

Local & Munl. (1895-) Department.

MISCELLANEOUS.

G.O., No. 22182.

DATED 20 Nov 1895-

[Despatch Abstract.]

Civil Budget Estimates.

Recording G.O., Financial Department, 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.

When
When

Miscellaneous.

LOCAL AND MUNICIPAL DEPT.

G.O., DATED 20-11-75
No. 2218 L.

INDEXED.

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[Despatch Abstract.]

Civil Budget Estimator

Recording G.O. & D.

*issuing certain addenda and
Corrigenda to the instructions
on the preparation of the —*

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READ AGAIN ORDER OF GOVERNMENT, DATED
189 , No , MISCELLANEOUS.

FURTHER PAPER, No.

OF 189

ENCLOSURES.

CURRENT No.

STATEMENT WITH DITTO.

ORDER OF GOVERNMENT

STATEMENT WITH DITTO.

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Examined by

No. 842, FINANCIAL, 28TH OCTOBER 1895.

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.

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.)

W. R. R. R.
Chief Secretary.

To the Comptroller and Auditor-General.
„ the Departments of the Secretariat. ✓ *L. H. M.*
„ all Heads of Departments under the Chief Secretary.

Govt. of {1895} Madras.
FINANCIAL.

3293

W. K. K. K.

Order N^o 2218 this 20-11-95
Recorded.

V. B.
19/11/95

howd
22/11/95

Issued

Recd.

Encl.

Cash Repr.

Note this.

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

OCTOBER.

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Civil Budget Estimates.

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

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