

Marine (1897) Department.

G.O., No. 87/145

DATED 28. January 1897.

[Despatch Abstract.]

Preparation of Budget Estimates. Pres: Financial
Dept ordering the insertion of certain ad-
denda in the Copies of instructions for the
—, Comd to the Pres: Port Officer.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
234	932	Marine	7.11.98				

ANCIAL.
— Current No. 58

Reqd.

{ 13.1. } 1896.

Spare copies

B-81 Mar 14 28.1.97

Communicated
to the P. S. Officer in com.
DECEMBER. termination of £0 865. Marine,
d/15 December 1896

The P.P.O.

R. S.

2/1/9

27/1/07

20 865 marinul 8/15.12.96
284 marinul 8/29.4.96
274 marinul 8/23.4.96
163 marinul 8/12.3.96

Preparation of Budget Estimates.

Ordering the insertion of certain addenda in the copies of instructions for the - circulated with G.O. No. 902 of 1895.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again the following papers :—

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

22- " " 842 " " 28th October " P 143-27 12-2-96

" Nos. 139-40, Financial, dated 3rd March 1896.

wd-ved " No. 309, Financial, dated 2nd June 1896.

" " 777 " " 14th November 1896. 2-6-97 15-12-96

READ—also the following paper :—

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, Financial Department, dated Fort St. George, 7th December 1896, No. 3761.

As difficulty is experienced in this office in checking budget provisions for progressive salaries owing to want of information regarding the actual salary earned on 1st April of the year for which the estimate is prepared, I have the honour to request that officers submitting estimates to Government be directed to attach to their budget estimates in future a statement showing, in the case of each progressive salary, the actual salary earned on 1st April.

2. An addition to this effect might be inserted under rule 58 in the pamphlet of instructions for the preparation of budget estimates.

ORDER—No. 902, Financial, dated 26th December 1896.

The following addenda should be inserted in their proper places in the copies of instructions for the preparation of budget estimates circulated with G.O., No. 602, Financial, dated 20th August 1895 :—

ALTERED GRANTS.

Add as Rule 21-A.

21-A. Whenever an excess over the budget grant has already been provided for by re-appropriation by Government, the same should be noted in the explanatory column of the budget estimate, the number and date of the order sanctioning the additional allotment being quoted.

Add at the end of Rule 58.

A statement should be attached to each budget estimate showing, in the case of each progressive salary, the actual salary earned on 1st April.

Add as Rule 91-A.

91-A. Whenever heads of departments apply for additional allotments, whether (a) upon calls from the Accountant-General, (b) on their own initiative, or (c) in reply to calls from Government, the applications should be submitted through the Accountant-General, who will, when transmitting them to Government, make any necessary comments and indicate, where possible, the head from which re-appropriation should be made.

Add after Rule 102.

102-A. It is the duty of heads of departments continuously to watch the progress of expenditure in their respective branches of the administration, and at the same time to ensure the speedy development of departmental operations and the utilization of the sanctioned grants before the close of the year. It is, therefore, incumbent on them to review their revised estimates in the light of the Accountant-General's corrections based on later information and to advise Government in order that the altered grants under each head may be finally determined with some degree of precision. These altered grants form the sole authority for disbursements; the Accountant-General has, under article 158 of the Civil Account Code, to conduct his audit against them, and the actual expenditure of the year ought to approximate to them as closely as possible.

102-B. The Accountant-General will, therefore, supply copies of the Preliminary Civil budget estimates to heads of departments, who will, within a week of the receipt of these, forward through him to Government, in the subjoined form, a memorandum of all further alterations of grants that may appear to them to be necessary from an administrative point of view :—

MEMORANDUM of altered Grants for the current year in department.
Major head of account.

Minor and detailed heads of account.	Budget grant.	Amount already sanctioned by re-appropriation		Altered grant.	Grant now considered necessary.	Additional allotment required.	Amount surrendered.	Accountant-General's revised estimate.	Remarks.
		By Government.	By the head of the department under paragraphs 94 and 95 of the budget rules * for contingencies only.						
1	2	3	4	5	6	7	8	9	10
						(a)	(b)		
						Net total additional allotment required or net total amount surrendered.			

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

* This should be reported to Accountant-General for verification.

(a) The excess of column 6 over column 5.

(b) The deficiency of column 6 below column 5.

(True Extract.)

a. L. Hanuman
for Chief Secretary.

To the Revenue Department.
" the Public Works Department.
" the Local and Municipal Department.
" the Educational Department.
" the Marine Department.
" the Accountant-General.
" all Heads of Departments under the Chief Secretary.
Copy to the Comptroller and Auditor General.

Exd. C. M. Thambaswamy.