

Financial (1899) Department.

ORDINARY PRINTED.

G.O., No. 111

DATED 12-1-88

INDEXED.

6/7

[Despatch Abstract.]

Receipt Estimates

Directing the Board of
Rev & all heads of depts who submit
to any dept report to submit in
future annually to the Finl dept by
the 1st Feb in each year notes
regarding the revised estimates
of receipts & charges for the
current year.

17-1-88

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 {1899} of Madras. FINANCIAL.

Recd.

Enclosures

Regd.

Spare copies

1899.

G.O., No. 111, 17th January 1899.

JANUARY.

Budget Estimates.

Directing the Board of Revenue and all heads of departments who submit — to any department of Government to submit in future annually to the Financial Department, by the 1st February in each year, notes regarding the revised estimates of receipts and charges for the current year.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

ORDER—No. 111, Financial, dated 17th January 1899.

The Board of Revenue and all heads of departments who submit budget estimates to any department of Government will in future submit annually to the Financial Department, by the 1st February in each year (after the receipt of copies of the "Preliminary" printed estimates), notes regarding the revised estimates of receipts and charges for the current year. These notes should be confined to a comparison of the figures of the revised estimate as contained in the Preliminary printed estimates with the budget estimates for the year. Each head should be kept on a different sheet of paper and the remarks should be written on one side of the paper only, with headings showing major and minor heads and with complete references to proceedings of Government bearing on the points noticed.

(True Extract.)

G. STOKES,
Chief Secretary.

To all Departments of the Secretariat.
" the Board of Revenue.
" all Heads of Departments under the Chief Secretary.

Subject

The Financial Statement.

FOR ORDERS

At present the Financial Statement is prepared in the Financial department and is got ready by the end of March, so as to be laid before the Legislative Council early in April. It is divided into three main sections viz:—

- I The actuals of the past year,
- II The revised estimate of the current year, and
- III The budget estimate for the coming year.

Please see the copy of the last statement flagged A in the file.

SECTION I

2. This is prepared from information afforded by the ^{Principal} appropriation report submitted by the Accountant Genl. This appropriation report is always reviewed in a G.O. Please see for example, G.O. No. 115 Finl., d/ 8 Feb'y 1898. which deals with the accounts of 1896-97 from which section I of the Financial statement presented to the Legislative Council last year was compiled.

It

(2)
It is to be noted, however, that the revised estimate for the current year always forms section II of the Financial statement so that the revised estimate for 1896-97 was contained in the Financial statement presented in April 1897. [Please see page 11 of that statement ~~now~~ flagged B]. Further the budget estimate for the year forms the third section of the Financial statement so 1896-97 again, that, taking the budget estimate for that year was explained in the Financial statement presented to the Legislative Council on the 8th April 1896. [Please see section III of that paper flagged C]. In view of the ^{sc} facts and of the fact that the order on the Acct. Genl's Provincial appropriation report is placed at the disposal of the Press and can be obtained by members of the Legislative Council, the present practice of reviewing at some length in the Financial statement the accounts for the latest year seems to be unnecessary. In the file are put up the proceedings of the ~~Leg. Council~~ of Bombay, Bengal and the North West Provinces. Bombay apparently issues some kind of financial statement which is not printed in its proceedings. In the Bengal financial statement it will be observed that the accounts portion receives a paragraph of about 9 lines. In the North West Provinces the accounts portion ~~is~~ has very little more devoted to it. The accounts ~~portion~~ does not

* coming.
MA

It is of no use except to ascertain the opening balance of the revised estimate

11/6/18

* To "account for" rather than to "ascertain".
MA

I quite agree. It belongs to a dead past & has very little interest. A statement with salient points will be enough.
MA

Page 21
9.2.18
Statement

11.6.12-58. D

You are bringing out the balance of the year with which the revised estimate starts. I do not think that any comment or explanation of the figures in the budget or the revised estimate is called for except in so far as it may be necessary to explain the business in hand. Such comment will not run to long.

Any large departures from budget or revised estimate ought to be commented on.
MA

(3)
appear to have a separate section devoted to it and the explanation of that portion by the Hon'ble Financial Member occupies very little space. In fact he refers the Council to the resolution which has been published in the Gazette and of which copies have been supplied to Members of the Legislative Council. It is submitted that this portion of the Madras statement might be curtailed a good deal. It might commence with a statement in the form such as that on page 13 of the last Financial statement with the figures of the budget, revised and actuals of the year under discussion followed by a short summary bringing out the more salient points.

The second and third sections of the financial statement are prepared from the information contained in the proceedings of Govt. on the departmental budgets which are issued between September and December. Some information is also gathered from the explanatory remarks contained in the preliminary issue of the Civil Budget Estimate submitted by the Acct. Genl. in the middle of January.

As regards the third section the information is more or less ready at hand, but great difficulty is experienced as regards the second section. The revised estimates for the current year which are accepted by Govt. at

the
Sept

(4)

the time the budget estimates are passed undergo changes up to the very last. The information on the subject is doubtless contained in the Acct. Genl's budget notes which he submits to the Govt. of India which undergo revision from time to time until at last the estimates are passed by that Govt; but ~~this~~ this Govt. is not permitted to see ^{these budget notes.} It is submitted that in order to make the remarks under the revised estimate as complete and as accurate as possible, the Board of Revenue and all Heads of Departments who submit budget estimates to any department of Govt. should be required to submit to the Financial department by the 1st February (after receipt of copies of the preliminary printed estimates) notes regarding the revised estimates of the current year, these notes being confined to a comparison of the figures revised with the budget for the year. It would facilitate the compilation of this portion of the statement if ^{each} ~~each~~ section were kept on a different sheet of paper and the notes were written on one side of paper only, with heading showing the major and minor heads and complete references to proceedings of Govt. bearing on the point. A simple plan

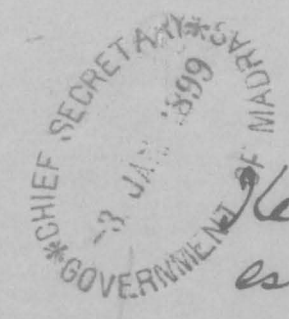


This I think is the done. The opening balance of the Budget is obtained from the revised estimate and it is of course of the first importance to have these figures correct.

*16/12/98.
yes.
H.A. 6.7.99.*

It would be for the AG, who has complete information, to supply the material for Section II. Perhaps that officer might be consulted as to No. 2846 of 16-12-98. In A.C. U.O. 16/12/98.

(5)



The figures of the Revised estimate are entered in the Budget submitted to the Govt of India & the Local Govt. on the 20 Jan. any subsequent alterations made in these figures by the Govt of India will be communicated as soon as received. The last changes are usually known about the 20 March.

H.A. 2/1

CS.

The AG. does not appear to be willing to compile the "revised" portion of the Financial Statement - and we must apparently be content with the assistance he promises above supplemented by the improved arrangements suggested in para 4 of the previous note

*C.S.
6.1.99*

*Yes.
4/1*

Notes kept these notes in the AG's office in the AG's office.

H.A. 6.7.99

The Chief Secretary to Govt. Finl. Dept.

[G]
24

1,000-15-12-08.

Financial DEPARTMENT.

C. No. From the, No., dated 189 .
" " " 189 .
" " " 189 .
" " " 189 .

ORDER:-
R.S.

No 111 of 17-1-88

In view to the second section
of the Annual Financial Statement
which relates to the revised estimates
of the current year being rendered as
complete and as accurate as possible
The Board of Revenue and all heads
of Departments who submit budget
estimates to any department of Govern-
ment will in future submit annually
to the Financial Department by the
1st February in each year (after the
receipt of copies of the preliminary
printed estimates) notes regarding
the revised estimates of the current
year. These notes should be confined
to a comparison of the revised estimates
as contained in the preliminary printed estimates
figures with the budget for the year.
Each head should be kept on a
different sheet of paper and written
on one side of the paper only, with head-
ings showing the major and minor heads

heads

with
heads and complete references to pro-
ceedings of Government bearing on the
points noticed

(From orders)

(8)

10/1/99
Cms
11.1.24

11.1.24
S.A. 11-1-5
17/1/99

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,, Board of Revenue. (S.A. 11-1-5)
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B.C. Submit draft additions &c
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copy of the rules. r.e. of order

5. C to Budget files
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STATEMENT WITH DITTO.

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[$\frac{G.}{40}$]
 3,000—3-3-09.

DEPARTMENT.

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