

(1) Number of pages 18

(2) Date of repair 12-12-44

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>2507</u>	Press Mis.
Dated <u>3-10-45</u>	1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
3rd October 1865.*

Read the following papers :—

No. 16. From the Controller of Public Works Accounts :—

Forwarding Parts I. and III. of the Appropriation Return for April 1865, and informing that Part II. will be submitted in a fortnight. (Here enter 6th September 1865, No. 1,133.)

No. 17. From do. do.

Forwarding Part II. and an Abstract of the Appropriation Return for April 1865. (Here enter 25th September 1865, No. 1,368.)

No. 18. ORDER THEREON, 3rd October 1865, No. 2,907.

ACCOUNT, No. 4.

1. Ordered that the Returns submitted with the foregoing letters be forwarded to the Accountant General, Public Works Department.

2. The Government are unwilling to fix an earlier date than the 1st March for the submission by the Superintending Engineers of their final Statements of the re-distribution of the funds placed at their disposal, as such a measure would result in larger balances than usual being left unexpended at the close of the official year. The Governor in Council desires, however, that it may be distinctly understood that these annual Returns are, on no account, to be delayed beyond the date above mentioned, and that proposals for the transfers of funds from one work or head of service to another should not afterwards be made except in really urgent cases.

(True Extract.)

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

To the Accountant General, Public Works Department, with Appropriation Returns.
„ Controller of Public Works Accounts.
„ Superintending Engineers.

Exd. S. T. Augustin.

without specific appropriations in anticipation

of

N^o 1133.

Office of the Controller of
Public Works Accounts.
Madras 6th September 1865.

From

Captain J. F. Frisler. P. E. }
Controller of P. W. Accounts.

To
Colonel C. A. Orr. P. E.
Secretary to Government. D. W.

Sir,

I have the honor to forward herewith parts
1 and 3 of the Appropriation Return for the month
of April 1865. Part 2, relating to minor works,
is still under compilation, and as those now
sent are of an unusually bulky nature, and
will therefore occupy some time in being re-
vised in the Government Office, I have thought
it better not to delay their submission till the
completion of part 2, which with an Abstract
of the three Returns will be forwarded in less
than a fortnight.

2. The delay which has occurred in the com-
pletion of the above Returns is owing to the late
receipt of some of the Returns from the Superin-
tending Engineers, as well as to the unprecedent-
ed number of items included in the Returns
generally, on account of the transfers made
from one work to another, and between
the balances under the five distinct heads.
These transfers were made, 1st, to utilize
the savings available from appropriations
previously made for works in progress, 2^d,
to supplement insufficient grants made for
other works, 3^d, to supply fresh grants for
new works and repairs previously undertaken
without specific appropriations in anticipation

of
them.

of funds being subsequently provided.

3. Notwithstanding the timely warning given to Superintending Engineers in G.O. No. 2091. Dated 20th July 1864 several appropriations have been made in excess of grants available up to 30th April 1865. Some of the cases in which the largest excesses have occurred have been already reported to Government. The amount of excess in each instance is shown below:-

G.O. 1st July
1865 No. 1838 and
5th August 1865
No. 22

Kistna.	Agricultural.	2716.
	Communications.	1124.
Mellore.	Agricultural.	326.
	Communications.	2441.
Kudolapah.	Military.	49.
	Communications.	1086.
Bellary.	Military.	12,705.
	Agricultural.	5075.
Trichinopoly.	Military.	62.
	Civil.	150.
	Communications.	240.
Malabar.	Civil.	1943.
	Communications.	2427.

4. The transfers of major and minor works, and of original, and repair grants, authorized by Government in the month of April alone number 435 items, while the grants in that month from the Reserve or minor work allotment were for only six works, and I may observe that

while

while the items of original works in the Budget of the past year amount to only 157 in number, and the grants from the Reserve of that year were made for only 198 works, or 355 in all, the transfers made in April alone exceed that total.

The transfers during the whole year would probably be about four times that number, for, those in February, March, and April, the last quarter of the year, amount to 744 items. All these transfers had to be posted not only in part I of the Budget Register, but from it again to parts 2 and 3, in order to exhibit the details of minor works and repairs under distinct heads in the separate Returns provided for them.

February. - 199.
March. - 110.
April. - 435
744.

In addition to the transfers by Government, Superintending Engineers also transferred the grants for repairs, and minor new or petty works not exceeding 500 Rupees each, by appropriating the savings from the grants previously made for works completed prior to April 1865, and from grants made in excess of actual requirements, to other works not taken during the year without specific appropriation. The Superintending Engineers being competent to authorize transfers between works under the same Budget heads, this Office had to examine

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and adjust them into the Returns up to April 1865. This examination occupied a long time owing to the great number of the transfers then carried out, though in most cases the savings obtained were of trifling sums scattered over numerous works, and as the present Returns already so bulky will be further enlarged were the details of each saving entered, I have, in lieu thereof, shown them in one item for each District.

5. I may also mention that as the Reports of Progress for the months up to March 1865 do not detail work under 500 Rupees, which appears fully only in April's Returns, it became necessary to compare these petty works with all the Appropriation Returns, including April's, in order to see that they have been properly provided for, and during this examination it was discovered that appropriations made from balances under certain heads were devoted to work under different heads, which discrepancies had to be corrected in communication with Superintending Engineers prior to closing the Appropriation Returns for April 1865.

6. The additional labor thus thrown

upon this Office has interfered not only with the completion of the Appropriation Returns for April 1865 in due time, but has also delayed the closing of the annual Appropriation and ordinary account, and other accounts of the whole year required under recent instructions to be sent to the Accountant General Public Works Department, all which accounts had to be put in hand at the same time to effect their correspondence with each other. It would be well therefore to consider the desirability of restricting transfers in the last quarter of the current year to the lowest extent possible. In the G.O. noted in the margin the Government have ruled that all applications for transfers should be received early in March, but it appears to me that if Government fix our earliest date it will better accord with the spirit of the instructions of the Government of India which define our appropriation to be "essentially the expression of the intention to devote a certain sum for expenditure on a certain object within a specified time," while in most cases at present the appropriations and transfers made are for work previously undertaken, and on which expenditure

G.O. 20th June
1865 No. 1708.

G.O. 20th July
1864, No. 2091
para 4 of
Circular No.
35.

has

The

has already been incurred without specific appropriations. Under Sec. 93 Section 2 of the Manual of Accounts for this Presidency, the number of transfers necessary to cover excess over Budget appropriations will be materially diminished, if the instructions in that paper are generally adhered to. I would therefore suggest no transfers be admitted after 1st March in any year except to meet emergencies and Superintending Engineers be required to make all the necessary distributions for their Districts prior to that date.

Have the honor to be
Sir,

Your most obedient servant.

Captain R. B.

Controller of Public Works Accounts

To the Secretary to Government.
D. W.

Campt. J. M.

1855 Report
of Govt for October
1:30 98.

The Controller of P.W.

Of 25 Sept 55
Recd 25 "

(which is a
not be levied
against me by the
Court I am
in possession of)

B2
15-77

1:10 58

Forwarding
Part II and an
abstract of the
Appropriation Act
for April 55

ex 2907 - 2nd Oct 1865

15
Account Public Works Department
ex 2907
Proceedings of the Uganda Government
under date the 3rd April 1865.

Recd the following.

From the Controller of P.W.
Accounts.

Forwarding Part I and III
of the Appropriation Return for
April 1865, and informing that
Part II will be submitted in a
few days

N.D. 6th September 1865
N^o 1133

From. — Do — do.

Forwarding Part II and an
abstract of the Appropriation Return
for April 1865

N.D. 25th do — N^o 1568

Ordered that the
the
submitted with the fore-
going letters be forwarded
to the Accountant General,
Public Works Department.
The

get 1st 3rd 5th 7th
price of 4000 pounds

Oct 29 1867
price of the gold
of 1000 000 1867

John
S

Apparatus for the
town for April 1865. Part
I, II, and III forwarded
to the Government General.