

Statement showing the grant, probable expenditure, extra grant required or anticipated savings under all head during the year.

Detailed head	Grant		Actual for nine months.		Probable expenditure during the remaining three months of the year.		Total probable expenditure for twelve months of the year.		Extra grant required		Savings anticipated		Remarks
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	

N.B. – The following procedure should be adopted in working out figures for this statement:-

(1) Nine month's actuals (i.e., expenditure incurred up to 31st December) should be worked out.

(2) An intelligent estimate of the probable expenditure during the remaining three months under each head should be made taking into consideration, if necessary, the expenditure of the last three months of the previous year and also allowing for any unusual or abnormal increase or decrease likely to occur during the months of January to March.

The total estimated expenditure for the year for each detailed head being thus calculated, it should be compared with the up-to-date net grants and excesses and savings, if any, worked out.