

(1) Number of pages 86

(2) Date of repair 15-12-43

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works DEPARTMENT.

G.O. No. 2963	Press Mis.
213-14	
Dated 10. 12. 1862.	

Not to be folded or roughly handled

[Handwritten signature]
5/12/43

*Proceedings of the Madras Government, Public Works Department,
10th December 1862.*

No. 213. Read the following Circular from Lieutenant-Colonel R. STRACHEY, R. E., Secretary to the Government of India, Public Works Department, to the Secretary to the Government of Madras, Public Works Department, dated Fort William, 28th October 1862, No. 115 :—

SIR,

I am directed to forward copy of a Circular and accompaniments which have been issued by the Inspector General to the P. W. Offices of Account, and to state that the procedure in regard to the annual Appropriation and Outlay Account will be as follows :—

1. The Controller, in submitting the Report to the Local Administration, will notice briefly the principal variations between the amounts of original and final Budget heads of credit, and between the latter and the actual expenditure, and in the case of the latter, he will explain the reasons which have led to these variations.

It is essential that these explanations should be as brief as is consistent with clearness.

2. The Account will then be forwarded to this department, with such comments by the Local Administration as may be thought necessary, especially in regard to the variations which have been made from the original Budget programme.

3. The papers, after being reviewed in this department, will then be transferred to the Board of Audit for final appropriation audit.

4. This Account, it will be observed, has to do with financial results only, and the expenditure on works, though essentially the same as has heretofore appeared in the Progress Report, should not be entered from approximate data, but must be obtained from the books after they have been closed and balanced. The first Account of this form will be due after the expiration of the year 1862-63, and you are requested to report at what date the Controller may be expected to furnish it.

5. The submission of this Account, which the new financial system makes necessary, will lead to a corresponding modification in the form of Progress Report as heretofore submitted, the record of the financial operations of the Department being no longer required to form a part of the Progress Report. It is prescribed in paragraph 146 of Appendix A of the Code, that the Progress Report shall be accompanied by a special Report from the Local Government, in which a general review, should be taken of the operations of the department. The Progress Report will now merely consist of this general review, and should describe in general terms the work done during the year, specifying matters which are of interest, but avoiding unnecessary details. In this respect there is now much room for improvement. From some provinces the Report as prepared in the Office of Account is forwarded with hardly a word of comment, while from others the voluminous original Reports of the different Officers of the department are sent up in original, instead of being condensed into one Report by the Chief Engineer. What is required is an intelligent but brief review by the head of the department of the operations carried on during the year, which should convey to the general as well as the professional reader an intelligible account of the state of the Public Works in the province.

6. As the Progress Report need not now wait for the closing of the Annual Accounts, there is no necessity for keeping to so late a date as the end of August for its submission. It should be sent up as soon as possible after the close of the financial year. It is not to be understood by this that all reference to expenditure need be avoided in the Progress Report, any Returns or information regarding approximate expenditure on works that may be necessary to illustrate the progress, can still be attached to it.

No. 214. ORDER THEREON, 10th December 1862, No. 2,963.

1. Ordered to be communicated to the Chief Engineer, who will arrange at once for Books being opened by the Officer in charge of the Audit and Account Departments of the Central Office in the forms accompanying the letter from the Secretary to the Government of India.

*Proceedings of the Madras Government, Public Works Department,
10th December 1862.*

2. The Chief Engineer will be good enough to state, with reference to paragraph 4 of the above Circular, when the Account for 1862-63 may be expected for transmission to the Government of India.

(Signed.) W. I. BIRDWOOD, Colonel, R. E.,
Secretary to Government.

P. Works Eng. in No. 3602 of 1862

In force-10th December/62

REGISTER
OF
BUDGET DISTRIBUTIONS AND RE-ADJUSTMENTS,
1862-63.
PART I.

REGISTER OF BUDGET DISTRIBUTIONS AND RE-ADJUSTMENTS.

DETAILS.

1862. BUDGET AS SANCTIONED BY
May. GOVT. OF INDIA.

NEW WORKS.

I. MILITARY.

A. Army		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Fortifications	..	5,864 0 0			
Cantonments	..	10,520 0 0			
Accommodation for Troops	..	5,03,771 0 0			
Ordnance	..	26,698 0 0			
Commissariat	..	11,506 0 0			
Staff	..	....			
			5,61,359 0 0	5,61,359 0 0	

II. CIVIL ADMINISTRATION.

C. Revenue	Land and Miscellaneous	..	1,31,351 0 0		
	Customs	..	23,730 0 0		
	Opium	..	11,039 0 0		
	Post Office	..	2,340 0 0		
D. General	Residencies	..	16,218 0 0		
	Public Departments	..	3,50,000 0 0		
	Monuments	..	46,500 0 0		
	Miscellaneous	..	11,000 0 0		
E. Ecclesiastical	Churches	..	25,004 0 0		
	Burial Grounds	..	16,095 0 0		
F. Educational		..	1,501 0 0		
G. Judicial	Police	..	1,50,000 0 0		
	Court Houses	..	6,642 0 0		
	Jails	..	1,26,735 0 0		
			2,83,377 0 0	9,21,185 0 0	

III. PUBLIC IMPROVEMENT.

K. Agricultural	Irrigation Canals	..	7,33,122 0 0		
	Tanks	..	37,277 0 0		
	Dykes	..	.....		
L. Communications	Metalled Roads	..	8,43,877 0 0		
	Unmetalled Roads	..	4,500 0 0		
	Bridges	..	80,835 0 0		
	Boat Bridges	..	..		
	River Improvements	..	33,705 0 0		
	Accommodation for Travellers	..	13,110 0 0		
N. Electric Telegraph		..	9,76,357 0 0	17,16,756 0 0	
		..			
	Total NEW WORKS..	..	....	....	32,29,300 0 0
	Carried over	..	....	....	32,29,300 0 0

(1)

AVAILABLE CREDITS.

REDUCTIONS.

Folio.	Rs. A. P.	Part II.	Part III.
1	Military	..	5,61,359 0 0
2	Revenue	..	1,63,490 0 0
3	General	..	4,26,718 0 0
4	Ecclesiastical	..	41,099 0 0
4	Educational	..	1,501 0 0
5	Judicial	..	2,83,377 0 0
5	Agricultural	..	7,70,399 0 0
6	Communications	..	9,76,357 0 0

(1)

and Re-adjustments, Part I,—continued.

		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Brought over									
REPAIRS.									
I. MILITARY.									
A. Army	Fortifications	6,719	0 0						
	Cantonments	28,094	0 0						
	Accommodation for Troops	2,99,832	0 0						
	Ordnance	5,616	0 0						
	Commissariat	14,856	0 0						
	Stud	17,875	0 0						
	Staff	1,433	0 0						
				3,74,425	0 0				
						3,74,425	0 0		
II. CIVIL ADMINISTRATION.									
C. Revenue	Land and Miscellaneous	50,554	0 0						
	Customs	9,310	0 0						
	Opium	7,900	0 0						
	Post Offices	2,729	0 0						
D. General	Residencies	411	0 0	70,523	0 0				
	Public Department	8,067	0 0						
	Monuments	33,121	0 0						
	Miscellaneous	4,800	0 0						
E. Ecclesiastical	Churches and Buildings	10,861	0 0	46,402	0 0				
	Burial Grounds	1,534	0 0						
F. Educational		13,513	0 0	12,395	0 0				
G. Judicial	Police	30,000	0 0	13,513	0 0				
	Court Houses	19,959	0 0						
	Jails	19,328	0 0						
				69,287	0 0				
						2,12,120	0 0		
III. PUBLIC IMPROVEMENT.									
K. Agricultural	Irrigation Canals	2,92,020	0 0						
	Tanks	3,819	0 0						
	Dykes	7,000	0 0						
L. Communications	Metalled Roads	4,71,759	0 0	3,02,839	0 0				
	Bridges	4,050	0 0						
	Boat Bridges	21,435	0 0						
	Accommodation for Travellers	9,888	0 0						
N. Electric Telegraph		1,304	0 0	5,07,132	0 0				
				1,304	0 0				
						8,11,275	0 0		
								13,97,820	0 0
								12,22,880	0 0
IV. ESTABLISHMENTS.									
V. RESERVE.									
Budget Grand Total								6,00,000	0 0
								61,50,000	0 0

AVAILABLE CREDITS.				REDUCTIONS.			
Folio.			Rs. A.P.			Folio.	
Part II.	Part III.					Part II.	Part III.
		Brought over ..	32,29,300 0 0				
9		Military ..	3,74,425 0 0				
10		Revenue ..	70,523 0 0				
11		General ..	46,402 0 0				
12		Ecclesiastical ..	12,395 0 0				
12		Educational ..	13,513 0 0				
13		Judicial ..	69,287 0 0				
13		Agricultural ..	3,02,839 0 0				
14		Communications ..	5,07,132 0 0				
15		Electric Telegraph ..	1,304 0 0				
17		Establishments ..	12,22,880 0 0				
17		Reserve ..	6,00,000 0 0	Government or total Budget	64,50,000 0 0	21	
		Total ...	64,50,000 0 0	Total ..	64,50,000 0 0		

(2)

Register of Budget Distributions and

MODIFICATIONS AFTER ISSUE OF BUDGET.

1862.				Rs. A.P.
May	10	Reserve	... Rs. 5,000 sanctioned from — for construction of a Guard House for Her Majesty's 35th at Agra. Government N. W. P. letter No. dated ...	5,000 0 0
"	15	Modification	.. Rs. 3,000 Budget Grant No. 70 for a Sadder Tehseel Kutcherry at Etah, transferred to Inspector General of Police for a Superintendent's Office at Cawnpoor. Government No. dated ...	3,000 0 0
"	20	Local Funds	... 1 per cent. duty allotted to N. W. P. ..	6,00,000 0 0
"	"	"	.. Rs. 73,594 granted from 1 per cent. duty to assist construction of Roorkee and Deyrah Road. Government No. dated ...	73,594 0 0
"	30	Contributions	... Rs. 75,000 contributed by Maharajah of Gwalior for Agra and Bombay Road. Government No. dated ...	75,000 0 0
"	"	Local Funds	... Rs. 75,000 granted from 1 per cent. duty for the repairs of the Agra and Bombay Road. Government No. dated ...	75,000 0 0
June	3	Reserve	... Rs. 500 sanctioned from — for widening roads in Cantonment of Meerut. Government No. dated ...	500 0 0
"	15	Modification	... Rs. 2,000 Budget Grant No. 25 for a bridge at Bareilly transferred to Reserve and project abandoned. Government No. dated ...	2,000 0 0
"	16	Reserve	... Allotments of — by the Lieutenant Governor N. W. P.—	
		To Irrigation Department	... 1,00,000 0 0	
		Superintending Engineer, 1st Circle	30,000 0 0	
		" " 2nd "	30,000 0 0	
		Commissioner of Agra	... 3,000 0 0	
		" of Meerut	... 3,000 0 0	
		" of Allahabad	... 5,000 0 0	
		" of Customs	... 1,000 0 0	
		Inspector General of Police	... 5,000 0 0	
		" " of Prisons	.. 1,000 0 0	
		Meerut Division, Military Commandants	... 5,000 0 0	
				1,53,000 0 0

Re-adjustments, Part I,—continued.

		Available Credits.		Reductions.			
		Folio.		Rs. A.P.	Rs. A.P.	Folio.	
		Part II.	Part III.			Part II.	Part III.
Agra Division, New Works, Military	...	1	1	5,000 0 0			
Reserve	...			.....	5,000 0 0	17	
Inspector General of Police, New Works, Judicial	...	5	5	3,000 0 0			
Commissioner of Agra, " Revenue				.....	3,000 0 0	2	4
Local Funds (Memorandum)	6,00,000 0 0	23					
Local Funds	...			.....	73,594 0 0	21	
Roorkee and Deyrah Road, New Works, Communications	...	6	1	73,594 0 0			
Local and other Funds	...	18		.....	75,000 0 0	21	
Agra and Bombay Road, New Works, Communications	...	6	1	75,000 0 0			
Local Funds	...			.....	75,000 0 0	21	
Agra and Bombay Road. Repairs, Communications	...	14	1	75,000 0 0			
Reserve	...			.....	500 0 0	17	
Meerut Division, New Works, Military	...	1	1	500 0 0			
Commissioner of Rohilkund, New Works, Communications	...			.....	2,000 0 0	6	4
Lieutenant Governor's Reserve	...	17		2,000 0 0			
" " " " " "	...			.....	1,83,000 0 0	17	
Irrigation Department	...	18		1,00,000 0 0			
Superintending Engineer, 1st Circle, Reserve	...	18		30,000 0 0			
" " 2nd " "	...	18		30,000 0 0			
Commissioner of Agra	"	19		3,000 0 0			
" of Meerut	"	19		3,000 0 0			
" of Allahabad	"	19		5,000 0 0			
" of Customs	"	19		1,000 0 0			
Inspector General of Police	"	19		5,000 0 0			
" " of Prisons	"	19		1,000 0 0			
Meerut Division, Military Commandants	...	18		5,000 0 0			
				1,83,000 0 0			

Register of Budget Distributions

and Re-adjustments, Part I,—continued.

MODIFICATIONS AFTER ISSUE OF BUDGET.

1862.				Rs. A. P.
June	20	Reserve	Sanctions from — by Commissioners, &c.	
			Commr. of Agra, Judicial (Court Houses)	100 0 0
			Revenue (Land and Miscellaneous)	250 0 0
				350 0 0
			Commr. of Meerut, Revenue (Land and Miscellaneous)...	300 0 0
			Inspector General of Prisons, Judicial (Jails)	400 0 0
			Commr. of Customs, Revenue (Customs)	100 0 0
			Inspector General of Police, Judicial (Police)	500 0 0
"	30	Establishments	Budget grant for — to be reduced to 12,00,000 by order of Government of India, Proceedings No. dated	
				22,880 0 0
"	30	Modifications	Repairs of Military Buildings at Gorruckpoor to be reduced and amount applied to the Rajbuhars of the Northern Division Ganges Canal	2,000 0 0
July	5	Reserve of Superintending Engineer, 1st Circle, N. W. P.—	Sanctions in May and June 1862.	
			Agra Division. Cantonments	100
			Accommodation for Troops	300
			Meerut " " "	200
			Public Works	100
			Gwalior " Fortification	300 0 0
				200 0 0
"	7	Reserve of Superintending Engineer, 2nd Circle.—	Sanctions up to 30th June 1862.	
			Allahabad Division. Fortification	200
			Accommodation for Troops	500
			Commissariat	500
			Cawnpoor " Accommodation for Troops	500
			Cantonments	100
				600 0 0
"	10	Reserve of Lieutenant Governor, N. W. P.—	Grants made by No. dated	
			Female Hospital at Agra	10,000 0 0
			Church Furniture at Meerut	500 0 0
"	31	Modification	Ganges Canal Head Permanent Bund Rs. 50,000 relinquished, to be transferred to Irrigation Reserve. Government No. dated	50,000 0 0

		Available Credits.		Reductions.	
		Folio.		Rs. A. P.	
		Part II.	Part III.	Rs. A. P.	Folio.
		Part II.	Part III.	Rs. A. P.	Part II. Part III.
Commissioner of Agra, New Works, Judicial, Reserve	...	5	4	100 0 0	
" " " Revenue	...	2	4	250 0 0	350 0 0 19
" Meerut " " "	...	2	4	300 0 0	300 0 0 19
Inspector General of Prisons " Judicial	...	5	5	400 0 0	400 0 0 19
Commissioner of Customs " Revenue	...	2	5	100 0 0	100 0 0 19
Inspector General of Police " Judicial	...	5	5	500 0 0	500 0 0 19
				(Reduction of Budget.)	
Government	...	21		22,880 0 0	18
Establishments	...			.....	22,880 0 0 17 1
Gorruckpoor Division, Repairs, Military	...			2,000 0 0	2,000 0 0 9 4
Irrigation Department, New Works, Agricultural	...	5	5	2,000 0 0	
Superintending Engineer, 1st Circle, Reserve	...			.....	900 0 0 19
Agra Division, New Works, Military	...	1	1	400 0 0	
Meerut Division, New Works, Military	...	1	1	200 0 0	
" " General	...	3	1	100 0 0	
Gwalior Division, " Military	...	1	1	200 0 0	
Superintending Engineer, 2nd Circle, Reserve	...			.....	1,800 0 0 19
Allahabad Division, New Works, Military	...	1	1	1,200 0 0	
Cawnpoor " " "	...	1	2	600 0 0	
Lieutenant Governor's Reserve	...			.....	10,500 0 0 17
Agra Division, New Works, Military	...	1	1	10,000 0 0	
Meerut " " Ecclesiastical	...	4	1	500 0 0	
Northern Division, Ganges Canal, New Works, Agricultural	...	18		50,000 0 0	50,000 0 0 5 3
Irrigation Department Reserve	...				

Register of Budget Distributions

and Re-adjustments, Part I,—concluded.

MODIFICATIONS AFTER ISSUE OF BUDGET.

					Rs. A. P.
August ..	31	Reserve	... The cost of the Bakery at Meerut having proved to be Rs. 600 in excess of Budget Grant No. 40, is given from the Lieutenant Governor's Reserve. Government No. dated		600 0 0
October ..	5	Modification	... Rs. 2,00,000 is relinquished from the grant for Civil Offices at Allahabad, and is to be distributed as follows:— Vide Government No. dated Rohilkund Imperial Roads 50,000 0 0 Cawnpoor and Malthone Road 50,000 0 0 Jumna Permanent Bridge at Agra ... 50,000 0 0 Lieutenant Governor's Reserve 50,000 0 0	2,00,000 0 0	
November ...	3	Local Funds	... Sanctions from one per cent. duty. Government No. dated Meerut and Moradabad Road 60,000 0 0 Allygurh and Anoopshuhur Road ... 10,000 0 0 Chumbul to Etawah Road 10,000 0 0	80,000 0 0	
December ...	8	Irrigation Department Reserve.	Allotments from— (Vide Superintendent General's No. dated Rajbuhas, Meerut Division 20,000 0 0 " Futtehgurh Branch 10,000 0 0 " Cawnpoor " 20,000 0 0 Eastern Jumna Canal for renewing Nyashuhur Retaining Drain 5,000 0 0 Rohilkund Canals for new drain at Kylass Canal 10,000 0 0	65,000 0 0	
1863.					
February ..	5		Irrigation Department finding it cannot use all its Reserve, relinquishes Rs. 50,000, which is to be added to the Lieutenant Governor's Reserve Government letter No. of.	50,000 0 0	
" ..	10	Military	... Commandants have sanctioned expenditure from the Reserve as follows:— Meerut Division. Accommodation for Troops	500 0 0	
March ..	1		The Hon'ble the Lieutenant Governor makes the following grants from his Reserve:— Agra and Muttra Road 25,000 0 0 Agra and Bhurtpoor Road 10,000 0 0 Muttra to Hattrass Road 10,000 0 0 Rohilkund Imperial Roads 50,000 0 0 Cawnpoor and Malthone Road 50,000 0 0	1,15,000 0 0	
" ..	30		The Local Funds granted for the following purposes not being required, are returned to their original source:— Meerut and Moradabad Road	20,000 0 0	

					Rs. A. P.	Rs. A. P.	Folio.	Part II.	Part III.
Meerut Division, New Works, Military Lieutenant Governor's Reserve	..	..	..	1	1	600 0 0	600 0 0	17	
Allahabad Division, New Works, General	..	..	..	..	..	2,00,000 0 0		3	1
Rohilkund Imperial Roads, New Works, Communications	..	..	..	6	2	50,000 0 0			
Cawnpoor and Malthone Road, New Works, "	..	..	..	6	1	50,000 0 0			
Jumna Bridge Division, New Works, "	..	..	..	6	1	50,000 0 0			
Lieutenant Governor's Reserve	..	..	..	17	..	50,000 0 0			
Local Funds	..	..	..	6	1	60,000 0 0	80,000 0 0	21	
6th Division Grand Trunk Road, New Works, Communications.	..	..	..	6	4	10,000 0 0			
Commissioner of Meerut, New Works, Communications	..	..	..	6	4	10,000 0 0			
" Agra, New Works, "	..	..	..	..	..	65,000 0 0		18	
Irrigation Department Reserve	..	..	..	..	..				
Meerut Division, Ganges Canal, New Works, Agricultural	..	..	..	5	3	20,000 0 0			
Futtehgurh Branch, " " "	..	..	..	5	3	10,000 0 0			
Cawnpoor " " "	..	..	..	5	3	20,000 0 0			
Eastern Jumna Canals, New Works, Agricultural	..	..	..	5	3	5,000 0 0			
Rohilkund Canals, " " "	..	..	..	5	3	10,000 0 0			
Irrigation Department Reserve	..	..	..	..	..	50,000 0 0	50,000 0 0	18	
Lieutenant Governor's "	..	..	..	..	..				
Meerut Division, New Works, Military	..	..	..	1	1	500 0 0	500 0 0	18	
Military Officers, Reserve	..	..	..	..	..		1,45,000 0 0	17	
Lieutenant Governor's Reserve	..	..	..	..	..				
5th Division G. T. Road, Communications	..	..	..	6	1	25,000 0 0			
Commissioner of Agra, Communications	..	..	..	6	4	10,000 0 0			
" " "	..	..	..	6	4	10,000 0 0			
Rohilkund Imperial Roads	..	..	..	6	3	50,000 0 0			
Cawnpoor and Malthone Road	..	..	..	6	1	50,000 0 0			
Local Funds	..	..	..	..	..	20,000 0 0			
6th Division Grand Trunk Road, Communications	..	..	..	21	..		20,000 0 0	6	1

REGISTER
OF
BUDGET ALLOTMENTS AND RE-DISTRIBUTIONS,
1862-63.

PART II.

INDEX.	Folio.
NEW WORKS—	
Military	1
Revenue	2
General	3
Ecclesiastical	4
Educational	4
Judicial	5
Agricultural	5
Communications	6
Electric Telegraph	7
Total New Works	8
REPAIRS—	
Military	9
Revenue	10
General	11
Ecclesiastical	12
Educational	12
Judicial	13
Agricultural	13
Communications	14
Electric Telegraphs	15
Total REPAIRS	16
Establishments	17
Lieutenant Governor's Reserve	17
Public Works and Military Reserve	18
Civil Officers' Reserve	19
Reserve, General	20
Imperial Grant	21
Local and other funds	21
General Abstract	22
Memorandum of Unapplied Grants	23

II. CIVIL ADMINISTRATION.

NEW WORKS.

C. Revenue.

ADMINISTRATION.						NEW	
DATE.	Folio, Part I.	LAND AND MISCELLANEOUS.		Crs			
		Available Credits.	Reductions.		Available Credits.		
1862, May	1	1	Rs. 1,31,331	Rs. ...	Rs. 23,730		
“	15	3	...	3,000	...		
June	20	4	550	...	100		

TOMS.	OPIUM.		POST OFFICES.		TOTAL.	
	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
	Rs.		Rs.		Rs.	Rs.
...	11,039	...	2,340	...	1,68,490	3,000
...	...	...	...	...	...	650
...	...	...	...	...	...	...
Total	11,039	...	2,340	...	1,69,140	3,000
Balance	...	...	...	...	...	1,66,140
						1,69,140

II. CIVIL ADMINISTRATION.

NEW

DATE.	Folio, Part I.	RESIDENCIES.		PUBLIC	
		Available Credits.	Reductions.	Available Credits.	
		Rs.		Rs.	
1862, May	1	1	16,218	... ..	3,50,000
July	5	4	.....	... ..	100
October	...	5	.....	... ..	... ..

WORKS.

D. General.

DEPARTMENTS.	MONUMENTS.		MISCELLANEOUS.		TOTAL.	
	Reductions.	Available Credits.	Reductions.	Available Credits.	Available Credits.	Reductions.
	Rs.	Rs.		Rs.	Rs.	Rs.
.....		46,500	.....	14,000	4,26,718	.....
.....					100	.....
2,00,000						2,00,000
2,00,000		46,500	.....	14,000	4,26,818	2,00,000
1,50,100						2,26,818
3,50,100						4,26,818

II. CIVIL ADMINISTRATION. NEW WORKS. E. Ecclesiastical.

DATE.	Folio, Part I.	CHURCHES.		BURIAL GROUNDS.		TOTAL.	
		Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	1	Rs. 25,004	...	Rs. 16,095	...	Rs. 41,099	
July	10	500	...	...	...	500	
Total		25,504	...	16,095	...	41,599	

II. CIVIL ADMINISTRATION. NEW WORKS. F. Educational.

DATE.	Folio, Part I.	Available Credits.	Reductions.
1862, May	1	Rs. 1,501	
Total		1,501	

II. CIVIL ADMINISTRATION.

NEW WORKS.

G. Judicial.

DATE.				Folio, Part I.	POLICE.		COURT HOUSES.		JAILS.		TOTAL.	
					Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	...	...	...	1	1	Rs. 1,50,000	...	Rs. 6,612	...	Rs. 1,26,735	Rs. 2,83,377	...
"	...	...	...	15	3	3,000	...	"	...	"	3,000	...
June	...	...	...	20	4	500	...	100	...	400	1,000	...
Total	...	...	...	...	...	1,53,500	...	6,742	...	1,27,135	2,87,377	...

III. PUBLIC IMPROVEMENT.

NEW WORKS.

K. Agricultural.

DATE.				Folio, Part I.	IRRIGATION CANALS.		TANKS.		DYKES.		TOTAL.	
					Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	...	...	...	1	1	Rs. 7,33,122	...	Rs. 37,277	...	...	Rs. 7,70,399	...
June	...	...	...	30	4	2,000	...	...	...	...	2,000	...
July	...	...	...	31	4	...	50,000	...	...	...	...	50,000
December	...	...	...	8	5	65,000	...	...	...	...	65,000	...
Total	...	...	...	...	...	8,00,122	50,000	37,277	...	...	8,37,399	50,000
Balance	...	...	...	...	...	...	7,50,122	...	...	...	...	7,87,399
						8,00,122						8,39,399

III. PUBLIC IMPROVEMENT.

NEW

WORKS.

L. Communications.

27

DATE.	Folio, Part I.	NAVIGABLE CANALS.		METALLED ROADS.		UNMETALLED ROADS.		BRIDGES.		BOAT BRIDGES.		RIVER IMPROVEMENTS.		ACCOMMODATION FOR TRAVELLERS.		TOTAL.	
		Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	1	1	...	Rs.	Rs.	Rs.	...	Rs.	Rs.	...	...	Rs.	...	Rs.	...	Rs.	...
"	20	...	...	8,13,877	...	4,500	...	80,835	...	...	...	33,705	...	13,440	...	9,76,357	...
"	20	3	...	75,000	...	...	...	...	...	...	...	...	...	...	...	75,000	...
June	15	3	...	73,594	...	...	...	...	...	...	...	...	...	...	...	73,594	...
October	5	5	...	...	...	...	...	...	2,000	...	...	...	...	...	...	...	2,000
November	3	5	...	1,00,000	...	...	...	50,000	...	...	...	...	...	...	...	1,50,000	...
1863, March	1	5	...	80,000	...	...	...	...	...	...	...	...	...	...	...	80,000	...
"	30	5	...	1,45,000	...	...	...	...	...	...	...	...	...	...	...	1,45,000	...
			...	...	20,000	...	...	...	...	...	...	...	...	...	...	...	20,000
Total	...	...	...	13,17,471	20,000	4,500	...	1,30,835	2,000	...	...	33,705	...	13,440	...	14,99,951	22,000
Balance	...	...	...	...	12,97,471	...	...	...	1,28,835	...	...	...	...	...	...	...	14,77,951
			...	...	13,17,471	...	...	...	1,30,835	...	...	...	...	...	...	...	14,99,951

I. MILITARY.

RE

PAIRS.

A. Army.

31

DATE.	Folio, Part I.	FORTIFICATIONS.		CANTONMENTS.		ACCOMMODATION FOR TROOPS.	
		Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	1	Rs. 6,719	...	Rs. 23,094	...	Rs. 2,99,832	Rs. 2,000
June	30	...	...	...	...	...	...
Total	...	6,719	...	23,094	...	2,99,832	2,000
Balance	...	...	...	...	...	...	2,97,832
							2,99,832

ORDNANCE.		COMMISSARIAT.		STUD.		STAFF.		TOTAL.	
Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
Rs. 5,616	...	Rs. 14,856	...	Rs. 17,875	...	Rs. 1,433	...	Rs. 3,74,425	Rs. 2,000
...	...	...	...	...	...	...	...	...	...
5,616	...	14,856	...	17,875	...	1,433	...	3,74,425	2,000
...	...	...	...	...	...	...	...	...	3,72,425
									3,74,425

II. CIVIL ADMINISTRATION.

51

PAIRS.

C. Revenue.

33

DATE.	Folio Part I.	LAND AND MUNICIPALITY	
		Available Credits.	Reductions.
1962, May	1	Rs. 50,551	---
Total	...	50,551	...

(10)

CUSTOMS.		OPIMUM.		POST OFFICE.		TOTAL.	
Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
Rs. 9,310	---	Rs. 7,900	---	Rs. 2,729	---	Rs. 70,523	---
9,310	---	7,900	---	2,729	---	70,523	---

(10)

II. CIVIL ADMINISTRATION.

RE

PAIRS.

D. General.

35

DATE.	Folio, Part I.	RESIDENCES.	
		Available Credits.	Reductions.
1862, May	1	2	Rs. 411
Total	...	...	111

(11)

PUBLIC DEPARTMENTS.		MONUMENTS.		MISCELLANEOUS.		TOTAL.	
Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
Rs. 8,067	...	Rs. 33,124	...	Rs. 4,800	...	Rs. 46,102	
8,067	...	33,124	...	4,800	...	46,102	

(11)

F

II. CIVIL ADMINISTRATION.

REPAIRS.

E. Ecclesiastical.

DATE.	Folio, Part I.	CHURCHES.		BURIAL GROUNDS.		TOTAL.	
		Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	1	2	Rs. 10,561		Rs. 1,531	Rs. 12,092	
Total			10,561		1,531	12,092	

II. CIVIL ADMINISTRATION.

REPAIRS.

F. Educational.

DATE.	Folio, Part I.	Available Credits.	Reductions.
1862, May	1	Rs. 13,513	
Total		13,513	

II. CIVIL ADMINISTRATION.

REPAIRS.

G. Judicial

DATE.	Folio, Part I.	POLICE.		COURT HOUSES.		JAILS.		TOTAL.	
		Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	1	2	Rs. 30,000	..	Rs. 19,959	..	Rs. 19,328	..	Rs. 69,287
Total	...	...	30,000	...	19,959	...	19,328	...	69,287

III. PUBLIC IMPROVEMENT.

REPAIRS.

K. Agricultural.

DATE.	Folio, Part I.	IRRIGATION CANALS.		TAXES.		DYKES.		TOTAL.	
		Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
1862, May	1	2	Rs. 2,92,020	...	Rs. 3,819	...	Rs. 7,000	...	Rs. 3,02,839
Total	...	...	2,92,020	...	3,819	...	7,000	...	3,02,839

RE

L. Communications.

(11)

(1.4)

III. PUBLIC IMPROVEMENT.

REPAIRS.

N. Electric Telegraphs.

DATE.	Folio, Part I.	Available Credits.	Reductions.
1862, May	1	Rs. 1,304	
Total		1,304	

TOTAL REPAIRS.

DATE.	MILITARY.		CIVIL ADMINISTRATION.		PUBLIC IMPROVEMENT.		TOTAL.	
	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.	Available Credits.	Reductions.
	Rs.	Rs.	Rs.		Rs.		Rs.	Rs.
1862, May	3,74,425	...	2,12,120	...	8,86,275	...	14,72,820	...
June	...	2,000	...	...	...	...	...	2,000
Total	3,74,425	2,000	2,12,120	...	8,86,275	...	14,72,820	2,000
Balance	...	3,72,425	...	...	...	...	...	14,70,820
		3,74,425						14,72,820

ESTABLISHMENTS.

ESTABLISHMENTS.											
DATE.						Folio, Part I.		Available Credits.		Reductions.	
1862, May						1		Rs.		Rs.	
June						30		12,22,880		22,880	
											

LIEUTENANT GOVERNOR'S RESERVE.

DATE.						Folio, Part I.	Available Credits.	Reductions or Allotments.
							Rs.	Rs.
1862, May	...	...	...	...	1	3	6,00,00)	
"	...	...	...	...	10	3	....	5,000
"	...	...	...	...	30	3	....	
	...	...	...	...	3	3	....	500
June	...	...	...	...	15	3	2,000	
"	...	...	...	...	16	3	....	1,83,000
"	...	...	...	...	10	4	....	10,500
July	...	...	...	...	31	5	....	600
August	...	...	...	...	5	5	50,000	
October	...	...	...	...	5	5	50,000	
February	...	...	...	...	1	5	....	1,45,000
March	...	...	...	...				
Total						...	7,02,000	3,44,600
Balance						...	....	3,57,400
								7,02,000

(17)

RESERVE.

PUBLIC WORKS AUTHORITIES AND

ARMY DIVISIONAL COMMANDS.

DATE.	Folio, Part I.	IRRIGATION DEPARTMENT.		SUPERINTENDING ENGINEER, 1ST CIRCLE.		SUPERINTENDING ENGINEER, 2ND CIRCLE.		MEERUT MILITARY COMMANDANT.		TOTAL.	
		Available Credits.	Reductions or Allotments.	Available Credits.	Reductions or Allotments.	Available Credits.	Reductions or Allotments.	Available Credits.	Reductions or Allotments.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1862, May	1										
June	16	3	1,00,000			30,000		30,000		5,000	
July	5	4					900				
"	7	4									
"	31	4	50,000					1,500			
December	8	5		65,000							
February	5	5		50,000							
"	10	5									
										500	
Total		1,50,000	1,15,000	30,000	900	30,000	1,800	5,000			1,18,200
Balance			35,000		29,100		23,200				96,800
		1,50,000		30,000		30,000					2,15,000
											2,15,000

							TOTAL.	
							Available Credits.	Reductions or Allotments.
							Rs.	Rs.
							1,65,000	
							50,000	2,700
								65,000
								50,500

CIVIL

DATE.				Folio, Part I.	COMMISSIONER OF AGRA.		COMMISSIONER OF MEERUT.		COMMISSIONER OF ALLAHABAD.		COMMISSIONER OF CUSTOMS.	
					Available Credits.	Reductions or Allotments.	Available Credits.	Reductions or Allotments.	Available Credits.	Reductions or Allotments.	Available Credits.	Reductions or Allotments.
1862, May	...	...	...	1	...	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
June	...	...	...	16	3	...	...	...	...	...	...	...
"	...	...	...	20	4	3,000	...	3,000	...	5,000	...	1,000
						"	350	...	300	...	...	100
Total				...	...	3,000	350	3,000	300	5,000	...	1,000
Balance				...	...	...	2,650	...	2,700	...	5,000	...
						3,000	...	3,000	...	5,000	...	1,000

AUTHORITIES.

[illegible]

MEMORANDUM OF UNAPPLIED GRANTS.

	Name of Fund or Source.	Total.	Appropriation.	Balance.
		Rs.	Rs.	Rs.
1862, May ...	One per cent. duty	6,00,000	1,18,594	4,51,406
Nov. ...	.. .. .	....	80,000	3,71,406
1863, March ...	Appropriation reduced	20,000	....	3,91,406

REGISTER OF BUDGET ALLOTMENTS AND RE-DISTRIBUTIONS, 1862-63. PART III.

BUDGET REGISTER, 1862-63.

Part III.

Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.
AGRA DIVISION.				MEERUT DIVISION.				GWAIOR DIVISION.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	1,82,627		May 1	...	1,32,334		May 1	...	86,493	
" 10	4	5,000		June 3	3	500		July 5	4	200	
July 5	4	400		July 5	4	300					
" 10	4	10,000		" 10	4	500					
				Aug. 31	5	600					
				1863.							
				Feb. 10	5	500					
5TH DIVISION G. T. ROAD.				6TH DIVISION G. T. ROAD.				AGRA AND BOMBAY ROAD.			
1862.		Rs.		1862.		Rs.	Rs.	1862.		Rs.	
May 1	...	1,45,285		May 1	...	1,86,622		May 1	...	2,50,000	
1863.				Nov. 3	5	60,000		" 20	3	75,000	
March 1	5	25,000		1863.				" 30	3	75,000	
				Mar. 30	5	...	20,000				
DEHRA AND ROORKEE ROAD.				JUMNA PERMANENT BRIDGE.				ALLAHABAD DIVISION.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	Rs.
May 1	...	1,20,000		Oct. 5	6	50,000		May 1	...	6,45,313	
" 20	3	73,591						June 30	4	...	22,880
								July 7	4	1,200	
								Oct. 5	5	...	2,00,000
				CAWNPOOR AND MALTHONE ROAD.							
				Oct. 5	5	50,000					
				1863.							
				March 1	5	50,000					

BUDGET REGISTER, 1862-63,—continued.

57

Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.
BAREILLY DIVISION.				BENARES DIVISION.				CAWNPOOR DIVISION.			
1862.		Rs.		1862.		Rs.		1860.		Rs.	
May 1	...	2,31,760		May 1	...	82,397		May 1	...	1,21,825	
								July 7	4	600	
GORUCKPOOR DIVISION.				JHANSI DIVISION.				3RD DIVISION G. T. ROAD.			
1862.		Rs.	Rs.	1862.		Rs.		1862.		Rs.	
May 1	...	56,217	...	May 1	...	87,701		May 1	...	144,721	
June 30	4	...	2,000								
4TH DIVISION G. T. ROAD.				1ST DIVISION ROHILKUND ROAD.				2ND DIVISION ROHILKUND ROAD.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	1,32,546		May 1	...	1,26,120		May 1	...	1,00,000	
				Oct. 5	5	25,000		Oct. 5	5	25,000	
				1863.				1863.			
				March 1	5	25,000		Mar. 1	5	25,000	

BUDGET REGISTER, 1862-63,—continued.

Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.
NORTHERN DIVISION, GANGES CANAL.				MEERUT DIVISION, GANGES CANAL.				ALLYGHUR DIVISION, GANGES CANAL.			
1862.		Rs.	Rs.	1862.		Rs.		1862.		Rs.	
May 1	...	3,27,370		May 1	...	1,30,000		May 1	...	75,000	
June 30	4	2,000		Dec. 8	5	20,000					
July 31	4	...	50,000								
CAWNPOOR DIVISION, GANGES CANAL.				ETAWAH DIVISION, GANGES CANAL.				BOOLUNDSHUHUR DIVISION, GANGES CANAL.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	1,14,736		May 1	...	1,03,560		May 1	...	66,000	
Dec. 8	5	20,000									
FUTTEGHURH BRANCH, GANGES CANAL.				EASTERN JUMNA CANAL.				ROHILKUND CANALS.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	1,30,819		May 1	...	28,870		May 1	...	26,187	
Dec. 8	5	10,000		Dec. 8	5	5,000		Dec. 8	5	10,000	

BUDGET REGISTER, 1862-63,—continued.

Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.
DHOOON CANALS.				AGRA IRRIGATION WORKS.				COMMISSIONER OF MEERUT.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	32,100		May 1	...	31,096		May 1	...	22,037	
								June 20	5	300	
								Nov. 3	5	10,000	
COMMISSIONER OF ROHILKUND.				COMMISSIONER OF AGRA.				COMMISSIONER OF ALLAHABAD.			
1862.		Rs.	Rs.	1862.		Rs.	Rs.	1862.		Rs.	
May 1	...	8,560		May 1	...	53,806		May 1	...	91,741	
June 15	3	...	2,000	" 15	4	...	3,000				
				June 20	5	350					
				Nov. 3	5	10,000					
				1863.							
				Mar. 1	5	20,000					
COMMISSIONER OF BENARES.				COMMISSIONER OF GORUCKPOOR.				COMMISSIONER OF JHANSI.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	30,794		May 1	...	700		May 1	...	35,790	

BUDGET REGISTER 1862-63,—concluded.

Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.	Date.	Folio, Part I.	Available Credits.	Reductions.
COMMISSIONER OF KUMAON.				COMMISSIONER OF CUSTOMS.				INSPECTOR GENERAL OF PRISONS.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	8,000		May 1	...	28,530		May 1	...	1,36,163	
				June 20	4	100		June 20	4	100	
INSPECTOR GENERAL OF POLICE.				DIRECTOR GENERAL OF PUBLIC INSTRUCTIONS.				SHERIFF COURT.			
1862.		Rs.		1862.		Rs.		1862.		Rs.	
May 1	...	1,83,300		May 1	...	1,050		May 1	...	6,500	
" 16	3	3,000									
June 20	4	500									

NORTH-WESTERN

DIFFERENCE BETWEEN IMPERIAL APPROPRIATIONS AS MODIFIED AND IMPERIAL OUTLAY.

EXCESS CHARGE.	SAVING.
Rs. A. P.	Rs. A. P.
1,84,300 0 0	
53,508 0 0	
60,000 0 0	
.....	4,70,550 0 0

R.M.]

DEPARTMENT

FOR PUBLIC WORKS IN THE BUDGET FOR THE YEAR 1862

OUTLAY.		
ALL, INCLUDING ALL OTHER FUNDS.	IMPERIAL.	TOTAL, INCLUDING ALL OTHER FUNDS.
Rs. A. P.	Rs. A. P.	Rs.
69,344 0 0	35,45,050 0 0	37,53,644
70,820 0 0	14,49,328 0 0	15,24,328 0 0
00,000 0 0	12,60,000 0 0	12,60,000
0,550 0 0	.....	.....

FUTTEHGHUR

1862.			
May 1	...	1	
Dec. 8	5	1	

Imperial Gra
Deduct Appropriation and
Grand Total

ELECTRIC TELEGRAPHS
PUBLIC IMPR
COMMUNICATIONS
Acc
Riv
Bo

PUBLIC IMPR

32,29,300	Total Original Works
...	Y not Imperial
32,29,300	...
17,46,750	Total
9,76,350	Accommodation for Travellers
13,140	Improvements
33,700	Bridges
80,830	...

CLASSIFICATIONS.	
Class.	Department.
MILITARY.	ARMY ...
	...
	...
	...
CIVIL ADMINISTRATION.	REVENUE ...
	...
	...
	...
	GENERAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	ECCLESIASTICAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	EDUCATIONAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	JUDICIAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	AGRICULTURAL ...
	...
	...
	...

CLASSIFICATIONS.	
Class.	Department.
MILITARY.	ARMY ...
	...
	...
	...
CIVIL ADMINISTRATION.	REVENUE ...
	...
	...
	...
	GENERAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	ECCLESIASTICAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	EDUCATIONAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	JUDICIAL ...
	...
	...
	...
CIVIL ADMINISTRATION.	AGRICULTURAL ...
	...
	...
	...

[FORM.]

PUBLIC WORKS DEPARTMENT

ACCOUNT OF APPROPRIATION AND OUTLAY FOR PUBLIC WORKS IN THE PROVINCES UNDER THE BUDGET FOR THE YEAR 1862

HEADS OF APPROPRIATION AND OUTLAY.	APPROPRIATIONS.			OUTLAY.	
	IMPERIAL.		TOTAL, INCLUDING ALL OTHER FUNDS.	IMPERIAL.	TOTAL, INCLUDING ALL OTHER FUNDS.
	As granted by Government of India.	As modified by Local Government.*			
	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs. A.P.	Rs.
Original Works ...	32,29,300 0 0	33,60,750 0 0	35,69,344 0 0	35,45,050 0 0	37,53,644
Repairs ...	13,97,820 0 0	13,95,820 0 0	14,70,820 0 0	14,49,328 0 0	15,24,328
Establishment ...	12,22,800 0 0	12,00,000 0 0	12,00,000 0 0	12,60,000 0 0	12,60,000
Reserve ...	6,00,000 0 0	4,70,550 0 0	4,70,550 0 0	.....	.....

...	0 0 000	33,13,030 0 0	33,60,750 0 0	32,29,300 0 0	...
...	...	2,08,591 0 0	2,08,591 0 0	...	...
...	20,821 0 0	2,03,121 0 0	37,53,644 0 0	35,69,344 0 0	...
...	482 0 0	1,13,275 0 0	24,10,143 0 0	22,63,350 0 0	...
...	...	91,591 0 0	13,72,610 0 0	14,77,931 0 0	...
...	60 0 0	...	13,500 0 0	13,410 0 0	...
...	203 0 0	...	33,500 0 0	33,705 0 0	...
...	165 0 0	...	1,29,000 0 0	1,28,833 0 0	...

SUPPLEMENT. PART A.
ORIGINAL WORKS.

N.	APPROPRIATIONS.		TOTAL OUTLAY, IN- CLUDING OUTLAY FROM ALL FUNDS.		DIFFERENCE BETWEEN MODIFIED AP- PROPRIATIONS AND OUTLAY.	
	Sub-Divisions.	Government of India Imperial Grant.	Modified by Local Governments and including all Funds.	Rs. A. P.	EXCESS CHARGE.	SAVING.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
ations	...	5,864 0 0	6,264 0 0	6,330 0 0	66 0 0	
ments	...	10,520 0 0	11,220 0 0	11,100 0 0		120 0 0
odation for Troops	...	5,03,771 0 0	5,20,771 0 0	5,11,320 0 0		9,451 0 0
ce	...	26,698 0 0	26,698 0 0	25,500 0 0		1,198 0 0
ssariat	...	11,506 0 0	15,606 0 0	15,750 0 0	144 0 0	
Total	...	5,61,359 0 0	5,80,559 0 0	5,70,000 0 0	210 0 0	10,769 0 0
nd Miscellaneous	...	1,31,351 0 0	1,28,931 0 0	1,33,000 0 0	1,069 0 0	
ms	...	23,730 0 0	23,830 0 0	21,500 0 0	670 0 0	
ices	...	11,039 0 0	11,039 0 0	10,500 0 0		539 0 0
Total	...	2,310 0 0	2,310 0 0	2,000 0 0		310 0 0
encies	...	1,68,490 0 0	1,66,110 0 0	1,70,000 0 0	4,739 0 0	579 0 0
Departments...	...	16,218 0 0	16,218 0 0	16,000 0 0		218 0 0
cents	...	3,50,000 0 0	1,50,100 0 0	2,05,000 0 0	54,900 0 0	
ancous	...	46,500 0 0	16,500 0 0	10,000 0 0		6,500 0 0
Total	...	14,000 0 0	14,000 0 0	11,000 0 0		
ces	...	4,26,718 0 0	2,26,818 0 0	2,75,000 0 0	51,900 0 0	6,718 0 0
Grounds	...	25,004 0 0	25,504 0 0	25,500 0 0		4 0 0
Total	...	16,095 0 0	16,095 0 0	16,000 0 0		95 0 0
Total	...	41,099 0 0	41,599 0 0	41,500 0 0		99 0 0
Houses	...	1,501 0 0	1,501 0 0	1,501 0 0		
Total	...	1,50,000 0 0	1,53,500 0 0	1,52,500 0 0		1,000 0 0
Total	...	6,612 0 0	6,712 0 0	6,712 0 0		
Total	...	1,26,735 0 0	1,27,135 0 0	1,26,258 0 0		877 0 0
Total	...	2,83,377 0 0	2,87,377 0 0	2,85,500 0 0		1,877 0 0
Total	...	9,21,185 0 0	7,23,135 0 0	7,73,501 0 0	59,639 0 0	9,573 0 0
tion Canals	...	7,33,122 0 0	7,50,122 0 0	8,00,503 0 0	50,381 0 0	
Total	...	37,277 0 0	37,277 0 0	37,000 0 0		277 0 0
Total	...	7,70,299 0 0	7,87,299 0 0	8,37,503 0 0	50,204 0 0	
Total	...	8,13,877 0 0	12,97,171 0 0	13,03,110 0 0	6,939 0 0	

SUPPLEMENT. PART A,—continued.

REPAIRS.

CLASSIFICATION.			APPROPRIATIONS.		TOTAL OUTLAY, IN- CLUDING OUTLAY FROM ALL FUNDS.
Class.	Department.	Sub-Divisions.	Government of India Imperial Grant.	Modified by Local Governments and including all Funds.	
			Rs. A. P.	Rs. A. P.	Rs. A. P.
MILITARY.	ARMY	Fortifications	6,719 0 0	6,719 0 0	6,700 0 0
		Cantonments	28,091 0 0	28,091 0 0	28,500 0 0
		Accommodation for Troops	2,99,832 0 0	2,97,832 0 0	3,01,000 0 0
		Ordnance	5,616 0 0	5,616 0 0	5,600 0 0
		Commissariat	14,856 0 0	14,856 0 0	14,700 0 0
		Stud	17,875 0 0	17,875 0 0	17,800 0 0
		Staff	1,433 0 0	1,433 0 0	1,400 0 0
		Total	3,74,425 0 0	3,72,425 0 0	3,75,700 0 0
CIVILIAN.	REVENUE	Land and Miscellaneous	50,554 0 0	50,554 0 0	50,000 0 0
		Customs	9,310 0 0	9,310 0 0	9,000 0 0
		Opium	7,900 0 0	7,900 0 0	8,000 0 0
		Post Offices	2,729 0 0	2,729 0 0	3,000 0 0
		Total	70,523 0 0	70,523 0 0	70,000 0 0
CIVILIAN.	GENERAL	Residencies	411 0 0	411 0 0	400 0 0
		Public Departments	8,067 0 0	8,067 0 0	8,000 0 0
		Monuments	33,124 0 0	33,124 0 0	33,000 0 0
		Miscellaneous	4,800 0 0	4,800 0 0	4,600 0 0

Government of India although shown in this column. The reduction having been made on the total sum, no details of modified appropriations can be given.

Carried over	17,480 0 0	17,484 0 0			
Total Cantonments	11,100 0 0	11,220 0 0			
(Sundry Works estimated to cost less than Rs. 1,000 each)	700 0 0	700 0 0			
(Other Works to be detailed)	8,855 0 0	9,110 0 0			
Covering Drain below Artillery Hospital at Agra	1,410 0 0	1,410 0 0			
4 to 7					

SUPPLEMENT. PART A,—continued.
ESTABLISHMENT.

ESTABLISHMENT.				
DETAILS OF WORKS.				
NATURE OF WORK.				
Amount of sanctioned Estimate.				
Final Appropriation, including all Funds.				
Total Outlay from all Funds during 1862-63.				
Rs. A. P.				
1	Drain in Fort of Allahabad ..	2,334 0 0	2,334 0 0	2,295 0 0
2	Masonry side drains in Fort at Agra ..	3,530 0 0	3,530 0 0	3,535 0 0
3	Sundry Works estimated to cost less than Rs. 1,000 each ..	100 0 0	100 0 0	500 0 0
4	Total Fortifications ..	6,264 0 0	6,264 0 0	6,330 0 0

In this case the reduction was made on the gross sum, but ordinarily the modification on each item is shown.

SUPPLEMENT. PART B.
DETAIL OF ORIGINAL WORKS.

No. of Project in Budget.	NATURE OF WORK.	Amount of sanctioned Estimate.	Final Appropriation, including all Funds.	Total Outlay from all Funds during 1862-63.
1	2	3	4	5
1	Drain in Fort of Allahabad ..	2,334 0 0	2,334 0 0	2,295 0 0
2	Masonry side drains in Fort at Agra ..	3,530 0 0	3,530 0 0	3,535 0 0
3	Sundry Works estimated to cost less than Rs. 1,000 each ..	100 0 0	100 0 0	500 0 0
4	Total Fortifications ..	6,264 0 0	6,264 0 0	6,330 0 0

SUPPLEMENT. PART B,—continued.
DETAIL OF ORIGINAL WORKS.

CLASSIFICATION.			No. of Project in Budget.	NATURE OF WORK.	Ar to	t of sar Estimati
Class.	Department.	Sub-Divisions.				
MILITARY.	ARMY.			Brought over ...		.....
		ACCOMMODATION FOR TROOPS ...		Detail of Works.		
				Total Accommodation for Troops ...		.....
		COMMISSARIAT ...				
				Total Commissariat ...		.....
		ORDNANCE ...				
				Total Ordnance ...		.....
		STUD ...				
				Total Stud ...		.....
		STAFF ...				
PROVEMENT.	NATIONS.			Total Staff ...		.....
				Total Army ...		.....
				Budget.		
		156 Roorkee and Deyrah Road		Imperial Funds 46,046 Local " 73,954		11,72,355 0
		157 Agra and Bombay Road (Other Budget Works to be detailed) Meerut and Moradabad Road (Local Funds)				

SUPPLEMENT. PART B,—continued.
DETAIL OF ORIGINAL WORKS.

No. of Project in Budget.	NATURE OF WORK.	Amount of sanctioned Estimate.		Final Appropriation, including all Funds.		Total Outlay from all Funds during 1862-63.	
		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
	Brought over ...	.....		17,184	0 0	17,130	0 0
	<i>Detail of works.</i>						
	Total Accommodation for Troops ...	.....		5,20,771	0 0	5,11,329	0 0
	Total Commissariat ...	.....		15,606	0 0	15,750	0 0
	Total Ordnance ...	.....		26,698	0 0	25,500	0 0
	Total Stud ...	.....		.....		.....	

CIRCULAR No. 115 of 1862.

FROM

LIEUT. COL. R. STRACHEY, R.E.
SECY. TO THE GOVT. OF INDIA,

TO

PUBLIC WORKS DEPARTMENT,
Fort William, 28th October 1862.

SIR,

I am directed to forward copy of a Circular and accompaniments which have been issued by the Inspector General to the P. W. Offices of Account, and to state that the procedure in regard to the annual Appropriation and Outlay Account will be as follows:—

1. The Controller, in submitting the Report to the Local Administration, will notice briefly the principal variations between the amounts of original and final Budget heads of credit, and between the latter and the actual expenditure, and in the case of the latter, he will explain the reasons which have led to these variations.

It is essential that these explanations should be as brief as is consistent with clearness.

2. The Account will then be forwarded to this department, with such comments by the Local Administration as may be thought necessary, especially in regard to the variations which have been made from the original Budget programme.

3. The papers, after being reviewed in this department, will then be transferred to the Board of Audit for final appropriation audit.

4. This Account, it will be observed, has to do with financial results only, and the expenditure on works, though essentially the same as has heretofore appeared in the Progress Report, should not be entered from approximate data, but must be obtained from the books after they have been closed and balanced. The first Account of this form will be due after the expiration of the year 1862-63, and you are requested to report at what date the Controller may be expected to furnish it.

7097.3612/12

5. The submission of this Account, which the new financial system makes necessary, will lead to a corresponding modification in the form of Progress Report as heretofore submitted, the record of the financial operations of the Department being no longer required to form a part of the Progress Report. It is prescribed in para. 146 of Appendix A of the Code, that the Progress Report shall be accompanied by a special Report from the Local Government, in which a general review should be taken of the operations of the department. The Progress Report will now merely consist of this general review, and should describe in general terms the work done during the year, specifying matters which are of interest, but avoiding unnecessary details. In this respect there is now much room for improvement. In some provinces the Report as prepared in the Office of Account is furnished with hardly a word of comment, while from others the voluminous original Reports of the different Officers of the department are sent up in original, instead of being condensed into one Report by the Chief Engineer. What is required is an intelligent but brief review by the head of the department of the operations carried on during the year, which should convey to the general as well as the professional reader an intelligible account of the state of the Public Works in the province.

6. As the Progress Report need not now wait for the closing of the Annual Accounts, there is no necessity for keeping to so late a date as the end of August for its submission. It should be sent up as soon as possible after the close of the financial year. It is not to be understood by this that all reference to expenditure need be avoided in the Progress Report, any Returns or information regarding approximate expenditure on works that may be necessary to illustrate the progress, can still be attached to it.

I have the honour to be,

Sir,

Your most obedient Servant,

Lieut. Col. R. E.

Secy. to the Govt. of India.

Circular No. 39 of 1862.

FROM

MAJOR G. CHESNEY,
INSPECTOR GENERAL OF P. W. ACCOUNTS,

TO

ALL CONTROLLERS AND OFFICERS IN CHARGE OF
OFFICES OF P. W. ACCOUNTS.

Fort William, 28th October 1862.

SIR,

Under instructions from the Government of India, I have the honour to circulate the accompanying forms of Audit Register and Budget Appropriation and Outlay Report for use in the Offices of Account, and at the same time to make the following remarks upon the general subject.

2. I should first observe that the audit of Public Works expenditure to be effected is of two kinds; 1st, that on the expenditure on particular works; 2nd, that made with reference to the expenditure on the different Budget heads of service.

3. The first audit is already provided for by existing machinery, the rules by which the expenditure of Executive Engineers on specific works is audited, and the Suspense Account finally cleared, having been in operation since the commencement of the new system; but the appropriation audit of expenditure on different heads of service has not hitherto been placed on a definite footing, and it becomes necessary now to provide a procedure for the purpose, to meet the review which the expenditure in this department will henceforward annually undergo by the Board of Audit.

4. The most essential part of this check, that which limits the total cash expenditure of a province on Public Works, is certainly already well understood. But it may be well here to notice, in amplification of para. 23 of the New Budget Rules,* that the funds available for Public Works expenditure under the Budget sanction are obtained partly from Letters of Credit from the State Treasuries, and partly from income and miscellaneous sources; and that the amount which has to be expended in any province on account of other provinces and departments may be considered as so much additional to the Budget grant of the year. Thus, if the allotment for Public Works in the Budget of a province be 50 lakhs, the income realised by Officers of the department and receipts from different sources 7½ lakhs, and the outgoings on account of other departments 3 lakhs,

* 23. The amount of the assignment to any Local Government is the limit of the issues of cash from the State Treasuries to the Department.

The transfer of stores from another Department is to be regarded as an issue of cash from a State Treasury.

then the limit of cash which could be drawn by Letters of Credit would be 45½ lakhs.

5. It is perhaps hardly necessary to add that Public Works income, which being paid directly into Civil Treasuries is not brought to account in the books of the department, as, for instance, the income derived from irrigation canals, has no relation with these transactions.

6. Besides the limit of the total Budget allotment, a limit is further fixed by the Government of India for the main heads of service—

Original Works.

Repairs.

Reserve.

Establishments.

But the Reserve is appropriated from time to time during the year by the Local Administration to Original Works, and sometimes to Repairs;† therefore, at the end of the year, the Reserve will probably be all absorbed, and the Budget allotment be divided under three heads only, viz.:—

Original Works.

Repairs.

Establishments.

7. The allotment on Original Works may further be increased by transferring a portion of the credit for Repairs or Establishments to it, but the credit for Repairs cannot be increased by reducing that for Original

† See para. 24, Budget Rules.

Works,‡ but only by a transfer from 'Reserve' or 'Establishments.'

8. The credit for Establishments can only be increased with the sanction of the Government of India.

9. Besides these main heads, there are the minor divisions and subdivisions, the allotments on which are also specified when the Budget is granted; but these allotments can be altered from time to time as occasion may require, in conformity with the special Rules on the subject.

10. With regard to the appropriation audit, which has now to be provided for, an annual account of the accompanying form, showing a comparison between the first and final credit on sub-head of service, and the actual expenditure, will be submitted by the Controller to the Local Government. It is understood that it will then be passed on to the Government of India in the P. W. Dept., with any explanatory remarks that may be considered necessary by the Local Government upon the changes which have been ordered during the course of the year. The Account, with these remarks,

will then be reviewed by the latter authority, and transferred to the Board of Audit for final appropriation audit.

The form of Account does not appear to call for any special remarks here; its nature and object should be carefully explained to the Accountants of the Department.

11. The object of the accompanying forms of Register is to record in a methodical way the variations which the credits on the different heads of service undergo during the course of the year.

12. It is divided into three parts. Part I shows on the left hand side, in the form of a note-book, the different orders which are passed from time to time, causing fluctuations in the credits, and on the right hand, the heads of services are entered which are increased and decreased accordingly. There are two reference columns, in one of which is noted the folio of Part II, and the other the folio of Part III, in which the transaction is posted.

13. Part II shows the credit on each head of service; from this the fluctuations of the Budget can be ascertained at any time.

14. It will be apparent that Part I of this Register resembles the Waste Book and Journal, and Part II the Ledger, of ordinary book-keeping, but as the entries do not refer to actual expenditure, but only to *credits available for expenditure*, it appears desirable not to employ the terms applicable to the former, to prevent misapprehension.

15. For the purpose of comparing the credit available for any head with the actual expenditure at any time, reference must be made for information regarding the latter to the regular Ledgers. It would certainly be easy to provide for exhibiting the actual expenditure as well as the available credit on any head in this Register; but for the special purposes in view, this is not necessary. Further, it would be to do the same work twice over, and it is not desirable to anticipate the results of the regular books, or to undertake any additional work which may tend to retard their progress.

16. It will be noticed that the credits from local funds are entered in the Register. The reasons for this will be apparent from what has already been said in Circular No. 35 of 1862.

17. It may also be noticed that if a credit is withdrawn for a sanctioned work under the authority of the Local Government, the amount goes to swell the Reserve in the absence of any specific instructions to the contrary; an example is given at folio 3, June 15. The Local Government however has no authority to add to its Reserve by transfer from sums appropriated for works, the sanction of which is beyond their powers, and any portion of a grant not spent as appropriated, and not re-appropriated under

NOTE ON THE FORMS OF REGISTER.

orders of the Government of India, lapses. (See paras. 22 and 23 of the Budget Rules.)

Part III of the Register shows the fluctuation in the probable credit available for each division; it is of much less importance than Part II, because, although the proposed expenditure per division is exhibited in the Budget, there is no authoritative appropriation to, nor any specific limitation of expenditure in, each division. Still it is necessary to keep some record of this kind to determine the issues of Letters of Credit; one is already in use in each Office, more or less methodical; the present Circular provides for its being in future a formal Office record.

18. Further remarks upon this new Register are added in the note at the end of this Circular.

19. The form of Appropriation and Outlay Account is in supercession of the Progress Report now in use, as prescribed in paras. 141—145 of Appendix A to the Code. This new Form shows:—

- a. The original Budget allotment by heads and sub-divisions.
- b. The final Budget allotment.
- c. The actual expenditure.

(b) is evidently obtained from the new form of Register, (c) from the regular books. Comparison between (a) and (b) shows the effect of subsequent orders upon the original Budget orders; comparison between (b) and (c) shows how far the latter has been acted upon by the executive branch of the Department.

20. In the General Abstract with which the Report commences, the increase or decrease of stock during the year is taken into account in determining the total outlay on Public Works. Supposing the amount of stock in hand in a province to remain constant, the expenditure on stock would create no disturbance in the accounts, and the total amount available for expenditure on works would be exactly that of the total Budget allotment. But this is never the case; the quantity of stock is constantly fluctuating; any increase in the value of it must decrease the amount available for ordinary Public Works expenditure, while any reduction in stock admits of an increase of that amount. In the illustration given, this available increase is Rs. 3,15,000.

21. In conclusion it may be noticed that the Controller's functions in regard to the Budget limit of credit on each head of service are confined to registering the orders of the Local Administration. But the Controller should bring promptly to the notice of the Local Administration the occurrence of any apparent irregularity or excess, or the probability of any excess

PART I.—The first operation in opening this is to enter the Budget as first sanctioned; after this each variation will be entered as information of it is received. The usual variation will be in the transfer of credits from the Reserve to some particular head of service, and the entries will generally be made when the monthly list of sanctions is received, but of course notice may be received at any time of a transfer being made by the Local Government from one head of service to another.

2. It may be noticed that a portion of the Reserve is supposed to be specifically allotted to different heads of Departments (see entry of June 16). This or any other procedure adopted for disposing of the reserve is of course a matter to be settled at the pleasure of each Local Administration.

3. It will be observed that every entry in Part I is entered twice in Part II, once as an available credit, once as a reduction; thus Part II is, so to speak, kept by double entry. But one exception must be noticed; the first grant of the one per cent. duty (folio 3, May 20,) is entered merely as a 'memorandum,' because although it is an available credit, there is no corresponding appropriation at the time of the credit being granted, therefore the entry must be treated as *supplementary* to the rest of the books. The necessity for this will be apparent on consideration.

4. When any work sanctioned by the Local Government is afterwards ordered to be stopped, the amount of the appropriation *ipso facto* becomes an addition to the Reserve.

5. It will be noticed that the total amount of the Budget grant is entered (folio 2) as a *Reduction*. The term is of course not very appropriate in this case, but it is necessary to enter the amount there, to make the two headings in Part II balance.

6. Transactions are usually recorded once in Part III; that book is in fact merely a methodical note-book.

7. Some entries in Part I are however not entered at all in Part III, as for instance the transfers from one kind of Reserve to another, June 16, folio 3. This is obviously proper, because Part III does not deal with the credits against which Estimates may be sanctioned, but with the sums of probable expenditure by each disbursing Officer.

8. Thus the amount shown in Part II, folio 19, under the head 'Commissioner of Customs,' shows the amount allotted against which he can *sanction* expenditure, while the amount shown under the same name in Part III, folio 4, represents the amount of expenditure already provided for to be

occurring on any of the main heads of service, viz., Original Works, Repairs, and Establishments.

22. But in regard to Establishments, although the Controller is not bound to limit his total audits to the Budget assignment, the Government of India has intimated that the audit of each separate item should be effected under the same general principles as those which guide the Civil Auditors. See P. W. D. Circular No. 97 of 1862.

23. These Registers and Forms will come into use from the 1st May 1862; they should be opened at once and posted up for the arrear transactions.

I have the honour to be,

Sir,

Your most obedient Servant,

G. CHESNEY, Major,

Inspector General of P. W. Accounts.

incurred by that Officer, and for which credit will probably have to be provided. It is evident that these are quite distinct things.

9. It is important to observe that the entries in Part I do not necessarily relate to sanctions to expend money, but sometimes only to credit against which expenditure may be sanctioned. The entries of June 20, folio 4, refer to the former class of items; that of July 31, to the latter.

PART II.

10. The entries in this are chiefly made direct from Part I, but those in folios 8, 16, and 20 are compiled from the other entries monthly, as will be clear on inspection.

11. Folio 21 contains the grants which have been both made and appropriated to specific heads of service; until appropriated they are entered in the form of a memorandum at folio 23; this preserves the double entry.

12. Folio 20 is a Balance Sheet, and shows that each month the credits and allotments should balance. The balance at the end of the year of each head of service evidently gives the entry for the second figured column of the Annual Appropriation and Outlay Account.

13. Part II in the printed form has been closed at the end of the year; it would of course be quite proper to add up the columns oftener, if found desirable; but probably it will be found sufficient to make the monthly totals of the sub-head folios in pencil.

PART III.

14. This form, as already explained, shows the *probable* expenditure by each disbursing Officer with whom the Controller has an open account. The entry at the beginning of the year is made up of expenditure on sanctioned Estimates, and *probable* expenditure for Repairs and Establishments. Any ascertained fluctuations are posted into it from Part I; as this part fulfils the purpose of a note-book, it does not appear necessary to balance or add up the totals formally; they can be taken out in pencil whenever necessary.

15. Lastly, one important point has to be noticed in connection with the mode of exhibiting the Outlay and Expenditure not imperial. It will be observed by comparison between the forms of Register and the Appropriation and Outlay Account, that the sums appropriated from Local and other Funds are supposed to have been all expended, these being in the examples set down at Rs. 2,08,594 and Rs. 75,000 for Original Works and Repairs respectively. But it will often happen that the amount of such appropriations will not be fully expended during the year. In such case it is clear, (from what was said in Circular No. 35 of 1862,) that the unexpended portions should be written back to credit of the different Funds, *before* the Register is closed,

so that the amount of income and outlay from non-imperial sources may be made to coincide.

It is requested that Controllers will take measures that these forms and their application may be thoroughly understood by all Accountants serving under them. Some of the points noticed may be found a little hard to understand, but they are an important illustration of the audit rules, and it is quite certain that if the application of the rules as given in the forms is not thoroughly understood, the Accountants must be deficient in knowledge of the rules themselves, and it will be the duty of the Controller in such case to instruct them properly in this branch of their duties.

83

CIRCULAR No. 115 of 1862.

From

LIEUT. COL. R. STRACHEY, R.E.

SECY. TO THE GOVT. OF INDIA,

To

The Secretary to the Govt. of Madras
P. W. D.

PUBLIC WORKS DEPARTMENT,
Fort William, 28th October 1862.

SIR,

I am directed to forward copy of a Circular and accompaniments which have been issued by the Inspector General to the P. W. Offices of Account, and to state that the procedure in regard to the annual Appropriation and Outlay Account will be as follows:—

1. The Controller, in submitting the Report to the Local Administration, will notice briefly the principal variations between the amounts of original and final Budget heads of credit, and between the latter and the actual expenditure, and in the case of the latter, he will explain the reasons which have led to these variations.

It is essential that these explanations should be as brief as is consistent with clearness.

2. The Account will then be forwarded to this department, with such comments by the Local Administration as may be thought necessary, especially in regard to the variations which have been made from the original Budget programme.

3. The papers, after being reviewed in this department, will then be transferred to the Board of Audit for final appropriation audit.

4. This Account, it will be observed, has to do with financial results only, and the expenditure on works, though essentially the same as has heretofore appeared in the Progress Report, should not be entered from approximate data, but must be obtained from the books after they have been closed and balanced. The first Account of this form will be due after the expiration of the year 1862-63, and you are requested to report at what date the Controller may be expected to furnish it.

85

5. The submission of this Account, which the new financial system makes necessary, will lead to a corresponding modification in the form of Progress Report as heretofore submitted, the record of the financial operations of the Department being no longer required to form a part of the Progress Report. It is prescribed in para. 146 of Appendix A of the Code, that the Progress Report shall be accompanied by a special Report from the Local Government, in which a general review should be taken of the operations of the department. The Progress Report will now merely consist of this general review, and should describe in general terms the work done during the year, specifying matters which are of interest, but avoiding unnecessary details. In this respect there is now much room for improvement. From some provinces the Report as prepared in the Office of Account is forwarded with hardly a word of comment, while from others the voluminous original Reports of the different Officers of the department are sent up in original, instead of being condensed into one Report by the Chief Engineer. What is required is an intelligent but brief review by the head of the department of the operations carried on during the year, which should convey to the general as well as the professional reader an intelligible account of the state of the Public Works in the province.

6. As the Progress Report need not now wait for the closing of the Annual Accounts, there is no necessity for keeping to so late a date as the end of August for its submission. It should be sent up as soon as possible after the close of the financial year. It is not to be understood by this that all reference to expenditure need be avoided in the Progress Report, any Returns or information regarding approximate expenditure on works that may be necessary to illustrate the progress, can still be attached to it.

I have the honour to be,

Sir,

Your most obedient Servant,

W. Hunter Lieut. Col., R. E.
Secy. to the Govt. of India.

