

MADRAS RECORD OFFICE.

Government of Madras.

Marine DEPARTMENT.

G.O. No.	<i>278</i>	Press ~~Mis.~~
Dated	<i>2-9-</i>	1861.

Not to be folded or roughly handled

41

*Proceedings of the Madras Government, Marine Department,
2nd September 1861.*

No. 1. Read the following Proceedings of Government in the Public Works Department,
dated 27th August 1861, No. 1,625.

*Communicating the Budget Rules approved by
the Government of India, with the view of the
special attention of the Superintendent of
Marine being directed to the 42nd paragraph
thereof which relates to the preparation of the
Port Funds Budget.*

(Vide Proceedings Public Works Department,
dated 27th August 1861, Nos. 397 and 398.)

No. 2. ORDER THEREON, 2nd September 1861, No. 278.

To be recorded.

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

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Circular from Lieutenant-Colonel H. YULE, Secretary to the Government of India, to J. D. SIM, Esq., Secretary to the Government of Fort Saint George, dated Fort William, 27th July 1861, No. 68 :—

SIR,

1. In the Extract of Proceedings of the Government of India which accompanied the orders on the Budget of 1861-62, it was intimated that, under instructions from the Secretary of State, (in general accordance with proposals laid before him by the Government of India), some modifications were about to be made in the Departmental Budgets. It was also intimated that a complete set of Rules on the subject would be issued.

2. I am now directed to forward a body of Rules and Forms approved by the Governor General in Council, and to request that they may be followed in the preparation of the Budget for 1862-63.

BUDGET RULES.

In consequence of instructions received from Her Majesty's Secretary of State for India, the following rules are issued by the Governor General in Council in supersession of all previous orders on the subject of the preparation of the Public Works Budgets, and the sanction of Projects; particularly those contained in Section E. of the Report on Classification of P. W. Expenditure circulated for guidance on 30th June 1858 (See also Appendix to P. W. Code, pp. 21 to 39); and in Extract Proceedings of the Governor General in Council, dated 22nd September 1860, No. 4937 :—

1. It is a fundamental rule that no proposal for the execution of Public Works shall be definitively sanctioned by any authority whatever unless it be accompanied by a properly detailed Design and Estimate.

2. 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, immediately reported, and duly explained to the next superior authority may this injunction be allowed to be infringed upon, excepting in certain classes of petty works or contingencies for which special rules are provided.

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.

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.

3. The total amount which can be devoted to Public Works from the Imperial Revenues is decided annually by the Government of India in the Financial Department.

From this total are then set aside the following items :—

1st.—Estimated expenditure of the Electric Telegraph in Construction and Repairs.

2nd.—Estimated expenditure of Government money on account of guaranteed Companies.

3rd.—A reserve, to be at the disposal of the Government of India, both to meet miscellaneous demands which do not enter into the Estimates of any Local Government,* and to supply of fund for additions to the assignments of Local Governments, should obvious necessity for such additions arise during the year.

The balance of the total amount decided on in the Financial Department will then be allotted to the different Governments and administrations by the Government of India in the Public Works Department for expenditure on Public Works during the ensuing year.

4. The *Public Works Budget* of India is the annual programme and aggregate of Estimates of expenditure proposed on Public Works for each part of the British Territory, as exhibited in the Budgets of the different Local Governments after these have been reviewed and sanctioned by the Government of India.

* The term "Local Government" in these rules is intended to embrace the minor administrations, unless otherwise specified.

It is to be clearly understood that the Budget is to exhibit the entire estimated expenditure on Public Works in each Government or Province, whether under the immediate control of the Engineer Department, or of other branches of the Administration.

The first of the Public Works Budgets is of course that of the Budgets of all Departments: they limit the amount of funds to be expended during the year, and prescribe how the money is to be spent.

But, in their submission to 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 limited very rigidly.

The Budgets also enable the Government of India to review the comparative necessities of different portions of the empire, and to guide the distribution of funds to these out of the general assignment to Public Works.

5. The expenditure of the Public Works Department may be most simply divided into

1st.—Expenditure on Original Works.

2nd. Do. on Repairs.

3rd. Do. on Establishments.

6. Under the head of Original Works are included all new constructions, and all restorations of works fallen into such decay as to be disused.

7. Repairs may be divided naturally into two principal sections: First, *Current Repairs*, including all the usual periodical repairs of works and buildings maintained at the charge of Government. In this class of repairs a fair approximation to the outlay actually required can always be given from experience. Secondly, *Special Repairs*, the demand for which arises from unforeseen casualties, such as fires or floods, or from the effects of time beyond what is provided for by current repairs. For these no Estimate, properly speaking, can be formed, but a sum may be set apart, fixed on the average of past years.

8. There are in some territories certain constant charges for people kept up at bridges of boats, ferries, and the like. These *maintenance* charges, being for actual work, and not for the superintendence of work, belong more properly to the nature of Repairs than to that of Establishments as understood in this Department.

9. *Establishments*.—This head of Estimate includes all regular salaries to public servants employed in the Department in the direction and superintendence of works, or in offices subsidiary to that superintendence, and whose pay is not provided for in the Estimates of the cost of the works; all sanctioned travelling allowances to such public servants; and likewise all *contingencies*, or charges of a miscellaneous nature subsidiary to the performance of the duties of the Establishment.

10. The powers of the Local Governments to sanction Establishments are very strictly limited by the rules of Financial Department, for the time being, which it is not necessary to recapitulate here.

11. The powers of the Local Governments to sanction *bond fide* repairs are restricted only by the limits assigned to that object in the year's Budget.

12. The powers of different Governments and Administrations to sanction original works will in future be regulated by the following rules* :—

	Rs.
The Governments of Madras and Bombay may, of their own authority, sanction works, the estimated cost of which does not exceed...	2,00,000
The Lieutenant Governors of Bengal, the North-Western Provinces, and the Punjab, works not exceeding...	50,000
The Heads of the Administrations of Oudh, Pegu, Sindh, and of Mysore...	10,000
The Heads of the Administrations of Nagpoor, the Tenasserim Provinces, Hyderabad Districts, and Straits Settlements...	5,000

13. 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 Administration; 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; and all projects of fortification estimated to cost more than Rupees 50,000.

* Secretary of State's letter No. 8 of 24th January 1861.

† Viz., "that any alteration in the distribution of the charges of a Department be at once reported, with all details, as at present, to the Government of India."

14. Projects which are essentially incomplete without extensions, which would exceed the powers of the Local Governments, must not be sanctioned by the latter.

15. All Local Administrations are authorized to pass supplementary or revised Estimates for works, the original Estimate of which was beyond their powers, when these do not involve an additional charge of more than 10 per cent. on the original Estimate, the sanction being specially reported to the Government of India. In any case of work, however originally sanctioned, in which the additional charge exceeds one-tenth of the maximum amount which the Local Administration has power to sanction, reference must be made to the Government of India.

16. 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.*

17. Projects requiring the sanction of the Government of India may be sent up by the Local Governments at any time of the year. But, as a rule, no project will be admitted in the Budget, unless it has come before the Government of India with proper Estimates, &c., previous to the 31st of March.

18. It is to be distinctly understood that the mere sanction of an estimate by the Government of India conveys no authority for the expenditure of money on the 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.

19. It will be competent for the Government of India, in dealing with the Budgets of the Local Governments, to suspend the execution of any project whatsoever, concerning which it may not be satisfied. It may also, on sufficient grounds, direct the application of the money saved by such suspension, to works of imperial importance which appear to it to have been insufficiently provided for.

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

20. The Government of India may also, should it see fit, require a diminution of the proposed cost of Establishments.

21. The nature of the case renders it impossible that the programme of expenditure laid down in the Budgets of the Department of Public Works should be as rigidly adhered to, as it may be in most other Departments of public expenditure. But the reserve or Unappropriated Fund provided for in the rules which follow, affords a margin for unforeseen requirements, and so facilitates a reasonably close adherence to the programme. This adherence will be expected.

22. But, with this clearly understood, the Local Governments will have the power, on good grounds, to alter the apportionment of funds to original works sanctioned by themselves, or to suspend sanction to such works and to undertake others, or to devote the funds saved to the more vigorous prosecution of works sanctioned by higher authority, provided such changes of appropriation are not in contravention of any positive instructions from the Government of India, and are distinctly brought under its notice in the Weekly Abstracts of Proceedings.

23. The Local Governments will not be at liberty to suspend, or reduce the allotment of funds to works which required or have received the sanction of higher authority, without the permission of the Government of India.

24. The Local Governments will have no authority to increase the expenditure on repairs otherwise than by a reduction of the expenditure on Establishments, or by a grant out of the Reserve. If any unforeseen circumstances (such as the occurrence of floods of unusual extent or severity) should render an increase of expenditure on repairs necessary to an extent not to be met from the Reserve or Establishment Estimates, the Government of India must be applied to for sanction to a change of appropriation. Any saving on repairs will be at the disposal of the Local Governments to devote to original works. Such acts need not be reported except as they will appear in the Annual Progress Report.

25. The four preceding paragraphs (21—24) will be held to supersede in their application to this Department the Rule (1st) laid down in the Resolution of the Government of India in the Financial Department, No. 11,322, as published in the "Calcutta Gazette" of November 24th, 1860, paragraph 21.†

* Secretary of State's letter No. 8 of 24th January 1861.

26. In preparing the Budgets for the coming year, the Local Governments will base their Estimates provisionally on the limits assigned for the year then current, unless they shall have received an intimation of a change in the amount by the 1st of October.

27. The Budgets of every Local Government must reach the Office of the Secretary to the Government of India in the Public Works Department by the 1st of February.

The Government of India in the Financial Department will then finally determine what assignment of money can be made, either in excess or in defect of those assumptions on which the Budgets have been based. As a general rule, it will be left to the Local Governments to deal with this excess or defect, by increasing or diminishing at their discretion the amounts assigned to sanctioned works. But the Government of India in such circumstances may exercise the rights reserved to it in paragraphs 19—20.

28. The amount of the assignment to any Local Government is the limit of the issues of cash from the State Treasuries to the Department.

The transfer of stores from another Department is to be regarded as an issue of cash from a State Treasury.

29. The Budget of each Local Government will be accompanied by a letter reviewing the appropriation of funds in the Budget, 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.

30. The Budgets to be henceforth submitted will consist of four parts.

31. Part I. will exhibit the expenditure on all original works sanctioned by competent authority, whether uncommenced or in progress, unless they be lower than Rupees 1,000 in total cost, under the authorized classification.

This Part may also contain entries of works which the Local Governments expect to sanction at an early date, subject to the fundamental condition of Rule I. of this paper; and it may contain entries of works about to be submitted to the Government of India subject to the condition contained in Rule 17.

32. 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.

33. The cost of stores indented for on England, to the extent to which the expense will have to be met by the Home Government during the year as well as it can be estimated, must be included in Part I. of the Budget, and the amount regarded as an item of expenditure out of the assignment of the year. These amounts will be brought under observation by a note in the column of Remarks.

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 estimated approximately when accurate data do not exist.

34. Part II. will exhibit the proposed expenditure on Repairs and maintenance in every Division or District under the general heads of the authorized classification, divided also into *Current Repairs*, *Special Repairs*, and (where necessary) *Maintenance* (see paragraph 8).

35. Part III. will exhibit the cost of Establishments divided into *Direction* (including the Chief Engineer with his Establishment, Superintending Engineers with their Establishments, and the central control of accounts), *Construction* (including Executive Establishment and Offices), and (where required) *Collection and Police*.^{*} It will show the Establishment of each circle of Superintendency, and of each Executive Division or District separately. The Establishment estimate will embrace Military allowances debitable to the Public Works Department by whatever channel they may be disbursed.

* These are peculiar to certain divisions in the Irrigation Department, and to divisions with Tolls, &c.

36. Part IV. or the *Abstracts* will be in two forms, A and B. A. the Classified Abstract, will exhibit the whole of the expenditure under the three preceding parts, aggregated under the authorized classification. B. the Local Abstract, will exhibit the totals of expenditure under each Executive charge or other disbursing office under the heads of Original Works, Repairs and Establishments. This is an important form as showing the relative proportions of these in each charge.

37. The Reserve or Unappropriated Fund will also appear in the Abstracts, and there only, as one sum equal to one-tenth of the whole assignment.

38. This Reserve will cover all items the entire cost of which is under Rupees 1,000, and will be also available at the discretion of the Local Governments to meet all other expenditure otherwise unprovided for, whether on new works which they may see cause to commence during the year; in additional grants to works in progress; or in additional grants to Repairs (see paragraph 24). It may also be devoted to the employment of additional Establishment subject to the Financial Rules in force on that matter. The application of the Reserve at the absolute discretion of the Local Governments will be restricted only by those Rules, and by the spirit of such instructions as the Government of India may issue from time to time. For example, if the Government of India were to object [as it lately did] to the large proportion of expenditure proposed in the Budgets for Military works, or for unproductive Civil works, and the Local Government were without reference to make large additions out of the Reserve to the appropriations to such works, this would be a censurable use of the Reserve.

39. Forms will be appended to this paper for guidance. The Budget, and the letter transmitting it, should always be submitted in print where this is attainable. And it is desired that the size and type of these forms may be followed as closely as may be. The large sheets adopted in some Budgets and the small type adopted in others are equally inconvenient. There is no objection to greater detail, as in the Repairs Statement of the Madras and N. W. P. Budgets, but what is wanted by the Government of India is shown here, and it is requested that it may be given in these forms.

It is to be understood that where any portion of the forms or headings is inapplicable, that portion of the forms is to be omitted altogether, and not sent up in blank.

40. The preceding Rules (31—39) refer to the Estimates of the Public Works Department proper, to be met out of the allotment referred to in paragraph 3.

41. The Budget of expenditure on account of guaranteed enterprise will form a separate document. It will exhibit

1st.—Expenditure by the State;

A. On Establishments for control and for the settlement of transfers of land.

B. On the purchase of land.

Where the sums under the last section are large, the objects should be briefly indicated.

2nd.—Disbursements chargeable to guaranteed capital.

42. The Budget of Local Funds will also be separate from the Budget of Imperial Public Works, and will be arranged under similar parts so far as they may be applicable. The object of this Budget is the useful information which it affords as to an important part of the whole field of public improvement, as well as the exercise of foresight which it induces. But interference with the authority of the Local Governments over this expenditure is not implied in the call for a Budget.

43. By late orders in the Military Department the manufacture and repair of Barrack furniture for the Troops in the Provinces of the Bengal Presidency has again devolved upon this Department. An estimate of the total expenditure under the heads of Manufacture and Repair of Furniture must be submitted along with the Budgets of the Department; but it will be a separate document, and the amount will not be chargeable to the Public Works assignment.

44. The Budget will be accompanied by an Extract of the estimate submitted to the Financial Department for the same year, which extract should contain all the Public Works anticipated receipts and charges, and should show an intended outlay exactly corresponding to the Public Works Department Budget.

There should also be accounts of the estimated balances, and income and expenditure of each of the Local Funds for the coming year.

45. The classification to be adopted in the Budgets of the Department has been slightly modified to fit better into the division of the General Budget, and will in future be as follows:—

Class.	Departments.	Sub-divisions.
I. MILITARY.	A. ARMY. ...	1 Fortifications. 2 Cantonments. 3 Accommodation for Troops. 4 Ordnance. 5 Commissariat. 6 Stud. 7 Staff.
	B. NAVY. ...	No Sub-division.
	C. REVENUE. ...	1 Land and Miscellaneous. 2 Customs. 3 Salt. 4 Opium. 5 Post Office.
II. CIVIL ADMINISTRATION.	D. GENERAL. ...	1 Government Houses and Residencies. 2 Public Departments. 3 Scientific Institutions. 4 Charitable ditto. 5 Monuments and Antiquities. 6 Miscellaneous.
	E. ECCLESIASTICAL. ...	1 Churches and other buildings. 2 Burying Grounds.
	F. EDUCATIONAL. ...	No Sub-division.
	G. JUDICIAL. ...	1 Police. 2 Court Houses. 3 Jails.
	H. MUNICIPAL. ...	1 Town Buildings. 2 Markets. 3 Paving Streets. 4 Lighting. 5 Water Supply. 6 Sewage.
III. PUBLIC IMPROVEMENT.	I. MARINE. ...	1 Harbours and Navigation. 2 Light Houses.
	J. INDUSTRIAL. ...	1 Mines. 2 Manufactures.
	K. AGRICULTURAL. ...	1 Irrigation Canals. 2 Tanks. 3 Dykes. 4 Drainage. 5 Forests.
	L. COMMUNICATIONS. ...	1 Metalled Roads. 2 Unmetalled ditto. 3 Bridges. 4 Boat-bridges and Ferries. 5 Navigable Canals. 6 River Improvements. 7 Accommodation for Travellers. 8 Railways.*
	M. TELEGRAPH.† ...	No Sub-division.

These four Departments correspond to the Section "Civil Buildings" of the General Budget.

* This is intended for any Railways or Tramways made by Government. It has nothing to do with guaranteed enterprises.
† In General Budget, this is under, "Revenue."

FORT WILLIAM,
PUB. WORKS DEPT.,
27th July 1861.

By order,
H. YULE, Lieut.-Colonel,
Secy. to the Govt. of India.

GOVERNMENT OF BENGAL

PUBLIC WORKS BUDGET

PART I.

Original Works.

Class.	Departments.	Sub-divisions.	Remarks and References.
I. MILITARY.	A. ARMY. ...	1 Barracks for half a European Regiment at Barrackpoor... Total Accommodation for Troops.....	Sanctioned by Government of India in orders on Budget for 1860-61.
	B. NAVY. ...	2 Lightning Conductors to Magazines... Total Ordnance.....	Estimate sanctioned by Lieut. Governor on 10th December 1861.
	C. REVENUE. ...	3 Fitting-shops and Store-rooms in the Naval Steam-yard at Kidderpoor... Total NAVY.....	Plan and Estimate submitted to Government of India with letter No. dated 1861, and approved in P. W. D. letter No. — dated
II. CIVIL ADMINISTRATION.	E. ECCLESIASTICAL. ...	4 Church for the Troops at Barrackpoor ... Total Churches.....	Plan and Estimate received. They will be submitted to Govt. of India in a few days.

Dinapoor	5	Burying Ground at Dinapoor	...	56,000	...	5,000	Sanctd. by Lieut. Govr. on 2nd January 1862.
Burying Grounds		Total Burying Grounds	...	...	...	...	
Court Houses		Total Ecclesiastical	...	1,05,000	...	55,000	
Dinapoor	6	G. JUDICIAL. New Cutcherry for the Judges at Chaprah	...	15,000	...	15,000	{ Sanctd. by Lieut. Govr. on the 1861, on Plan and Estimate.
Upper Assam.	7	Total Court Houses	...	...	...	...	Vide Budget of 1860-61, No. 35.
Jails.		Jail at Debrooghur	...	40,000	20,000	20,000	
		Total Jails	...	...	...	...	
		Total JUDICIAL...	...	55,000	20,000	35,000	
		Total CIVIL ADMINISTRATION	...	1,60,000	20,000	90,000	
Dykes.		III. PUBLIC IMPROVEMENT. K. AGRICULTURAL. New Embankments between Hidgellee and Rusaipoor Rivers...	...	1,00,000	50,000	50,000	{ Sanctd. by Govt. of India in letter No. 1861, on Plan and Estimate.
		25 Sluices on Roopnain	...	40,000	...	20,000	{ Estimate approved by Lieut. Govr. on 10th October 1861.
		Total Dykes	...	...	...	...	
		Total AGRICULTURAL	...	1,40,000	50,000	70,000	Vide orders on Budget of 1860-61.
Berhampoor	10	I. COMMUNICATIONS. Road from Jecagunge to Nulbatty	...	2,50,000	1,00,000	1,50,000	
		Total Metalled Roads	...	...	...	...	
Bridges	11	Bridge of 10 masonry arches, and nine spans of Iron Girders, across the Eastern Burakurr	...	5,00,000	1,00,000	3,00,000	{ Vide orders on Budget for 1859-60. The work is expected to be completed next year
		Total Bridges	...	...	...	...	
		Total COMMUNICATIONS	...	7,50,000	2,00,000	4,50,000	
		Total PUBLIC IMPROVEMENT	...	8,90,000	2,50,000	5,20,000	
		Grand Total...	...	15,10,000	4,74,000	8,16,000	

GOVT. OF BENGAL

PUBLIC WORKS DEPARTMENT
Part II.
REPAIRS.

FOR 186*-6*

Description of Repairs.		Military.			Civil Administration.					Public Improvement.						Grand Total.		
		Army.	Navy.	Total.	Revenue.	General.	Ecclesiastical.	Educational.	Judicial.	Total.	Municipal.	Marine.	Agricultural.	Communications.	Electric Telegraph.		Total.	
Current Repairs.	{ Presidency ... Dinapoor ... Burdwan ... Etc.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Special Repairs.	{ Dinapoor ... Midnapoor ... Burdwan ... Upper Assam. Etc. ...																	
Maintenance of Boat Bridges, Ferries, &c.	{ 1st Divn. G. T. Road... 2nd do. do. Etc. ...																	
	Total ...																	
		Total ...																
		Total REPAIRS...																

A. REGULAR ESTABLISHMENTS.												
Disbursing Department, Office, or Division.	DIRECTION.		CONSTRUCTION.				Collection and Police.	A. Total Regular Establishment.	B. Extra Establishment.	C. Contingencies.	Grand Total.	
	Fixed Salaries.	Travelling allowances.	Total.	SALARIES.		Travelling allowances.						Total.
				Engineering.	Office.							
Secretariat.....	Rs. 000	Rs. 000	Rs. 000	Rs. 000	Rs. 000	Rs. 000	Rs. 000	Rs. 000	Rs. 000	Rs. 000	Rs. 000	
Chief Engineer's Office.....	000	000	000	00	00	000	000	000	000	000	000	
Controller's Office.....	000	000	000	000	000	000	000	000	000	000	000	
Superintending Engineer, Presidency Circle.....	000	000	000	000	000	000	000	000	000	000	000	
Do. Burdwan Circle.....	00	000	000	000	000	000	000	000	000	000	000	
Civil Architect.....	..	..	..	000	000	000	000	000	000	000	000	
Garrison Engineer.....	..	..	..	00	00	000	000	000	000	000	000	
Dacca Division.....	..	..	..	000	000	000	000	000	000	000	000	
Patna Division.....	..	..	..	000	000	000	000	000	000	000	000	
2nd Division G. T. Road...	..	..	..	000	000	000	000	000	000	000	000	
Hidgellee Division.....	..	..	..	000	000	000	000	000	000	000	000	
Etc.....	..	..	..	000	000	000	000	000	000	000	000	
Total.....							00	000	000	000	000	

Classification.	Works.	Repairs.	TOTAL.
	RS.	RS.	RS.
I. MILITARY.			
A. ARMY.....			
Fortifications.....			
Cantonments.....			
Accommodation for Troops.....			
Ordnance.....			
Commissariat.....			
Stud.....			
Staff.....			
Total ARMY.....			
B. NAVY ..			
Total NAVY.....			
Total MILITARY.....			
II. CIVIL ADMINISTRATION.			
C. REVENUE.....			
Land and Miscellaneous.....			
Customs.....			
Salt.....			
Opium.....			
Post Office.....			
Total REVENUE...			
D. GENERAL.....			
Government Houses and Residences.....			
Public Departments.....			
Scientific Institutions.....			
Charitable Institutions.....			
Monuments and Antiquities.....			
Miscellaneous.....			
Total GENERAL...			
E. ECCLESIASTICAL...			
Churches and other Buildings.....			
Burial Grounds.....			
Total ECCLESIASTICAL...			
F. EDUCATIONAL.....			
Total EDUCATIONAL...			
G. JUDICIAL...			
Police.....			
Court Houses.....			
Jails.....			
Total JUDICIAL...			
Total CIVIL ADMINISTRATION.....			

PART IV.,—Continued.

Classification.	Works.	Repairs.	TOTAL.
	RS.	RS.	RS.
III. PUBLIC IMPROVEMENT.			
H. MUNICIPAL			
{ Town Buildings			
{ Markets			
{ Paving and Streets... ..			
{ Lighting			
{ Water Supply			
{ Sewage... ..			
Total MUNICIPAL			
I. MARINE			
{ Harbours and Navigation			
{ Light Houses			
Total MARINE			
J. INDUSTRIAL			
{ Mines			
{ Manufactures			
Total INDUSTRIAL			
K. AGRICULTURAL			
{ Irrigation Canals			
{ Tanks			
{ Dykes			
{ Drainage			
{ Forests			
Total AGRICULTURAL... ..			
L. COMMUNICATIONS			
{ Metalled Roads			
{ Unmetalled Roads			
{ Bridges			
{ Boat Bridges and Ferries			
{ Navigable Canals			
{ River Improvements... ..			
{ Accommodation for Travellers			
{ Railway... ..			
Total COMMUNICATIONS... ..			
N. ELECTRIC TELEGRAPH			
Total ELECTRIC TELEGRAPH			
Total PUBLIC IMPROVEMENT			
Total WORKS AND REPAIRS			
ESTABLISHMENT			
RESERVE			
Grand Total			

[PATTERN.]

GOVT. OF BENGAL

PUBLIC WORKS BUDGET

FOR 186*—6*

PART IV.,—concluded.

B. Local Abstract.

Disbursing Departments.	MILITARY.	CIVIL ADMINISTRATION.	PUBLIC IMPROVEMENT.	TOTAL.	Grand Total.
	RS.	RS.	RS.	RS.	RS.
<i>Secretariat</i>					
Establishments				00	
<i>Chief Engineer's Office</i>					
Establishments				00	
<i>Controller's Office</i>					
Establishments				00	
<i>Superintending Engineer's</i>					
Establishments				00	
<i>Civil Architect.</i>					
Original Works					
Repairs... ..		000		000	
Establishments		000	000	000	000
<i>Garrison Engineer's</i>					
Original Works	000			000	
Repairs... ..	000			000	000
Establishments... ..				000	
<i>Dacca Division.</i>					
Original Works	00	00	00	000	
Repairs	00	00	00	000	
Establishments				000	
<i>Patna Division.</i>					
Original Works		00	000	000	000
Repairs... ..		00	000	000	
Establishments					
<i>2nd Division, G. T. Road.</i>					
Original Works	00		000	000	
Repairs	00		000	000	000
Establishments				000	
<i>Hidjellee Division.</i>					
Original Works... ..		00	00	000	
Repairs		00	00	000	000
Establishments... ..				000	
<i>CIVIL OFFICERS.</i>					
<i>Lower Assam.</i>					
Original Works... ..		00		00	
Repairs		00		00	000
Establishments				000	
Total					
Add RESERVE					0000
Grand Total					0000

[PATTERN.]

GOVT. OF BENGAL PUBLIC WORKS DEPT. BUDGET FOR 186*-6*

Estimate of Expenditure in the Supply of Barrack Furniture.

Disbursing Departments.	Manufacture.	Repair.	Total.
Garrison Engineer ...			
Fort William... ..			
Barrackpoor Division ...			
Dacca Division... ..			
Berhampoor Division ...			
Dinagepoor " ...			
Dinapoor " ...			
2nd Division, G. T. Road...			
<i>Etc.</i>			
Total.....			

[PATTERN.]
GOVT. OF BENGAL

PUBLIC WORKS BUDGET

Proposed Expenditure on account of Guaranteed Enterprise.

Nature of Outlay.	Amount.	Total.	REMARKS.
	RS.	RS.	
<i>Expenditure from the State's Funds.</i>			
Joint Secretary and Cons. Engr.'s Establishment... ..			
Deputy Collector's Establishment... ..			
Purchase money of Land			
Total			
<i>Expenditure from Guaranteed Capital.</i>			
East Indian Railway Main Line			
Eastern Bengal Railway			
Calcutta and South-Eastern Railway			
Behar Irrigation Company			
Total			

Including land for Calcutta City Railway RS.
Additional ground for E. I. Railway at Howrah... ..

The details of these Estimates have been examined by the
Consulting Engineer.

Handwritten signature and date at the bottom right corner of the page.

ORDER THEREON, 27th August 1861, No. 1,625.

1. Ordered to be communicated to the Chief Engineer for his information and guidance. These Rules and Forms have now been received in sufficient time, and the Government trust that the Chief Engineer will at once make arrangements for the preparation of the Budget for 1862-63 in accordance thereto. That document should as usual be submitted on or before 1st December next.

2. Paragraph 41 of the Rules, with the Form for the Budget of expenditure on account of guaranteed Companies, will be communicated to the Consulting Engineer for Railways (through the Financial Railway Department) and to the Consulting Engineer for the Madras Irrigation and Canal Company for their respective information and guidance.

3. The special attention of the Director of Public Instruction and of the Superintendent of Marine will be drawn to paragraph 42, in regard to the Budgets to be prepared by them for the Educational and Port Funds respectively.

(True Extract.)

[Signature]
Secretary to Government.

To the Chief Engineer.

- „ Financial Railway Department.
- „ Consulting Engineer Madras Irrigation and Canal Company.
- „ Director of Public Instruction.
- „ Superintendent of Marine.
- „ Public Department.
- „ Marine do.
- „ Military do.

Handwritten note: 10/10/61

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