M.R.O. 1—77,003—8-6-37.

(1) Number of pages 12

(2) Date of repair 4-8-39

(3) Initials of the Referencer CF

MADRAS RECORD OFFICE.

Government of Madras.

financial DEPARTMENT.

G.O. No. 49 Press / Mis.

74-75

Dated 25-1-1865.

6/7

74-75

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,

25th January 1865.

No. 74. Read the following Proceedings of Government in the Public Works Department, dated 17th January 1865, No. 154.

Communicating copies of the Public Works Department Standing Order No. 62, of the Government of India, containing revised Budget Rules. } (Vide Proceedings, Public Works Department, dated 17th January 1865, Nos. 323 & 324.)

No. 75. ORDER THEREON, 25th January 1865, No. 49.

To be recorded.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

Exd. J. Tulloch,

STANDING ORDERS

OF 1864.

No. 62.

BUDGET RULES.

The following rules in supersession of all previous orders on the subject are issued for information and guidance :—

Budget-Estimate defined.

I.—The Public Works Budget-Estimate of India, is the aggregate of the annual estimates of expenditure proposed on Public Works for each part of the British Territory, as exhibited in the Budget-Estimates of the different Local Governments and Administrations, after these have been reviewed and sanctioned by the Government of India.

Expenditure to be included in the Public Works Budget-Estimate.

II.—It is to be clearly understood that the Budget-Estimate is to exhibit the entire estimated expenditure on Public Works from Imperial Funds in each Government or Province, whether under the immediate control of the Public Works Department, or of other branches of the Administration, and also such expenditure from Local Funds as will be controlled by Public Works Officers.

Charges for land, &c.

III.—The Budget-Estimate will, in this sense, include all charges for land required for Public Works, and all State expenditure on Railways or other guaranteed or aided enterprize, omitting, however, charges for interest on guaranteed Capital, the adjustment of which is effected by the Government of India in the Financial Department.

Funds for Public Works how allotted.

IV.—The total sum which can be devoted to Public Works from the Imperial Revenues, is decided annually by the Government of India in the Financial Department, and will be allotted to the different Governments and Administrations by the Government, in the Public Works Department, for expenditure on Public Works during the ensuing year.

Primary object of the Budget-Estimate,

V.—The first use of the Public Works Budget-Estimates is of course that of the Budget-Estimates of all Departments; they limit the amount of funds to be expended during the year, and prescribe how the money is to be spent.

and its secondary use.

VI.—But in their submission for the sanction of the Government of India, they are likewise intended to insure on the part of all the Governments concerned, some unity and consistency of action in meeting the wants of the country, and also the exercise of foresight and consideration of the claims of different works, where (in the case of the larger Governments at least) the demands may be viewed as virtually unlimited, and the supplies to meet them as strictly limited.

Limit of Local Budget-Estimates.

VII.—The allotment of funds to be made to each Local Government or Administration will usually be notified by the Government of India before the time at which the estimates for the coming year have to be prepared. But should such allotment not be made in due time, the Budget-Estimate should be framed on the limit assigned for the year then current.

Primary classification of expenditure.

VIII.—The expenditure of the Public Works Department, as exhibited in the Budget-Estimates of the various Provinces, will be primarily divided into the five following main heads:—

1st. Expenditure on Original Works.
2nd. ,, on Repairs.
3rd. ,, on Establishments.
4th. ,, on Tools and Plant.
5th. ,, on Railways.

IX.—The main head "Original Works" includes new constructions, and such works of renewal or re-construction as come under this definition by Chapter VIII, Section 1, paragraph 2, Public Works Code. Under this head of the Budget-Estimate will be exhibited the proposed expenditure on all such works sanctioned by competent authority, (see paragraphs 55 to 59), whether uncommenced or in progress, (unless their estimated cost is under Rupees 2,500), under the authorized classification given in paragraph 18.

Works included under head "Original Works."

X.—It may also contain entries of works which the Local Government or Administration expects to sanction at an early date, (subject to the fundamental condition given in paragraph 49,) and of works, the estimates for which are about to be submitted to the Government of India.

Cases in which unsanctioned works may be included.

XI.—As a rule, no appropriations will be admitted on projects requiring the sanction of the Government of India, which have not come before it with proper estimates previous to the 31st March, but projects may be submitted at any time during the year.

Latest date for submission of Estimates.

XII.—In addition to these sums, this part may contain a separate lump sum under each of its five sub-heads (see paragraph 18), to provide for minor works not exceeding Rupees 2,500 each, and unforeseen wants. The aggregate of these sums not especially appropriated is not to exceed one-tenth of the total of the Budget-Estimate.

Reserve for minor works, &c.

XIII.—The column of remarks must contain a brief but clear reference to the circumstances of each entry, as regards the authority and date of sanction, or of submission for sanction, of the estimate, so as to show at once whether an estimate has yet been considered; and it must also show what portions of the proposed expenditure, if any, will be defrayed from Local Funds.

Remarks regarding projects under original works.

XIV.—In the amounts entered in the column showing the estimated expenditure for the year, must be included the cost of any stores which have been indented for on England, and which it is expected will be despatched during the year. A separate detailed statement of such items in the form given in Appendix D, will accompany the Budget-Estimate. It is to be understood that all such expenditure is to be included in the estimates of the works in aid of which the indent is made; the amount being stated approximately when accurate data do not exist.

London supplies in part of Estimates how shown.

XV.—The second part of the Budget-Estimate will exhibit an abstract of the proposed expenditure on repairs in every Division of the Province, under the general heads of the authorized classification (see paragraph 18). The items making up this abstract will be given in Appendix A, in which the expenditure will be divided into "Current Repairs" and "Special Repairs," for definitions of which see Public Works Code, Chapter VIII, Section 1, paragraph 3.

Main head, Repairs.

XVI.—The expenditure on repairs cannot, as in the case of "Original Works," be accurately estimated beforehand; but in the case of *Current Repairs*, a fair approximation to the outlay actually required can always be given; and for *Special Repairs*, a sum may be set apart based on the average of former years.

Expenditure on repairs how estimated.

XVII.—In this part of the Budget-Estimate, under a distinct sub-head "Maintenance," will be included any anticipated charges for the maintenance of bridges-of-boats, ferries, and the like, which, with the sanction of the Government of India, are to be defrayed from Imperial Funds. It will, however, rarely happen that any such entries will appear in the Imperial Budget-Estimate, the generality of such charges having been transferred to Local Funds (see Standing Order No. 2 of 1864.)

Maintenance of Ferries, &c.

XVIII.—The classification of works under the main heads of "Original Works" and "Repairs," which has been alluded to, consist of five sub-heads as follows:—

Sub-heads of expenditure under "Original Works" and "Repairs."

1.—Military, including Army and Navy.
2.—Civil Buildings, including all works connected with the Revenue, Post Office, Telegraph, General, Ecclesiastical, Educational and Judicial Departments.
3.—Agricultural, including all works of Irrigation, Tanks, Dykes, and Drainage.
4.—Communications, including Roads, Bridges, Navigable Canals, River Improvements, and Accommodation for Travellers.
5.—Miscellaneous Public Improvements, including Municipal Works, Harbour Improvements, Light-houses, &c.

XIX.—Part III of the Budget-Estimate will exhibit the estimated cost of Establishments, divided into *Direction* (including the Chief Engineer with his Office Establishment, Superintending Engineers, or any Officers ranking as such, and their Office Establishments,) *Construction* (including Executive Engineers and their Subordinates with their Office and Petty Establishments), *Accounts* (including the Controller and Central Office of Accounts), and, where necessary, as in the case of some Divisions of the Irrigation Department, and Divisions with Tolls, &c., *Collection and Police.*

Establishments. Sub-division of—

XX.—The details of the Establishments will be shown in the estimate collectively for the whole Province, without reference to the different divisions or departments among which the members are distributed; except only in the case of such portions of the establishments (usually office or petty) as may have been specifically sanctioned by the Financial Department for particular places or departments.

When to be shown divisionally.

XXI.—The distribution of the establishment will be shown separately in Appendix C, which is in two parts, one for the Petty, the other for all other Establishments.

Appendix C.

XXII.—The estimate should be confined to the scales of Establishments actually sanctioned, or when any excess above those scales is entered in the estimates, the reason should be explained in a note at foot.

Excess over sanctioned scales.

XXIII.—The Establishment estimate will include the Military Pay and Allowances, which, under the rules in force, are payable in the Public Works Department. The details of these allowances will be given in Appendix B.

Military Pay and Allowances.

XXIV.—Under this head will moreover be included the estimated expenditure during the year for *travelling allowances* to public servants, and *contingencies*, (or charges of a miscellaneous nature, subsidiary to the performance of the duties of the establishment,) under the separate heads of establishment given in paragraph 19.

Travelling allowances and contingencies.

XXV.—When any portion of the work to be performed by the Public Works Establishment, is to be defrayed from Local Funds, a proportion of the expense of the establishments will be shown in the Abstract (see paragraph 32) as chargeable to those funds.

Proportion to be charged to Local Funds.

XXVI.—The estimated expenditure under the main head, "Tools and Plant," will next be detailed. This detail will give the estimated charges for each division under the heads of—

Main head, "Tools and Plant."

Surveying and Mathematical Instruments,
Machinery,
Plant,
Tools,
Office Furniture,
Camp Equipage,

and the estimated charges of each division for the repair of these articles collectively.

XXVII.—The value of stores expected to be received from England during the course of the year will be separately shown in a lump sum in the body of the estimate; the details will be given in Appendix D referred to in paragraph 14.

London supplies under this head.

XXVIII.—Under the head Railways will be included the estimated State expenditure on Railways under the heads of Establishment, (including travelling allowances and contingencies appertaining to the same.) Purchase of land and subventions to be paid as grants-in-aid to Railways. But the charge for interest on guaranteed Capital will not be shown in the estimate.

Main head, Railways.

XXIX.—The estimated outlay on Railways not chargeable to the State, and the estimated receipts from Railways, will be shown in Appendix G. The same information will be given in this Appendix regarding any other class of guaranteed enterprize.

Other Railway receipts, &c.

XXX.—To the Budget-Estimate will be appended an estimate, Appendix E, of probable receipts of money from all sources during the year under the authorized classification (see Standing Order No. 40 of 1864).

Estimated receipts.

XXXI.—Appendix F, is an estimate of ways and means for the year. It will show on one side the proposed expenditure of all kinds, including that for other Departments, and on the other, the anticipated cash balance at the beginning of the year, the estimated value of supplies expected from London during the year, and the cash which will be required from the State Treasuries to meet the requirements.

Cash requirements during the year.

XXXII.—The Abstract which is placed at the beginning of the Budget-Estimate shows the total estimated expenditure on Original Works and Repairs under each of the five sub-heads of classification, and the total expenditure under each of the other main Budget heads, and it also compares the estimate under each main head with that of the previous year. A note at the foot of this Abstract will show the amounts of the Budget-Estimate under each of the five main heads, which are chargeable to Imperial and Local Funds respectively.

Abstract of Budget-Estimate.

XXXIII.—With a view to ensure the submission of all Military requirements in the way of original works to the Local Governments and Administrations in each year, in time to admit of their entry into the Budget-Estimate, an annual Committee will be assembled at all Military Stations on the 1st day of August, or as near that date as possible, which will report on these requirements ; one copy of the report being submitted to His Excellency the Commander-in-Chief by the 1st September, and the other being at the same time sent to the Local Government or Administration through the Superintending Engineer, with any remarks the Executive Engineer and Superintending Engineer may see fit to make.

Committees to determine Military requirements for the year.

XXXIV.—The copies of the reports sent to Army Head Quarters will be forwarded thence to the Local Governments or Administrations by the 1st November, with the remarks of His Excellency the Commander-in-Chief, by which the Local Governments and Administrations will be guided, as far as possible, in framing this portion of their Budget-Estimates.

Reports to be dealt with by Local Governments.

XXXV.—On the receipt of the first copy of the Committee's Report through the Superintending Engineer, the necessary orders will be given by the Local Governments or Administrations for the preparation of estimates of such works as appear likely to be required, especially such of them as involve estimates which will take time in their preparation, so as to admit of the punctual submission of the Budget-Estimate in a complete form.

Detailed Estimates to be expedited.

XXXVI.—Reference should also be made to Heads of all Civil Departments regarding their probable requirements during the coming year, so as to allow of the preparation of detailed estimates for necessary works in sufficient time.

Requirements of other Departments.

XXXVII.—The Budget-Estimate of each Local Government or Administration will be submitted when possible in print, the size and type of the forms given being followed as closely as may be, and will be accompanied by a letter (also in print), reviewing the appropriation of funds in the Budget-Estimate, affording explanation and comment on the more important items, and bringing to the notice of the Government of India any particulars which cannot be conveniently embodied in the Budget Forms. The letter should, for convenience of reference, be submitted as a separate document, instead of being bound up with the Budget-Forms.

Mode of submission of Budget-Estimates.

XXXVIII.—It is to be understood that when any portion of the forms or headings is inapplicable, that portion may be sent up with a brief statement following the general heading or title, that no expenditure will take place under this head ; and all the details of that part of the forms may be omitted.

Blank forms not required.

XXXIX.—The Budget-Estimates of Local Governments and Administrations must be despatched in time to reach the Office of the Secretary to the Government of India, in the Public Works Department, by the 1st of February. Complete punctuality is expected in compliance with this rule.

Date of submission.

XL.—A separate Budget-Estimate of Public Works expenditure to be incurred from Local Funds will also be submitted annually to the Government of India. In this estimate, the expenditure to be incurred by the agency of the Public Works Department, which has been already detailed in the Imperial Estimate, will be entered merely in the lump sum ; the expenditure to be incurred by other agency will be detailed under similar parts as far as they may be applicable. The object of this Budget is the useful information which it affords as to one important part of the whole field of public improvement, as well as the exercise of forethought which it induces. But interference with the authority of the Local Governments and Administrations over this expenditure is not implied in the call for a Budget Estimate.

Budget-Estimate of Local Funds.

XLI.—The Government of India reserves to itself the power, in dealing with the Budget grants of the Local Governments and Administrations, to suspend the execution of any project concerning which it may not be satisfied.

Projects may be struck out by Government of India.

XLII.—It will also, on sufficient grounds, direct the application of the money saved by such suspension, to works of Imperial importance, which appear to have been insufficiently provided for

Disposal of such savings.

XLIII.—The Government of India may also require a diminution in the cost of Establishments as entered in the Budget-Estimate of a Local Government or Administration should it see fit to do so.

Establishments may be reduced.

XLIV.—In the event of a continued difference of opinion on any point between the Government of India and that of Madras or Bombay, the latter Government may claim a reference to the Secretary of State in Council ; but on any proposal of other Local Governments or Administrations, the veto of the Government of India will be absolute.

Power of appeal of certain Governments.

XLV.—The expenditure during the year on Public Works in any Province, is to be limited by the amount of the Budget grant of the year, and the cash expenditure incurred, exclusive of that incurred for other departments and services, must not exceed the amount of the Budget grant, after deducting from it the value of the stores to be supplied from England.

Limit of cash issued.

XLVI.—It follows from the foregoing rule that any expenditure incurred to increase the balances of the department for stock, advances, &c., involves a corresponding decrease in the funds available for expenditure upon the Budget heads of service, and, on the other hand, any decrease in these balances admits of a corresponding increase being made in the charges to Budget heads of expenditure in excess of the actual cash expenditure.

Effects of rule here given.

XLVII.—The power of Local Governments and Administrations to order the execution of original works, is subject to limitations of two kinds ; one, that of their power of sanctioning estimates for specific new works, and the other, that imposed by the Budget allotment for the particular work.

Limitations on powers of sanction of Local Governments defined.

XLVIII.—The mere sanction of an estimate by the Government of India or any other authority, not excepting Her Majesty's Secretary of State for India, conveys no permission for the expenditure of money on any work, except as it may have been provided for in the Budget. In fact, the admission of an estimate into the list of projects sanctioned, is entirely distinct from the provision for its execution in any specific year.

Power conveyed by sanction to an Estimate.

XLIX.—It is a fundamental rule that no proposal for the execution of Public Works shall be definitely sanctioned by any authority whatever, unless it be accompanied by a properly detailed design and estimate.

Estimates necessary,

L.—A strict adherence to this maxim is an implied condition in the delegation of all authority to sanction expenditure. In cases only of real emergency, to be immediately reported and duly explained to the next superior authority, can this injunction be infringed upon, excepting in regard to certain classes of petty works for which special rules are provided.

and their submission to be enforced.

LI.—It is further to be most distinctly understood, as a general condition precedent to the delegation of all authority to disburse public money, that it shall be *bonâ fide* for a public object. Nothing should, under any colour, be allowed to be carried out by means of the public funds for the advantage of any individual, or body of private persons, unless in accordance with some declared or established rule or principle, recognized by the Government of India, or after a special reference to that authority. The heads of the classification of Public Works Expenditure as given in paragraph 18, will afford a fair general test by which to judge of the character of any undertaking, whether it be a public work or not, and in case of doubt a reference must always be made to the Government of India. This general principle must be specially borne in mind in considering applications for the provision of dwelling houses, in which there is a great risk of allowing private convenience to be provided for at the public expense.

Sanctions to be confined to public objects.

LII.—Further, the appropriation of Imperial Funds as a grant-in-aid to Local Funds, even for a public object, can only be made by the Government of India.

Grants-in-aid of Local Funds.

LIII.—A *Revised* Estimate is to be understood as a new estimate which it has been found necessary to substitute for the original, from alterations in the design or in the rates or requisite quantities of work.

Revised Estimates,

LIV.—A *Supplementary* estimate is to be understood as an additional estimate for any extension of the first design, or any alteration involving increase of expenditure.

and Supplementary Estimates,

LV.—The powers of the different Local Governments and Administrations to sanction estimates for original works, are regulated by the following rules :—

Limit of powers of Local Governments.

The Governments of Madras and Bombay may, of their own authority, sanction works, the estimated cost of which does not exceed Rupees 2,00,000 each.

The Lieutenant Governors of Bengal, the North Western Provinces, and the Punjab, works not exceeding Rupees 50,000.

The Heads of the Local Administrations of Oudh, Central Provinces, British Burmah, Sindh and Mysore, Rupees 10,000.

The Resident at Hyderabad, Governor Straits Settlements, and the Governor General's Agents in Rajpootana and Central India Rupees 5,000.

LVI.—Any project, the estimate of which exceeds these limits, will require the sanction of the Government of India. So also will all projects large or small, which affect the interests of more than one Local Government or Administration ; also all projects connected with the choice of permanent stations for Troops, or for providing permanent accommodation for a larger force than is at present quartered at a station, or for the provision of any Military buildings which may not be according to standard plans approved of by the Government of India, or which may not be comprised in the general Regimental or Departmental standard schemes of accommodation sanctioned by the Government of India.

Exceptions to above.

LVII.—Projects which are essentially incomplete without extensions, and which together with the extensions, would exceed the powers of the Local Governments, must not be sanctioned by the latter, but must be submitted for the sanction of the Government of India, whatever be the nature of the separate portions of the work, or the elementary items of cost.

Incomplete projects.

LVIII.—All Local Governments or Administrations are authorized to pass Supplementary or Revised Estimates for works, the original estimate of which was beyond their powers, when they do not involve an additional charge of more than 10 per cent. on the original estimate, provided such additional charge does not exceed the maximum amount which the Local Government or Administration has power to sanction ; otherwise a reference must be made to the Government of India.

Powers with regard to Revised Estimates.

LIX.—Projects, the cost of which is estimated to exceed 10 lakhs of Rupees, or which, as in the case of Docks and Harbour Improvements, are attended with more than ordinary engineering difficulties, must, after receiving the provisional sanction of the Government of India, be submitted for the approval of the Secretary of State in Council.

Projects costing more than 10 lakhs of Rupees.

LX.—The second limitation to the powers of Local Governments and Administrations is, (as stated in paragraph 47) the Budget allotment. This limitation is not however absolute, but may be modified in accordance with the following rules :—

Limitation by Budget allotment.

1.—The residue of the grants for minor works under each of the five heads of service may, after providing for such minor works, be applied to any other new works on estimates sanctioned by competent authority under the foregoing rules, whether they be entered in the Budget-Estimate or not.

2.—The unexpended portion of the grant for any original work entered in the Budget-Estimate, may be applied to augment the grant for any other original work which was also entered in the Budget-Estimate.

LXI.—The application of the grant for minor works at the absolute discretion of the Local Governments and Administrations will be restricted only by the foregoing rules.

Restrictions on the above.

LXII.—The powers of Local Governments and Administrations to sanction *bonâ fide* repairs under the second main head of the Budget-Estimate are restricted only by the limits assigned to that object in the Budget of the year, as are also their powers with respect to the manufacture, purchase, or repair of articles included under the main head "Tools and Plant." In the exercise of the powers hereby vested in Local Governments and Administrations with regard to *repairs*, particular care must be taken to confine such action to *bonâ fide* repairs to the exclusion of renewals.

Powers to sanction expenditure under heads "Repairs" and "Tools and Plant,"

LXIII.—Their powers to sanction establishments are very strictly limited by the rules which are given in Chapter II of the Public Works Code.

and "Establishments."

LXIV.—The transfer of any portion of a grant from one main head of service to another (as from Original Works to Repairs or Establishments) can only be made under the authority of the Government of India, or from any specific appropriation made in the Budget Orders to another object.

Transfers from one head of service to another.

LXV.—Applications for such transfers should be made in Form A A attached, which shows specifically the grants which it is proposed to reduce, and that the reductions agree with the re-appropriations in amount. The application should be submitted in duplicate, or if printed, in triplicate, and if it is sanctioned by the Government of India, one copy will be returned with an endorsement to that effect.

Application for such transfers.

LXVI.—In the event of the orders of the Government of India on the Public Works Budget of any Province not being received before the commencement of the official year, the Local Government or Administration is vested with the following powers for undertaking work and incurring expenditure before the receipt of these orders.

Powers of Local Governments in anticipations of Budget Orders.

LXVII.—All original works in progress at the end of a financial year may be continued in the new year.

Original works in progress,

LXVIII.—All original works for which an appropriation was made under proper authority in the Budget-Estimate of the past year, but which shall not have been begun in that year, may be commenced in the new year, the expenditure on account of any such work in anticipation of orders on the Budget-Estimate, not being allowed to exceed the amount of the previous year's appropriation.

or uncommenced.

LXIX.—Expenditure may be incurred on repairs, to the extent of the previous year's allotment, under each of the Budget sub-heads, provided that it does not exceed that entered in the Budget-Estimate of the current year.

Repairs.

LXX.—Expenditure may be incurred on Establishments at the average monthly rate of the previous year.

Establishments.

LXXI.—Expenditure on "Tools and Plant" may likewise be incurred to the extent of the previous allotment (under a similar limitation with respect to the entries in the Budget-Estimates for the year.)

Tools and Plant.

LXXII.—A similar rule will apply to expenditure on Railways.

Railways.

LXXIII.—The monthly expenditure to be incurred in any Province, pending the issue of orders on the Budget-Estimate, is to be limited to one-twelfth of the total allotment of the previous year.

Total monthly expenditure.

LXXIV.—As a matter of course, all expenditure incurred under these rules in anticipation of sanction to the annual Budget-Estimate, must be treated as a charge against the grants eventually made.

Final adjustment.

Proceedings of the Madras Government, Public Works Department,
17th January 1865.

No. 323. Read the following Proceedings of the Governor General of India in Council, Public Works Department, dated Fort William, 10th December 1864, No. 777A-5,908.

Read Public Works Standing Order No. 62 of 1864, laying down revised Budget Rules.

ORDER.—Ordered that copies of Standing Order No. 62 of 1864, be forwarded to the Governments of Madras and Bombay for information and guidance.

(Signed) R. STRACHEY, Colonel, R. E.,
Secretary to the Government of India.

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

No. 324. ORDER THEREON, 17th January 1865, No. 154.

Superintending Engineers.
Controller of Public Works Accounts.
Officer in charge of the Store Department.
Consulting Engineer for Railways.
Consulting Engineer for Madras Irrigation and Canal Company.

1. Communicated to the several Departments of the Secretariat, and to the Officers marginally noted for information and guidance.

2. Further orders will be passed in the Military Department with reference to Rules 33 to 35.

(True Extract.)

Colonel, R. E.,
Secretary to Government.

To the Public, &c., Departments.
„ Revenue Department.
„ Military Department.
„ Superintending Engineers.
„ Controller of Public Works Accounts.
„ Officer in charge of the Store Department.
„ Consulting Engineer for Railways.
„ Do. do. Madras Irrigation and Canal Company.

Exd. S. T. Augustin.

Rec'd 31st Jany

Fin. Dept. Public 1865 Dept.

Proceedings of Govt in
F. W. Deptt
No 154

Dated 17th
Rec'd 21st } Jany/65

Encr

No. 35

Forwg Extract of the
P. W. Deptt Standing
Order No 62, of the
Govt of India, Contain-
ing revised Rules &
Orders -

25 January 1865 No. 49
Recorded

7475