

(1) Number of pages_____

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(3) Initials of the Referencer_____

MADRAS RECORD OFFICE

Government of Madras

Public Works

DEPARTMENT

G.O. No.	1716	Press	<i>Original</i>
B.Pl. No.		Misr	
Dated	6. 7.	1876	
		195	
		1875	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
5th July 1876. No. 1,716.*

No. 102. Read the following letter from Captain L. CONWAY-GORDON, R.E., Examiner of Public Works Accounts, to Major-General G. W. WALKER, R.E., Secretary to Government, Public Works Department, dated Fort St. George, 17th June 1876, No. 65-W:—

I HAVE the honor to submit the following remarks with reference to G.O., No. 817, of 30th March 1876, which reviews the abstract statement of savings and demands (Irrigation) for 1875-76.

2. In the first place I may point out that these Proceedings of Government, bearing date 30th March 1876, were not received by me until the 28th April 1876, and probably did not reach some of the Executive Officers concerned before the middle of May, and I venture to suggest that these orders (intended as a re-appropriation of budget credits) can be of little real use when they do not reach the executive offices until two-and-a-half months after the latest date (1st March) at which it is reasonable to suppose that any forethought can be usefully exercised with respect to the outlay of the year.

3. In the next place I may point out that the order under reference does not sufficiently specify the re-appropriations intended to be made. The supposed savings under Extraordinary are ordered to be taken to increase the appropriation for the improvement to the Sarvapully Channel, but there is no budget appropriation for this section of a project taken as a whole. There are appropriations for several separate works included under that general description, and in any re-appropriation of budget credits it is these specific appropriations which have to be considered. These remarks apply equally to the Chembrumbankum Tank under Capital, Ordinary.

4. Then, again, in every case of re-appropriation or *transfer* of appropriations, the total reductions must, of necessity, equal the total increases; but, as the total savings do not in any case equal the total demands, it is impossible to gather from the Proceedings under reference what modifications are intended to be made in the appropriations for one-half of the works. For instance, under Ordinary, Rupees 48,616 are to be transferred from a number of works which are supposed to be able to spare, in the aggregate, not Rupees 48,616 only, but Rupees 57,608. From which of the works enumerated is the required amount to be taken?

5. With reference to paragraph 3 of the Order of Government, I beg to point out the figures therein shown are not the savings under "Capital, Ordinary," but under "Capital, Ordinary Works," and "Ordinary, Agricultural, Original Works," combined, and transfer of grants from "Capital, Ordinary," to "Ordinary, Agricultural," and *vice versa* require I believe the sanction of the Government of India.

6. With reference to paragraph 7 and to the concluding sentence of paragraph 6, I venture to point out that nothing is gained by a transfer of appropriation from the grant for Tools and Plant to meet an increase in suspense balances when the grant under Tools and Plant is insufficient to cover the outlay under that head.

7. I have thought it advisable to point out the deficiencies which prevent the order under reference being useful as an instruction for the re-appropriation of budget credits, but I feel bound to add that I think it would not be worthwhile to attempt to remedy those deficiencies now. The order was originally issued far too late to

S. V.

have any influence on the operations of the year, and no modifications now can make it of any real use. Moreover, if any modifications are to be made it would seem necessary that they should be made with reference to facts now known and to a great extent known to this office before the date of the order; useless as it would be for this office to be recording in July or August any re-appropriations of credits in the budget for the year which expired on the 31st March, it would be still more useless to waste time in recording reductions of appropriations known to have been insufficient, and increases to appropriations known to have been more than ample.

8. For these reasons I think it would be advisable to allow the several appropriations to stand as they were on the 29th March, and I further venture to suggest that the submission of these statements of savings and demands by District Engineers be dispensed with in future. The orders passed on them come too late to be of any use for purposes of appropriation and financial provision, and can at best attempt to do partially and imperfectly and on insufficient and inaccurate data what is thoroughly done in the annual appropriation and outlay accounts.

No. 103. ORDER THEREON, 5th July 1876, No. 1,716.

ACCOUNT, No. 12.

THE papers communicated to the Examiner of Public Works Accounts with G.O., No. 1,661, dated 30th June 1876,

will have informed that officer of the details of the re-appropriations referred to.

2. It not being clear how the annual appropriation and outlay accounts can be made use of to supersede the statements of savings and demands which are submitted by District Engineers as soon as the expenditure to the 31st December has been ascertained by them, the Examiner will be requested to explain more fully what arrangements he would propose for enabling the amounts allotted to particular works, but not required for expenditure upon them, to be utilized by re-appropriation to other works.

(True Extract.)

Colonel,

Offg. Under Secy. to Govt., P.W.D.

To the Examiner of Public Works Accounts.

Exd. J. W. Fischer.

Spare Copies

C. No 4368.

This paper has not been sent up in accordance to the laid before the Joint Secretary. Explanation should be appended as to the cause of delay complained of by the Examiner, and as to the manner in which the re-appropriations have been made.

R.A.

20.6.76

To Budget Department

A.T.P. 22-6-76

Reply attached 23-6-76

To the Chief Spt.

Submitted to the Joint Secretary R.A. 24/6. A.T.P. 23/6

Dec 4 368

Budget Department.

L.B. No 318 was prepared in the office of the Chief Eng for Irrigation. It was sent to this office and circulated on the 30th March 1876, and was sent to the Press on the 5th April 1876 and was returned from the Press on the 26th idem. But as the Budget Depart^t could not understand how the transfers were made that is from what items funds were taken and to what items given a fresh statement was made out (this is No 17 A of 3 May 1876 at Delhi) in the form laid down by the Govt of India and sent to Calcutta for sanction. The orders of the Govt of India on the statement have not yet been received. On receipt of those orders copy as usual will be sent to the Examiner, who will thereby be enabled to understand how the reappropriations have been made. The order, ^{as stated above} returned from the Press on the

the 26th April and was despatched to all
concerned on the next day.

23rd June
1876

[Gr. Wks. Form No. 2.]

No. 6568

From

THE CONTROLLER,
PUBLIC WORKS ACCOUNTS,

To

The Secretary to Government,

Public Works Department
FORT SAINT GEORGE, 14th June 1876.

Sir,

I have the honor to submit the
following remarks with reference to Govern-
ment Order No. 817 of 30th March 1876 which
renews the abstract statement of Savings
and Demands (Irrigation) for 1875-76.

2. In the first place I may point
out that these Proceedings of Government,
bearing date 30th March 1876, were not
received by me until the 23rd April 1876,
and probably did not reach some of the
Executive Offices concerned before the middle
of May; and I venture to suggest that these
orders, (intended as a re-appropriation of
budget credits) can be of little real use when
they

they do not reach the Executive Offices until 2 1/2 months after the latest date (1st March) at which it is reasonable to suppose that any forethought can be usefully exercised with respect to the outlay of the year.

3. In the next place I may point out that the order under reference does not sufficiently specify the re-appropriations intended to be made. The supposed savings under extraordinary are ordered to be taken to increase the appropriation for the improvement to the Sarvagali Channel. But there is no budget appropriation for this section of a project taken as a whole. There are appropriations for several separate works included under that general description, and in any re-appropriation of budget credits it is these specific appropriations which have to be considered. These remarks apply equally to the Chembrambathkan Tank under Capital Ordinary.

4. Then again in every case of re-appropriation

re-appropriation or transfer of appropriation the total reductions must of necessity equal the total increases; but as the total savings do not in any case equal the total demands it is impossible to gather from the proceedings under reference what modifications are intended to be made in the appropriations for one half of the works. For instances under Ordinary Rs. 15,616 are to be transferred from a number of works which are supposed to be able to spare in the aggregate, not Rs. 15,616 only but Rs. 57,608. From which of the works enumerated is the required amount to be taken?

5. With reference to para 3 of the Order of Government, I beg to point out the figures therein shown are not the savings under 'Capital Ordinary' but under 'Capital Ordinary Works' and 'Ordinary Agricultural Original Works' combined; and transfers of grants from 'Capital Ordinary' to 'Ordinary Agricultural' and vice versa require I believe the sanction of the Government of India.

6. With reference to para. 7 and to the concluding sentence of para. 6 I venture to point out that nothing is gained by a transfer of appropriation from the grant for Tools and Plant to meet an increase in suspense balances when the grant under Tools and Plant is insufficient to cover the outlay under that head.

7. I have thought it advisable to point out the deficiencies which prevent the order under reference being useful as an instruction for the re-appropriation of budget credits, but I feel bound to add that I think it would not be worthwhile to attempt to remedy those deficiencies now. The order was originally issued far too late to have any influence on the operations of the year, and no modifications now can make it of any real use. Moreover if any modifications are to be made it would seem necessary that they should be made with reference to facts now known, and to a great extent known to this office before the date of the order, ^{unless} as it would be useless for

for this office to be recording in July or August any re-appropriations of credits in the budget for the year which expired on the 31st March, it would be still more useless to waste time in recording reductions of appropriations known to have been insufficient, and increases to appropriations known to have been more than ample.

8. For these reasons I think it would be advisable to allow the several appropriations to stand as they were on the 29th March; and I further venture to suggest that the submission of these statements of Savings and Demands by District Engineers be dispensed with in future. The orders passed on them come too late to be of any use for purposes of appropriation and financial provision; and can at best attempt to do partially, and imperfectly, and on insufficient and inaccurate data, what is thoroughly done in the annual Appropriation and outlay Account.

I have the honor to be,

Sir,
Your most obedient servant

Stonway-Sendon

Examiner P.W. Accounts

144/6

MS. 2. 26

30-3-76 A: 818.
3-5-76 No 17 Orig 2.

2. 4. 1876 Department

8. 4. 368

From
The Examiner

P.W. Accounts

To
The Secretary to Government
P.W. Department

No 65 W.

Dated 17th June 1876
Recd 17th June 1876

Submits certain
remarks on G.O. No 817
dated 30 March 1876, proposing
orders on the Statement
of savings & demands
for 1875-76 Irrigation
Works.

12102

Ci-3.7.76 P.W. 8.7.76

Went to 19-6-76

E. I. Form No. 22.

No. 1716

Public Works Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

UNDER date the 5th July 76

Read the following:—

From the Secy of P.W. Dept (No 65 to 717 June 76)

The papers com-
municated to the
Examiner of P.W. with
G.O. No 1661 dated 30th
June 1876 will have
informed that officer
of the details of the re-
appropriations referred
to.

2. It not being clear
how the annual appro-
priation and outlay
accounts can be made
use of to supersede
the statements of
savings and demands

which are submitted by District Engineers as soon as the expenditure to the 31st December has been ascertained by them, the Examiner will be requested to explain more fully what arrangements he would propose for enabling the amounts allotted to particular works, but not required for expenditure upon them, to be utilised by re-appropriation to other works.

4.30/6

N^o 102-103

4368 OK.

Gobt. of 1876 Madras.
PUBLIC WORKS.

To

The Examiners of P. W. & C.

Dated

Issued

Lined

Encl.

G. O., 5 July 1876, No. 1716

Nos. 102-103

Recd. 28-7-76

Re-appropriation of Budget-
Credits & Savings & Demands

Informing the Examiner that
G.O. No. 1661 of 30 June 1876 will explain him the re-appropriations in G.O. No. 817 of 30 March 1876 were made, and requesting information as to how unexpended allotments for works are to be utilized & etc in the event of the continuation of statement of Savings & Demands being discontinued -