

Pension C No 1333

Government {1896} of Madras.
FINANCIAL.

Recd.

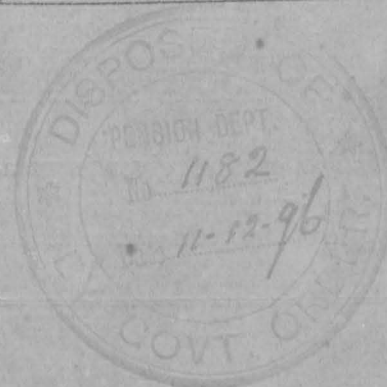
Regd.

1896.

Enclosures

Spare copies

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



NOVEMBER.

Re-appropriation of Grants.

Prescribing a form to show the — and laying down certain rules for the submission of applications for additional allotments.

21/11

Order, 11th Decr. 1896 No. 1182

11/12/96

Recorded

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—again G.O., Nos. 139, 140, Financial, dated 3rd March 1896.

READ—also the following papers:—

From the Accountant-General, Nos. 1405 and 2705, dated 11th May and 1st September 1896, respectively.

ORDER—No. 777, Financial, dated 14th November 1896.

3. From the earlier of the letters from the Accountant-General it appears that a monthly statement is compiled in his office in which the expenditure and grants under the various budget heads are compared, and that, when the statement shows that excesses are ultimately probable, it is the practice for him to request the department responsible to solicit the orders of Government. This useful system, combined with the careful and constant watch over expenditure which it is the duty of every head of a department to exercise, should render unnecessary any large re-appropriations at the end of the financial year. The procedure described in paragraph 14 of G.O., No. 139, Financial, dated 3rd March 1896, under which heads of departments, on receipt of copies of the preliminary civil budget estimates from the Accountant-General, will forward through him to Government a memorandum of further alterations of grants that may appear to be necessary, should not therefore cause much dislocation of the grants.

4. The following form will be prescribed in modification of that given in paragraph 14 of G.O., No. 139, Financial, dated 3rd March 1896:—

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.			

* 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.

3. In accordance with the suggestions of the Accountant-General, the following rules will be issued in addition to those in the same proceedings:—

I.—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.

II.—Applications for additional grants should invariably be accompanied by (a) an explanation for the reason of the additional expenditure not having been foreseen, and (b) proof of its absolute necessity.

III.—The Accountant-General will, when transmitting to Government applications for additional grants, make any necessary comments and indicate, where possible, the head from which re-appropriation should be made.

IV.—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.

(True Extract.)

A. J. Hanway

for Ag. Chief Secretary.

To Departments of the Secretariat.
„ all heads of departments under the Chief Secretary.

Exd. A. Raith.