

Financial (1895) Department.

ORDINARY PRINTED.

G.O., No 842.

Dated 28th October 1895.

INDEXED.

5/6

[Despatch Abstract.]

CIVIL BUDGET ESTIMATES.-

Issuing certain addenda and corrigenda to the instructions on
the preparation of the ---.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	139		1896				

Govt. of {1895} Madras. FINANCIAL.

Issued

Recd.

Encl.

G.O., No. 842, 28th October 1895.

OCTOBER.

Civil Budget Estimates.

Issuing certain addenda and corrigenda to the instructions on the preparation of the —.

C. G.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Letter from the Comptroller-General, No. 933, dated 17th September 1895.

ORDER—No. 842, Financial, dated 28th October 1895.

The following addenda and corrigenda should be inserted in their proper places in the copies of the instructions circulated with G.O., No. 602, Financial, dated 20th August 1895, already furnished to Heads of Departments :—

Add at the end of rule 23. There is a tendency to over-estimate expenditure and to under-estimate receipts which is due to a not unnatural desire on the part of an officer to provide for all the expenditure that may be required should the year be favourable and at the same time not to commit himself to a higher estimate of receipts than will probably be realized should the year be unfavourable. This is clearly wrong from a financial point of view, as the estimate of both revenue and expenditure should be based upon one common hypothesis.

G.O., No. 721, Financial, dated 23rd September 1895.

55-A. The cost of stores (including stationery, &c.,) supplied from England to Imperial departments in India is adjusted in the Comptroller-General's accounts and need not be included in the local estimates.

Article 1297, Civil Account Code.

61-A. No separate provision should be made for deputation or leave allowances payable in India. Such liabilities form a set-off against probable savings due to absence on leave to Europe. The revised estimates should, however, represent the actual facts as nearly as possible.

91-A. When proposals are submitted for the entertainment of additional, or for the revision of existing, establishments, and it is practically certain that *exchange compensation allowance* will be an element of the proposed expenditure, it should be included in the estimate of cost and should be calculated at the rate adopted in the budget estimates of the year.

G.O., No. 808, Financial, dated 11th October 1895.

69-A. Allowances paid to members of regular establishments for additional work done by them out of office hours and determined with reference to the quantity of work done or extra hours required on the work should be shown as charges on account of establishments.

Comptroller-General's letter, No. 933, dated 17th September 1895.

75. Delete item (11), *Overtime and other fees*.

88-A. Applications for increases to establishment, or other charges involving increased expenditure, are not justifiable on the mere ground that the proposed expenditure is desirable or that it can be met from savings. Each head of a department, when submitting his budget for the year, is expected to ensure that it is a proper representation of his programme for the coming year. Supplemental demands indicate, as a rule, want of care in framing the budget, and, unless urgency is established, will be rejected.

G.O., No. 1922, Financial, dated 1st September 1883.

88-A. In submitting fresh proposals for expenditure, it should be distinctly stated whether provision for the proposed change has or has not been made in the budget estimates of the year.

G.O., No. 315, Financial, dated 11th April 1895.

No. 842, FINANCIAL, 28TH OCTOBER 1895.

89-A. In the case of the Forest Department, which is a quasi-commercial organisation, the prompt provision of funds to meet charges directly productive of revenue develops the utilization of forest produce and so materially increases the receipts. Additional grants will be sanctioned without re-appropriation from other heads, whenever it is anticipated that such grants are necessary to earn, and will probably earn, additional revenues of a more than equivalent amount.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Comptroller and Auditor-General.
" the Departments of the Secretariat.
" all Heads of Departments under the Chief Secretary.

Exd. A. Raiff.

C. G. No. 79.

No. 933

The Treasury, Calcutta,
The 17th September 1895.

CHIEF SECRETARY

26 SEP 1895

FROM

THE COMPTROLLER GENERAL,
REVENUE DEPARTMENT

To

The CHIEF SECRETARY to the
GOVERNMENT of MADRAS.

Sir,

With reference to para: 75 of the printed -
Instructions on the preparation of the Civil Budget Estimates
a copy of which was forwarded to this Office with your Order
No. 602 Financial dated 20th. August 1895, I have the honour to
say that allowances paid to members of regular Establishment
for additional work done by them out of office hours and
determined with reference to the quantity of work done or
extra hours required on the works should properly be shown
as charges on account of Establishment. I request therefore
that you will be so good as to modify the instructions in the
para: referred to above.

I have the honour to be,

Sir,

Your most obedient servant,

J. B. Harris
Offg. Comptroller General.

Unasala - 11
J. B. Harris

RECEIVED NO. 2425

Final Sept.

From

The Comptroller
General

No. 933

Date 17 }
Rec'd 26 } September 1895
Resp'd }

Subject —

Re the instructions on the
preparation of the final
Budget Estimates

In file No. 842 Final
9-28-95

P.C.

Given as additional
with other documents
for same purpose
S. Q.

10005

C. NO 2425

No. 842, FINANCIAL, 28 OCTOBER 1895.
GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—the following paper:—

Letter from the Comptroller-General, No. 933, dated 17th September 1895.

ORDER—No. Financial, dated October 1895.

The following addenda and corrigenda should be inserted in their proper places in the copies of the instructions circulated with G.O., No. 602, Financial, dated 20th August 1895, already furnished to Heads of Departments:—

Add at the end of rule 23.

24-A. There is a tendency to over-estimate expenditure and to under-estimate receipts which is due to a not unnatural desire on the part of an officer to provide for all the expenditure that may be required should the year be favourable and at the same time not to commit himself to a higher estimate of receipts than will probably be realized should the year be unfavourable. This is clearly wrong from a financial point of view, as the estimate of both revenue and expenditure should be based upon one common hypothesis. This tendency should be corrected.

55-A. The cost of stores (including stationery, &c.,) supplied from England to Imperial departments in India is adjusted in the Comptroller-General's accounts, and need not be included in the local estimates.

61-A. No separate provision should be made for deputation or leave allowances payable in India. Such liabilities form a set-off against probable savings due to absence on leave to Europe. The revised estimates should, however, represent the actual facts as nearly as possible.

91-A. When proposals are submitted for the entertainment of additional, or for the revision of existing, establishments, and it is practically certain that exchange compensation allowance will be an element of the proposed expenditure, it should be included in the estimate of cost and should be calculated at the rate adopted in the budget estimates of the year.

69-A. Allowances paid to members of regular establishments for additional work done by Comptroller-General's letter, No. 933, dated 17th September 1895. them out of office hours and determined with reference to the quantity of work done or extra hours required on the work should be shown as charges on account of establishments.

75. Delete item (11) Overtime and other fees.

88-A. Applications for increases to establishment, or other charges involving increased expenditure, are not justifiable on the mere ground that the proposed expenditure is desirable or that it can be met from savings. Each head of a department, when submitting his budget for the year, is expected to ensure that it is a proper representation of his programme for the coming year. Supplemental demands as a rule indicate want of care in framing the budget, and, unless urgency is established, it will be necessary to reject them.

88-A. In submitting fresh proposals for expenditure, it should be distinctly stated whether provision for the proposed change has or has not been made in the budget estimates of the year.

forest produce

89-A. In the case of the Forest Department, which is a quasi-commercial organisation, the prompt provision of funds to meet charges directly productive of revenue develops the utilization of the revenues available and so materially increases the receipts. Additional grants will be sanctioned without re-appropriation from other heads whenever it is anticipated that such grants are necessary to earn, and will probably earn, additional revenues of a more than equivalent amount.

(True Extract.)

To the Comptroller-General
To the Departments of Government.
" all Heads of Departments under the Chief Secretary

J. F. PRICE,
Chief Secretary.

25/10/95

25/10/95

Addenda
to Budget outline

CS.
OS

Mr. for CS

There seems to be
no need to circ

CS
25/10

As they
are all hand
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25/10

no original



Financial DEPARTMENT.

List showing the distribution of the Proceedings of Government
dated 28 October 1895 - No. 872

Revenue Department	..	..	..	31	} <i>dupd</i> 7/11
Public Works Department	..	..	..	41	
Military Department	..	..	..	6	
Local and Municipal Department	..	..	..	6	
JUDICIAL.	Honorable the Chief Justice with C.L.	..	..	31	} <i>dupd</i> 7/11
	Inspector-General of Police	..	..	30	
	Do. of Prisons	..	..	20	
	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	
	Surgeon-General	..	..	1	
PUBLIC.	Meteorological Reporter	..	..	1	} <i>dupd</i> 7/11
	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	..	..	1	
	Protector of Emigrants	..	..	1	
	Superintendent, Government Press	..	..	3	
	Tamil Translator to Government	..	..	1	
	Telugu do. to do.	..	..	1	
	Malayalam do. to do.	..	..	1	
	Canarese do. to do.	..	..	1	
	Hindustani do. to do.	..	..	1	
POLITICAL.	British Consular Agent, Pondicherry	..	..	1	} <i>dupd</i> 7/11
	Superintendent, Archaeological Survey	..	..	1	
	Government Epigraphist	..	..	1	
	Resident in Travancore and Cochin	..	..	6	
	Paymaster, Carnatic Stipends	..	..	1	
	Political Agent, Podukota	..	..	1	
POLITICAL.	Do. Sandur	..	..	1	} <i>dupd</i> 7/11
	Do. Banganapalli	..	..	1	
	Government Agent, Tanjore	..	..	1	
	Special Agent, South Arcot	..	..	1	
ECCLESIASTICAL.	The Right Reverend the Bishop of Madras	..	..	3	} <i>dupd</i> 7/11
	Venerable Archdeacon of Madras	..	..	1	
	Senior Chaplain of the Church of Scotland	..	..	1	
MARINE.	Presidency Port Officer	..	..	10	} <i>dupd</i> 7/11
	Chairman, Harbour Trust Board	..	..	1	

FINANCIAL } Accountant-General .. 6
 Commissioner of Paper Currency .. 1
Superintendent of Stationery .. 1

EDUCATIONAL } Director of Public Instruction .. 7
 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) ..
 Godavari (Cocanada) ..
 Kistna (Masulipatam) ..
 Kurnool ..
 Madura ..
 Malabar (Calicut) ..
 Nilgiris (Ootacamund) ..
 Nellore ..
 Salem ..
 Tanjore ..
 Tinnevely ..
 Trichinopoly ..
 Vizagapatam ..

DISTRICT AND SESSIONS JUDGE OF { North Arcot (Chittoor) ..
 South Arcot (Cuddalore) ..
 Bellary ..
 South Canara (Mangalore) ..
 Chingleput ..
 Coimbatore ..
 Cuddapah ..
 Ganjam (Berhampore) ..
 Godavari (Rajahmundry) ..
 Kistna (Masulipatam) ..
 Kurnool ..
 Madura ..
 North Malabar (Tellicherry) ..
 South Malabar (Calicut) ..
 Nellore ..
 Nilgiris (Ootacamund) ..
 Salem ..
 Tanjore (Tanjore) ..
 Tinnevely (Palamcottah) ..
 Trichinopoly ..
 Vizagapatam ..

First copy sent to Press

Returned for signature.

Despatched in print.

GOVERNMENT NO. 189

DATED

URGENT NO.

EXHIBITS TO G. No.

ORDER OF GOVERNMENT

ORDER OF GOVERNMENT

SENT WITH DITTO.

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NUMBER OF COPIES REQUIRED { Order complete.
 Letter only.
 Order complete with Letter.

A = Print in full.
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Jan 11/11