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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. / 455	~~Press~~
32-33	~~Mis~~
Dated 2-7-	1867.

Not to be folded or roughly handled

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N^o 562 A.
Government of India.
Public Works Department.
Account.

To
The Secretary to the Government of Madras,
Public Works Department.

Simla, 10th June 1867.

Sir,

I am directed to acknowledge receipt of your letter N^o 619 dated 28th February 1867, regarding the procedure for re-appropriations of budget credits. The question laid before the Government of India is virtually this: when the grant for Minor Works has been appropriated early in the year, and funds are required for a work not entered in the Budget estimate, what other course is there open to the Government of Madras except to apply to the Government of India for a re-appropriation of budget credits for the purpose.

2. In reply, I am directed to explain that
the

the procedure described would certainly have to be followed under the supposed circumstances - but that the assumed early exhaustion of the Minor works grant need never occur under proper management, and should be carefully avoided.

3. That grant is practically intended for two purposes:-

1st It is intended permanently as the source for all minor works required to be executed during the year - and as in practice the requirements for such works do develop at an equable rate and do not require any great anticipation, the appropriations on their account should be made at a tolerably average monthly rate; that is the appropriations for minor works, need not, and with attention should not, much exceed monthly one-twelfth of the assignment for such works.

2nd The grant is intended to be employed temporarily as a source for appropriations for unforeseen major works costing not more than Rs 10,000 each, and this use of the grant is designed to aid the Local Government appreciably by
deferring

deferring the necessity of references to the Government of India for the very considerable period which, as explained in the preceding paragraph, should elapse before the appropriations from this grant begin to tend to exhaust it. On the reference then becoming requisite, the Local Government should be in a position to know with sufficient certainty which of the grants entered originally in the Budget can bear reduction - and a comparatively complete proposal can then be laid before the Government of India for reducing such grants and increasing the allotment for Minor Works to replace the appropriations, practically reductions, previously made from it for the unforeseen Major works. It is only the residue - at the close of the year - after satisfying the requirements for minor works, that can be regarded as available for the permanent employment of the Minor works grant for Major Works.

4. If then, the utilization of the assignment for Minor Works for these two purposes happens to exhaust that grant at an early date in the year it may be legitimately inferred either that the unforeseen works that are at once provided for are

are numerous, or that the minor works are provided for at once instead of at an ordinary average rate, or that provision is made for works in cases where it is not necessary.

3. All this should be avoided. Any excessive number of unforeseen works being required early in the year would not be compatible with the careful forethought which is expected to characterize the preparation of the budget estimate. And any sweeping appropriations for minor works must be quite unnecessary, since it cannot well be supposed that they are all required to be executed at once. Nor need there be too great exactitude in appropriating for expenditure. The rules admit of an excess expenditure of 500 rupees over budget provision remaining unquestioned - and this latitude is specially intended to apply in the case of works not completed at the commencement of the year, and for which no provision has been made in the budget estimate. It is believed that in such

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in such cases, the Madras Government has been more precise in its appropriations than is intended to be required by the rules in force.

6. I am directed to explain that attention to these points would probably prevent the exhaustion of the allotment for Minor Works at too early a date, and the consequent necessity for repeated references to the Government of India for the reappropriations of budget credits required by the Government of Madras.

7. In the second para. of your letter a comment is made against the proposal to add to the minor works assignment on account of appropriations for Major works as being an infringement of the rule which restricts the assignment for Minor works to one-tenth of the whole grant. On this I am to remark that an addition merely to replace a virtual reduction made temporarily on account of major works

works is not a real addition of the nature ^{to} which the rules are opposed, and proposals involving such an addition will not be on that account objected to by the Government of India. Thus supposing the budget grant to amount ^{to} 60 lakhs of which six lakhs is reserved for Minor Works; if during the course of the year 2 lakhs of that grant be appropriated to Major Works, then the Government of India would not object to replace the amount by reappropriating to the Minor Works assignment reductions to that amount from the grants for Major Works. But the application for the transfer would have to be accompanied by full details shewing the works to which the two lakhs had been appropriated - and the assent of the Government of India would, of course, be contingent on

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their approval of those appropriations.

I have the honour to be,
Sir,
Your most obedient servant,

W. D. Dickson Colonel R. C.
Secretary to the Government of India.

1955
No 195.

Under date the 2nd July/67
Read the following

ORDER THEREON,

. 186 , No.

Communicated to the
Superintending Engineer, who
will, with reference to Para 5,
omit in future from their lists
of works remaining incomplete
at the Commencement of each
official year, all works upon
which an outlay of Rs 500
and under will suffice for their
completion. The excess over
appropriations in such cases will
be adjusted in the manner
indicated in Para 90. Section

Regarding the procedure for re-appropriation of budget credits.

[illegible]

10-1955-20-9-1887

2092

26 June 1967 D. S. T.

II of the Manual.

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116 The Engineer
14 Controller
3 Acct. officials
2.26 June 167 Qd. 27th Dec 23/767

140

32-33-
Pub. Works 1867 Department

Pro: of Govt. for July

No. 1955

Pro: of the Madras Govt.
H. L. July 1867

Communicating
to the Supg. Engrs. with
instructions, the orders of the
Govt. of India regarding
the procedure for Re-appro-
priations of Budget Credits.