M.R.O. 1—77,006—8-6-37.

(1) Number of pages 12

(2) Date of repair 13.7.39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 392 Press Mis.

Dated 18-6- 1863.

33-34 7/8

Not to be folded or roughly handled

13/7/39

Proceedings of the Madras Government, Financial Department,
18th June 1863.

No. 33. Read the following Proceedings of Government in the Public Works Department, dated 10th June 1863, No. 1,492.

Communicating Circular from the Government of India, giving cover to the detailed orders of that Government on the Budget of 1863-64. } (Vide Proceedings Public Works Department, dated 10th June 1863, Nos. 232 and 233.)

No. 34. ORDER THEREON, 18th June 1863, No. 392.

To be recorded.

(Signed) J. D. SIM,
Secretary to Government.

Exd. T. O'Connor.

PUBLIC WORKS DEPARTMENT.

Public.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Right Honorable the Governor General of India, Public Works Department, dated Si mla, 14th May 1863, Circular No. 15:—

MADRAS BUDGET ORDERS, 1863-64.

This Budget is satisfactorily arranged, and the proposals it contains will be generally adopted. The provisional allotment for the year was 52 lakhs, being a reduction of 12 lakhs as compared to the gran t for 1862-63. A Supplementary Budget has been added, amounting to Rupees 5,20,000.

2. In consequence of the increased sum that is now known to be available for public works, an additional assignment of five lakhs may at once be given which will provide for nearly the whole of these supplementary items. Certain modifications of the Estimate for Establishments are called for on grounds that will be explained hereafter, and these when allowed for will give the following as the ma in features of the assignments now sanctioned :—

	Rs.
Original Works	14,17,000
Repairs	22,44,259
Stores	1,80,000
Establishments	12,88,741
Reserve	5,70,000
Total...	57,00,000

3. It is satisfactory to observe that, although the reduction of the whole grant to Madras for the year 1863-64 as compared to that for 1862-63 will be now seven lakhs, yet the reduction in the charge for Establishments and Repairs will lead to the net reduction on Original Works being less than one lakh. The comparison is as follows :—

	Original Works.	Repairs.	Stores.	Establish-ments.	Reserve.	Total.
1862-63	15½	23¼	2½	16½	6⅓	64 lakhs.
1863-64	14¼	22⅓	1¾	12¾	5¾	57 ,,

4. Should any further grant be possible hereafter, a separate Supplementary Budget may be submitted.

5. His Excellency the Governor General observes that the Madras Government, in its letter forwarding the Budget (paragraph 2), states that the Government of India, in allotting funds to this Presidency, had alluded " to its requirements as very much smaller than those of the other Presidencies," and it is added " the correctness of this assumption the Madras Government are not prepared to admit." Now His Excellency can find no statement to the effect referred to in the Resolution of the Government on the distribution of the Public Works Funds for the year 1863-64. It is true that reference was made to the relative claims and advantages of the various provinces, and it was observed that the grants to Madras appeared hitherto to have been larger than its fair claims could justify *as compared to the grants made to the other larger provinces*; but this was not said with any intention of disputing the intrinsic number or importance of the objects to which the Government of Madras could apply such funds as were assigned to it. The fact obviously has to be met that where the *requirements*, as they may be called, of all provinces are virtually unlimited, the available funds to meet them are commonly far short of what might usefully be applied to public works, and the task devolves on the Government of India of distributing these available funds in an equitable manner. His Excellency believes that the distribution ordered was as fairly balanced as was practicable, and is gratified to find that from the exertions made by the Madras Government to reduce the charge of their Establishments, the diminution of grant this year will be much less heavily felt than

might have been feared. The economical application of the means placed at its disposal will not only secure for the Madras Government the cordial acknowledgments of the Government of India, but will directly contribute to its power of promoting the progress of the very important provinces under its administration. It will constantly be the anxious desire of the Governor General to appropriate to reproductive public works as large a sum as possible from the surplus revenues of the country, and the Madras Government may be assured that their just claims to participate in this surplus will be as favourably viewed by the Government of India as those of any other portion of the Empire.

6. It is also necessary to remark that some misapprehension appears to have arisen as to the legitimate application of the Reserve Fund. It has been ruled that to ensure greater financial uniformity and regularity, repairs shall not be provided for out of the Reserve, unless on a special transfer of assignment to be authorized by the Government of India. But no restriction, implying that this fund can only be applied to urgent works, or to those costing less than Rupees 1,000, (as stated in paragraph 16 of the Madras Government letter,) is now imposed. A reference to the Budget Rules should remove all doubt on this point. Even in the case of an emergency arising in which the repair assignment under the Budget would not cover an Estimate for some urgent work of this class, it would of course be competent to the Madras Government to accept the responsibility of ordering the prosecution of the work, reporting the circumstances, as early as practicable, for the issue of the necessary financial authority for the transfer of credit that might be required.

Part I.—ORIGINAL WORKS.

1. Military.

A. Army.

7. *Item No.* 1. *Auxiliary Buildings for the Royal Artillery, Bellary.*—Estimate Rupees 78,960. The Estimates have not yet been sanctioned. It is important to ascertain, before commencing this work, whether it is intended finally to locate Artillery at Bellary of the present strength. It is understood to be doubtful whether two Batteries will continue to be quartered at this Station.

Item No. 2. *One hundred and six Family Quarters at Madras.*—Estimate Rupees 1,58,100; proposed Rupees 45,000. It seems proper to notice that the cost per family of these quarters will be Rupees 1,500, the ordinary rate being Rupees 1,000. The cause of this should be explained. The remarks made last year as to the number of Family Quarters to be actually constructed must be borne in mind as still binding.

Item No. 3. *New Dragoon Barracks at Bangalore.*—Estimate Rupees 5,92,250; spent Rupees 3,46,070; proposed Rupees 80,000. The reduction in the strength of Dragoon Regiments in India should admit of a reduction in the ultimate cost of these buildings. A revised Estimate should consequently be prepared and submitted for orders. Last year, the smallness of the grant was commented on. Unless it is found impossible to go on faster, this proposed grant seems too small. At this rate the Barracks are not likely to be finished for another three years. The assignment will be increased to one lakh.

Item No. 6. *Temporary Quarters for* 166 *Married Soldiers at Rupees* 500 *each at Cannanore.*—Estimate Rupees 83,000; spent Rupees 20,000; proposed Rupees 20,000. The number of quarters seems large. Care must be taken, as was directed last year, not to construct more of these buildings than are practically found to be requisite.

Item No. 8. *Improvements in Barracks at Calicut; and No.* 11, *Powder Magazine at Calicut.*—The expenditure for these objects implies the continued posting of an European Detachment at Calicut. The enquiry was made last year whether the necessity for this had been recognized. The assent of the Government of India in the Military Department will be necessary before further outlay on account of these Detachments is incurred.

Item No. 9. *Recreation Rooms for European Troops at Cannanore, Rupees* 9,960.—The nature of these buildings must be explained before this outlay can be permitted.

Item No. 10. *Stone work for the surface drainage of Barrack and Hospital Squares at Wellington.*—Estimate Rupees 22,640; spent Rupees 2,376; proposed Rupees 2,900. At this rate the work will be completed in seven years. Perhaps, however, all that is now thought essential can be done for the sum set down.

Item No. 12. *Building to amalgamate Madras Military Male and Female Asylums with the Lawrence Asylum at Ootacamund.*—Estimate Rupees 1,80,150; spent nothing; proposed Rupees 30,000. Passed. The Estimate not having been yet sanctioned, it may be possibly not expected to begin work till late in the year; otherwise the appropriation seems too small.

8. With these remarks, all the items in the principal Budget under this head are passed.

9. In the Supplementary List, "*Powder Mills at Madras,*" *Rupees* 10,000, will be passed.

The Item *Verandah of Controller, Military Finance Department, Rupees* 12,000, which might more properly have been classed under *Military Staff*, must stand over for want of funds.

10. The total expenditure passed under *Military*, including the addition under item No. 3, and Rupees 10,000 in the Supplementary List, will thus be Rupees 2,80,975.

2. Civil Administration.

11. The total set down in the body of the Budget is Rupees 1,03,200, which is increased by the Supplementary List to Rupees 3,26,730. The desired additions are mainly under the head *Judicial*, viz.:—

	Rs.
Police	80,720
Court Houses	20,000
Jails	1,00,000
Total...	2,00,720

12. The total under *Revenue* is Rupees 7,500, calling for no remark.

13. Under *General*, the amount will be Rupees 95,800. The following may be noticed:—

Item No. 17. *Foundry at the Madras Mint.*—Estimate Rupees 13,220; proposed Rupees 7,700. It is difficult to understand why this should not be done within the year. Perhaps, however, the difference between the appropriation and estimate may be for stores from England erroneously omitted here.

Item No. 20. *New Wing and Upper Story to General Hospital, Madras.*—Estimate Rupees 2,19,500; spent Rupees 1,01,966; proposed Rupees 45,000. Passed. It seems a pity to protract the execution of this work through two more years.

In the Supplement appears *Range of tiled buildings for the General Hospital, Rupees* 12,400.—May be passed.

Item No. 21. *Additions to Museum at Madras, Rupees* 25,000.—Passed.

14. Under *Ecclesiastical* will be passed Rupees 22,710.

15. The principal outlay will be under *Judicial*, for which Rupees 2,00,720 is proposed on the Supplemental List, and may be passed subject to the following remarks.

No less than Rupees 80,720 is proposed to be spent on *Police Buildings*. It cannot be told from the Supplementary List how far this sum will go towards completing what is necessary. The attention of the Home Department may be directed to these entries.

A Court House for Cuddalore appears for Rupees 20,000.

Under *Jails* is proposed Rupees 1,00,000 as follows:—

	Rs.
Ganjam, New Prison...	13,000
Central Jail, Vizagapatam	50,000
" *Coimbatore*	37,000

The estimated cost of these works is not noted.

16. The amount passed for *Civil Administration* will be Rupees 3,26,730.

3. Public Improvement.

K. Agricultural.

17. *Items Nos.* 24 *to* 27. *Godavery Annicut and works connected with it.*—Estimate Rupees 8,26,025; spent Rupees 5,50,486; proposed Rupees 1,24,000.

To this may be added an item in the Supplement *Improving Akeed Canal, Rupees* 10,000.

The appropriation given seems to be sufficient to complete the estimates for the subsidiary works, and that for raising the Annicut, Rupees 72,000, is probably as much as can be spent judiciously. It appears that in 1862-63 only Rupees 1,24,000 has been spent out of Rupees 1,50,000 sanctioned for the whole Godavery Works.

Items Nos. 28 *to* 35. *Kistna Irrigation Works.*—Estimate Rupees 10,73,071; spent Rupees 6,18,994; proposed Rupees 1,30,750. Besides these, two items in the Supplement may be passed,—*Aremanda Calingulah, Rupees* 10,540, *and Boodoomair Calingulah, Rupees* 8,290. The appropriation last year was Rupees 1,79,935, and about Rupees 1,70,000 has apparently been spent.

Items Nos. 36 *to* 38. *Nellore Irrigation Works.*—The appropriation made this year, Rupees 26,600, will complete these.

Items Nos. 40 *and* 41. *Palar Annicut Project.*—Estimate Rupees 8,66,144; spent Rupees 6,90,358; proposed Rupees 64,700. It appears that only Rupees 1,20,000 has been spent in 1862-63 out of Rupees 1,65,000 sanctioned. The appropriation of this year will suffice to complete the Annicut, leaving the subsidiary works; it is presumed that the appropriation on these is as much as is likely to be spent.

Item No. 42. *Poiney Annicut Project.*—Estimate Rupees 1,53,283; spent Rupees 35,001; proposed Rupees 52,200. Last year the expenditure appears to have been Rupees 24,000 out of an appropriation of Rupees 50,000.

The other items call for no particular remark.

The Supplement contains one entry that may be noticed, *Nellore Tank,* Rupees 17,100, which may be passed.

18. As regards the more important irrigation works generally, the state of progress at the present time, as compared with that shown in the previous Budget, is as follows:—

	1862-63.		1863-64.
Estimate	34½ lakhs.	...	31½ lakhs.
Expended to date...	19 „	...	22 „
Proposed expenditure...	6½ „	...	4¼ „

It was remarked last year that at the proposed rate of progress, the works would be completed in 2½ years, a satisfactory rate; but at the end of a year, there is still 2½ years' work remaining.

19. The total expenditure proposed under this head, including the entries in the Supplementary List, to the extent of Rupees 45,930, is Rupees 4,82,865, and the whole is passed. The total under this head last year was about 6¾ lakhs. The reduction may be regarded as being equivalent to the increased grant under *Civil Administration,* which absorbs 2½ lakhs more this year than last.

L. Communications.

20. *Metalled Roads.*—The general proposals of last year and the present are as follows:—

	1862-63.		1863-64.
Estimate	19½ lakhs.	...	3¼ lakhs.
Spent	7½ „	...	2 „
Proposed	4 „	...	¾ „

This shows that a large number of projects has been omitted from the Budget of the latter year altogether.

21. There is a Supplemental List of Rupees 1,32,460 of proposed items of expenditure on roads; but the amount of the estimates not having been entered, it cannot be told how far these make up the deficiency. The whole of the proposed sums will be passed, aggregating Rupees 2,07,760. It is difficult to follow the lines of road on which this sum is to be laid out; but it appears to be rather appropriated to numerous minor improvements than to any main lines to be opened for the first time.

22. On *Unmetalled Roads* Rupees 10,800 is proposed, and may be passed.

23. Under the head of *Bridges* the proposed outlay, including Rupees 96,080 in the Supplementary List, amounts to Rupees 1,07,380. Among these works may be noticed an item of Rupees 75,000 for an *Iron Girder Bridge at Coconada.* From this it will be convenient to make a reduction of Rupees 11,000, (to adjust the total assignment possible within the specified limits,) allowing for it Rupees 64,000, which of course may be further increased if funds become available. The total passed under Bridges will therefore be only Rupees 96,380.

24. *Navigable Canals.*—Show two items connected with the *Paumbem Channel,* amounting to Rupees 10,300. Passed.

25. *Accommodation for Travellers.*—One entry of Rupees 1,190. Passed.

26. The total passed under the head of *Communications* will be Rupees 3,26,430.

27. It may be remarked that the *Godavery Works* are this year for the first time removed to the Central Provinces Budget, which will lead to a sensible falling off in the Madras grant under this head. Allowing for this, the allotment under *Communications* this year is 1½ lakhs less than last year, which may be accounted for as the difference between the actual reduction of the total allotment to Madras and the economy effected on Repairs and Establishments.

28. The total expenditure passed under the head *Public Improvement* will be (including the works in the Supplemental List,) Rupees 8,09,295.

29. In regard to stores from England, the same mistake has been made as in the Bombay Budget, the estimated expenditure on this account having been entered separately at the end of Part I, instead of being included in the Estimates of the works to which they belong. Separate orders will be issued on this subject.

30. The total passed under the above orders for *Original Works* is Rupees 14,17,000, and assuming that the stores from England are required for Original Works, the amount should be Rupees 15,97,000.

Part II.—REPAIRS.

31. The amount set down is Rupees 23,20,000; last year it was Rupees 23,81,393, which was reduced by Budget Orders to Rupees 23,29,936. But the charge this year includes items amounting to Rupees 75,741, on account of Establishments for working and maintaining irrigation and navigation works, a separate list of which is annexed, which under recent orders must be transferred to that head. The actual amount of the appropriation will therefore be Rupees 22,44,259.

32. Of the total Repairs Estimates, no less than ten lakhs is for the *maintenance of communications,* while nearly nine lakhs is for that of *irrigation works,* on the efficiency of which the land revenue of the Presidency is in a very great degree dependent. All this expenditure must therefore be considered quite as much productive as that on Original Works.

33. The large sum for road repairs as contrasted with the corresponding charges in Bengal, the North-Western Provinces, and the Punjab, which may be estimated as varying from 4 to 5½ lakhs, shows the important bearing that the existence of Local Funds, specially appropriated to roads, has on this element of the Imperial charges, and how greatly the development of such local revenue is to be desired.

Part III.—ESTABLISHMENTS.

34. The total entered is Rupees 12,80,000 against Rupees 16,44,500 of last year. To this however has to be added Rupees 75,741 as above, and Rupees 83,000, the Military pay of Staff Corps Officers, Warrant and Non-Commissioned Officers, and private Soldiers, so that the actual charge will be Rupees 14,38,741. Still, as these additional items were not included in the Public Works Establishments last year, there has been a very sensible reduction made by the Government of Madras in this respect, for which His Excellency the Governor General desires that due acknowledgments shall be made.

35. The Madras Government has been engaged in revising its Public Works Establishments during the last few months under instructions received from the Secretary of State. The results of this revision will, it is understood, be shortly submitted to the Government of India, and the subject calls for no further present comment.

36. As was before observed, His Excellency is of opinion that the Imperial Budget may fairly be relieved of a portion of the charge for the Madras Establishments, since they also supervise the expenditure of the Local Public Works Funds. These may be taken at eight lakhs, and their fair share of the charge may be reckoned at 1½ lakhs, which sum will be provided by a transfer from the Local Funds, leaving the charge against the Imperial Budget Rupees 12,88,741.

37. The following Table shows the distribution of the allotments for the Imperial Budget:—

	Original Works.	Repairs.	Total.
MILITARY.	Rs.	Rs.	Rs.
Army	2,80,975	1,23,300	4,04,275
Navy	...	665	665
Total Military	2,80,975	1,23,965	4,04,940
CIVIL ADMINISTRATION.			
Revenue	7,500	45,695	53,195
General	95,800	32,575	1,28,375
Ecclesiastical	22,710	8,205	30,915
Judicial	2,00,720	23,800	2,24,520
Total Civil Administration	3,26,730	1,10,275	4,37,005
PUBLIC IMPROVEMENT.			
Municipal	...	4,500	4,500
Marine	...	32,025	32,025
Agricultural	4,82,865	9,47,247	14,30,112
Communications	3,26,430	10,26,247	13,52,677
Total Public Improvement	8,09,295	20,10,019	28,19,314
Stores from England	1,80,000	...	1,80,000
Total Works and Repairs	15,97,000	22,44,259	38,41,259
Establishment			12,88,741
Reserve			5,70,000
Grand total			57,00,000

LOCAL FUNDS.

38. The Budget of these has not been received, the amount may be assumed at three lakhs for the miscellaneous funds, and five lakhs for Income Tax, making eight lakhs altogether.

WORK CONSTRUCTED BY GUARANTEED CAPITAL.

39. The charges on the Imperial Revenues for guaranteed works are as follows:—

	Rs.	Rs.
Railway Controlling Establishment	44,340	
Irrigation Company "	40,900	
		85,240
Purchase of land for Railways	20,000	
" " Irrigation Company	1,92,100	
		2,12,100
Total		2,97,340

This may be passed.

40. The estimated expenditure of guaranteed capital, as calculated by the Madras Government and as admitted in this Department, are as follows:—

	Estimated. Rs.	Admitted. Rs.
Madras Railway Company	42,21,500	40,00,000
Great Southern of India	1,95,000	1,95,000
Irrigation Company	31,30,000	31,30,000
Total	75,46,500	73,25,000

41. The aggregate estimated outlay on public works of all sorts in the Madras Presidency under Government control will hence be nearly a Million and a half Sterling as follows:—

Imperial outlay on Public Works	57	lakhs.
" " for guaranteed Companies	3	"
Total	60	lakhs.
Local Funds, including Income Tax	8	"
Guaranteed Capital	73¼	"
	141¼	lakhs.

(Signed) R. STRACHEY, Lieut.-Colonel, R. E.,
Secy. to the Govt. of India, P. W. D., with the G. G.

SIMLA,
14th May 1863.

ORDERED, that a copy of the above orders be forwarded—

Military Items Nos. 1, 2, 3, 6, 9, and 12.
General Item 17.
Establishments, paragraphs 34 and 36.
General Remarks, paragraphs 5, 6, 15, 21, 29, 31, 33, 34, 36, and 38.

To the Government of Madras for information and guidance, and that the special attention of that Government be drawn to the remarks on the items marginally noted.

To the Home Department for information, with special reference to paragraph 15.

To the Military Department for information, with special reference to Items Nos. 1 and 8.

To the Financial and Foreign Departments for information.

To the Quarter Master General of the Army and to the Military Finance Department for information.

Governments of Bombay, Bengal, N. W. Provinces, and Punjab.
Governor Straits Settlements.
Chief Commissioners, Oudh, Central Provinces, and British Burmah.
Resident at Hyderabad.
Commissioner of Mysore.

To the Local Governments and Administrations marginally noted.

Ordered also, that a copy of the above Resolution and of the orders on the Madras Budget of 1863-64 be forwarded to the Public Works Department at the Presidency for the information of the Honorable President in Council.

(Signed) GEORGE CHESNEY, *Major*,
Under Secy. to the Govt. of India with the Governor General

ORDER THEREON, 10th June 1863, No. 1,492.

1. The foregoing Circular giving cover to the detailed orders of the Government of India on the Budget of 1863-64 will be communicated to the Superintending Engineers of Divisions, the Controller and Auditor of Public Works Accounts and the Deputy Auditor and Accountant General, for information and guidance in continuation of Proceedings dated 18th May 1863, No. 1,248.

Paragraph 7. Item No. 1.—Auxiliary Buildings for the Royal Artillery at Bellary.

2. This paragraph will be communicated to the Military Department in order to its being decided whether two Batteries will continue to be quartered at Bellary. The work should not be commenced until the receipt of further instructions.

Item No. 2.—One hundred and six Family Quarters at Madras.

3. The Superintending Engineer 4th Division will be requested without delay to afford the explanation called for with regard to the item marginally noted.

Item No. 3.—New Dragoon Barracks at Bangalore.

4. The Superintending Engineer 5th Division will, in consultation with the Military authorities, prepare and submit the revised Estimate for this work called for by the Government of India. A larger allotment* than that proposed† having been granted for the speedy completion of the work it is necessary that the revised Estimate should be submitted without delay.

* Rupees 1,00,000.
† Rupees 80,000.

Item No. 6.—Temporary Quarters for one hundred and sixty-six Married Soldiers at Cannanore.

5. The particular attention of the Superintending Engineer 7th Division will be drawn to the remarks of the Government of India regarding this item.

Item No. 8.—Improvements in Barracks at Calicut, and No. 11 Powder Magazine at Calicut.

6. The remarks with reference to the items marginally noted will be referred to the Military Department. No expenditure should be incurred by the local Officers.

Item No. 9.—Recreation rooms for European Troops at Cannanore.

7. The explanation called for with regard to the nature of these buildings will be supplied by this Department. No expenditure should, however, be incurred without special sanction.

Item No. 12.—Buildings to amalgamate Madras Military Male and Female Asylums with the Lawrence Asylum at Ootacamund.

8. The Estimate for this work which has been referred to the Superintending Engineer 7th Division for revision should be re-submitted at an early date.

Item No. 17.—Foundry at the Madras Mint.

9. With regard to this work it is observed that the difference between the estimated cost and the proposed expenditure is not the value of stores expected from England, but the portion of the sanctioned amount to be laid out during the next official year. Hitherto the value of stores has, as a rule, been omitted from the Estimates for works, but it will be included on the receipt of the further orders promised by the Government of India.

Item No. 20.—New wing and upper story to General Hospital,

10. The Superintending Engineer 4th Division will without delay report if a larger sum than that allowed, namely, Rupees 45,000, can be expended on this work during the current year.

Iron Girder Bridge at Cocanada.

11. The Government of India have reduced the expenditure upon this work by Rupees 11,000. The Superintending Engineer 1st Division will see that the reduced allotment of Rupees 64,000 is not exceeded.

12. Paragraphs 34 to 36 will be communicated to the Controller of Public Works Accounts, who will observe that out of the sum of Rupees 14,38,741 allowed for Establishments, Rupees 12,88,741 are to be charged against the Imperial Grant and Rupees 1½ lac to Local Funds. To enable this Department to set aside the latter sum from the allotment made for the several works to be executed from Local Funds it will be necessary to ascertain what amount the Public Department will contribute out of Educational and Port Funds. On the receipt of this information the particular works from which the remaining amount is to be made up will be decided upon.

13. Paragraphs 38 to 41 will be communicated to the Consulting Engineers for the Railway and Irrigation Companies for their information and guidance.

(True Extract.)

(Signed) W. I. BIRDWOOD, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers of Divisions.
" Controller and Auditor of Public Works Accounts.
" Deputy Auditor and Accountant General.
" Military Department.
" Public Department.
" Marine Department.
" Consulting Engineer for Railways
" Do. for the Irrigation & Canal Company
" Financial Railway Dept.
" Financial Dept.
Exd. S. T. Augustin.
" Educational Dept.

Finl. 1863 Deptt.
18th June

Proc: of Govt: in the
Fr. & L. Deptt. No 2
Dated 10th & 16th June
18/ — 16 —

No 416

Copy Circular
from the Govt: of
India giving cover
to the detailed orders
of that Govt: on the
Budget of 1863/64 —

dist. of 20 June

18 June 1863 No 392

Recorded.

38 & 34