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23/10/98.

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G.O. No. 951

DATED 26-10-98

18/18

[Despatch Address]

Reappropriation of Grants.

Prescribing a revised form for the preparation of the reappropriation statement that should accompany all application for sanction to expenditure which cannot be met from the sanctioned budget grant.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
<i>Ans</i> 417/99 252 17-2-99							

Government { 1898 } of Madras. FINANCIAL.

Recd.

Enclosures

Regd.

1898.

Spare copies

G.O., No. 951, 26th October 1898.

OCTOBER.

Re-appropriation of Grants.

Prescribing a revised form for the preparation of the re-appropriation statement that should accompany all applications for sanction to expenditure which cannot be met from the sanctioned budget grant.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers:—

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

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., No. 777, Financial, dated 14th November 1896.

ABSTRACT.—Prescribing a form to show the re-appropriation of grants and laying down certain rules for the submission of applications for additional allotments.

READ—also the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, Madras, to the Chief Secretary to Government, dated 12th August 1898, No. 3933.

I have the honour to forward, herewith, copies of a letter from the Comptroller General to the Comptroller, Burma, and of its enclosure, on the subject of re-appropriation of grants sanctioned by Local Governments to meet expenditure during a year for which sufficient provision had not been made in the estimates of that year.

2. Government will observe that though the re-appropriations made are usually from *ascertained savings*, yet they do not fully satisfy audit requirements; for under article 158 of the Civil Account Code, my office has to conduct the audit against the reduced grant. This is not possible unless the re-appropriation statement furnished to me contains full particulars as to the department or office whose grant is to be reduced or increased, as well as the particular head or heads of expenditure under which the grant is to be reduced or raised.

3. It is therefore necessary that the applications for funds should specify the heads—i.e., *Salaries, Establishment, Travelling allowance of Gazetted Officers, Travelling allowance of Establishment, and Contingencies*—from which savings are anticipated. Such district details are unnecessary in the case of *Salaries, Establishment and Travelling allowance of Gazetted Officers*, as only the total departmental grant will be increased or reduced.

4. I have the honour, also, to suggest that the form prescribed in G.O., No. 608, Financial, dated 29th June 1893, may be modified so as to specify minor detailed and district savings and that the order of re-appropriation be communicated to the officer whose grant is reduced.

ENCLOSURES.

From C. J. RIVETT-CORNAC, Esq., Comptroller, Burma, to the Comptroller and Auditor General, the Treasury, Calcutta, dated Rangoon, 13th January 1898, No. T.A./Mis. 339.

I have the honour to inquire whether when a Local Government is able to foresee general provincial savings under a particular major head and sanctions an application by a district officer for a further budget allotment under that head, it is necessary that a re-appropriation statement showing the particular minor and detailed heads (subordinate to the same major head) from which re-appropriation is made should be sent to this office by the Local Government for audit purposes. To be of any use for audit purposes, it would be necessary that the re-appropriation statement, when sanctioned, should show the particular *districts*, the grants for which have been partially or wholly appropriated, and to obtain this information would entail a considerable amount of correspondence on the Local Government in each case.

2. This office has not hitherto asked for specific re-appropriation, when the Local Government has sanctioned an application for an augmented grant in any particular district, if the Local Government has declared that the increased grant asked for can be met by general savings in the province, under the same major head.

3. If my memory serves me correctly, specific re-appropriation by districts is not asked for in similar cases either in the Central Provinces or North-Western Provinces Account offices, but as the intention of the Civil Account Code is not very clear and the rules regarding the sanction of expenditure not provided for in the budget are evidently intended to be very restrictive, I think it as well to ask for orders on the point.

4. Under our present practice when a re-appropriation is sanctioned by the Local Government from general savings under the same major head, a note is made in the classified abstract of the district concerned of the extra grant allotted; but of course no deduction can be made from the grants of any other district, as none are specified in the re-appropriation statement. It is therefore impossible for us to conduct our audit against a reduced grant in another district.

From STEPHEN JACOB, Esq., Comptroller and Auditor General, the Treasury, Calcutta, to the Comptroller, Burma, dated 15th February 1898, No. 2275.

I have the honour to acknowledge the receipt of your letter, No. T.A./Mis. 339 of the 13th of January 1898, on the subject of a re-appropriation of grant to meet expenditure during a year for which provision had not been made in the estimates of that year. You enquire whether, when a Local Government is able to foresee general provincial savings under a particular major head and sanctions an application by a District officer for a further budget allotment under that head, it is necessary that a re-appropriation statement showing the particular minor and detailed heads from which re-appropriation is made should be sent to you by the Local Government. You point out that it is not the practice of your office, nor you think of other offices, to ask for specific re-appropriation in such a case if the Local Government declares that the increased grant can be met by general savings under the same major head and are doubtful whether the practice is in accordance with the intentions of the Government of India.

2. In reply I would invite your attention to the resolutions of the Government of India in the Finance and Commerce Department, No. 6056 of the 29th November 1889, and No. 2855 of the 8th of July 1891, which govern the question referred by you and upon which the rules in the Civil Account Code regarding the sanction of expenditure not provided for in the budget are based. In the resolution of 1889 the words used in connection with the re-appropriation are very emphatic. It is called in paragraph 4 (5) a "specific re-appropriation," and in paragraph 4 (2) it is laid down that where re-appropriation has been effected "the Audit office will conduct the audit against the reduced grant." It seems to me quite certain that an order that the excess expenditure is to be met by general savings under the same or any other major head does not come within the term "specific re-appropriation."

3. Further, it is clear that where no "specific re-appropriation" is made there can be no audit against a reduced grant, for no grant whatever is reduced. The Local Government sanctions a specific increase against unspecified savings. Every detailed grant remains as it was save that one which has been increased, and though the Local Government sanctions this increase against savings which it expects, that expectation which may or may not be realized does not operate to reduce any grant against which expenditure is proceeding; while, on the other hand, expenditure is going on all the time against the reduced grant. The audit officer cannot therefore apply his audit in respect of any specific reduction of grant.

4. The strict application of the orders of the Government of India may possibly cause some extra labour and trouble, but this is no sufficient reason for not carrying out these orders. The Government of India, it is tolerably clear, does not wish to render the sanction to these excesses an easy matter. The whole tone of the resolution is restrictive; the ordinary and general rule is that fresh expenditure is not to be sanctioned until provided for in the budget; and it is only

as an exception when *specific* re-appropriation can be effected, that this rule may be departed from. It is, therefore, beside the mark to say that compliance with the resolution will render re-appropriation difficult, for it is the intention of the Government of India that it should be possible only if the condition which it has laid down is fulfilled.

5. Whenever, therefore, the Local Government sanctions an extra grant to meet expenditure for which no, or no sufficient, provision has been made in the budget, it is necessary that a re-appropriation statement should be furnished to you specifying the grant to be reduced in such detail as may be necessary, to enable you to carry on all effective audit against the reduced grant.

No. 2276.

Copy together with that of the letter to which it is a reply, forwarded to the Accountant-General, Madras, for information and guidance.

CALCUTTA,
15th February 1898.

(Signed) STEPHEN JACOB,
Comptroller and Auditor General.

ORDER—No. 951, Financial, dated 26th October 1898.

Under article 158 of the Civil Account Code all applications for sanction to expenditure which cannot be met from the grant made at the beginning of the year must be accompanied by a statement showing how the expenditure is proposed to be met. A copy of this statement is furnished by the sanctioning authority to the audit office where, in cases in which re-appropriation is made from an existing grant, the audit is conducted against the reduced grant. The Governor in Council agrees with the Accountant-General in considering that this audit is not possible unless the re-appropriation statement referred to above contains full particulars as to the department or office the grant of which is reduced or increased and specifies as well the particular head or heads of expenditure under which the grant can be reduced or raised.

2. The form prescribed for use in this Presidency, which is contained in G.O., No. 608, Financial, dated 29th June 1893, does not afford sufficient detail. The revised form appended to these proceedings will in future be adopted by all heads of departments, who will be requested to ensure that all the particulars required therein are invariably furnished and that, where necessary, district details are given.

3. Under paragraph 3 of G.O., No. 777, Financial, dated 14th November 1896, all applications for additional allotments are at present submitted through the Accountant-General and that officer indicates, where possible, the head from which re-appropriation can be made. In future, when officers are unable to suggest re-appropriation from their own budget allotments, the Accountant-General will furnish the necessary details of the grants from which re-appropriation is suggested by him.

(True Extract.)

G. STOKES,
Chief Secretary.

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

Exd. T. K. Narayana Aiyangar.

[Appendix.

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 ..									

(*) 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.

NOTES CONNECTED WITH G.O., No. 951, FINANCIAL, DATED
26TH OCTOBER 1898.[SUBJECT.—*Reappropriations from savings in budget grants.*]*From the Accountant-General, Madras, dated 12th August 1898, No. 2933.**For the Chief Secretary—*

Article 158 of the Civil Account Code lays down that 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; that every application for such sanction shall be accompanied by a statement showing how the expenditure is proposed to be met; that a copy of this statement shall be forwarded by the sanctioning authority, together with the order of sanction, to the Audit office; and that where reappropriation is made from an existing grant, the Audit office shall conduct the audit against the reduced grant. A

statement in * form 17 is prescribed by this article to accompany every application for an additional allotment, but in the

* Page 288 of the Civil Account Code, Vol. I. *note* attached to the statement a local Government is permitted to modify the form in any way it thinks fit, provided that it indicates distinctly in the orders issued that the new expenditure is to be met by reappropriation from anticipated savings under the same or another *major head*. It is not here insisted on that the *minor, sub or detailed head* affected by the reduction should be also specified; and, in practice, this has not generally been done; nor does the modified form prescribed by this Government in G.O., No. 608, Financial, dated 29th June 1893, require that these particulars should be given. But the latitude which the note to form 17 apparently gives to Local Governments in insisting on savings under *major heads* only being specified appears inconsistent with form 17 itself and with the procedure laid down in article 158 which requires the Audit office to conduct its audit against the reduced grant. As pointed out by the Accountant-General in his present letter, this audit is not possible unless the reappropriation statement furnished to him contains full particulars as to the department or office whose grant is to be reduced or increased as well as the particular head or heads of expenditure under which the grant is to be reduced or raised.

2. The Comptroller-General, in his letter which forms an enclosure to the Accountant-General's communication, considers that such a *specific* reappropriation is necessary. He refers to the Resolutions of the Government of India, Finance

and Commerce Department, No. 6056, † dated 29th November 1889, and † G.O., No. 3, Financial, dated 6th January 1890. No. 2855, ‡ dated 8th July 1891, which he states govern the question, since upon these resolutions the rules in the

Civil Account Code regarding sanction to expenditure not provided for in the budget are based. He points out that the words used in the former resolution in connection with reappropriation are very emphatic; that it is called in paragraph 4 (5) a "Specific reappropriation"; and that in paragraph 4 (2) it is laid down that where reappropriation has been affected the Audit office should conduct the audit "against the reduced grant". It seems to him quite certain therefore that an order that the excess expenditure is to be met by general savings under the same or any other major head does not come within the term "Specific reappropriation". But here again it

Paragraph 3.

Note.—The note in form 17 of the Civil Account Code is evidently a reproduction of this rule.

will be seen that in the second resolution quoted by the Comptroller-General in which a revised form is prescribed a Local Government is allowed to modify the form in any way it thinks fit, provided that it indicates distinctly in the orders issued

the *major head* from which the new expenditure is to be met by reappropriation. The Comptroller-General nevertheless is of opinion, for the reasons adduced in his letter, that whenever the local Government sanctions an extra grant to meet expenditure for which no, or no sufficient, provision has been made in the budget, it is necessary that a reappropriation statement should be furnished to the Audit office specifying the grant to be reduced in such detail as may be necessary to enable it to carry on all effective audit against the reduced grant. The Accountant-General thereupon concludes that it is necessary that the *applications* for funds should specify the heads, *i.e.*, *Salaries, Establishment, Travelling Allowance of Gazetted officers, Travelling Allowance of Establishment and Contingencies* from which savings are anticipated, district details being unnecessary in the case of *Salaries, Establishment, and Travelling Allowance of Gazetted officers* as only the total departmental grant will be increased or reduced. He further suggests that the form prescribed in G.O., No. 608, Financial, dated 29th June 1893, may be modified so as to specify *minor detailed* and *district savings* and that the order of reappropriation be communicated to the officer whose grant is reduced.

3. The Comptroller-General admits that the strict application of the orders of the Government of India may possibly cause some extra labour and trouble, but urges that this is no sufficient reason for not carrying out these orders. The

G. STOKES.
16-9-98.

* It is not for Government to specify the district savings—the application should be accompanied by the reappropriation form—*vide* sections 158 and 160 of the Civil Account Code.

C. M. SCHMIDT.

Under paragraph 3 of G.O., No. 777, Financial, dated 14th November 1896, all applications for additional allotments should be submitted through the Accountant-General and that officer should indicate, where possible, the head from which reappropriation should be made. Even if it were left to him to ascertain and report district details unnecessary correspondence and delay would ensue which would be obviated by the adoption of the course suggested here.

Comptroller-General's arguments are no doubt sound and the form prescribed by this Government may be modified so as to show *minor* and *detailed* heads, but to go further and insist on the Government * specifying *district* details when sanctioning reappropriations, will cause unnecessary correspondence and much delay in the disposal of applications. At present the district distribution of estimates sanctioned by Government is left to heads of departments. Similarly, it is submitted, it may be left to them to redistribute the grants affected by reappropriation and to communicate the particulars to the Accountant-General.

F. A. D'CRUZ.
10-9-98.

For the Chief Secretary—

It is submitted that the present proposals, if carried out, will do much towards

G.S.
16-9-98.

clearly contemplates that the authority who applies for sanction to expenditure for which there is no budget provision should, in the first place, indicate whether he can point to savings from which to reappropriate. The tendency of the abbreviated form prescribed for use in this Presidency in G.O., No. 608, Financial, dated 29th June 1893, is to induce officers who wish to spend more money than their budgets permit to leave the question of ways and means entirely to Government, or in other words to reverse the process contemplated by the account rulings. Please see articles 158 and 160 of the Civil Account Code. These articles rule that applications for sanction to unbudgeted expenditure should be *accompanied* by the reappropriation form duly filled in by the applying officer, so far as he is able to do so. Article 160 contemplates further an explanation from the applying officer as to why the expenditure is not included in the budget. There should be no great difficulty in the heads of larger departments, *e.g.*, the Board, the Inspector-Generals of Police, Registration and Prisons —(and it is through such heads that applications for unbudgeted expenditure reach Government) pointing to specified district savings.

Submitted that the Accountant-General may be consulted u.o. as to the most suitable modification of the existing reappropriation form.

C. M. SCHMIDT.
14-9-98.

Accountant-General u.o.

G. STOKES.
16-9-98.

ACCOUNTANT-GENERAL'S OFFICE.

A revised form of reappropriation statement is put up for approval.

T. HESKETH BIGGS, *Acct.-Genl.*
27-9-98.

REAPPROPRIATION statement to accompany all applications for sanction to expenditure not provided for in the budget or for additional allotment required during the current year.

—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 estimate passed by Government.	Actual expenditure up to date.	Amount of allotment required.	Amounts as in the estimate passed by Government.	Actual expenditure up to date.	Amount available for reappropriation.	
1	2	3	4	5	6	7	8
Total ..							
			Total ..				

(a) The same detail must be given as in the printed Civil Budget Estimate.
Note.—If no reappropriation is possible, the urgency and necessity for the expenditure must be fully explained.

H. M.—

With draft.

G. STOKES.
6-10-98.

FINANCIAL DEPARTMENT.

I don't find the Accountant-General's reply to this u.o. reference. Has he assented to paragraph 3 of the draft order? and to column 6 of the form? It seems to me that columns 3 and 6 of the form are defective in that they don't provide for expenditure after the date of the entries up to the end of the year. Thus, a

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comparison of column 3 with column 2 won't show that any reappropriation (*i.e.*, further grant) is needed or a comparison of columns 5 and 6 that any reappropriation (*i.e.*, reduced grant) is possible.

H. W. B^[Liss].
7-10-98.

For the Chief Secretary—

With reference to the Honourable Member's note, dated the 7th instant, the Accountant-General's reply submitting a revised form of reappropriation statement for approval will be found immediately below the u.o. reference. He has not assented to paragraph 3 of the draft order as it was drafted subsequent to the Accountant-General's reply and was not sent to him. As to column 6 of the form, the form itself was, as stated, suggested by him.

F. A. D'CRUZ.
30-10-98.

The further particulars suggested by the Honourable Member would be procured by the alteration of the proposed form as follows:—

ADD column 4 "Probable expenditure during the remainder of the year."

Column 5 "Total estimated expenditure during the year."

ALTER present "column 4" into "column 6", "column 5" into "column 7", and "column 6" into "column 8".

ADD column 9 "Probable expenditure during the remainder of the year."

Column 10 "Total estimated expenditure during the year."

ALTER present "column 7" into "column 11".

ALTER present "column 8" into "column 12".

Honourable Member has passed the draft order which, if Chief Secretary approves the foregoing alterations, may now issue.

C. M. SCHMIDT.
20-10-98.

I am not quite clear as to the good or necessity of the alterations proposed by the Honourable Member. Would the Accountant-General kindly state his views u.o.?

G. STOKES.
21-10-98.

To the Accountant-General u.o.

ACCOUNTANT-GENERAL'S OFFICE.

The columns showing probable expenditure during remainder of the year would be convenient though the information to be given in them would be implied in the figures given in the other columns. The columns of total estimated expenditure during the year seem a needless amplification. I agree to paragraph 3.

T. HESKETH BIGGS,
24-10-98.

FINANCIAL DEPARTMENT.

For the Chief Secretary—

Proposed columns 5 and 10 might be omitted.

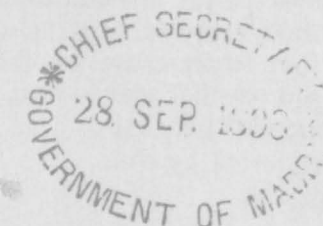
C. M. SCHMIDT.
26-10-98.

Yes.

G. STOKES.
20-10-98.

[F.]
28
1,000 11-6-97.
Financial (1898) Department.

CURRENT No. 2227



From

The Accountant-General,
Madras.

No. 3933

Dated 12th August 1898.

Received

Registered } 15 — — —

Enclosures 2.

Spare copies

SUBJECT.

Forwarding copies of certain letters on the subject of reappropriation of Grants sanctioned by Local Boards to meet expenditure during a year for which sufficient provision had not been made in the estimates of that year, with certain suggestions.

BACK PAPERS.

G.O.	No.	Department.	Date
902:	26.12.96	sc 625	20.7.91
777:	14.11.96	3:	6.1.90
212/3:	31.3.96		
139/40:	3.3.96		
842:	28.10.95		
602:	20.8.95		
353:	2.5.95		
608:	29.6.93		
315:	11.4.95		
154:	15.2.95		

FURTHER PAPERS.

G.O.	No.	Department.	Date.

G. 25 A
500-0-8-95.

Financial DEPARTMENT.

C. No. 2227

SUBJECT.

Reappropriations from savings
in budget grants.

CHIEF SECRETARY
28 SEP 1900
GOVERNMENT OF MADRAS

FOR ORDERS.

Article 158 of the Civil Account Code lays down that 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 *Govt.*; that every application for such sanction ~~shall~~ *should* be accompanied by a statement showing how the expenditure is proposed to be met; that a copy of this statement ~~shall~~ *should* be forwarded by the sanctioning authority, together with the order of sanction, to the Audit office; and that where re-appropriation is made from an existing grant, the Audit office ~~shall~~ *should* conduct the audit against the reduced grant. A statement in form 17 is ~~to~~ *is* prescribed by this article ~~which should~~ *which* accompany every application for additional allotment, but in the note attached to ~~the statement~~ *the statement* Local Government is permitted to

page 288 of the C.A. Code
vol. I.

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modify the form in any way it thinks fit, provided that it indicates distinctly in the orders issued that the new expenditure is to be met by reappropriation from anticipated savings under the same or another major head. It is not here insisted on that the minor, sub or detailed head affected by the reduction should be also specified ~~by the Government~~

and, in practice, this has not generally been done; nor does the modified form prescribed by this Government in G.O. No. 608, Finl., dated 29th June 1893, require that these particulars should be given. But the latitude which the note to form 17 apparently gives to local Govts. in insisting only on savings under major heads being specified appears inconsistent with the procedure laid down

form 17 itself and with

in article 158 which requires the Audit office to conduct its audit against the reduced grant. ~~As~~ As pointed out by the Accountant-General in the current read above, ^{audit} this is not possible unless the reappropriation statement furnished to him contains full particulars as to the Department or Office whose grant is to be reduced or increased as well as the particular head or heads of expenditure under which the grant is to be reduced or raised.

2. The Comptroller General, in his letter which forms an enclosure to the current read above, considers that

*G.O. No. 3 Finl.
d 6 Jan 1901.*

*G.O. No. 625 Finl.
d 20 July 1911.*

para. 3.

Note
The note in form 17 of the C.A. Code is evidently a reproduction of this rule.

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such a specific reappropriation is necessary. He refers to the Resolutions of the Government of India, Finance and Commerce Department No. 6056, dated 29th November 1889, and No. 2855, dated 8th July 1891, which he states govern the question, since upon these resolutions the rules in the Civil Account Code regarding the sanction of Expenditure not provided for in the budget are based. He points out that the words used in the former resolution in connection with reappropriation are very emphatic; that it is called in para 4 (5) a "Specific reappropriation"; and that in para 4 (2) it is laid down that where reappropriation has been affected the Audit Office should conduct the audit "against the reduced grant", ~~that~~ It seems to him quite certain therefore that an order that the excess expenditure is to be met by general savings under the same or any other major head does not come within the term "Specific reappropriation". But here again it will be seen that in the second resolution quoted by the Controller General in which a ^{is} revised form prescribed a Local Govt. is allowed to modify the form in any way it thinks fit, provided that it indicates distinctly in the orders issued the major head from which the new expenditure is to be met by reappropriation. The Comptroller General nevertheless is of opinion, for the reasons

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reasons adduced in his letter, that whenever the local Govt. sanctions an extra grant to meet expenditure for which no, or no sufficient, provision has been made in the budget, it is necessary that a reappropriation statement should be furnished to the Audit office specifying the grant to be reduced in such detail as may be necessary to enable it to carry on all effective audit against the reduced grant. The Accountant-General thereupon concludes that it is necessary that the applications for funds should specify the heads i.e. Salaries, Establishment, Travelling Allowance of Gazetted Officers, Travelling Allowance of Establishment and Contingencies from which savings are anticipated, district details being unnecessary in the case of Salaries, Establishment, and Travelling Allowance of Gazetted Officers as only the total departmental grant will be increased or reduced. He further suggests that the form prescribed in G.O. No. 608, Financial dated 29th June 1893 may be modified so as to specify minor detailed ~~and~~ district savings and that the order of reappropriation be communicated to the officer whose grant is reduced.

Para 4 of
his letter.

** It is not to Govt. to specify the district savings. The application should be accompanied by the reappropriation form - vide 53/155 + 160 of the C.A. Secy.*
Note
Under para. 3 of G.O. No. 777 Fint., 8/12/96, all applications for additional allotments should be submitted through the Accts. Gls. and that officer should indicate, where possible, the head from which reappropriation should be made. Even if it were left to him to ascertain and report district details unnecessary correspondence & delay would ensue which would be avoided by the adoption of the course suggested here.

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The Comptroller General admits that the strict application of the orders of the Govt. of India may possibly cause some extra labour and trouble, but urges that this is no sufficient reason for not carrying out these orders. The Comptroller General's arguments are no doubt sound and the form prescribed by this Govt. may be modified so as to show minor and detailed heads, but to go further and insist on the Govt. specifying district details when sanctioning reappropriations, will cause unnecessary correspondence and much delay in the disposal of applications. At present the district distribution of estimates sanctioned by Govt. is left to heads of departments. Similarly, it is submitted, it may be left to them to redistribute the grants affected by reappropriation and to communicate the particulars to the Accountant-General.

CS. It is submitted that the

present proposals, if carried out,
will do much towards making
controlling authorities look more
closely into their actual expenditure.
Article 158 of the C.A. Code clearly
contemplates that the authority
who applies for sanction to
expenditure for which there is no
budget provision should in the
first place indicate whether he
can point to savings from which
to re-appropriate. The tendency
of the ^{abbreviated} form prescribed for use in this
Presidency in G.O. 608 Dated: 27
29th June 1893 is to induce officers
who wish to spend more money
than their budgets permit to
leave the question of ways &
means entirely to Govt. - or in
other words to reverse the process
contemplated by the Account rulings.
Please see §§ 158 & 160
of the C.A. Code. The ~~provisions~~
within articles ~~proposed~~ lay
down that these articles rule
that applications for sanction to
that unbudgeted expenditure
should be accompanied by
a re-appropriation form

11/6/98

I don't find the A.C. reply to this u.o.
referred. Has he assumed to have 3 of the
draft order? and 6 of the form?
Doesn't seem that cols 3 & 6 of the form are
defective in that they don't provide for
after the date of the order, up to the end of the
year - Thus, a comparison of col 3 with col 2 won't
show that any reappropriation (i.e. further grant) is

E
bc
Draft Memo
C.A.

duty filled in by the applying
officer, so far as he is able
to do so. Article 160 contemplates
further an explanation from the
applying officer as to why the
expenditure is not included in the
budget. There should be no
great difficulty in the heads of
larger depts. e.g. the Board,
the Dept of Public Regulation &
Prisons - [and it is through such
heads that applications for
unbudgeted expenditure reach Govt.]
pointing to specified district
savings.

Submitted that the A.C. may
be consulted u.o. as to the
most suitable modification of
the existing reappropriation
form

C.A. No. 1988 of 16.9.98.
14.9.98 To H. C. u.o.

11/6/98

A revised form of reappropriation
statement is put up for approval

11/6/98

needed as a comparison of 1895-96 that any reappropriation (i.e. reduced grant) is possible

7/10/98

11/16
R10/10

[G
24
1,000-12-11-97.

Reappropriation from savings in budget grants.

Financial DEPARTMENT.

Papers to be read in Proceedings:-

Again G.O., No. 608, dated 29 June 1893.
Again G.O., No. 777, dated 14 November 1894.
Current No. of 189, dated , from
" " " 189, " " "
" " 2227 " 1898, " 12th August 1898, the Acctt. General.

(19) Printed
(19) Printed

951 26.
No 284 of 18.10.98

14/11
Honble Mr. Anand

ORDER.

(Sanctioning of a statement)
Why should this have been marked urgent?
7/10/98

Let the draft in light of the
H.M. with 7.10.98 which
must be referred to C.A. 12/10/98

which cannot be met from the
grant made at the beginning
of the year

11.10.98.
12/10/98

Under article 158 of the Civil Account Code all applications for sanction of expenditure ~~not provided~~ ^{must} for in the budget should be accompanied by a statement showing how the expenditure is proposed to be met. A copy of this statement is furnished to the Audit Office where, in cases ^{in which} reappropriation is made from an existing grant, the audit is conducted against the reduced grant. ~~His Excellency~~ The Governor in Council agrees with the Accountant-General in considering that this audit is not possible unless the reappropriation statement ^{referred to above} furnished ~~to him~~ contains full particulars as to the department or office whose grant ^{is to be reduced or increased as well} as the particular head or heads of expenditure under which the grant is to be reduced or raised.

2. The form prescribed for use in this Presidency is contained in G.O.

No. 608 Financial, dated 29th June 1895

~~but~~ as the particulars required to be given in that form are not in ^{detail} sufficient detail, so as to enable the

Account Office to conduct its audit as described. The revised form appended

to these proceedings will in future be adopted ^{by all} All heads of departments and offices will ^{be requested to ensure that all} see that the particulars required, to be furnished are invariably ^{entered and, where possible} district details are given.

3. ^{Under para} Under para 3 of G.O. No. 777 Finl., dated 14th November 1896, all applications for additional allotments are at present submitted through the Acctt. General and that officer indicates, where possible, the head from which reappropriation ^{can} be made. In ^{future when} cases therefore where officers are unable to suggest reappropriation from their own budget allotments the Accountant-General will furnish the necessary details of the grants from which reappropriation is suggested by him.

4. There are yet other cases in which Govt. sanctions reappropriation from lump grants. District details where necessary should in such cases be obtained by the Accountant-General from heads of departments to whom at present is left the district distribution of their grants.

(from orders)

To The Depts. of the Secretariat

All Heads of Depts. under the Chief Secretary.

The Accountant-General

Reappropriation Statement to accompany all applications for sanction to Expenditure not provided for in ^{the} Budget or for additional allotment required during the Current year

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
	Amount as in the estimate passed by Govt. - ment.	Actual expenditure - up to date	Amount of allotment required	Amount as in the estimate passed by Govt. - ment.	Actual expenditure - up to date.	Amount available for reapprop. - piation.	
1	2	3	4	5	6	7	8
Total							
Total							

(a) The same detail must be given as in the printed level Budget Estimate. Note: - If no reappropriation is possible, the urgency and necessity of the expenditure must be fully explained.

Financial Department.

Note

With reference to the Honourable Member's note dated the 7th instant the Accountant-General's reply submitting a revised form of reappropriation statement for approval will be found written immediately below the u.o. reference. He has not assented to para 3 of the draft order as it was written subsequent to the Accountant-General's reply and was not sent to him. As to column 6 of the form, the form itself was, as stated, suggested by him. It is thought however that the insertion of a column headed "Probable expenditure for the year" between the present columns 3 and 4 and 6 and 7 will supply the information required by the Honourable Member.

The draft order has in the meantime been put in type.

See 21/1/98
cb

The further particulars suggested by the Hon. would be procured by the addition of the proposed form as follows:-

Add. Col. 4 "Probable expenditure during the remainder of the year."

Col. 5 "Total estimated expenditure."

11
Alla present col 4 into
column 5, * column 5 into
col. 7, & col 6 into col 8.

add col. 9. " Probable ex-
pend: during the remainder of
the year "

Col. 10. Total estimated expend:
during the year "

Alla present col. 7 into col 11
— — — — 8 into col 12

H.M. has passed the draft order
which, if C.S. approves the
proposed alterations, may now
issue

Quel
20. x 98

I am not quite clear as to the
good or necessity of the alterations
proposed by the H.M. W. the
A. G. kindly state his views
u. o.

21/10/98

No. 2221, 21.10.98.

The A. G. - u. o.

15
Financial CURRENT NO. 3042

CHIEF SECRETARY
20 OCT. 1900
GOVERNMENT OF MADRAS

The columns showing probable
expenditure during remainder
of the year would be convenient.
But the information the prin-
cipal would be implied in the
figures given in the other columns.
The columns of total estimated
expenditure during the year seem
a needless amplification.

I agree to para 3 -

24/10

Recd 26 Oct 98
Regd 26

C.S.

In orders. Proposed columns
5 & 10 might be omitted.

Cust
20/10/98

Yr. W. 19/10/98.

W.C.

From some please cancel the
former G.O. number & give a fresh
one under C No 3042 by the same
number. The purp of the appended
please.

Cust.

20. x 98

Done
20/10/98

all same
Cust
20/10/98

Cancel & number

20/10/98

BC

A 2

pt 951 Phil 9 26. 10. 54

Att. On addendum to the
 Instructions & preparation of
 brief solvatis - should
 issue. See to this please

ent

8/11/54

No.

8-11-58

Addendum & Corrigendum
 sent to Press

as 29

14.11.58

Addendum and Corrigendum to
"Instructions relating to the prepara-
tion of Budget Estimates and Rules
regarding Expenditure",

(1) ~~Page 27~~ Rule 87. For the last
sentence "Every-----met!"
read

"Every application for such sanction
~~shall~~ ^{submitted through the Acct Genl} be accompanied by a statement
in the subjoined form, showing how the
expenditure is proposed to be met".

~~Care should~~ ^{shall} be taken to see that all
the particulars required therein are
invariably furnished and where
necessary, ~~distinct~~ ^{dist} details are given.
When officers are unable to suggest
reappropriation from their own budget
allotments, the Accountant-General
~~will~~ ^{shall} furnish the necessary details of
the grants from which reappropriation
is suggested by him".

(2) For the form appended to rule
87, substitute the following:-

(H.E. Form at page 5 of
G.O. No 951. Financial, d 26.10.98)

[G.O. 951. Fml d 26.10.98]

*Rev
Number where
Proceedings from the
Cmt*
[Separated with
G.O. No 602 Fml
20.10.98]

G.O. 20th June 1898 No. 602, Fml.

A ,, 26th Oct. 1898 No. 951 ,,

Note for Despatcher

Please send the same number of
copies as were issued with G.O. No.
602, Financial, dated 20-8-95.

mt
11.11.98

Press ltr to
Shri 29/11/98

100
Que 29/11/98

ADDENDUM AND CORRIGENDUM

TO THE

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

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

(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.”

(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.

[illegible]

(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.]

Done as corrected lists to all addresses
in §D. 602 Feb 17 20. & 95.

BC Do see all ^{offices} copies of the rules corrected.

See this with copy of J.V. 557 Int

done
as of
10/14/14

Supplied on 11/10/98

First copy sent to Press.

Returned for signature.

Despatched in print.

NUMBER OF COPIES REQUIRED. { Order complete. 280
Letter only.
Order complete with Letter.

READ AGAIN G.O., No. 189

DATED

OPERANT No.

As marked.

Please show proof
20/10/98

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAYMENT NOT FILED 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.

Publ. for 12/10/98