

3905C 4/5-10-88

2735C 4/8-7-88

2707C 4/17-7-88

345C 4/26-1-88

24TH SEPTEMBER 1888, No. 738, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Resolution of the Government of India, Department of Finance and Commerce (Accounts and Finance— Rules and General Matters), dated Simla, 8th September 1888, No. 4958.

Read again—

Resolutions in this Department, Nos. 1959 and 1661, dated respectively, the 31st July 1873 and 18th June 1884.

Read also the following extracts from recent despatches of the Secretary of State for India :—

Paragraph 8 of Despatch No. 115 (Military), dated 17th May 1888.

Your Government will, I am sure, agree with me in holding it to be a principle of the first importance that, except under the stress of quite exceptional or unforeseen circumstances, no expenditure shall be made during any year which has not been already provided for in the regular estimates for that year, and accordingly, even had the need of the proposed general increase to the department been more conclusively established than I hold it to be, I should have been unable to accord my sanction to the introduction of a supplementary estimate for the purpose.

Paragraph 32 of Despatch No. 190 (Financial), dated 26th July 1888.

It is the standing order, as embodied in the Civil Account Code, 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." I am of opinion that this rule should be enforced much more strictly than seems to be the practice in dealing with applications for an increase of expenditure during the current year; that in the really exceptional cases where it has to be incurred, the Financial department, if able to do so, should especially report that the expenditure can be met by savings in other directions, or from the surplus provided in the budget; and that, if this is impracticable, your Government should, before authorising the expenditure, consider the question of the manner in which the cost is to be defrayed before submitting the proposals to the Home Government for sanction.

Resolution—

In the Resolutions read above, it was decided that, save for exceptional reasons, no expenditure should be proposed or sanctioned unless provision had been made for it in the estimates of the year; and Local Governments and Heads of Departments were requested to state distinctly, in all applications for sanction to expenditure, whether provision for the proposed charge had or had not been made in the budget estimate of the year, and, if not, whether it could be met from savings in the existing grants. The Secretary of State for India has drawn attention to these instructions in the extracts from the despatches quoted above, and, in view of the necessity for their strict application, the Governor-General in Council directs that these extracts shall be communicated to, and the instructions in them carefully observed by, Local Governments and Heads of Departments.

Mr. 12/10

No 3246 W 4/12 "Ketokurpa"

Order—

Ordered that the Resolution be communicated to the several departments of the Government of India; to the several Local Governments and Administrations; to the heads of departments under the department of Finance and Commerce; to the Comptroller and Auditor-General; and to the Accountants-General and Comptrollers for information and guidance.

L. P. SHIRRES,
Offg. Under-Secy. to the Govt. of India.

ORDER—dated 24th September 1888, No. 738, Financial.

Recorded.
(True Extract.)

J. F. PRICE,
Ag. Chief Secretary.

To the Revenue Department.
„ Public Works Department.

Exd. W. H. French.

Govt. of 1888 Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 24th September 1888, No. 738.

SEPTEMBER.

Accounts.

Recording Government of India resolution communicating Secretary of State's remarks re-affirming the principle that, except under the stress of quite exceptional or unforeseen circumstances, no expenditure shall be proposed or sanctioned during any year provision for which has not already been made in the estimates of that year.

24TH SEPTEMBER 1888, No. 738, FINANCIAL.

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be examined for Rewards only in the Vernaculars on
, and following days.

Where brought up (whether in or out of India).	What parts of the country he has lived in and for what periods.	Vernacular languages (if any) taken up for the University or any other examinations previously passed.	REMARKS.
6	7	8	9