Salaries.*—The amounts give ances, local allowances, house-rent al separate duties (*e.g.*, lunatic asylum

65 ~~63.~~ Additional allowances whic such and shown under "*Allowances.*"

66 ~~64.~~ Wherever "*free quarters*" ar within parenthesis, after the rate of s

67 ~~65.~~ A salary divided between t chargeable to the principal head only there shown in full); the amount to head being deducted at foot. Under entry should be made showing the pa

62 ~~66.~~ For fixed charges, the det sanctioned scale, and when it is fou absence or other cause, a lump ded

63 ~~67~~. Leave allowances and pensi able in England are chargeable to the in the local estimates.

68. All graded officers of any re *e.g.*, Tahsildars, Sub-Registrars, &c.

69. Deductions on account of Civ showing the salaries of Indian Civil Se

(1) Chief Secretary (3,000)[4]
(2) Secretaries, Judicial (2,250)[4]
(3) Under Secretaries (1,000),[4]

where the figure [4] means subject in the deduction for annuity.

70. *Establishments.*—Under this h should be shown separately. Clerks s Persons serving in special capacities, suc should be shown separately, and not lu

Art 154 (1) C.A.C.

P.W.D. Code Chap. IV Rule, 48.

——do—— " 49.

——do—— " 77.

Art: 155(g) C.A.C.

G.O. dy 20.10.88 N° 783, Fin.

G.O. dy 5.11.87 N° 1175. Fin.

72 ~~71~~. What are called fixed establishme
and should be brought under formal revie
time; even when there is no thought or
lishments, it is still desirable that heads
estimate of the requirements of their de
not the place for submitting for consid
should therefore be taken that all neces
are fully considered and disposed of prior t

73 ~~72~~. In urgent cases, however, when t
been obtained, but is sure to be accorded
sanctioned should be separately detailed,
submitted for orders earlier should be fu
should, in all cases, be submitted separately

for 74 ~~73~~. The provision for *temporary* estab
from that ~~of~~ *permanent* establishments. T
retained should also be specified within par

75 ~~74~~. It not unfrequently happens that
is sanctioned for an official year, and the ch
becomes due when the new year has c
grants of that year. Provision should acc
payable in April in the estimates of the ye

76 ~~75~~. A numerical establishment statem
in the appendix to the Civil estimates, sh
~~forwarded to the Accountant-General~~.

(B).—ALL

77 ~~76~~. Under the head *Allowances* are en

(1) Travelling allowances (fixed, &c.).
(2) Tentage ,,
(3) Horse ,,
(4) Conveyance ,,
(5) Hill journey ,,

(c) SPECIAL DEPARTMENTAL CHAR

78 ~~77~~. The main distinction between "S
plies and services" is that the former ar
as regular systems of expenditure requir
while the latter show expenditure of a
time to time as necessity arises. In oth
indicate expenses which are for the mo
they are incurred, whereas "Supplies and
of much the same kind whatever the dep
belongs.

79 ~~78~~. The following are treated as Spec

~~Special Depar~~

3. Land Revenue—District Administration—
Elephant charges.
Remittance of treasure within the distri
Service of revenue processes.
Fees for searches in Registration office
Remuneration to copyists.
Management of estates.
Stone-quarry charges.
Coir charges.

Revenue Survey—
Purchase and repair of Survey instrum
Purchase of chemicals.
Boundary pillars.
Measurers and hired labourers.

Revenue Settlement—
Binding Settlement registers.
Mounting maps.
Measuring chains.

5. Salt—
Manufacturing charges.
Rewards.
Freight for export and import.
Charges for destroying spontaneous salt.
Remittance charges.
Examination of salt heaps.
Conveyance of salt to French Governm
Conveyance of salt to fish-curing yards
Boat charges.
Arms, ammunition and accoutrements.
Salt-weighing machines.

7. Excise—
Cost, freight, &c., of spirits.
Purchase of casks.

12. Registration—
Remuneration for the service of females.

18. General Administration—Governor's Band—
Compensation in lieu of rice.
Subscription to music.
Clothing to bandsmen.
Vegetable oil, &c.
Blankets, carpets, &c.

19-A. Law and Justice—Courts of Law—
Printing and translation executed on beha
Retaining fee of Government Pleaders.
Fees to Pleaders in Civil suits, Pauper sui
Stamps in Civil and Criminal cases.
Charges of Notaries Public.
Charges for lunatics.
Batta to prosecutors and witnesses.
Fees to Interpreters.
Diet and road money to prosecutors and w
Elephant charges.
Fees for examining corpses and wound
Conveyance of corpses and wounded pers
Conveyance of property in Criminal case
Rewards for the apprehension of offender
Civil and Criminal lunatic charges.
Food for stolen cattle.
Charges for copies of judgments.
Translations of judgments and records in

19-B. Law and Justice—Jails—
Rations and diet of prisoners.
Clothing and bedding.
Dieting charges in hospital.
Diet of prisoners under trial.
Prisoners' transfer charges.
Transportation charges.
Execution charges.
Photograph charges.
Funeral charges.
Cholera charges.
Road-money to released convicts.
Batta to prisoners' children.
Clothing and uniform of warders.
Batta, subsistence allowance and gratu
Cart hire for sick prisoners released.
Gratuities paid to convict warder gu
Repairs of fetters, chains, tools, &c.
Razors, hones, combs, soap, &c., suppl
Rewards for the apprehension of escap
Arms and other Military supplies.

20. Police—
Photograph charges.
Clothing and uniform.
Arms and accoutrements.
Rewards to informers.
Rewards for saving life.
Rewards for the apprehension of offe
Secret service money.
Purchase of horses (Mounted police).
Purchase of elephants (Hill tracts).
Cost of feeding (including syces, gr
Way charges of escorts.
Construction and repair of pounds.
Feeding charges.

21. Marine—
Cost of coal.
Other Marine stores.

22. Education—
Library books and maps.
Reading-room allowances.
Prizes.
Scholarships.
Stipends.
Remuneration to Examiners.
Laboratory charges.
Gymnasia.
Special furniture and apparatus.
Farm annexé.
Botanical gardens (Agricultural College)
Result portion of salaries.

24. Medical—
Diet of patients.
Clothing and bedding.
Medicines supplied by Military Departm
Country medicines.
Hospital necessaries.
Funeral expenses.
Cholera expenses.
Removal of night-soil.
Grants to Municipal dispensaries.
Grants to Mission dispensaries.
Grants to Private dispensaries.
Batta to mothers of vaccinated children.
Remuneration to vaccinators.
Cost of lymph.
Water-supply.
Village-site.
Fairs and festivals.
Purchase and repair of carts.
Purchase and feeding of cattle.
Other sanitary outlay.
Purchase of instruments and chemicals.
Scholarships and library allowance.
Training of Sanitary Inspectors.
Honoraria to the Medical Board of Exa
Stipends to students.

26. Scientific and other Minor Department
Veterinary Department—
Feeding and maintenance of stallion
Keep of ponies while under castratio
Purchase of ponies.
Rewards for castration.
Archæological Department—
Plates for reports.
Supplies by Survey and other departm
Provincial Museums—
Cost of specimens purchased on tours
Cost of specimens, objects of interest
Preparation of fittings, furniture, &c.,
Cost of books and publications.

Public Observatories—
Public clock charges.

Experimental Cultivation.
Distribution of seeds, &c—

Cinchona Plantations—
Manure.
Collection and carriage of crops.
Propagation.
Other working charges.

Botanical Gardens—
Working charges.
Horticultural implements.
Garden buildings.
Labelling.
Experimental gardens.
Cabinets and materials for the herbariu
Library charges.
Developing the vegetable products of oth

Examinations—
Fees to Examiners.
Fees to Superintendents and clerks.
Stationery purchased for examination.
Extra coolies and peons.

13

27. *Ter*

Fees for the

30. Stationery and Printing—

Purchase of printing plant, materials and sto

Special charges.

31. Miscellaneous—

Deportations and railway fares of vagrants.

Clothing and rations.

Photographs. of Vagra

Cost of examining Pearl bar

80/ ~~79~~. The following are classed u

1. Law charges.
2. Cost of land (including acquisition).
3. Purchase, repair and carriage of tents.
4. Maintenance of camp equipage.
5. Registration charges.
6. Cost of Europe stores (including freight).
7. Honoraria for special work.
8. Compensation in lieu of rents or quarters.
9. Telephone charges.
10. Lighting charges.
11. Hired labourers (*e.g.*, coolies, &c.).
12. Supplies by Public Works, Military and departments.
13. Section-writing.
14. Remuneration to copyists.
15. Fees for searching records.
16. Packing charges.
17. Binding charges.
18. Purchase of books.

CON

8/ ~~80~~. Nothing but what may be re ordinary recurring monthly charges sh

82 ~~81~~. The following are treated as

1. Service postage.
2. Service telegrams.
3. Hot-weather charges.
4. Cold-weather charges.
5. Rents, rates and taxes.
6. Country stationery (*e.g.*, gum, paste, glue, th vinegar for ink, file-books, binding).
7. Carriage of stationery.
8. Carriage of records.

83 ~~82~~. The Government of India "

Article 79 of the Civil Account Code

his own money, and has further orde shall be kept in each office, and the against the date of payment of each i in this register for the record of the se this register is properly maintained, moment expenditure which has been i

84 ~~83~~. The responsibility for the en primarily with heads of offices. Fo completed as no external control is ex the contract grant is not exceeded. In the estimates showing the details of th For *countersigned contingencies*, contr expenditure in addition to the scrutiny

85 ~~84~~. A large proportion of the exp *admissible without detailed audit*, and t grants are not exceeded and that questio of ~~paramount~~ importance that the gr determined with the greatest possible ac

Nic. A.G. will check the

Art 825. C.A.C.

great

the grant made at the beginning of
t appertains requires, *ipso facto*
ernment. Every application for
in the subjoined form, showing

not been made in the budget for 18
gs under the grant head.

nation as to why appropriation within budget grant sidered possible.	Major head from which a transfer to meet the charge is ordered.

by Government alone.

iture for which no provision has
should not be proposed and cannot be
the Government assumes that any
from the beginning of the following

highly advisable, though not abso-
which produces revenue may have to
demand should spring up it must be
But in all cases the necessity for
ined and justified in detail: mere
ts are insufficient.
et provision must be applied for
ll be necessary.
re in excess of budget sanction will
t should be made at once. It must

unavoidable, or at least in the highest

when the budget estimates were pre-
nust be explained why the necessary

iation within the budget grant for

PRIATIONS.

riginal grants can sanction additions
e course of the year.
ions transfers from one *major head to*

can sanction transfers from one *minor*
ded the expenditure is entirely under

High Court.
partments).
ce.
ons.
istration.

94 ~~93~~. Expenditure which cannot be met
the year for the service of the department
and apart from all other rules, the sanction
such sanction should be accompanied by a
how the expenditure is proposed to be met :-

STATEMENT proposing expenditure for which provis
and which cannot be met from anti

Amount of allotment required.	Major head under which the expenditure will fall.	

* Entries in this column are to

95 ~~94~~. Save for exceptional reasons,
been made in the estimates of the current
sanctioned; in the absence of special argu
expenditure proposed is intended to have
financial year and not earlier.

96 ~~95~~. Extra expenditure may occasion
lutely unavoidable. For instance, expend
be increased in the course of the year; a
met at once, or the revenue may be altoge
the proposed excess expenditure must be
general references to a probable increa

97 ~~96~~. Sanction to all expenditure
as soon as it becomes apparent that su

98 ~~97~~. As soon, then, as it appears that
be necessary, an application for an additio
be shown—

(1) that the expenditure is necessa
degree advisable;
(2) that it could not have been fo
pared; or, if it could have b
provision was not made;
(3) that it cannot be met by re-
the expenditure of the depa

SECTION II.—RE-

99 ~~98~~. The same authorities who make
to them or make reductions from them d

100 ~~99~~. The Financial Department alon
another.

101 ~~100~~. The following Heads of Depart
head to another within the same major hea
their control :—

The Hon'ble the Judge
" Board of Revenue
" Inspector-General o
" " "
" " "

Art 158. C. A. C.

G. O. dy 29-6-93, No. 608 Fin.

Art 159. C. A. C.

G. O. dy 2-5-95 No. 353. Fin.

— do —

— do —

Rule 18, P. W. D. Code. Vol II, Chap IV

G. O. dy 31-12-91 No. 1382. Fin.

Para 2. of Go. dy 25-3-81. in Do. - - - - - - - - - -

This power has been delegated only to the Board; it is desirable that the others should also have the power.

G. O. dy 17-11-94 No. 1000, Fin.

Rule 135 (d) (1), P. W. D. Code Chap IV

Rule 134 (III) do — do — —

Rule 134 (II) do do —

Art. 293. C. A. C.

See ~~XIII~~ page 19. of India's pamphlet on Salaries & Establishments.

G. O. dy 31-10-94 No. 919. Fin.

Rule 146. P. W. D. Code.

Art. 152 3 (5)

Rule 23 supra.

102 ~~101~~. All other Heads of Departments a
head to another *within the same minor head.*

But in all such cases of transfers, H
under one head only for the purpose of me
head; they are not at liberty to authorize a
sanctioned grants, or to divert funds to obje

103 ~~102~~. The aggregate of the re-appropriat
the grant under that head.

104 ~~103~~. No expenditure against one gra
short outlay against another grant, nor sh
obtaining the appropriation for it at once.
simultaneously by an appropriation of fun

SECTION III.—REPORT OF I
ASCERTAIN

105 ~~104~~. Savings accruing under *Salari*
for any other purposes, especially for C
Government.

106 ~~105~~. After the close of the year, if
the unspent balances lapse in ordinary
in the following year.

107 ~~106~~. A sanction for any charge, wh
void and must be renewed if the expend
any one year can only be met from the
against the grants of the preceding and

108 ~~107~~. Expenditure which might ot
incurred in the month of March, solely
The prospect of an eventual saving i
for an immediate increase of expend
the cost of a department affords of i
or any other department.

109 ~~108~~. On the other hand, lapses
during the year by Government for
therefore essential that funds should no
ment should be kept informed of the
department should submit a formal rep
and surrender whatever is not likel
year.

110 109. ~~When, therefore,~~ Gov
year, ~~it shall call upon~~ heads of
differences are trifling or could not
(1) why additional allotme
expenditure over
(2) why the savings were
case of lapses and sho

C.S. 6/8/95

A.C. 5/8/95

Think

[G. / 25.]
500—21-5-95.

16 Financial Department.

C. No.

Budget Rules

FOR ORDERS.

The draft will be useful I think — I have made a few notes in pencil — I shd. say it wd. be well to give the authorities in the margin, as has been done in red ink in Vol. I, when there is no reason to the contrary. The ref. to be put in small type & need not be set in —

BA
8/8/95

The accompanying draft order and its Appendix, the preparation of which was intimated to the Hon'ble Member a week or two ago, is submitted for approval. The Appendix contains very little that is new (new matter has been marked out in blue chalk) but it is submitted that the collection of rules will prove of great assistance in making the officers submitting estimates in a complete and accurate form and thus facilitate work in the Budget season. The Estimates being completely printed now, it is of great importance that every effort should be made beforehand for smooth working. A copy of the Appendix has been sent to the Ag. for check & for remarks

and suggestions. The papers are herewith submitted to the Hon'ble Member and marked "urgent" as it is desirable that the order should issue before the 15th instant - The first budgets are due on the 15th ~~October~~ September.

6/8/95 The proposed order seems to be likely to be very useful and has been carefully and clearly drawn up

HD 7/8/95

17

Budget Rules

FOR ORDERS.

HON'BLE MEMBER.

18

[G / 9]
2,000—2-4-95.

Current No. 1983

Fin: DEPARTMENT.

Telegram

from

Ua Accts: Genl:

No.

Dated 13th
Received 14th } August 1895

Enclosures

SUBJECT.

Stating that reply to telegram No. 487 A. from this office will leave Madras on the Evening of the 13th Inst.

INDIAN TELEGRAPHS. Monthly Number. 84

Class 10

To (Office) Cotacamund

From (Office) Madras 2th Feb

Words. 103 | Day. 13 | Hour. 17 | Minute. 8 | Official Instructions. 2 dep

To (Person) Madras

From (Person) Reade

CHIEF SECRETARY TO GOVERNMENT 14 AUG 95

Your telegram No 484

Sept leaves this Evening

Recd. from LN. At Hrs. Mts. by

Sent to LN. At Hrs. Mts. by

Telegraph Mas

C. G. P.—No. 29 T—26-5-14—40,00,000

CURRENT No. 1983

COTACAMUND 13-8-95

Budget Department.

CURRENT No. 1983

Fort St. George,

Accountant-General's Office,

13th August 1895.

No. 2123

From F. H. Harrison Esquire,

Offg. Accountant-General to the Government of Madras,

To The Chief Secretary to Government,

Financial Department.

Sir,

With reference to your Official memorandum dated the 3d of August 1895, I have the honour to retransmit the draft order and the set of rules for the preparation and submission of Budget Estimates by heads of offices and Departments, and to offer the following remarks as therein requested.

Paragraph 4 of draft order

The Civil Account Code Volume I makes no distinction between Supplies and Services and Contingencies.

The latter as in Article 80 (2) stands for both.

Appendix

Rule 11

This may be omitted as such a contingency will seldom occur.

Rule 29.

This may also be struck out as the principle therein contained concerns Local Governments and not Departmental officers.

Rules 43, 45 and 46.

References are here made to Volume II of the Civil Account Code, but as this volume is not supplied to all heads of offices submitting Budget Estimates to Government, it will be well as has been generally done to reproduce the Articles themselves.

Rule 62.

The following may be added after this rule.

"But these allowances should be shown separately immediately below the salary of the officer concerned. The number of officers and the rate drawn by each should also be given so as to admit of verification with the column of charge."

In the same rule "Exchange Compensation Allowance" should be inserted after "House Rent allowance". Another rule immediately below this, may be inserted for the preparation of Exchange Compensation allowances Estimates as laid down in the Government of India letter recorded in Government Order Financial No. 531 dated 18 July 1895.

Rule 69.

Statutory Civilians and Officers of the Provincial Civil Service may be shown separately.

Rule 73

The following addition may be made in second line of "Establishment" giving

details of the nature and rate of pay"

Rule 76.

Here I would suggest the following addition.

"In the case of Officers drawing fixed tentage, travelling and conveyance allowance the designation of the Officer and the rate drawn by each should invariably be given. eg

Tentage

Collectors and Magistraks 20 (50) Rs

Horse allowance

Inspectors 10 (15) Rs

Rules 77 to 81 may be omitted for the present see paragraph 4 of the order. I see no reason for the distinction between Supplies and Services and Special Department Charges. It is not observed in any other province so far as I am aware.

Rule 83.

The contract contingent system does not obtain

obtain in this Presidency. The allusion thereto may be omitted. The practice here is contained in rule 8.

Rule 100

The Director of Public Instruction and the Surgeon General with Government are also empowered to sanction transfers between minor heads.

In conclusion it seems to me that the instructions in question may be more advantageously printed in pamphlet form than incorporated in the Government Order.

I have the honour to be,
Sir,
Your most obedt. Servant,
H. Marvin
Offg. Accountant General.

Rs 13/8.

CURRENT No. 1985

Financial (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE Chief Secy to Govt.
Financial Dept

No. 2123

Dated 13 August 95

Received 14

Enc. 1

No. CHIEF SECRETARY'S OFFICE 14 AUG 95 GOVERNMENT

Subject.

Returning with remarks the draft order and the set of rules for the preparation and submission of Budget Estimates by heads of offices & Departments

Cor.—4,000—18-5-95.

Financial Department.

C. No. 1985.

The pages of the "Budget rules" on which the Hon'ble Member noted are re-submitted together with replies to his queries. The remaining pages have been sent to the Press for correction and for entry of the authorities in the margin, in order to save time.

C. No. 1985 contains the Accountant-General's remarks on the rules

(I) As suggested in the reply to H.Ms. query in A, para. 4 of the draft order had better, as the Accountant-General objects, to it, go out

(II) Rule 11 may be deleted as suggested by the A.G.

(III) The A.G. suggests that Rule 29 be struck out It is, however, thought that the rule as now altered in the proof in C. No. 1985 may stand It is essential that new schemes should be brought prominently to notice in Budgets. There seems no objection to the rule as now proposed.

(IV) Rules 43, 45 & 46 The A.G. suggests that the portions of the Civil Account Code quoted in these rules should be

reproduced

reproduced in full, as the second vol. of the code is not supplied to all the heads of depts. It is thought that in most cases they can obtain the loan of the volume for reference. The A.G's. proposal would involve the printing of the Appendix P. to the C.A.Code, so far as heads of Rev. and expenditure with which this Govt. deals are concerned. The addition would certainly make the rules complete and, if the H.M. approves, Appendix P will be added as an Appendix to the rules

(V) The A.G. being averse to the distinction between Supplies and Services and Special departmental charges, Rules 77 to 81 may, it is submitted, be taken out

(VI) The other additions proposed by the A.G. will, with H.M's. approval, be inserted. That regarding Exchange Compensation Allowance was added to the proof first submiitted to H.M.

(VII) The concluding suggestion of the A.G. is that the rules may be issued in pamphlet form. This seems to be a good idea and can be adopted without caus delay or trouble

On the H.M. passing orders on the ...osals the draft G.O. and rule will

will be corrected accordingly They will be in the hands of heads of depts. sufficiently early to assist in the preparation of their estimates for 1896-97. The first Budgets are due on the 15th Sep. and these are mostly small ones.

17.8.

19/8/95

neans explain the distinction drawn
l attention & the explanation. Has
then the A.G.? Has he asked for this
kind? What has the Comp.r Genl
with the matter?

WS

Reply

The difference between Supplies & Services
was explained by the Comptroller-General in the
ind of 1887-88. Since then great changes
ons have arisen & it was thought best to separate
Supplies and Services" from "Special departmental
Acct Genl's Office now thinks that they may
e. The distinction is however real. In the
s a Separate Column (in the lefthand margin) has been
eadings - eg. Salaries, Establishments, Allowances, Sup
ngencies, and it seems better on the whole to show the
tal charges under a Separate total head.
departmental charges was taken from the Civil
es. As however the Acct Genl considers that no
ade perhaps the matter need not be pursued

tion of accounts is controlled by the Comptroller
1 of the Civil Acct Code) and it is he who
such items as "Purchase of furniture, Lighting
hown under "Supplies" not under "Contingencies"
the Acct Genl and not the Local Govt to
mptroller Genl in such cases
Genl must have to
Genl should move as regards the correction in
the Code, if it were decided to call attention

Nil

mes that the Budget Statts are issued
quent year's budgets have to be prepared.
be, but I have not seen any copy of the
as finally accepted by India, as yet—
the copy I had in March or early in

WS

Copies have now been distributed. There was an un-
usual delay this year owing to the revision of the
forms, the rearrangement of types by the Comptroller
General &c. In ordinary years the Civil Estimates
may be expected by the middle of June. The
budgets will not be taken up by heads of depts
before July 1st earliest - and these are all sum-
mons - are due with Govt on 15th September -
The A.G's Office has been proceeding
with the issue of forms for the 1896-7
estimates for the past ten days or
so and the work must always have
been almost completed by now.

CB.
11/8/95

Jew
WS

Nil

mes that the A.G's final accounts
- before the next year's budget is due -
? I have not yet seen the A.G's
counts for 1894-95

WS

counts are ready by 10th August (art 1069 of the C.A.C)
can have access to the figures from this date up
mission of their budgets. The Proof Accounts are
gately & are sent to Govt - little later - about the
ber.

Jew
WS

Appendix to G.O., dated August 1895, No. , Financial.

INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES.

SECTION I.—FORM AND SUBMISSION OF BUDGETS.

1. As soon as possible after the issue of the Civil Budget Estimates in each year, forms are supplied by the Accountant-General to heads of departments wherein they may prepare complete estimates of the receipts and of the charges on account of the salaries and contingencies of themselves and their establishments for the ensuing year. These forms are drawn up in such a manner that every departmental budget is prepared in exactly the same form in which it is finally incorporated in the printed civil estimates of the Presidency.

2. Budgets should be submitted punctually by the dates fixed in the Appendix to G.O., dated 22nd June 1895, No. 470, Financial. Delay in [redacted] retards the compilation of the general budget, [redacted] the submission of the estimates, [redacted] limits the time requisite for the due consideration by Government of the demands made and occasions undue haste in the disposal of subjects which should be dealt with in a [redacted] deliberate and careful manner. With proper arrangements, which it is in the power of every head of an office to make, there is no reason why the budget estimate should be submitted one day after the prescribed date.

3. *Detailed accounts* should be furnished, as far as possible, for each *minor head*, with full particulars for the items comprised within the totals; summaries and abstracts being added wherever necessary.

4. Receipts and charges should be submitted on separate sheets of paper. Heads of departments will be at liberty to forward the estimates under the several detailed accounts separately, if they find this more convenient than submitting them in a consolidated form. Explanatory memoranda and subsidiary statements for purely departmental purposes and for elucidating the budgets should also, where necessary, be submitted.

5. Explanations for [redacted] variation in figures should be furnished opposite the entry concerned, on the blank pages facing the estimates.

6. Covering letters are generally unnecessary; but when they are considered indispensable, they should be as brief and clear as possible, dealing only with the general financial position of the department concerned, and calling attention to such special points as may require the orders of Government. Mere repetitions of figures and statements appearing in the body of the estimates should be avoided.

7. In compiling the figures, the totals of major heads should be worked up to even thousands of rupees. Minor heads should be rounded to even hundreds of rupees as far as possible. Annas and pies should invariably be omitted.

8. The history of a budget extends over three years, and facts and figures relating to all the three years should be placed before Government in an accurate and lucid manner.

SECTION II.—THE COLUMNS OF THE BUDGET.

(1) ACTUALS OF THE PAST YEAR.

9. These should invariably correspond exactly with the figures recorded in the Accountant-General's *final accounts*. Every head of a department is bound to reconcile the differences that may have arisen and to ensure the rectification of the accounts, as directed in paragraph [redacted] of G.O., dated 19th March 1895, No. 256, Financial.

or (iii) working out a proportional estimate arithmetically as follows :— Article 1523 (*d*), Civil Account Code.

Let *b* be the amount recorded in the accounts of the current year to the end of the latest month of which the figures are known ;

a the amount recorded to the same date of the preceding year, or, if the figures of that year were abnormal, then of the latest year of which they were normal ;
c the total amount recorded in the accounts of the year from which *a* is taken ; and
d the proportional estimate.

Then $a : b :: c : d$.

Heads of Departments should use their discretion as to which of the methods indicated above should be adopted in framing the revised estimate under any particular head. If the amount under any head of account is fixed, or if the entries are subject to no regular influences but are irregular and fluctuating, the third method is inapplicable. If comparison with the previous year is impracticable the second method is preferable. Article 1523 (*e*), Civil Account Code.

17. The revised estimates framed in accordance with the mechanical processes above named should be corrected from what is known, or can be ascertained, of the history of the past and the expectations of the coming months, and regard should be had to the experience of earlier years. Particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government Orders or sanctions, and without leaving any margin on either side. Article 1522, Civil Account Code.

18. There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last months of the current year, with the accounts recorded during the same months of preceding years, primarily of the last preceding year. Article 1523 (1).

19. In estimating this residue on the basis of the actuals of corresponding months of previous years, due allowance should be made for any exceptional phenomena, which affected the results of the years accepted as a guide, and allowance should also be made for the special and unusual characteristics of the year for which the revised estimate is being framed. Article 1523 (1).

20. If, according to the revised estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation should be definitely stated. Article 1523 (2).

21. On the other hand, if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years, the revised estimate shows no corresponding difference during the residual months, the Head of the Department should state his reasons for thinking that the difference experienced in the earlier months will not continue. In such circumstances, the proportional estimate is *primâ facie* the best. Article 1523 (3).

22. Whenever the budget provision is exceeded, or there is a lapse, a note should be made to the effect that an additional grant has been separately applied for or the saving formally reported to Government (*vide* rule 109 *infra*). Article 1523 (5).

(D)—BUDGET ESTIMATES OF THE ENSUING YEAR.

23. *Primâ facie*, and subject always to any known disturbing influences, the revised estimate is the best guide to the new estimate. Article 1523 (6).

24. One of the most important duties of every head of a department, as an estimating officer, is to keep himself thoroughly acquainted with the progress of the revenue and expenditure under his control, so as to be able at once to bring to the notice of Government any matter demanding their attention. He is charged with the administration of those numerous matters in respect of which Government is debtor or creditor, so far as his department is concerned, and it is his duty to see that proper estimates are made for all those transactions, and that due measures are taken to watch and direct the various matters which make up the estimates. Article 1634, Civil Account Code, *mutatis mutandis*.

25. The immediate practical purpose of the budget estimates is to ascertain what ways and means must be provided for the service of the ensuing year. As it is essential that such provision should be adequate, care should be taken to avoid rash or sanguine estimating. At the same time, the object is still to ascertain the Article 1523 (7), Civil Account Code.

ultimate facts as truly as possible; and estimates habitually and largely more unfavourable than the facts defeat themselves, and are only less mischievous than too favourable estimates.

Article 155 (*a*), Civil Account Code.

26. The Budget estimate should be made up for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years—not for the demand or the liabilities falling due within the year.

Article 155 (*a*), Civil Account Code.

27. Net receipts or net charges should not be entered in any case; the gross transactions should be exhibited in full, except where definite instructions to the contrary have been issued.

Article 154 (2), Civil Account Code. G.O., dated 19th July 1894, No. 558, Financial, paragraph 10.

28. The Government of India has ruled that whenever it is proposed to provide in the estimates for any *considerable expenditure* out of accumulated balances, the proposals should be forwarded to it in advance of the estimates for separate consideration. When such schemes are included in budgets the fact should be brought prominently to notice. Sanction to the schemes should however be applied for in ordinary course, without reference to budget provision, through the Secretariat department concerned.

Article 155 (*g*), Civil Account Code.

29. No new charge of even *a petty character* may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

(E)—EXPLANATORY REMARKS.

30. Explanations are not required for differences between the actuals of the previous year and of the preceding years, nor for those between the actuals and the estimates of the previous year; but any abnormal variations in actuals as compared with the revised and budget estimates should be fully accounted for.

Article 1555, Civil Account Code.

31. The principal explanations required are in connection with the difference between the budget figures proposed for the ensuing year and the corresponding figures in other columns.

Article 1554, Civil Account Code.

32. The explanations should be as short as is consistent with clearness. It is better, however, that they should be too full than too scanty, so that no difference requiring explanation may escape observation merely through its being counterbalanced by an opposite difference.

Rule 9 (*b*), Chapter LXXIII, Civil Account Code, 3rd Edition.

33. It is not sufficient to explain mere variations in the totals from year to year; an item may have been once passed or omitted as an exceptional case, and its repetition or continued omission may require to be accounted for.

Article 155 (*c*), Civil Account Code.

34. Variations in the columns of numbers as well as in those of amounts must be explained.

Article 155 (*c*), Civil Account Code.

35. In the case of variations which are based on an order of Government, the number and date *as well as the purport* of the order should be specified.

Article 155 (*d*), Civil Account Code.

36. For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

Public Works Department Code, Chapter IV, Rule 58, *mutatis mutandis*.

37. In the case of special expenditure, which is to be met from Provincial as well as from Local or private funds—e.g., Students' Hostels, water-supply and drainage schemes—the explanatory column should specify what portions of the proposed expenditure will be defrayed from other than Provincial funds.

Averages of last year's actuals, &c.

38. In the case of the more important heads of revenue, the actuals of the first five or six months of the current year should be compared with those of the corresponding periods of the three preceding years.

Article 155 (*e*), Civil Account Code.

39. Opposite every item of fluctuating charge, viz., Special departmental charges, Supplies and services, Allowances, and Contingencies, the actual expenditure of each of the three years last past should be entered in red ink together with a brief explanation of all abnormal variations.

40. Averages should likewise be shown in the above cases, but the estimate of receipts and varying charges should not be merely an arithmetical average of the three years' figures. The average is a guide, but it should not be taken absolutely. Article 153 (*f*), Civil Account Code.

41. The figures for former years should range and correspond exactly with those to be estimated, both in character and as to the periods to which they belong. If any change is made in the constitution of any head of account by the addition or deduction of items, the figures of the earlier years should be re-adjusted in the same way, the principle being carefully kept in view that like things must be compared with like. Article 153 (*f*), Civil Account Code.

SECTION III.—DETAILS OF BUDGET PROVISION.

42. The various rulings relating to the correct classification of receipts and charges under individual heads will be found in Appendix P to the Civil Account Code and these should be closely adhered to. G.O., dated 19th July 1894, No. 558, Financial, paragraph 9.

43. *Roman* numerals are prefixed to Major heads of *Revenue* or *Receipts*, and *Arabic* numerals to those of *Disbursements* or *Expenditure*, *e.g.*, I, *Land Revenue*; 3, *Land Revenue*.

44. The principles governing the correct classification of receipts and charges under Major, Minor, and Detailed heads are laid down in Articles 1005 to 1008 of the Civil Account Code.

45. The incidence of the cost of officers serving in more than one department or transferred from one department to another is indicated in Article 773 of the Civil Account Code.

46. The incidence of the cost of travelling allowances in such cases is determined in accordance with Articles 1294 to 1296 of the Civil Service Regulations.

47. The above rulings together with the instructions relating to *Inter-departmental* transfers and the *sundry rulings* in Chapter 6 of the Civil Account Code should be carefully borne in mind. G.O., dated 19th July 1894, No. 558, Financial, paragraph 9.

48. Every department should provide for the whole of the receipts and charges with which it finally deals. Article 155 (*i*), Civil Account Code.

49. Minute details should be furnished under *Receipts*, as the audit of receipts and the check over departmental revenue have to be exercised by the controlling authorities. G.O., dated 16th August 1887, No. 915, Financial, paragraph 5.

50. On the expenditure side, totals should be given under *Salaries*, *Establishment*, *Allowances*, *Supplies and Services*, *Special Charges* and *Contingencies* in the separate column set apart for this purpose. Grand totals should also be given in every case. G.O., dated 16th August 1887, No. 915, Financial, paragraph 6.

51. Lump deductions on account of probable savings should be made only in the case of *Salaries and Establishments*, the provision for *Contingencies* being limited to actual requirements. G.O., dated 16th August 1887, No. 915, Financial, paragraph 6.

52. Charges on account of *Public Construction and Repairs* should be shown for each minor head under *Supplies and Services*. G.O., dated 16th August 1887, No. 915, Financial, paragraph 3.

53. Expenditure incurred on account of *Printing at Private Presses* and *Stationery purchased in the country* should be shown separately under 30, *Stationery and Printing*. G.O., dated 16th August 1887, No. 915, Financial, paragraph 3.

54. *Refunds* of collections under the principal heads of Revenue should be shown under 1, *Refunds and drawbacks*. Under other heads, refunds should appear as a separate minor head under each major head. Article 1357, Civil Account Code.

55. As charges for the freight paid in India on stores received from England is borne by the department against which the cost of the stores is charged in the home accounts, provision should be made accordingly in departmental estimates. Article 155 (*i*), Civil Account Code.

56. The budget estimate should include that portion of the *cost of stores* which have been indented for on Europe and which, it is expected, will be paid for and entered in the accounts within the year. Heads of Departments should ascertain the necessary particulars from the Accountant-General. Rule 58, Public Works Department Code, Volume I, Chapter IV.

(A)—SALARIES AND ESTABLISHM

G.O., dated 5th November 1887, No. 1175, Financial.

Article 155 (*c*), Civil Account Code.

57. The distinction between "*Salaries*" and "*Esta* between gazetted and non-gazetted officers.

58. In the case of both *Salaries* and *Establishments* th be carefully checked. The rate of pay should be enter number in each rate being shown *without*, as follows:— &c.; but where there is only one officer on each rate of pa be specified, thus "3 clerks (75), (50), (30)." The entries tion with the column of charge.

G.O., dated 5th November 1887, No. 1175, Financial.

Article 155 (*b*), Civil Account Code.

59. Progressive salaries should invariably be shown a minimum being specified, but the provision should be for being earned on 1st April of the year for which the estima ing any future increments.

G.O., dated 5th November 1887, No. 1175, Financial.

60. Every salary or rate of pay should be separately Where, however, allowances chargeable to various heads same officer, a foot-note should be added in each case show from the different sources.

G.O., dated 18th July 1895, No. 531, Financial.

61. Exchange Compensation Allowance should be under *Salaries* or *Establishments* as the case may be. The compensation allowance should be calculated from the am year, and (2) entered in the revised estimate as likely to the proportion to those amounts depending on the perce the two years (1) and (2) and that resulting from the ra calculating exchange compensation allowance in the bud difference in the result of the calculations from the two is considered to be the better guide to the payments in t estimates relate should be adopted.

Article 155 (*b*), Civil Account Code.

62. For fixed charges, the detailed estimate should sanctioned scale, and when it is found by experience t absence or other cause, a lump deduction should be mad

G.O., dated 19th July 1894, No. 558, Financial.

63. Leave allowances and pensions (and in a few able in England are chargeable to the Home accounts in the local estimates.

~~G.O., dated 5th November 1887, No. 1175, Financial.~~

64. *Salaries.*—The amounts given under *Salaries* i ances, local allowances, house-rent allowances and fixe separate duties (*e.g.*, lunatic asylum allowances to me

G.O., dated 5th November 1887, No. 1175, Financial.

65. Additional allowances which are not salarie such and shown under "*Allowances.*"

~~G.O., dated 5th November 1887, No. 1175, Financial.~~

66. Wherever "*free quarters*" are allowed, an entr within parenthesis, after the rate of salary.

~~G.O., dated 5th November 1887, No. 1175, Financial.~~

67. A salary divided between two departments chargeable to the principal head only (the combined d there shown in full); the amount to be transferred t head being deducted at foot. Under the head to whic entry should be made showing the part salary transf

~~G.O., dated 5th November 1887, No. 1175, Financial.~~

68. All graded officers of any regular service, &c., should be entered under Salaries.

~~G.O., dated 5th November 1887, No. 1175, Financial.~~

69. Deductions on account of Civil Service Annu showing the salaries of Indian Civil Servants *net* as f

(1) Chief Secretary (3,000)[4] .. .. ..
(2) Secretaries, Judicial (2,250)[4] and Financial
(3) Under Secretaries (1,000),[4] (1,000,[4] (800)[4]

where the figure [4] means subject in the case of Ind deduction for annuity.

ENTS.

lishments" is mainly that

column of *numbers* should
within parenthesis, the
not 0), 7 (400), 12 (300),
partments mber (1) need not
any change it of verifica-
uld review the en
get estimate is hown and
s in establishment. Ch is
ecreases of establishment a
ring the estimate.

on to a proposed increase has no
stablishment which has not been
cause of the reference not being
ined. The proposals themselves
e budget.

ts should be quite distinct from Pai
which the former may have to be par

ishment or some special allowance Arti
he last month of the year only Civi
l and must be taken against the
be made for the charges of March
d.

xactly the form adopted in the
ch budget.

S.

following:— Exchange Compensation Allowance,

lothing allowances given for
ces to Civil
officers). But these allowances should be shown separately, immediately below the salary of the Officer concerned. The number of Hours and the rate drawn by each should also be given so as to admit of verification with the column of charge

should be distinguished as

o that effect should be made

uld be entered as if it were
gnation of the officer being
he estimate under the other
he amount is transferred, an
.

, Tahsildars, Sub-Registrars,

Funds should be avoided by
ws:—

		Rs.
..	..	34,560
..	..	46,656
..	..	32,256

Civil Servants to 4 per cent. Statutory Civilians and Officers of the Provincial Civil Service should be shown separately.

70. *Establishments.*—Under this head, the
should be shown separately. Clerks should alw
Persons serving in special capacities, such as trans
should be shown separately, and not lumped up w

71. What are called fixed establishments ar
be brought under formal review by heads of de
when there is no thought or intention of maki
is still desirable that heads of departments sh
the requirements of their departments. The b
place for submitting for consideration any chan
therefore be taken that all necessary increases or
considered and disposed of prior to the time of pre

72. In urgent cases, however, when the sanc
been obtained, but is sure to be accorded, the
sanctioned should be separately detailed, and t
submitted for orders earlier should be fully ex
should, in all cases, be submitted separately from

73. The provision for *temporary* establishme
that for *permanent* establishments. The periods f
retained should also be specified within parenthesi

74. It not unfrequently happens that an estal
is sanctioned for an official year, and the charge fo
becomes due when the new year has comment
grant of that year. Provision should accordingly
payable in April in the estimates of the year conce

75. A numerical establishment statement, in
appendix to the Civil estimates, should accompany

(B)—ALLOWANC

76. Under the head *Allowances* are entered th

(1) Travelling allowances (fixed, &c.).	(6) W
(2) Tentage ,,	(7) Al
(3) Horse ,,	
(4) Conveyance ,,	(8) Co
(5) Hill journey ,,	(9) Ov

(C)—SPECIAL DEPARTMENTAL CHARGES A

77. The main distinction between "Special d
plies and services" is that the former are intende
as regular systems of expenditure requiring spe
while the latter show expenditure of a more inci
time to time as necessity arises. In other words
indicate expenses which are for the most part pe
they are incurred, whereas "Supplies and service
of much the same kind whatever the department
belongs.

78. The following are treated as Special depa

3. Land Revenue—District Administration—	Revenu
Elephant charges.	Pu
Remittance of treasure within the district.	Pu
Service of revenue processes.	Co
Fees for searches in Registration offices.	Me
Remuneration to copyists.	Reven
Management of estates.	Bin
Stone-quarry charges.	Mo
Coir charges.	Me

stablishments of different classes
ys be distinguished from servants.
tors, civil court ameens and nazirs,
ith clerks.

G.O., dated 5th November 1887, No. 1175, Financial.

not irrevocably fixed and should
partments from time to time; even
any change in establishments, it
ld review the entire estimate of
lget estimate is however not the
es in establishment. Care should
ecreases of establishment are fully
ring the estimate.

Article 154 (1), Civil Account Code.

Public Works Department Code, Chapter IV, Rule 48.

on to a proposed increase has not
stablishment which has not been
cause of the reference not being
ined. The proposals themselves
e budget.

Public Works Department Code, Chapter IV, Rule 49.

Ditto

ts should be quite distinct from
which the former may have to be

Public Works Department Code, Chapter IV, Rule 77.

Ditto

ishment or some special allowance
he last month of the year only
l and must be taken against the
be made for the charges of March
ad.

Article 155 (g) 1, Civil Account Code.

exactly the form adopted in the
ch budget.

S.

following :—

clothing allowance.
ances to Conductresses and peons
ucational). Family allowances (Bandsmen).
itation allowances.
ission.
e and other fees.

G.O., dated 20th October 1888, No. 783, Financial.

SUPPLIES AND SERVICES.

artmental charges" and "Sup-
to show what may be described
arrangement and management,
tal kind which is incurred from
Special departmental charges"
ar to the department in which
represent expenditure which is
o which the officer incurring it

G.O., dated 5th November 1887, No. 1175, Financial.

ental charges :—

vey—
and repair of Survey instruments.
of chemicals.
pillars.
s and hired labourers.
tlement—
Settlement registers.
g maps.
g chains.

Forwarded to the Accountant-General

In the case of officers drawing fixed tentage, travelling and conveyance allowances, the designation of the officer and the rate drawn by each should invariably be given e.g.

Tentage
Collector & Magistrate 20(50) &c
Stone allowance
Inspector 10(15) &c

140

5. Salt—
Manufacturing charges.
Rewards.
Freight for export and import.
Charges for destroying spontaneous salt.
Remittance charges.
Examination of salt heaps.
Conveyance of salt to French Government.
Conveyance of salt to fish-curing yards.
Boat charges.
Arms, ammunition and accoutrements.
Salt-weighing machines.

7. Excise—
Cost, freight, &c., of spirits.
Purchase of casks.

12. Registration—
Remuneration for the service of females.

18. General Administration—Governor's Band—
Compensation in lieu of rice.
Subscription to music.
Clothing to bandsmen.
Vegetable oil, &c.
Blankets, carpets, &c.

19-A. Law and Justice—Courts of Law—
Printing and translation executed on behalf of suit
Retaining fee of Government Pleaders.
Fees to Pleaders in Civil suits, Pauper suits and C
minal cases.
Stamps in Civil and Criminal cases.
Charges of Notaries Public.
Charges for lunatics.
Batta to prosecutors and witnesses.
Fees to Interpreters.
Diet and road money to prosecutors and witness
and accused persons.
Elephant charges.
Fees for examining corpses and wounded perso
Conveyance of corpses and wounded persons.
Conveyance of property in Criminal cases.
Rewards for the apprehension of offenders.
Civil and Criminal lunatic charges.
Food for stolen cattle.
Charges for copies of judgments.
Translations of judgments and records in Se
cases.

19-B. Law and Justice—Jails—
Rations and diet of prisoners.
Clothing and bedding.
Dieting charges in hospital.
Diet of prisoners under trial.
Prisoners' transfer charges.
Transportation charges.
Execution charges.
Photograph charges.
Funeral charges.
Cholera charges.
Road-money to released convicts.
Batta to prisoners' children.
Clothing and uniform of warders.
Batta, subsistence allowance and gratuities pai
prisoners on release.
Cart hire for sick prisoners released.
Gratuities paid to convict warder guards.
Repairs of fetters, chains, tools, &c.
Razors, hones, combs, soap, &c., supplied to conv
Rewards for the apprehension of escaped convicts.
Arms and other Military supplies.

20. Police—
Photograph charges.
Clothing and uniform.
Arms and accoutrements.
Rewards to informers.
Rewards for saving life.
Rewards for the apprehension of off nders.
Secret service money.
Purchase of horses (Mounted police).
Purchase of elephants Hill tracts).
Cost of feeding (including syces, grass-cutters, &
Way charges of escorts.
Construction and repair of pounds.
Feeding charges.

21. Marine—
Cost of coal.
Other Marine stores.

22. Education—
Library books and maps.
Reading-room allowances.
Prizes.

22. Education—*cont.*
Scholarships.
Stipends.
Remuneration to Examiners.
Laboratory charges.
Gymnasia.
Special furniture and apparatus.
Farm annexé.
Botanical gardens (Agricultural College).
Result portion of salaries.

24. Medical—
Diet of patients.
Clothing and bedding.
Medicines supplied by Military Department.
Country medicines.
Hospital necessaries.
Funeral expenses.
Cholera expenses.
Removal of night-soil.
Grants to Municipal dispensaries.
Grants to Mission dispensaries.
Grants to Private dispensaries.
Batta to mothers of vaccinated children.
Remuneration to vaccinators.
Cost of lymph.
Water-supply.
Village-site.
Fairs and festivals.
Purchase and repair of carts.
Purchase and feeding of cattle.
Other sanitary outlay.
Purchase of instruments and chemicals.
Scholarships and library allowance.
Training of Sanitary Inspectors.
Honoraria to the Medical Board of Examiners.
Stipends to students.

26. Scientific and other Minor Departments—
Veterinary Department—
Feeding and maintenance of stallions.
Keep of ponies while under castration.
Purchase of ponies.
Rewards for castration.
Archæological Department—
Plates for reports.
Supplies by Survey and other departments.
Provincial Museums—
Cost of specimens purchased on tours.
Cost of specimens, objects of interest, and coins purchased at head-quarters.
Preparation of fittings, furniture, &c., for the collections.
Cost of books and publications.
Public Observatories—
Public clock charges.
Experimental Cultivation—
Distribution of seeds, &c.
Cinchona Plantations—
Manure.
Colection and carriage of crops.
Propagation
Other working charges.
Botanical Gardens—
Working charges.
Horticultural implements.
Garden buildings.
Labelling.
Experimental gardens.
Cabinets and materials for the herbarium.
Library charges.
Developing the vegetable products of other countries.
Examinations—
Fees to Examiners.
Fees to Superintendents and clerks.
Stationery purchased for examination.
Extra coolies and peons.

27. Territorial and Political Pensions—
Fees for the examination of Gosha females.

30. Stationery and Printing—
Purchase of printing plant, materials and stock.
Special charges.

32. Miscellaneous—
Deportations and railway fares of vagrants.
Clothing and rations.
Photographs of vagrants.
Cost of examining Pearl banks.

79. The following are classed under Sup

Supplies and Se

1. Law charges.
2. Cost of land (including acquisition).
3. Purchase, repair and carriage of tents.
4. Maintenance of camp equipage.
5. Registration charges.
6. Cost of Europe stores (including freight).
7. Honoraria for special work.
8. Compensation in lieu of rents or quarters.
9. Telephone charges.
10. Lighting charges.
11. Hired labourers (*e.g.*, coolies, &c.).
12. Supplies by Public Works, Military and other departments.
13. Section-writing.
14. Remuneration to copyists.
15. Fees for searching records.
16. Packing charges.
17. Binding charges.
18. Purchase of books.

(b)—CONTIN

80. Nothing but what may be regarded recurring monthly charges should be shown

81. The following are treated as *Contin*

1. Service postage.
2. Service telegrams.
3. Hot-weather charges.
4. Cold-weather charges.
5. Rents, rates and taxes.
6. Country stationery (*e.g.*, gum, paste, glue, thread, vinegar for ink, file-books, binding).
7. Carriage of stationery.
8. Carriage of records.

82. The Government of India "expects

Article 79 of the Civil Account Code.

his own money, and has further ordered th
shall be kept in each office, and the initials
against the date of payment of each item."
in this register for the record of the several
this register is properly maintained, there sh
moment the expenditure which has been in

83. The responsibility for the effectiv
primarily with heads of offices. For *con*
complete as no external control is exercise
the contract grant is not exceeded. In such
the estimates showing the details of the allo
For *countersigned contingencies*, controlling
expenditure in addition to the scrutiny of h

84. A large proportion of the expendit
admissible without detailed audit, and the Ac
grants are not exceeded and that questionab
of great importance that the grants for each
the greatest possible accuracy.

lies and Services :—

vices.

Purchase of periodicals.
Subscriptions to newspapers.
Peons' belts and badges.
Clothing of servants.
Office scales and weights.
Tour expenses and hill journey charges.
Purchase and repair of furniture.
Record-racks, boards, &c.
Petty works of construction and repair.
Clocks, time-pieces, &c.
Work bills.
Harbour dues, Customs duties, &c.
Purchase of tricycles, bicycles, &c., for office use.
Rattan mats and blinds.
Fees for chemical analysis.
Conveyance of analysis.
Fees to Medical officers.
Purchase of stamped papers.
Contributions to Municipalities.

NCIES.

urely office expenses and as ordinary
er this head.

ies :—

Cloth for records.
Purchase of country articles other than stationery.
Foreign articles costing Rs. 5 and more.
Conservancy charges (*e.g.*, sulphur for fumigating purposes, cowdung for floors, urinal pots, brooms, brushes, and baskets for latrines and sweeping purposes, chunam for sanitary purposes, &c.).
Freight, carriage hire, railway or boat hire.
Advertisements.

at every public officer will exercise the
e vigilance in respect to *petty contin-*
t expenses that he would do if spending
a register of contingent expenditure
the head of the office shall be entered
large number of columns is set apart
ses of contingent expenditure, and if
d be no difficulty in specifying at any
ed in the past under each head.

ntrol of contingent expenditure rests Article 825, Civil Account Code.
t contingencies, this responsibility is
er this class of expenditure so long as
es, a statement should be annexed to
t as based on the actuals of past years.
cers are required to scrutinize the
of offices.

is usually classed as *I* (*b*), *Contingencies*
ntant-General merely sees that budget
ems are not admitted. It is therefore
vidual office should be determined with

FI

READ—again the followi

G.O., dated 16th A

ABSTRACT.—Passing orde
Estimates for 1888–89.

G.O., dated 5th Noven

ABSTRACT.—Communicati
India forwarding copy of the p
to the change of practice and of

G.O., dated 20th Octob

ABSTRACT.—Circulating
Supplies and Services as am

G.O., dated 19th Ju

ABSTRACT.—Issuing
clearness in the form in
Public service are now p

G.O., dated 2

ABSTRACT.—Issu
Estimates of this Pre
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READ—also Chapters
of the Public W

ORDER—dated Augu

The appendix to
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To the Comptroller

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, FINANCIAL.

OF MADRAS.

EPARTMENT.

TIMATES.

Financial.

preparation and submission of the Budget

5, Financial.

epartments letter from the Government of
timates for 1887–88 and inviting attention
n.

Financial.

dance, the list of *Contingent charges* and
General.

ncial.

view to ensure greater uniformity and
stimates of the various departments of the

Consolidated Civil Budget
nted forms to heads of depart-

unt Code. and Chapter IV, Vol. II,

ial.

s a summary of the various rulings
which have been issued from time
nts is particularly directed to these
he estimates for 1896–97.

noted; estimates not conforming to
h returned for revision.

all the information required, the
due dates a r particulars
ncial.

special deration of the charges and
g to the wsply of pencies in the
of Departy ould, on receipt
ete and exhaustive
main Sub-divisions in
etermined once for all

Chief Secretary.

Basher

G.O. dated 22 May 1860 No 228
Abstract— Introducing the system
Budget estimates prevailing in England
as the most important step towards
securing financial economy in the
administration of the Indian Empire

G.O. dated 7 December 1880 No. 2808

G.O. dated 16 August 1881 No 1485
Abstract— Issuing instructions
regarding the preparation & submission
of the Budget estimates

The opportunity to be taken
to embody some general
instructions as regards
the indicate

regarding "Contingencies"

by the date on
which the various
budgets are due
with Govt,

l Estimates for each year, every head
-General with a statement showing,
the lump grants assigned for that

ts every head of a department to fur-
ng every entry under *Contingencies*,
admissible without detailed audit"; &c.,

very item of expenditure separately;
ails are too numerous to be inserted
should be based on past actuals and
be incurred during the year. The
so far as the estimates are concerned,
ed under *Office expenses* or *Miscellaneous*
et passed for specified charges only.
ow a contract allotment for contingen-
e details of the allotment as based on

urniture or similar articles should be
purchase was made and explaining the

s should be checked by the controlling
various offices.

ION PROVIDED FOR AND

TIONAL ALLOTMENTS.

rom the grant made at the beginning of
which it appertains requires, *ipso facto*
of Government. Every application, showing

ion has not been made in the budget for 18
ted savings under the grant head.

Explanation as to why re-appropriation within the budget grant is considered possible.	Major head from which a transfer to meet the charge is ordered.

e made by Government alone.

xpenditure for which no provision has
year should not be proposed and cannot be
nents the Government assumes that any
affect from the beginning of the following

n is made under Rule 100 *supra*, the fact
sired expenditure in the estimates should
particular reasons why it is, nevertheless,

36. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment.

37. Under no circumstances may liabilities be incurred in one year against anticipated grants in a succeeding year.

38. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment. Money indisputably payable should never be left unpaid; money paid should, under no circumstances, be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

…ales.

…s.

…ining Pearl banks.

… Services :—

…cals.
…wspapers.
…dges.
…eights.
…d hill journey charges.
…air of furniture.
…ards, &c.
…onstruction and repair.
…ces, &c.

…ustoms duties, &c.
…icycles, bicycles, &c., for office use.
…d blinds.
…al analysis.
…nalysis.
…fficers.
…ped papers.
… Municipalities.

…IES.

…fice expenses and which are … this head.

…rticles other than stationery.
… Rs. 5 and more.
…g., sulphur for fumigating …or floors, urinal pots, brooms, … for latrines and sweeping …nitary purposes, &c.).
…way or boat hire.

… will exercise the …o *petty contin-* … public offic… do if spending …ance in respect … expenditure *…nses* that he would … be entered …ister of contingen… …ead of the office s…cord of the … …intained, …is register for the re…ch has … register is properly ma…India …moment expenditure whi… …owever, the Government of … …e entered in the Civil Estimates, … the necessary particulars. This …e not properly maintained and

…et grants are not exceeded and … …roportion of the expenditure is *…led audit*, and ~~everything shown~~ … it is therefore of paramount im… … office with the greatest possible

…ch cases, a statement should … …nexed to the estimate showing the … …ails of the allotment as based … …actuals of past years.

ished under *Receipts*, as the check over revenue
Departments and by Government.

uld be given under *Salaries*, *Establishment*,
Charges and *Contingencies* in the separate

able savings should be made only in the
ision for *Contingencies* being limited to

ction and Repairs should be shown for

of *Printing at Private Presses* and *Statio-*
own separately under 30, *Stationery and*

rincipal heads of Revenue should be shown
r refunds should appear as a separate minor

India on stores received from England will
he cost of the stores is charged in the
rdingly in the departmental estimate.
portion of the *cost of stores* indented from
the accounts within the year. Heads of
particulars from the Accountant-General

ESTABLISHMENTS.

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d special allowances given for
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Appendix to G.O., dated *August* 1895, *No.* , *Financial.*

INSTRUCTIONS RELATING TO THE PREPARATION OF BUDGET ESTIMATES.

SECTION I.—FORM AND SUBMISSION OF THE BUDGET.

1. Soon after the beginning of the year, forms are issued to heads of departments wherein they may prepare complete estimates of the receipts and of the charges on account of the salaries and contingencies of themselves and their establishments.

2. The budgets should be submitted punctually by the due date fixed in each case (*vide* Appendix to G.O., dated 22nd June 1895, No. 470, Financial). Delay in one case retards the compilation of the general budget, and His Excellency the Governor in Council can accept no excuse for unpunctuality. With proper arrangements, which it is in the power of every head of an office to make, there is no reason why the budget estimate should be submitted one day after the prescribed date.

3. Every departmental budget should be drawn up in exactly the same form in which it is finally incorporated in the printed civil estimates of the Presidency.

4. *Detailed accounts* should be furnished, as far as possible, for each *minor head*, with full particulars for the items comprised within the totals, summaries and abstracts being added wherever necessary.

5. Receipts and charges should be submitted on separate sheets of paper. Heads of departments will be at liberty to forward the estimates under the several detailed accounts separately, if they find this more convenient than submitting them in a consolidated form. There is nothing to prevent the submission of explanatory memoranda or subsidiary statements for purely departmental purposes and for elucidating the budgets.

6. Explanations for every variation in figures should be furnished on the blank page facing the estimates and placed opposite the entry concerned.

7. Covering letters are unnecessary; but when they are considered indispensible, they should be as brief and clear as possible, dealing only with the general financial position of the department concerned, and calling attention to such special points as may require the orders of Government. Mere repetitions of figures and statements appearing in the body of the estimates should be avoided.

8. In compiling the figures, the totals of major heads should be worked up to even thousands of rupees. Minor heads should be rounded to even hundreds of rupees as far as possible. Annas and pies should invariably be omitted.

9. The history of a budget extends over three years, and facts and figures relating to all the three years should be placed before Government in the most accurate, lucid and exhaustive manner possible.

SECTION II.—THE VARIOUS COLUMNS OF THE BUDGET.

(*a*) *Actuals of the past year.*

10. These should in every case correspond exactly with the figures recorded in the Accountant-General's *final accounts*. Every head of a department is bound to reconcile the differences that may have arisen and to ensure the rectification of the accounts, as directed in paragraph 5 of G.O., dated 19th March 1895, No. 256, Financial—

"The Government is of opinion that the exercise of due check by heads of departments over their departmental accounts and a careful scrutiny of the figures furnished to them by the Accountant-General would materially reduce the adjustment entries and enable the Accountant-General to carry out the necessary corrections between May and August in each year. . . .

Arrangements will accordingly be made by heads of departments for the systematic check indicated above and for intimation to the Accountant-General, before the end of July, of all alterations required in the accounts of the previous year. Any neglect of these orders will be reported to Government by the Accountant-General."

11. To ensure that these instructions have been complied with, a certificate in the following form should be attached at the foot of the budget :—

"Certified that the actuals as entered above have been verified with the statements furnished by the Accountant-General and all discrepancies noticed have been duly pointed out to him."

(*b*) *Sanctioned estimates of the current year.*

12. The Budget Estimates are passed and *sanctioned* before the commencement of the year to which they apply. They formally distribute the grants among the works and services falling under the head of classification concerned, and on what it is proposed to spend the money during the year. When formally sanctioned in budget orders, they become the authorized programme of expenditure.

13. In the case of *salaries* and *establishments*, however, they merely *provide* for expenditure within certain limits; alterations in rates of pay or numbers of employés sanctioned during the course of the year take effect without reference to the budget provision.

14. But in the case of *allowances, supplies and services*, and *contingencies* the sanctioned figures are the *grants* and form the sole *authority* for the expenditure (subject to any alterations of grants subsequently made).

15. The figures of the sanctioned estimates should therefore be entered exactly as given in the printed civil estimates and even transfers from one head to another are inadmissible. An additional grant sanctioned during the course of the year is authority for increasing the revised estimate, but it cannot alter the fact that it was not included in the sanctioned budget.

16. Should a complete reorganization of establishment have been effected, whereby the designations as well as the salaries are completely altered and do not correspond with the entries in the other columns of the estimates, it will suffice to enter the total of the sanctioned estimate, omitting all details.

(*c*) *Revised estimates of the current year.*

17. The revised estimate of the current year is considered along with the budget estimate of the ensuing year, and the figures are entered on the same compilation.

18. An erroneous impression exists that to "provide" for increased expenditure in the revised estimates supersedes the necessity of applying for an additional grant; and it is still more often thought that the submission of the revised estimates is the proper and only occasion for applying for an additional grant to cover expenditure which has not been provided for in the budget estimates. This is due to a misapprehension as to the object which the revised estimates of expenditure are designed to serve.

19. 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 Government, 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.

20. They should not be quoted as authority for expenditure in excess of grants. 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.

21. 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.

22. When 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 any unforeseen expenditure, an application for an additional grant should be made at once, separately, and in a complete form, so that it may be disposed of quite apart from the revised estimates. It has, indeed, no connection with those estimates; for the making of the application is a condition precedent to the inclusion of the sum applied for in the estimates: in short, the estimates depend on the grant, not the grant upon the estimates (*vide* also Rule 10 *infra*).

23. The revised estimates are usually arrived at—

(i) by adding to the ascertained actuals of past months of the current year those of the closing months of the previous year;

(ii) by adding a rateably similar amount for the remaining months of the current year as has already been recorded in the accounts of the earlier months; or—

(iii) by working out a proportionate estimate arithmetically as follows:—

Let *b* be the amount recorded in the accounts of the current year to the end of the latest month of which the figures are known;

a the amount recorded to the same date of the preceding year, or, if the figures of that year were abnormal, then of the latest year of which the phenomena were normal;

c the total amount recorded in the accounts of the year from which *a* is taken; and

d the proportional estimate.

Then $a : b :: c : d$.

NOTE.—(1) Heads of Departments should use their discretion as to which of the three methods above indicated should be adopted in framing the revised estimate under any particular head.

(2) If the amount under any head of account is fixed, or if the entries are subject to known regular influences, but are irregular and fluctuating, then the proportional estimate would be inapplicable.

24. The estimates framed in accordance with the mechanical processes above named should be corrected from what is known or can be ascertained of the history of the past and the expectations of the coming months, and regard should be had to the experience of earlier years. Particular care should be taken to enter what seem to be the most probable figures on the information available, irrespective of Government Orders or sanction, and without leaving any margin on either side;—

NOTE.—(1) There should be no confusion of the facts actually known and already recorded, with the residue, which alone remains to be estimated. The comparison to be made is of the estimated residue during the last months of the current year, with the accounts recorded during the same months of preceding years, primarily, of the last preceding year.

(2) In estimating this residue on the basis of the actuals of corresponding months of previous years, due allowance must be made for any exceptional phenomena, which affected the results of the years accepted as a guide, and allowance must also be made for the special and unusual characteristics of the year for which the revised estimate is being framed.

(3) If, according to the revised estimate, the figures during this residual period are expected to differ much from the corresponding figures of the last preceding year, the reasons for such expectation must be definitely stated.

(4) On the other hand, if, while the phenomena of the current year already recorded differ materially from the corresponding phenomena of the last preceding year and of the earlier years, the revised estimate shows no corresponding difference during the residual months, the Head of the Department should state his reasons for thinking that the difference experienced in the earlier months will not continue. In such circumstances, the proportional estimate is *primâ facie* the best.

(5) As no question of the provision of ways and means depends upon the revised estimates, there is not, as there is when making the original estimates, any occasion for caution; the one object to be kept in view is to ascertain the probable eventual results as exactly as possible. A mistake in the revised estimates is as inconvenient on the right side as on the wrong side.

(6) Whenever the budget provision is exceeded, or there is a lapse, a note should be made to the effect that an additional grant has been separately applied for or the saving formally reported to Government (*vide* rule *infra*.)

(*d*) *Budget estimates of the ensuing year.*

25. The Accountant-General is ultimately responsible for the revised estimates, but as the revised estimate is the best guide to the new estimate, *primâ facie*, and subject always to any known disturbing influences, Heads of Departments should endeavour to render the revised estimate as accurate as possible, especially under the principal heads of *Revenue* and *Receipts*.

26. The Local Government is responsible for the budget estimates which is accepted by the Government of India as the estimate not of the Accountant-General, but of the Local Government; and for any error or failure in the estimates, the Local Government is primarily accountable. This responsibility consequently devolves on the officers who frame the estimates in the first instance.

27. One of the most important duties of every head of a department, as an estimating officer, is to keep himself thoroughly acquainted with the progress of the revenue and expenditure under his control, so as to be able at once to bring to the

Expenditure falling under the first category is met out of the revenue of the year.

Expenditure of the second description is provided by means of borrowing in one shape or another, the interest due upon it only being met out of revenue and classified against Revenue.

SECTION III.—GENERAL PRINCIPLES.

35. The Budget Estimate should be made up for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years—not for the demand or the liabilities falling due within the year.

39. The accounts follow the estimates and it is consequently all the more necessary to foresee such liabilities as far as possible and to make an adequate provision for them in the budget.

40. ~~In no case are~~ net receipts or net charges to be entered, but the gross transactions should be exhibited in full (except of course where definite instructions have been issued to the contrary).

41. When it is proposed to provide in the estimates for any *considerable expenditure* out of accumulated balances, the proposals have to be forwarded to the Government of India in advance of the estimates for separate consideration.

42. Heads of Departments should not therefore include such schemes in their budgets without obtaining the previous sanction of the Financial Department. Sanction to the schemes should however be applied for in ordinary course, without reference to budget provision, through the department of the Secretariat concerned.

43. No new charge of even *a petty character* may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

SECTION IV.—EXPLANATORY REMARKS.

45. No explanations are required for differences between the actuals of the past year and of the preceding years, nor between the actuals and the estimates of the past year; but any abnormal variations in actuals as compared with the estimates of succeeding years should be fully accounted for.

46. The principal explanation required is in connection with the difference between the budget proposed for the ensuing year and the corresponding figures in other columns, but differences between the new budget estimate and the *revised* estimate of the current year are more important than those between the former and the *budget* estimate of the current year.

47. The explanations should be as short as consistent with clearness, and it is unnecessary to repeat information appearing on the face of the figures. But it is better that the explanations are too full than that any difference requiring explanation shall escape, the chief object being that no difference is counterbalanced by an opposite difference.

48. It is not sufficient to explain merely variation through its being year; an item may have been once passed or repetition or continued omission may require

49. Variations in the columns of number and amounts.

50. If any of the variations to be explained number and date as well as the purport of the

51. For all fixed recoveries and fixed payments the sanction fixing the amount should be remarks.

52. In the case of special expenditure, from a variety of sources, *e.g.*, students' hostels, water-supply and drainage schemes, &c., the remarks column should show what portions of the proposed expenditure, if will be defrayed from other than Government funds.

Averages of past years' actuals, &c.

53. *Receipts.*—In the case of the more important heads of revenue, the estimates should be based on the actuals of the first five or six months of the current year, which should be compared with those of the corresponding periods of the three preceding years.

54. *Varying charges.*—Opposite every item of fluctuating charge, viz.:—

Special departmental charges,
Supplies and services,
Allowances, and,
Contingencies,

entries should be made in red ink of the actual expenditure of each of the three years last past, together with a brief explanation of all abnormal variations.

55. *Averages.*—Averages should likewise be shown in such cases, but the estimate of receipts and varying charges should not be merely an arithmetical average of the three years' figures. The average is a guide, but it should not be taken absolutely.

56. The figures entered in the statement for former years should range and correspond exactly with those to be estimated, both in character and as to the periods to which they belong. If any change is made in the constitution of any head of account by the addition or reduction of items, the figures of the earlier years should be re-adjusted in the same way, the principle being carefully kept in view that like things must be compared with like.

SECTION V.—DETAILS OF BUDGET PROVISION.

57. The various rulings relating to the correct classification of receipts and charges under individual heads will be found in Appendix P to the Civil Account Code and these should be closely adhered to. The instructions relating to *inter-departmental* transfers and the *sundry rulings* in Chapter 6 of the Code should be carefully borne in mind.

58. Every department will provide for the whole of the receipts and charges with which it deals finally; thus when the Public Works Department collects irrigation revenue it will estimate for it.

59. Minute details should be fu… has to be exercised ~~chiefly~~ by Heads o…

60. On the expenditure side, total… *Allowances, Supplies and Services, Spec…* column set apart for this purpose.

61. Lump deductions on account o… case of *Salaries and Establishments*, the … actual requirements.

62. Charges on account of *Petty Co…* each minor head under *Supplies and Service…*

63. Expenditure incurred on account … *nery purchased in the country* should be sh… *Printing*.

64. *Refunds* of collections under the … under 1, *Refunds and drawbacks*. All othe… head under each major head.

65. As charges for the freight paid … be borne by the department against which … Home accounts, provision will be made acc…

66. The estimate should include that p… Europe which will be paid for and entered in… Departments should ascertain the necessary … and make the necessary provision without fail…

SECTION VI.—SALARIES AND … ESTABLISHMENTS.

67. The distinction between "*Salaries*" and … "*Establishments*" is mainly that between gazetted and non-gazetted officers.

68. *Salaries.*—The amounts given under the first … include salaries, personal allowances, local allowances, house-rent allowances, and fixed … special allowances given for separate duties (*e.g.*, lunatic asylum allowances to medical officers).

69. Additional allowances which are not salaries shou… uld be distinguished as such and shown under "*Allowances.*"

70. Every salary or rate of pay should be separately t… raceable in the estimates. Where, however, allowances chargeable to other heads of ac… count are drawn by the same officer, a foot-note should be added in each case showing t… he rate of pay drawn from the different sources.

71. Wherever "*free quarters*" a… e allowed, an entry should be ma… de to that effect within parenthesis, after the rate of salary.

72. Progressive salaries, whether in the case of *salaries* or *establishmen…* be shown as such, the maximum and minimum being specified in each case, but should provision should be for the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments.

73. When a salary is divided between two departments, the salary should be entered as if it were chargeable to the principal head only (the combined designation of the officer being there shown in full), and the amount to be transferred to the estimate under the other head should be deducted at foot. Under the head to which the amount is transferred, an entry should be made showing the part salary transferred.

74. For fixed charges the deta… ed estimate should show the full amount of the sanctioned scale, and when it is fo… d by experience that a saving will arise from absence or other cause, a lump ded… tion may be made.

75. Leave allowances and pens… ns (and in a few cases salaries) which are payable in England are chargeable to th… Home accounts and should not be provided for in the local estimates.

…under *Receipts*, as the check over revenue …Departments and by Government.

…uld be given under *Salaries, Establishment, …Charges* and *Contingencies* in the separate …Details should also be given in every case.

…ble savings should be made only in the …ision for *Contingencies* being limited to …

…*ction and Repairs* should be shown for …

…of *Printing at Private Presses* and *Statio…* …own separately under 30, *Stationery and …*

…principal heads of Revenue should be shown …r refunds should appear as a separate minor …

… India on stores received from England will …he cost of the stores is charged in the …rdingly in the departmental estimate.

…portion of the *cost of stores* indented from …n the accounts within the year. Heads of …particulars from the Accountant-General …

76. All graded officers of any reg
e.g., Tahsildars, Sub-registrars, &c.

77. The column of *numbers* should
be entered *within* parenthesis, the n
follows:— 3 (500), 7 (400), 12 (300
with the column of charge.

78. Deductions on account of t
showing the salaries of Indian Civil

(1) Chief Secretary (3,000)[4] .
(2) Secretaries, Judicial (2,250),
(3) Under Secretaries (1,000),[4]

where the figure [4] means subject in t
deduction for annuity.

79. *Establishments.*—Under the h
be shown separately. Clerks should
serving in special capacities, such as
be shown separately, and not lumped up with

80. What are called fixed establishments
and should be brought under the formal review
time; even when there is no thought or inte
lishments, it would still seem to be desirable
review the entire estimate of the requirements of t

81. But the budget estimate is not the place
any changes in the establishment; care should there
increases or decreases of establishment are fully conside
time of preparing the estimate.

82. In cases, however, when the sanction to a propo
obtained, [urgent but is sure to be accorded], the establi
sanctioned should be separately detailed, and the cause
sent forward for orders earlier should be fully explained.
should, in all cases, be submitted separately from the budget.

83. The provision for *temporary* est
quite distinct from that of *permanent* est
have to be retained should also be specified within parenthesis in eac

84. It not unfrequently happens t
is sanctioned for an official year, and the
becomes due when the new year has
grants of that year. Provision should a
payable in April in the estimates of the

85. A numerical statement, in e
appendix to the Civil estimates, should a
to Government or the Accountant-Gener

SECTION VII.—ALLOWANCES.

86 Under the head *Allowances* are en
(1) Travelling allowances (fixed, &c.).
(2) Tentage ,,
(3) Horse ,,
(4) Conveyance ,,
(5) Hill journey ,,
(6) Warm clothing allowance.
(7) Allowances to Conductresses and peons (Educational).
(8) Commission.
(9) Overtime and other fees.

ar service should be entered under Salaries,

carefully checked; the rate of pay should
in each rate being shown *without*, as
The entries should admit of verification

rvice Annuity should be avoided by
as under:—

				Rs.
..	..	..	..	34,560
cial (1,800)[4]	..	..	..	46,656
00)[4]	..	..	..	32,256
				1,13,472

of Indian Civil Servants to 4 per cent.

establishments of different classes should
distinguished from servants. Persons
rs, civil court ameens and nazirs, should
clerks.

are not irrevocably fixed for all time
of Heads of Departments from time to
ntion of making any change in estab-
that Heads of Departments should
heir departments.

for submitting for consideration
fore be taken that all necessary
red and disposed of prior to the

sed increase has not been
shment which has not been
f the reference not being
The proposals themselves

class should be made
for which they may
h case.

ial allowance
year only
inst the
March

d
cordingly be made for the charges of M
ear concerned.

tly the same form as is printed in the
company every copy of the budget forwarded
the Accountant-Gener

86. The following are shown under *Salaries* account as salaries) :—

(1) Local allowance.
(2) Presidency allowance.
(3) Personal allowance.
(4) House-rent allowance.

(5) Su
(6) Re
(7) Sp
(8) La

*Rent itself is a *contingent* ch

chargeable to the same head of

uary allowance.
ntial allowances.
l allowances (for special duties).
age allowance.
rge.

SECTION VIII.—SUPPLIES AND S DEPARTMENTAL CH

CES AND SPECIAL ES.

87. The main distinction between cial d
plies and and services" is that the former is intend
as regular systems of expenditure requiring speci
while the latter shows expenditure of a more inci
time to time as necessity arises. In other words,
indicate expenses which are for the most part pe
they are incurred, whereas "Supplies and service
of much the same kind whatever the department
belongs.

ntal charges" and "Sup-
now what may be described
ngement and management,
kind which is incurred from
ecial departmental charges"
to the department in which
epresent expenditure which is
o which the officer incurring it

88. The following are treated as Special depa

ntal charges :—

SPECIAL DEPARTMENTAL CHARGES

3. *Land Revenue—District Administrat* ion.
- Elephant charges.
- Remittance of treasure within the district.
- Service of revenue processes.
- Fees for searches in Registration offices.
- Remuneratio to copyists.
- Management f estates.
- Stone-quarry charges.
- Coir charges.

Revenue Survey.
- Purchase and repair of Survey instruments.
- Purchase of chemicals.
- Boundary pillars.
- Measurers and hir d labourers.

Revenue Settlemen
- Binding Settlement registers.
- Mounting maps.

5. *Salt.*
- Manufacturing charges.
- Rewards.
- Freight for export and import.
- Charges for destroying spontaneous salt.
- Remittance charges.
- Examination of salt heaps.
- Conveyance of salt to Fren ch Government.
- Conveyance of salt to fish- curing yards.
- Boat charges.
- Arms, ammunition and accou rements.
- Salt-weighing machines.

7. *Excise.*
- Cost, freight, &c., of spirits.
- Purchase of casks.

12. *Registra o*
- Remuneration for the service of females.

18. *General Administration*— overnor's Band.
- Compensation in lieu of rice.
- Subscription to music.
- o bandsmen.
- oil, &c.

19–*A. Law and Justice*— *Courts of Law.*
- Printing and translation executed on behalf of suitors.
- Retaining fee of Government Pleaders.
- Fees to Pleaders in—
  - Civil suits.
  - Pauper suits.
  - Criminal cases.
- Fees to Interpreters.
- Charges of Notaries Public.
- Charges for lunatics.
- Batta to prosecutors and witnesses.
- Fees to Interpreters.
- et and road money to prosecutors and witnesses, and accused persons.
- Elephant charges.
- ees for examining corpses and wounded persons.
- nveyance of corpses and wounded persons.
- nveyance of property in Criminal cases.
- ewards for the apprehension of offenders.
- ivil and Criminal lunatic charges.
- od for stolen cattle.
- harges for copies of judgments.
- anslations of judgments and records in Sessions cases.

19–*B. Law and Justice*—

- Rations and diet of prisoners.
- Clothing and bedding.
- Dieting charges in hospital.
- Diet of prisoners under trial.
- Prisoners' transfer charges.
- Transportation charges.
- Execution charges.
- Photograph charges.
- Funeral charges.
- Cholera charges.
- Road-money to released convicts.

20. *Police.*

- ~~Batta to prisoners.~~
- Photograph charges.
- Clothing and uniform.
- Arms and accoutrements.
- Rewards to informers.
- Rewards for saving life.
- Rewards for the apprehension of offenders.
- Secret service money.

21. *Marine.*

- Cost of coal.

22. *Education*

- Library books and maps.
- Reading-room allowances.
- Prizes.
- Scholarships.
- Stipends.
- Remuneration to Examiners.

24. *Medical*

- Diet of patients.
- Clothing and bedding.
- Medicines supplied by Military Department.
- Country medicines.
- Hospital necessaries.
- Funeral expenses.
- Cholera expenses.
- Removal of night-soil.
- Grants to Municipal dispensaries.
- Grants to Mission dispensaries.
- Grants to Private dispensaries.
- Batta to mothers of vaccinated children.
- Remuneration to vaccinators.

26. *Scientific and other*

Veterinary Department—
- Feeding and maintenance of stallions.
- Keep of ponies while under castration.
- Purchase of ponies.
- Rewards for castration.

Archæological Department—
- Plates for reports.

Public
Public
Experi
Distribu
Cinchon

- Manure.
- Collection and carriage of crops.

Botan

- Working charges.
- Horticultural implements.
- Garden buildings.
- Labelling.

Exam

- Fees to Examiners.
- Fees to Superintendents and clerks.

95. On receipt, therefore, of the printed
of a department should furnish the Accoun
by district or offices, the distribution mad
department in the Civil Estimates.

96. In the estimates the Government ex
nish detailed and accurate information reg
Vague entries, such as "*Other items*", "*Cha*
should not find a place in the budget.

97. Endeavours should be made to exhi
subsidiary statements being added where the
in the body of the budget itself. The est mat
include every item of expenditure likely t
distinction between *I* (*a*) and *I* (*b*) charges v
be entirely ignored, and all lump amounts e
will be struck out by Government and the b

98. If in any department, it is usual to
cies, a statement should be annexed showing
the actuals of past years.

99. Provision for the purchase of new
accompanied by notes, stating when the las
necessity for the proposed expenditure.

100. The estimates of Contingent cha
officer, upon comparison of the expenditure

SECTION X.—EXPEND
APPLICATIONS FO

101. Expenditure which cannot
the year for the service of the depa
and apart from all other rules, the s
such sanction should be accompanied
how the expenditure is proposed to be m

STATEMENT proposing expenditure for which provi
and which cannot be met from anti

Amount of allotment required.	Major head under which the expenditure will fall.

* Entries in this colum

102. Save for exceptional reas
been made in the estimates of the curre
sanctioned; in the absence of special
expenditure proposed is intended to ha
financial year and not earlier.

103. Whenever, therefore, a prop
that provision has not been made for th
be prominently set forth, as well as the

44. Immediately on the issue of orders sanctioning an expedition or other measures involving large special expenditure, the spending departments concerned should, without waiting to be asked, prepare and submit to Government detailed forecast estimates of the extra expenditure likely to be incurred under their respective orders, for the period the operations are expected to last. The estimate should be prepared so as to distinguish the monthly recurring extra expenditure from the initial charges, which are incurred once for all at the commencement or during the progress of the operations, and from the terminal charges similarly incurred at the close of the operations.

considered indispensably necessary tl
and should not be postponed to the ne
invariably given why the need for the
sanction for its inclusion in the estima

104. The rule is that sanction to
must be applied for *as soon as it becom*
When, however, the excess expenditure
that the general review of the year's re
the revised estimates discloses for the
When that is the case, the application
separately, and in a complete form, so th
revised estimates. It has, indeed, no co
of the application is a condition prece
in the estimates: in short, the estimates
estimates.

105. As soon, then, as it appears tha
be necessary, an application for an addit
be shown—

(1) that the expenditure is nec
degree advisable;
(2) that it could not have beer
pared; or, if it could hav
provision was not made;
(3) that it cannot be met by
the expenditure of the d

106. Extra expenditure may oc
lutely unavoidable. For instance, e
be increased in the course of the ye
met at once, or the revenue may be a
the proposed excess expenditure mus
general references to a probable incre

should be immediately incurred
ar. Explanations should also be
as not foreseen in time to obtain

re in excess of budget provision
t such expenditure will be necessary.
dual heads is small, it may happen
which is made for the purposes of
e necessity for such expenditure.
ional grant must be made at once,
e disposed of quite apart from the
h those estimates; for the making
inclusion of the sum applied for
the grant, not the grant upon the

e in excess of budget sanction will
should be made at once. It must

dable, or at least in the highest

e budget estimates were pre-
explained why the necessary

within the budget grant for

y advisable, though not abso-
produces revenue may have to
d should spring up it must be
ut in all cases the necessity for
d and justified in detail: mere
eipts are insufficient.

SECTION XI.—RE-APPROPR[illegible]RING THE COURSE OF T[illegible]

107. The same authorities who ma[illegible]rants can sanction additions to them or make reductions from them [illegible]e of the year.

108. The Financial Department alo[illegible]transfers from one *major head to another.*

109. The following Heads of Depar[illegible]tion transfers from on *minor to another within the same major hea*[illegible]expenditure is entirely nder their control:—

[illegible]he ICourt.
The Hon'ble the Ju[illegible]departts).
,, Board of Revenue
,, Inspector-General
,, ,, ,, or
,, ,, ,, of

110. All other Heads of Departments [illegible]transfer from one detailed head to another *within the same minor head.*

111. But in all these cases of transfers
under one head, only for the purpose of
head; they are not at liberty to authorize
sanctioned grants, or to divert funds to ob

112. The aggregate of the reappropria
the grant under that head.

113. No expenditure against grat should be incurred in expectation of short outlay against grant, nor should any expenditure be allowed without obtaining the appropriation for it at once. Sanction t expenditure must be followed simultaneously by an appropriation of funds, limiting te amount to be spent.

SECTION XII.—REPORT OF LAPSES AND SURRENDER OF ASCERTAINED SAVINGS.

114. Savings accruing under *Salaries and Establishments* should not be utilized for any other purposes, chiefly for *Contingencies*, without the special sanction of Government.

115. After the close of the year, if the grants have not been completely utilized, the unspent balances lapse in ordinary course and are not available for expenditure in the following year.

116. A sanction for any charge, when not acted on for twelve months, becomes void and must be renewed if the expenditure is required.

117. But expenditure which might otherwise be postponed is not to be incurred in the month of March, solely with a view to prevent lapses of budget grants. In other words the rushing up of adjustments in the supplemental accounts is strictly forbidden.

118. But as the lapses and savings in one department may be utilized during the year by Government for the requirements of other departments, and as it is highly essential that funds should not be unnecessarily locked up, while on the other hand it is necessary that Government should be properly informed of the progress of expenditure on the whole, every Head of a Department should submit a formal report as soon as he foresees any lapses or savings, and surrender whatever is not likely to be of use to him during the remainder of the year.

119. When, therefore, Government reviews the accounts after the close of each year, it shall call upon Heads of Departments for explanation, except when the differences are trifling or could not have been foreseen—

(1) why additional allotments were not applied for in the case of excess expenditure over budget grants, and

(2) why the savings were not surrendered to Government in the

Budget manual

for

Heads of Depts

Herewith remainder of the Budget memo: under with Farrer's memo: to the Accd. Genl. Please do as I asked yesterday Send me clean proof to Aug. 7th and another two up here, — after table with marginal notes & references complete in title. — I have cut it down a bit, but only on those that was not applicable to heads of depts. Try & post this on.

C.S.
30/7/95

V 8

[G. 3]

206—14-10-94.

Financial Department.

List showing the distribution of the Proceedings of Government dated 20 August 1895 — No. 602.

	Revenue Department	.. .. ..	.. 31
	Public Works Department	.. .. ..	.. 41
	~~Military Department~~	.. .. ..	..
	~~Local and Municipal Department~~	.. ..	..
Judicial.	Honorable the Chief Justice with C.L	..	.. 31
	Inspector-General of Police	.. ..	.. 20
	Do. of Prisons	.. ..	.. 30
	Do. of Registration	.. ..	.. 25
	Chief Presidency Magistrate	.. ..	.. 3
	Commissioner of Police	.. .. ..	.. 3
	Judges of the Madras Court of Small Causes	..	.. 3
	Advocate-General	.. .. ..	.. 1
	Government Solicitor	.. .. ..	.. 1
	Administrator-General	.. .. ..	.. 1
	Sheriff of Madras	.. .. ..	.. 1
	Government Pleader	.. .. ..	.. 1
	Registrar of Joint Stock Companies	..	.. 1
Public.	Surgeon-General	.. .. ..	.. 6
	Meteorological Reporter	.. .. ..	.. 1
	President, Board of Examiners	.. ..	.. 1
	Private Secretary to the Right Honorable the Governor		.. 1
	Government Astronomer	.. .. ..	.. 1
	Superintendent, Government Central Museum		.. 1
	Chemical Examiner	.. .. ..	.. 1
	~~Superintendent of Stationery~~	.. ..	..
	Protector of Emigrants	.. .. ..	.. 1
	Superintendent, Government Press	.. ..	.. 3
	Tamil Translator to Government	..	.. 1
	Telugu do. to do.	.. ..	.. 1
	Malayalum do. to do.	.. ..	.. 1
	Canarese do. to do.	.. ..	.. 1
	Hindustani do. to do.	.. ..	.. 1
	British Consular Agent, Pondicherry	..	.. 1
	Superintendent, Archæological Survey	..	.. 1
	Government Epigraphist	.. ..	.. 1
Political.	Resident in Travancore and Cochin	.. ..	.. 6
	Paymaster, Carnatic Stipends	.. ..	.. 1
	Political Agent, Pudukota	.. ..	.. 1
	Do. Sandur	.. ..	.. 1
	Do. Banganapalli	.. ..	.. 1
	Government Agent, Tanjore	.. ..	.. 1
	Special Agent, South Arcot	.. ..	.. 1
Ecclesiastical.	The Right Reverend the Bishop of Madras	..	.. 3
	Venerable Archdeacon of Madras	.. ..	.. 1
	Senior Chaplain of the Church of Scotland	..	.. 1
Marine.	Presidency Port Officer	.. .. ..	.. 20
	Chairman, Harbour Trust Board	.. ..	.. 1

Despd with pamphlets 31/8/95

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Financial.	Accountant-General	.. 6
	Commissioner of Paper Currency	.. 1
	Superintendent of Stationery	1
Educational.	Director of Public Instruction	.. 1
	Commissioner for Government Examinations ..	.. 1

The District Magistrate of	Anantapur	..
	North Arcot (Chittoor)	..
	South Arcot (Cuddalore)	..
	Bellary	..
	South Canara (Mangalore)	..
	Chingleput (Saidapet)	..
	Coimbatore ..	..
	Cuddapah ..	..
	Ganjam (Chatrapur)	..
	Gódávari (Cocanada)	..
	Kistna (Masulipatam)	..
	Kurnool ..	..
	Madura ..	..
	Malabar (Calicut)	..
	Nilgiris (Ootacamund)	..
	Nellore	..
	Salem	..
	Tanjore ..	..
	Tinnevelly ..	..
	Trichinopoly ..	..
	Vizagapatam ..	..

District and Sessions Judge of	North Arcot (Chittoor)	..
	South Arcot (Cuddalore)	..
	Bellary	..
	South Canara (Mangalore)	..
	Chingleput ..	..
	Coimbatore ..	..
	Cuddapah ..	..
	Ganjam (Berhampore)	..
	Gódávari (Rajahmundry)	..
	Kistna (Masulipatam)	..
	Kurnool ..	..
	Madura ..	..
	North Malabar (Tellicherry).	
	South Malabar (Calicut)	..
	Nellore ..	..
	Nilgiris (Ootacamund)	..
	Salem	..
	Tanjore (Tanjore)	..
	Tinnevelly (Palamcottah)	..
	Trichinopoly ..	..
	Vizagapatam ..	..