

(1) Number of pages_____

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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	2355	Press
B.P. No.		Mis.
Dated	21. 8.	195
		1874

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*Proceedings of the Madras Government, Public Works Department,
21st August 1874.*

No. 513. Read the following Circular from the Government of India, Public Works Department, (Account—General,) dated Fort William, 18th July 1874, No. 43:—

Power of Local Governments and Administrations, etc., to appropriate funds.

Read again:—

Circular No. 36, dated 5th July 1872.

Read also:—

Note by the Accountant-General, Public Works Department, No. 847 G, dated 12th June 1874.

RESOLUTION.—It is observed that the practice in respect of the Budget Estimates for expenditure against the Ordinary grants is this:—

The proposed expenditure is grouped in each Budget Estimate under the following heads:—

Original Works, Major.

" " Minor.

Repairs.

Establishment.

Tools and Plant.

Under "Original Works, Major" the expenditure is, in the Budgets submitted to the Government of India, distributed exhaustively among certain works which it is proposed to carry out, and which are arranged in smaller groups under the prescribed sub-heads. No other works are mentioned or proposed in any way, except those to which some portion of the proposed expenditure is thus specifically allotted, and in passing orders on the Budget, the Government of India eliminates those works of which it does not approve, and sanctions the rest; but although in conveying sanction to the rest, the amount which it is understood will be spent on each may be mentioned, this does not convey the force of an arrangement which must be carried out. The allotments to the several works may, under existing rules, be re-appropriated, and, in fact, the grant for each sub-head of Original Works, Major, is virtually available for distribution in such way as the Local Government or Administration or other such authority may consider fit

That the total appropriation to any work be not allowed to exceed the total amount of the sanctioned estimate for that work [Code XVI, i, 60, 21]. That no transfers of appropriations pertaining to the Ordinary grant for Irrigation Works should be made between any of the heads "Capital, Ordinary, Revenue, and Ordinary Agricultural Works for which no Capital or Revenue Account is kept" (Public Works Circular No. 36 of 1872).

among the works that have been allowed under that sub-head in the Budget Orders, with certain restrictions as noted in the margin. But, on the other hand, no Major Works that have not been thus distinctly named in the Budget and allowed by the Government of India can be sanctioned by the Local

Government or Administration against the Major Works grant, except works which have unexpectedly not been completed in the preceding year.

2. In these arrangements two features are noticed which seem to require alteration. One is that all the works sanctioned in the Budget are treated as of equal importance and on an equal footing as regards the power of the Local Government, to deal with them. The other is the excessive difference made

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between the powers of the Local Government, in the case of works not entered in the Budget, and those allowed in it, while the difference in actual importance may be but slight.

3. It is to be observed at the same time that it is essential that the character which the Budget is meant to possess, of a carefully prepared programme of the intended operations and expenditure of the year, should be scrupulously maintained.

4. The Governor-General in Council is of opinion that it is expedient to introduce the following alterations in the preparation of the "Ordinary" Budgets for Imperial expenditure:—

5. The works entered in the Budget under Original Works will be arranged in three classes. Class A will consist of those works which it is important to carry on under any circumstances, and with an assignment of funds not less than the sums set down for them respectively. No reduction of these assignments should be made without the express sanction of the Government of India. Class B will consist of works of less importance, but considered, when the Budget is framed, to be the most proper to undertake, and which are accordingly entered with the grants assigned to each. But it will be in the power of the Local Government or Administration to reduce, or altogether transfer, the grants assigned to a work in Class B to other works, should circumstances arise to render such reduction or transfer desirable. Class C will consist of works which, at the time of preparing the Budget, it is not thought desirable, after comparing their claims with those of other works, to undertake, but which it is thought might be undertaken in case of any circumstance arising to render it undesirable or inconvenient to go on with any of the works in Class B. No specific sum will be assigned to any of the Class C works in the Budget, but it will be allowable for the Local Government or Administration to assign grants to any of them by re-appropriation during the year.

6. In passing orders on the Budget, the Government of India will distinguish those works which it considers necessary to include in Class A. In regard to the rest, the allotments will be open to re-appropriation by reducing any of the grants of Class B, and transferring the amount so reduced under the same sub-head of any of the three classes to works not disapproved by the Government of India, and will also be available for allotment to works remaining unfinished from the previous year.

The Governments of Madras, Bombay, Bengal, North-Western Provinces, and Punjab, in the Public Works Department, (Buildings and Roads and Irrigation Branches).
The Chief Commissioners, Central Provinces, Oudh, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Audaman and Nicobar Islands.
The Inspector-General of Military Works.
The Director-General of Telegraphs.
The " of State Railways.
The Accountant-General, Public Works Department.

ORDER.—Ordered that the above Resolution be communicated to the Governments, Administrations and Officers noted in the margin, for information and guidance.

(Signed) J. J. McLEOD INNES, Lieut.-Colonel, R.E.,
Depy. Secy. to the Govt. of India.

*Proceedings of the Madras Government, Public Works Department,
21st August 1874.*

No. 514.

ORDER THEREON, 21st August 1874, No. 2,355.

ACCOUNT, No. 37.

COMMUNICATED to the Chief Engineer for Irrigation and to District Engineers for information and guidance.

2. The classification of works under the three heads prescribed by the Government of India will be made in the Government Office, but the Budgets submitted by District Engineers should show the works proposed to be undertaken in the order of their importance.

(True Extract.)

Lieut.-Colonel, R.E.,

Joint Secretary to Government.

To the Chief Engineer for Irrigation.
To District Engineers.
To the Officiating Controller of Public Works Accounts.
" Executive Engineer, Wynaad.

Exd. S. T. Austin.
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Public Works Department
Proceedings of the Madras Government
Read the following

From

The Govt of India
H. B. 643 dated
18th July 1874
2355

Communicated
to the Chief Engineer
for Irrigation and to
District Engineers
for information and
guidance.

The classification
of works under the
three heads prescribed
by the Government of
India will be made
in the Govt. office but
the budgets submitted
by District Engineers
should

M. B.
11/10.

should show the works
proposed & be under-
taken in the order of
their importance.

[It will be observed
that the system now
introduced contemplates
the restriction of allo-
cations or appropriations
to works which have
been considered and
their estimates sanctioned
before the Budget of the
year is compiled; and
only in cases therefore
in which the necessity
for works may arise
after the close of the Budget
or which may otherwise
be manifestly emergent
will the Govt be
prepared

prepared to entertain
proposals for the com-
mencement of works
not entered in the
Budget.

by 6/8/74
GMM

Ch: Engr for Bridge
S. Engineers
Cont. P. P. Acct
Exp. Engrs W. M. A. S.
S. Copies despatched 27/4/74.

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Govt. of 1874 Madras.

PUBLIC WORKS.

To

The Chief Engineer
Public Works
14/11/74
Signature

Dated

Recd.

Encl.

G. O. 21 Aug 74, No. 2355

Nos. 573-574.

Funds Circular
from the Government
of India communicating
Resolution relative to
regarding the power of
Local Governments and
Administrations, &c.
to appropriate funds
and to the Chief Engr for
Engr & to Engr
for information & guidance

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Public Works DEPARTMENT

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