

Govt. of {1894} Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., &c., 19th July 1894,
Nos. 558, 559.

JULY.

Budget Estimates.

Issuing certain instructions with a view to ensure greater uniformity and clearness in the form in which the detailed — of the various departments of the public service are now prepared.

Order thereon. No. 2058 W. d.
20 August 1894

Communicated to
the Consulting Engineer for
Railways with reference to
para 7.

2. The Budget estimates
of the P. W. Department
are prepared in accordance
with the instructions of the
Govt. of India as contained
in the P. W. Code.

(True Extract)

(sd) J. Pennycook
C.E. R.E.

Under Secy. to Govt. P.W.D.

To

The Consig. Engineer, for Ry.
- Chief Engineer for Drms.
- Examiner, P.W. Secto.
- Examiner, Ry. Secto.
- Financial Dept.

9. The various rulings relating to the correct classification of receipts and charges under individual heads will be found in Appendix P to the Civil Account Code, and these should be closely adhered to. The distinction between *Contingencies and Supplies and Services* has been clearly defined in G.O., Financial, dated 20th October 1888, No. 783, and should be strictly observed. The instructions relating to *Inter-departmental transfers* and the *sundry rulings* in chapter 6 of the Civil Account Code, as well as the rules prescribed for the *preparation* of the budget in chapter 9, should be carefully borne in mind.

10. The two following notes to Article 154 of the Code are of the utmost importance, and heads of departments should pay particular attention to them:—

- (1) What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments, from time to time; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments.
- (2) When Local Governments propose to provide in their estimates for any considerable expenditure out of accumulated balances, the proposals must be forwarded to the Government of India in advance of the estimates for separate consideration.

Heads of departments should not include such schemes in their budgets without obtaining the previous sanction of the Financial Department.

11. A few subsidiary instructions are appended for general information and guidance:—

- (1) Leave allowances and pensions (and in a few cases salaries) which are payable in England are chargeable to the Home accounts, and should not be provided for in the Local estimates.
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- (3) When charges are divided between two or more heads, the entire cost of the item should be shown under each head, and then the necessary deductions should be made for the proportion to be transferred to other heads.
- (4) When an officer, whether gazetted or non-gazetted, receives, in addition to pay proper, any allowance, e.g.—

Local allowance,	Fixed travelling allowance,
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- (5) Under *Establishments*, particulars of all pay above Rs. 200 should be given in detail; the rest may be grouped as follows:—

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„ „ „ 100 „ 50.
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- (6) Progressive salaries, whether in the case of *salaries* or *establishments*, should be shown as such, the *maximum* and *minimum* being specified in each case, and not merely the actual rate of pay that may be payable for the year.
- (7) Details should be furnished for all *temporary establishments*, as well as for *office contingencies* and *miscellaneous*.
- (8) In a foot-note should be shown every office which has free quarters attached to it.
- (9) Charges for *service telegrams* should be entered separately and not included with *service postage*.
- (10) In the columns of *Revised Estimates*, heads of departments need not fill in every detail; it will suffice if the totals are given approximately for each main sub-division, viz.,—*salaries, establishment, allowances, &c.*

(True Extract.)

A. H. Shelley
Capt. R. R.
Under Secy. to Govt.
Chief Secretary

To Departments of the Secretariat.
„ all Heads of Departments.

ENDORSEMENT—dated 19th July 1894, No. 559, Financial.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

Exd. A. Raiff.

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19TH JULY 1894, Nos. 558, 559, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

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2. Proof copies of the forms for 1895-96 as approved in the Financial Department will be forwarded to each head of a department under the Chief Secretary by the Superintendent, Government Press, to whom they should be returned with all the columns duly filled in and the explanations written on the blank sheets attached to each estimate. Clean copies of these estimates so completed must be submitted in type so as to reach Government by the dates already prescribed (*vide* G.O., dated 8th May 1893, No. 369, Public).

3. Covering letters are unnecessary in most cases; but where they are considered indispensable, they should be as brief and clear as possible, dealing only with the general financial position of the department concerned and calling attention to such special points as may require the orders of Government. Mere repetitions of figures and statements appearing in the body of the estimates should be avoided.

4. The Accountant-General will likewise submit in print the various estimates he forwards to Government. He will include in his *Miscellaneous Budget* all those petty items which are not provided for by any department or head of a department, *e.g.*, the fixed minor grants to municipalities referred to in G.Os., dated 19th December 1893, No. 1284, paragraph 3; 2nd March 1894, No. 181; and 30th May 1894, No. 411.

5. The Inspector-General of Registration may add his estimates of receipts and charges under the Births, Deaths and Marriages Act at the end of his Registration budget.

6. Heads of departments should provide approximate amounts for "*Exchange Compensation allowances*" in their individual budgets, obtaining the required information from the Accountant-General, who will, if necessary, consult the Government of India.

7. The Public Works Department should estimate for the receipts and charges of the Mayavaram-Muttupet Railway, both under *Revenue* and *Construction* accounts.

8. The Revenue Department will be requested to issue instructions to the Board of Revenue to curtail the length of their Budget proceedings, especially in the case of the Land Revenue and Forest Departments. It would also be more expedient if the estimates of receipts and charges under different major heads, *e.g.*, Stamps, Assessed Taxes, &c., were considered separately.

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10. The two following notes to Article 154 of the Code are of the utmost importance, and heads of departments should pay particular attention to them:—

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11. A few subsidiary instructions are appended for general information and guidance:—

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(True Extract.)

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for Chief Secretary.

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" all Heads of Departments.

ENDORSEMENT—dated 19th July 1894, No. 559, Financial.

Copy to the Government of India, Finance and Commerce Department.

J. F. PRICE,
Chief Secretary.

Public Works Department

Proceedings of the Madras Government.
— *Read the following.*—

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