

BACK PAPERS.

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

FURTHER PAPERS.

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

Government { 1897 } of Madras. FINANCIAL.

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 461, 8th June 1897.

JUNE.

Applications for additional grants.

Communicating to Departments of the Secretariat the instructions of the Government of India to the effect that the budget, and not the revised, estimate should be made the basis of —.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., No. 3, Public, dated 6th January 1890.

ABSTRACT.—Communicating to Departments of the Secretariat Government of India letter intimating that the provisions in section III of the rules for the submission of memorials to that Government take the place of the instructions conveyed in the letter quoted.

G.O., No. 154, Financial, dated 15th February 1895.

ABSTRACT.—Recording resolution of the Government of India ordering submission by the Accountants-General and Comptrollers to the Local Governments and Administrations concerned of a copy of the local appropriation report, together with the annual consolidated statement of excesses over the budget grants.

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

ABSTRACT.—Recording, with remarks, resolution, Government of India, directing that, in submitting any proposals for fresh expenditure, it should in future be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimate of the year; but ordering the continuance of the form prescribed by G.O. dated 29th June 1893, in the case of applications from heads of departments in preference to the new one now recommended by the Government of India.

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

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

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

ABSTRACT.—Directing the attention of all heads of departments to the rulings relating to the preparation of budget estimates, in connection with the submission of the estimates for 1896-97; and forwarding copies of the pamphlet containing a summary of the ruling.

READ—also the following paper:—

Resolution of the Government of India, Finance and Commerce Department (Accounts and Finance—Estimates and Accounts), dated Simla, 18th May 1897, No. 2225-A.

Read again—

Resolution in this department, No. 6056, dated the 29th November 1889.

" " " No. 553-A., " the 31st January 1895.

" " " No. 1360-A., " the 21st March "

The Government of India have recently had under consideration certain applications from Local Governments for additional grants for Provincial and Local expenditure not provided for in the budget estimates of 1896-97. In these applications, instead of precise information being given regarding the nature or urgency of the new or additional expenditure proposed, the sanction of the Government of India was requested in general terms to the excesses of the revised estimates of the year over the budget grants under the various major heads of account.

2. It appears that, in making them the basis of applications for additional grants, the scope and object of the revised estimates have been imperfectly understood. It is therefore considered necessary to explain that the revised estimates of any year are a mere forecast, as accurate as possible, of what the actual results of the year are likely to be, independently of the question whether there is, or is not, authority for the expenditure included in those estimates; and that the figures adopted for them are useful only for administrative purposes and cannot be used for purposes either of budget control or of audit. The acceptance of the revised estimates does not warrant any departure from the rules for controlling and limiting expenditure by budget provision which have been laid down in the resolutions read in the preamble, and the figures of the revised estimates should not be taken as in any way superseding, for purposes of control of expenditure, the budget estimates passed by the Government of India.

3. The authorised grants made in the letters which convey orders on the budget estimates and any additional grants or re-appropriations made under proper sanction and authority, and not the figures in the revised estimates, should therefore always be made the basis of applications for any necessary additional grants. As soon as it becomes apparent that expenditure in excess of the budget grant will be necessary under any head and cannot be avoided, an application for an additional grant should be made, unless it is within the power of the Local Government to sanction the grant itself: full explanation of the particular items to which the excess is due and of the reasons for incurring the expenditure should be given; and specific re-appropriations of budget grants should be proposed, or, if it is necessary to go beyond the limits of budget grants, specific additional grants should be proposed; nor should the explanations required in these cases refer in any way to the revised estimates. It is not convenient that the revised estimates should be in any way connected with such applications, as their acceptance does not imply any sanction to the expenditure included in them.

4. It is also necessary to point out that additional grants for any year cannot be sanctioned after the close of the year; and that proposals for such grants as well as for re-appropriations of existing grants should therefore always be submitted in time to admit of orders on them being passed before the close of the year. Excesses of expenditure which are ascertained too late to admit of that should be dealt with as prescribed in the above-quoted Resolution of 31st January 1895.

Order.—Ordered that this resolution be communicated to all Local Governments and Administrations, to the Military, Public Works, Revenue and Agriculture and Foreign Departments, to the Comptroller and Auditor-General and to all Accountants-General and Comptrollers.

(Signed) R. A. GAMBLE,
Under Secy. to the Govt. of India.

ORDER—No. 461, Financial, dated 8th June 1897.

Communicated to departments of the Secretariat.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Educational "
" Marine "
" Accountant-General.

Exd. Shaik Karim.

GOVERNMENT OF INDIA
FINANCE AND COMMERCE
DEPARTMENT

602 d 20.8.95
353 d 2.5.95
154 d 15.2.95
315 d 11.4.95
326.1.90

Read again 8.12.95

(a) — 353 d 2.5.95

(A) — C. No. 1625

Order W. 4618

Comm. to Dept. of the

Secretariat

C. No. 4618

Revenue Dept

Public Dept

Ad. Dept.

Marine "

Acct. Genl

Not this is asking for

concerns the relations of

Govt. to the Govt. of India

which have been issued

of order under No. 353 of 2.5.95

and rules 13 & 14 of the budget

rule in No. 602 of 20.8.95

and

602 d 20.8.95
353 d 2.5.95
154 d 15.2.95
315 d 11.4.95
326.1.90

CURRENT NO 1625

Rev. Dept

Current Number

4343

GOVERNMENT OF INDIA.
FINANCE AND COMMERCE
DEPARTMENT.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

RESOLUTION.

Read again 8.12.95

353 d 2.5.95

— C. No. 1625 — (A)

Order W. 4618

Comm. to Dept. of the

Secretariat

C. No. 4618

15/4.92

Revenue Dept 6

Public Dept 10

Ad. Dept. 1

Marine " 5

Acct. Genl 4

Desp.

29/6/97

No. 2225-A.

Simla, the 18th May 1897.

Recd 25.5.97.
Regd 26th May 97.
S. copies = 7

Not this is asking for
concerns the relations of Govt
to the Govt of India. Similar
order have been issued to heads
of depts under No. 353 of 2.5.95
and rules 13 & 14 of the budget
rule in No. 602 of 20.8.95

and

Instructions stating that the Budget Estimate
and not the Revised should be made the basis
of applications for additional grants.

G. C. Press, Simla.—No. 165 C. F.—18-5-96—510.

Govt. of {1890} Madras.

PUBLIC.

1 attach

Issued

Recd.

Encl.

G.O., 6th January 1890, No. 3.

JANUARY.

Petition Rules.

Communicating to Departments of the Secretariat Government of India letter intimating that the provisions in section III of the rules for the submission of memorials to that Government take the place of the instructions conveyed in the letter quoted.

6TH JANUARY 1890, No. 3, PUBLIC.

GOVERNMENT OF MADRAS.

PUBLIC DEPARTMENT.

READ—the following paper:—

From J. W. P. MUIR MACKENZIE, Esq., C.S., Under Secretary to the Government of India, Revenue and Agricultural Department (Revenue), to the Chief Secretary to the Government of Madras, dated Calcutta, 6th December 1889, No. 872—160-2 R.

I am directed to draw attention to the rules for the submission of memorials to the Government of India published in Home Department Notification, No. 1812, dated 11th October last, and to intimate, for the information of His Excellency the Governor in Council, that the provisions in section III of the rules which invest Local Governments with discretionary power to withhold memorials addressed to the Government of India, take the place of the instructions conveyed in letter, No. 628 R., dated 15th September 1885.

ORDER—dated 6th January 1890, No. 3, Public.

Communicated to Departments of the Secretariat, with reference to the under-mentioned orders:—

G.O., dated 20th Oct. 1885, No. 1177, Revenue.
" " 18th Nov. 1889, " 931, Public.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Military "
" Public Works "

Exd. A. Baitt.

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 15th February 1895, No. 154.

FEBRUARY.

Statement of excesses over the
Budget Grants.

Recording resolution of the Government of India ordering submission by the Accountants-General and Comptrollers to the Local Governments and Administrations concerned of a copy of the local Appropriation report, together with the annual consolidated —.

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

READ—again the following paper :—

G.O., dated 6th January 1890, No. 3, Financial.

ABSTRACT.—Communicating to Departments of Government Resolution of the Government of India directing the submission by the Departments noted of consolidated statements showing excesses over sanctioned grants.

READ—also the following paper :—

Resolution of the Government of India, Finance and Commerce Department
(Accounts and Finance—Estimates, etc.), dated Calcutta, the 31st January
1895, No. 553-A.

Read—again—

Resolution in this Department, No. 6056, dated 29th November 1889.

Resolution.—In paragraph 1 of the resolution of 29th November 1889, read in the preamble, Civil Accountants-General and Comptrollers were directed to submit annually to the Government of India, through the Local Government concerned, a consolidated statement showing, for each major head of expenditure in the Civil Department, (1) the amount of expenditure incurred in excess of the budget grant of the year, (2) the amount of such excess already sanctioned, and (3) the amount still requiring sanction (a) of the Government of India and (b) of the Local Government. In paragraph 2 of the same Resolution it was further directed that this statement should be furnished to the Local Government on the date prescribed for the submission of the annual Appropriation Report to the Comptroller and Auditor General.

2. It appears, however, to the Governor-General in Council that the object, with which the submission of these statements was prescribed, has been imperfectly understood. It may, therefore, be explained that, in accordance with the prescribed system of control by Budget estimates, the Government of India, as the central authority, place at the commencement of each year certain sums, technically called "grants," at the disposal of Local Governments and Administrative Departments for their expenditure during the year. The expending authorities in question have no power to exceed the grants so placed at their disposal, though they have certain powers of re-appropriation from one grant to another. After the close of the year, if the grants have not been completely utilized, the unspent balances lapse in ordinary course; but if expenditure has, for any reason, been allowed to exceed the grants, the Local Government or the Department concerned has to apply to the Government of India for a further grant to meet the excess. What is required in this case is not a sanction to the expenditure as such, but the issue by the central authority of an order which will enable the Account Officer (who has already upon his books credited the expenditure head with the amount of the budget grant) to charge off the net debit remaining under the head, namely, the excess of the expenditure debited over the budget grant credited.

3. The object, therefore, of requiring a report of the expenditure incurred in excess of the budget grants is not to examine the propriety of the expenditure, considered on its merits, but to see whether sufficient reasons have been shown for its being incurred in excess of the funds allotted in the "Budget orders" at the commencement of the year. This latter is, however, also one of the main objects of the Appropriation Report, in which all important differences between estimates and accounts have to be fully explained; and the Government of India accordingly consider that the purpose which they have in view will be most conveniently secured by linking together the submission of the Appropriation Report and of the statement of expenditure in excess of grants, and by requiring that the excesses, being explained in detail in the Appropriation Report, shall be explained in the expenditure statement merely by reference to the relative paragraphs of the Appropriation Report.

4. His Excellency in Council is accordingly pleased to direct that the Accountant-General or the Comptroller shall submit a copy of the local Appropriation Report along with the annual consolidated statement to be submitted to the Local Governments and Administrations in accordance with the orders quoted in paragraph 1 above, and that the explanation of excesses in the latter be furnished by a reference to the relative paragraph of the former.

5. It will be seen from paragraph 4 (8) of the resolution above quoted that it is assumed that the Local Government concerned will have already made the necessary re-appropriation, or have already applied for additional grants, in all cases in which excess expenditure could be foreseen; and that the annual statements of excesses over grants, alluded to in this resolution, should be made use of by them for the purpose of applying, with any remarks they have to add for the necessary additional grants, only in cases in which the excess is trifling or could not be foreseen before the end of the year.

Order.—Ordered, that this resolution be communicated to all Local Governments and Administrations; to the Home, Revenue and Agriculture, Foreign, Military, and Public Works Departments; to the Director-General of the Post Office of India; to the Comptroller and Auditor General; and to all Accountants-General and Comptrollers, for information and guidance.

(Signed) H. J. McINTOSH,
Offg. Under-Secy. to the Govt. of India.

ORDER—dated 15th February 1895, No. 154, Financial.

Recorded.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Departments of the Secretariat.
„ Accountant-General.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

G.O., dated 5th March 1889, No. 138, Financial.

ABSTRACT.—Communicating to all departments of Government Resolution of the Government of India directing that every proposal for increased expenditure submitted for sanction of that Government shall be accompanied by a statement in a prescribed form.

G.O., dated 11th December 1889, No. 893, Financial.

ABSTRACT.—Recording Resolution of the Government of India regarding the powers of Local Governments and the departments of the Government of India in sanctioning revisions of establishments subordinate to them the cost of which is Imperial.

G.O., dated 6th January 1890, No. 3, Financial.

ABSTRACT.—Communicating to departments of Government Resolution of the Government of India directing the submission by the departments noted of consolidated statements showing excesses over sanctioned grants.

G.O., dated 20th July 1891, No. 625, Financial.

ABSTRACT.—Communicating to departments of Government Resolution of the Government of India directing that certain additional information be given in a foot-note to the statement required in paragraph 1 of Resolution, 29th November 1889, and substituting a revised form of statement to accompany proposals for expenditure in excess of budget grants submitted for the sanction of the Government of India.

G.O., dated 29th June 1893, No. 608, Financial.

ABSTRACT.—Prescribing a revised form of statement proposing expenditure for which provision has not been made in the budget and which cannot be met from anticipated savings under grant heads.

G.O., dated 10th October 1893, No. 1003, Financial.

ABSTRACT.—Recording letter from the Government of India forwarding, for information, an extract from a despatch from the Secretary of State regarding measures involving increase of expenditure.

G.O., dated 20th March 1894, No. 228, Financial.

ABSTRACT.—Requesting heads of departments, owing to the present condition of Provincial finances, not to submit any proposals for additional expenditure unless there is real urgency or unless such expenditure is required to prevent positive loss to Government.

G.O., dated 17th May 1894, No. 385, Financial.

ABSTRACT.—Communicating, in continuation of G.O., dated 20th March 1894, No. 228, to the departments of the Secretariat and to all heads of departments, Resolution of the Government of India, Finance and Commerce Department, describing the measures to be adopted for the observance of economy in the expenditure of Government.

G.O., dated 12th September 1894, No. 717, Financial.

ABSTRACT.—Communicating to departments of the Secretariat and to all heads of departments despatch from the Secretary of State intimating that, except in cases of urgent necessity, no proposals for increase of establishment will be sanctioned until the state of the finances improves.

G.O., dated 15th February 1895, No. 154, Financial.

ABSTRACT.—Recording Resolution of the Government of India ordering submission by the Accountants-General and Comptrollers to the Local Governments and Administrations concerned of a copy of the local appropriation report, together with the annual consolidated statement of excesses over the budget grants.

READ—also the following paper :—

Resolution of the Government of India, Finance and Commerce Department (Accounts and Finance—Estimate and Accounts), dated Calcutta, the 21st March 1895, No. 1360-A.

Read—again the following Resolutions in this department :—

No. 6056, dated 29th November 1889.

No. 2855, dated 8th July 1891.

Resolution.—In paragraph 4 (1) of the Resolution of 29th November 1889 read in the preamble, it was stated that, 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; and that, in the absence of any such reasons, the Government of India assume that the proposed expenditure is intended to have effect from the beginning of the following financial year and not earlier. The Governor-General in Council now directs that, in submitting any fresh proposals for expenditure, it should in future be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimate of the year.

2. The annexed form for the re-appropriation of budget grants is substituted for that prescribed in paragraph 2 of the Resolution of 8th July 1891.

Order.—Ordered, that this Resolution be communicated to all Local Governments and Administrations and to all departments of the Government of India.

Ordered also, that this Resolution be communicated to . . . all Accountants-General and Comptrollers for information and guidance.

(Signed) R. A. GAMBLE,
Under Secy. to the Govt. of India.

FORM OF STATEMENT TO ACCOMPANY ALL APPLICATIONS FOR SANCTION TO EXPENDITURE NOT PROVIDED FOR IN BUDGET.

Expenditure proposed to be provided for:

Rs.
of (a)

on account

Major head

Minor head

Sub-head

Detailed head

Amount proposed to be spent during current year Rs.
Do. do. future years Rs.

PROPOSED RE-APPROPRIATION FOR CURRENT YEAR.

1	2	3	4
Heads of estimate affected by the proposal. (b)	Actual expenditure up to date of the proposal (viz.,).	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
(1) Heads under which the proposed expenditure will fall.			
Total ..			
(2) Heads under which it is proposed to reduce the grants.			
Total ..			

(a) Here enter full description, mentioning the department or office or officer concerned.
(b) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.
NOTE.—Any further explanations should be given on reverse where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

ORDER—dated 11th April 1895, No. 315, Financial.

Recorded in continuation of G.O., dated 20th July 1891, No. 625, Financial.

2. The form prescribed for this Presidency in G.O., dated 29th June 1893, No. 608, Financial, will continue to be used in the case of applications submitted to Government by heads of departments.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To Departments of the Secretariat.
" Heads of Departments under the Chief Secretary.
" the Accountant-General.

Exd. S. J. Pereira.

3 abstract

Gobt. of {1895} Madras.

FINANCIAL.

Issued

Recd.

Encl.

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

APRIL.

Proposals for fresh Expenditure.

Recording, with remarks, Resolution, Government of India, directing that, in submitting any —, it should in future be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimate of the year; but ordering the continuance of the form prescribed by G.O., dated 29th June 1893, in the case of applications from heads of departments in preference to the new one now recommended by the Government of India.

4 abstract

Gobt. of {1895} Madras.

FINANCIAL.

Issued

Recd.

Encl.

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

MAY.

Expenditure.

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

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

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

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

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

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

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

When that is the case, the application for an additional grant must 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.

5. 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—

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

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

7. * * * *

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

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

(True Extract.)

J. F. PRICE,
Chief Secretary.

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

Erd. A. Baith.

Sabotage

Govt. of {1895} Madras.
FINANCIAL.

Issued

Recd.

Encl.

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

AUGUST.

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 ruling.

20TH AUGUST 1895, No. 602, FINANCIAL.

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.

First copy sent to Press 11/6/27

Returned for signature. 21/6/27

Despatched in print.

READ AGAIN G.O. No. 137

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO

PATERS NOT FILLED UP, BEING MEANT FOR DESPATCH IN ORIGINAL

N.B. -

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

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