

(1) Number of pages _____

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 1002	Press
226-227	~~MS~~
Dated 9-4-	1864.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
9th April 1864.*

No. 226. Read the following letter from Colonel R. STRACHEY, R. E., Secretary to the Government of India, Public Works Department, to the Secretary to the Government of Fort Saint George, in the Public Works Department, dated Fort William, 3rd March 1864, No. 1,024:—

SIR,

No. 3,593, dated 5th December 1863.
" 3,763, " 19th " "

1. I am directed to acknowledge the receipt of your letters, marginally noted, forwarding Appropriation Returns for the months of May and June 1863.

2. In the Return for May, the Controller of Public Works Accounts has shown allotments from Reserve of Rupees 1,18,840, though the Local Government would appear to have appropriated only Rupees 57,967. The difference would seem to consist either of subsequent appropriations erroneously included by the Controller, or of unauthorized entries, made to cover sanctions by subordinate authorities.

3. The Controller in paragraph 2 of his letter, No: 1,851, dated 11th November 1863, to your address, says that "a careful examination of the several Returns has discovered many "works, towards which appropriations were made in May, but for which no allotments were "given by Government during that month." It is plain that appropriations, properly so called, cannot be made when allotments are not given; but probably by appropriations the Controller means *sanctions* given by subordinate authorities, who however have not, unless it is *delegated* to them by the Local Government, any power to *appropriate* Budget Funds.

4. The Return under review is too bulky, as it includes in detail no less than 233 items under Rupees 50 each. Such petty entries should be avoided in future Returns, but this it is observed has been noticed by the Madras Government.

5. The appropriations under the head of Special Repairs are some of them so small as to be apparently more properly debitable to the current Repairs' allotment.

6. Some constructions, alterations and re-constructions, and several grants for planting trees, have been shown as current Repairs, though properly chargeable to Reserve.

7. No remarks are attempted to be made on the *amounts* appropriated by minor authorities, the rules in force in Madras not being known in this Presidency. But unless the Local Government has allotted subordinate reserves to those authorities, the whole of their appropriations are unauthorized; it is presumed, however, that this has been done.

8. In forwarding the return for June, you enquire whether the column headed "sum appropriated" is intended to show the actual expenditure or the estimated outlay upon each work. I am to state that the object of the Return is to show the estimated outlay, i. e., the amount of the sanctioned estimate, or such portion of it, as it is intended to spend within the financial year. Commonly the whole amount of an estimate will be appropriated in the year, but when this is not the case, the sum in the *appropriation* column of the Return will be less than that in the column showing the *sanctioned amount of estimate*. When sanction is given to the expenditure of money in anticipation of a sanctioned estimate, the amount of such sanction should be substituted for the amount of the estimate.

9. Rest houses are shown under the head "General." If for travellers, they should be closed under "Communications," and if for troops, under "Army."

No. 227. ORDER THEREON, 9th April 1864, No. 1,002.

1. Ordered to be communicated to the Superintending Engineers of Divisions and to the Controller and Auditor of Public Works Accounts for information and guidance.

*Proceedings of the Madras Government, Public Works Department,
9th April 1864.*

2. Ordered also that the following letter be despatched to the Government of India :—

(Here enter No. 1,003, dated 9th April 1864.)

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers of Divisions.
" Controller and Auditor of Public Works Accounts.

Exd. S. T. Augustin.

No. 1024.

FROM

COLONEL R. STRACHEY, R. E.,
SECY. TO THE GOVT. OF INDIA,

TO

THE SECY. TO THE GOVT. OF FORT ST. GEORGE,
IN THE PUBLIC WORKS DEPARTMENT.

PUBLIC WORKS DEPARTMENT,
Fort William, 3rd March, 1864.

General.
Accounts.

SIR,

I am directed to acknowledge the receipt of your letters,
No. 3593, dated 5th December 1863, marginally noted, forwarding Appropriation
" 3763, " 19th " " Returns for the months of May
and June 1863.

2. In the Return for May, the Controller of Public Works Accounts has shown allotments from Reserve of Rs. 1,18,840, though the Local Government would appear to have appropriated only Rs. 57,967. The difference would seem to consist either of subsequent appropriations erroneously included by the Controller, or of unauthorized entries, made to cover sanctions by subordinate authorities.

3. The Controller in para. 2 of his letter, No. 1851, dated 11th November 1863, to your address, says that " a careful examination of the " several Returns has discovered many works, towards which appropriations " were made in May, but for which no allotments were given by Government during that month." It is plain that appropriations, properly so called, cannot be made when allotments are not given; but probably by appropriations the Controller means *sanctions* given by subordinate authorities, who however have not, unless it is *delegated* to them by the Local Government, any power to *appropriate* Budget Funds.

4. The Return under review is too bulky, as it includes in detail no less than 233 items under Rs. 50 each. Such petty entries should be avoided in future Returns, but this it is observed has been noticed by the Madras Government.

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7. No remarks are attempted to be made on the *amounts* appropriated by minor authorities, the rules in force in Madras not being known in this Presidency. But unless the Local Government has allotted subordinate reserves to those authorities, the whole of their appropriations are unauthorized; it is presumed, however, that this has been done.

8. In forwarding the return for June, you enquire whether the column headed "sum appropriated" is intended to show the actual expenditure or the estimated outlay upon each work. I am to state that the object of the Return is to show the estimated outlay, e. i., the amount of the sanctioned estimate, or such portion of it, as it is intended to spend within the financial year. Commonly the whole amount of an estimate will be appropriated in the year, but when this is not the case, the sum in the *appropriation* column of the return will be less than that in the column showing the *sanctioned amount of estimate*. When sanction is given to the expenditure of money in anticipation of a sanctioned estimate, the amount of such sanction should be substituted for the amount of the estimate.

9. Rest houses are shown under the head "General." If for travellers, they should be closed under "Communications," and if for troops, under "Army."

I have the honour to be,

SIR,

Your most obedient Servant,

W. Thacker Colonel, R. E.,
Secy. to the Govt. of India.

