M.R.O. 1—77,006—8-6-37.

(1) Number of pages 10

(2) Date of repair 3-1-39

(3) Initials of the Referencer

27

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No.	2314	Press / Mis.
165-66		
Dated	8 11	1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 8th November 1860.

No. 145. Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to J. D. BOURDILLON, Esq., Secretary to Government, dated Fort Saint George, 26th October 1860, No. 247:—

SIR,

1. With reference to the Resolution of the Government of India, dated the 22nd ultimo, No. 231, published in the Fort Saint George Gazette of the 16th instant, at page 724, I have the honor to solicit early instructions of Government for my guidance in preparing that portion of the Anticipative Sketch Estimate for 1861-62 which relates to Public Works, and to remind you that this Estimate should be despatched from this Office by the first Steamer in February next, so as to reach Calcutta by the 15th idem, the time fixed for its delivery.

2. Government will observe from the 6th paragraph of the above Resolution that the Budget of the Public Works Department for 1861-62 "should be accompanied by an extract "of the Anticipative Sketch Estimate, or other similar document 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." Under this ruling, and in order to effect the required accordance, it is necessary that this Office should be furnished by Government, or by the Chief Engineer, and by the first week in January next, or earlier if possible, with an Estimate, sanctioned by Government, of sums to be entered in the Budget of 1861-62, in the accompanying form, which has been extracted from the Prospective Estimate for 1860-61, the last Return submitted from this Office to the Government of India.

3. In the above form I have entered the estimated receipts on account of Local Funds, in order that the amounts to be shown in the separate accounts called for at the conclusion of the 6th paragraph of the above Resolution, and which will probably be furnished by the Chief Engineer to Government, for submission with the Budget, may agree with the amount to be entered in the A. S. Estimate, as required by the Government of India.

* Recoveries on the expenditure incurred in previous years on public works, sale proceeds of building materials, &c.

4. I have also entered in the same form, the extraordinary receipts,* on account of the Public Works Department, to which, however, no allusion is made in the above Resolution.

5. The Government will perceive that I have entered in the form in question, the advances to be made on account of the Capital Deposits of Guaranteed Companies, viz., on account of the two Railway Companies and the Irrigation and Canal Company. These advances will not, however, form a debit against the Public Works Department, but against "Supplies to London," Foreign Account; because the payments on account of share capital have been paid into the Home Treasury, but as the Government of India have ordered their inclusion† in the Public Works Budget, it will be necessary that the amounts to be entered in it, and in the A. S. Estimate shall correspond; I have therefore exhibited these items in the form.

† Under separate totals.

Sixth paragraph.
"There should also be accounts of "the Estimated balances, and "income and expenditure of each "of the Local Funds for the coming "year."

6. I have not entered in the form the estimated balances of *each* Local Fund on the 1st May 1861, required by the Government of India, because this information is not needed for the A. S. Estimate (or any other Estimate), in which will be entered only the total amounts of the expected collections and charges on account of Local Funds. We have no separate accounts of the receipts and charges of each Fund, as in Bengal, where the transactions of each Fund are large. Ours on the contrary, being limited, as shown in the margin,‡ appear under one general head of Local Funds.

Estimate for 1860-61.	Rs.
‡ Receipts.....	1,83,600
Charges.....	1,26,600

7. With reference to the 5th paragraph A of the Resolution under notice, which directs that "the approximate cost of stores indented for on the Home Government and expected to

"be charged during the year," should be included in the Budget, I have to remark that under the Orders noted in the margin, which are still in force, the value of all stores actually received, and expected to be received from the Home Government, is at once annually credited to "Supplies from London," in the Financial Actual Accounts and Estimates, and the several Departments of the service for which they are intended, debited. Thus the value of Public Works stores expected to be received during any year is entered at once in the Financial Estimate as an "Ordinary" charge of that Department, but to check this Estimate with the Budget, it will be necessary to deduct the amount from the former Estimate, because in the latter the "approximate cost of stores "indented for on the Home Government, and "expected to be charged during the year," will alone find a place, but will be exhibited separately.

Despatch from the late Honorable Court of Directors to Government of India, dated 25th May 1841, No 13, paragraph 104. Order of the Madras Government, 26th October 1841, No 390.

"We have heretofore directed the Governments of the several Presidencies to cause the exact amount credited to London in the Statements for Europe stores, to be apportioned and specially entered as charges against the Department of the service they are intended for, and we now direct that the same plan be observed in respect of country stores supplied between the Presidencies."

8. One other point remains to be noticed, viz., the item of "Salaries, Establishments, and "Contingencies of the Department of Public Works," which is apportioned and debited to the different Departments under "Public Works Ordinary" in the Financial Returns. This item from the Resolution above quoted does not appear to have been ordered to be included in the Budget; as no allusion has been made to it. The "Establishment Charges" directed to be entered in Part V. and alluded to in paragraph 5 letter C., appear to refer to Government Controlling Establishments connected with Railways. If, as I suppose, this item salaries, &c., Public Works Department is not to be included, the amount must also be deducted from the Financial Estimate, in order to bring that into accord with the Budget. But this done, it must be borne in mind that the Public Works Department Estimates and those of the Railway Companies will not contain the same elements, as the one will not, and the other will, include the salaries of the Accountants, Engineers, and their subordinates.

9. Under the present ruling of the Supreme Government it will be necessary that provision should be made in the Public Works Budget for any grants-in-aid to be specially sanctioned by Government towards the erection of public buildings, such as Churches, Schools, &c., the cost of which will have to be shown in the accounts of the Chief Engineer.

10. In the form which accompanies this letter is inserted the mode which I apprehend should be adopted for checking the A. S. Estimate with the Budget, in order to ascertain that the two Returns correspond.

11. I have considered it necessary to trouble Government with the foregoing remarks, in order that any misconception on my part of the orders of the Government of India, may be cleared up in time to prevent delay in the preparation of the Anticipative Sketch Estimate for 1861-62.

No. 146. ORDER THEREON, 8th November 1860, No. 2,314.

Referred to the Chief Engineer for early report as to the form and manner in which the Accountant General requests that the Budget may be prepared. As the preparation of the Budget is simplified by the recent orders of the Government of India, the Governor in Council hopes that the Budget for the year 1861-62 will be submitted in good time. Colonel Horsley will be requested to inform the Government when it may be expected.

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

V3

Financial Department
/ Accounts /

Fort Saint George
Accountt. Genl's Office
26th October 1860.

No. 217

From
F. Lushington Esquire
Acting Accountant General

To
J. D. Bourdillon Esquire
Secretary to Government
Public Works Departt.
Fort Saint George.

Sir

1. With reference to the Resolutions of the Government of India dated the 22nd Ultimo, No. 231, published in the Fort St. George Gazette of the 16th Instant, at page 724, I have the honor to solicit early instructions of Government for my guidance in preparing that portion of the Anticipative Sketch Estimate for 1861/62 which relates to Public Works, and to remind you that this Estimate should be despatched from this Office by the 1st Steamer in February next, so as to reach Calcutta by the 15th Idem, the time fixed for its delivery.

2. Government will observe from the 6th para of the above Resolution that the Budget of the Public Works Department for

for 1861/62 "should be accompanied by an "Extract of the Anticipative Sketch Estimate, or "other similar document submitted to the "Financial Department for the same year, "which Extract should contain all the Public "Works anticipated receipts and charges, and "should shew an intended outlay exactly cor- "responding to the Public Works Department "Budget." Under this ruling, and in order to effect the required accordance, it is necessary that this Office should be furnished by Government, or by the Chief Engineer, and by the first week in January next, or earlier if possible, with an Estimate, sanctioned by Government, of sums to be entered in the Budget of 1861/62, in the accompanying Form, which has been extracted from the Prospective Estimate for 1860/61 - the last Return submitted from this Office to the Government of India. -

3. In the above Form I have entered the Estimated receipts on account of Local Funds, in order that the amounts to be shewn in the separate accounts called for at the Conclusion of the 6th para of the above Instruction, and which will probably be furnished by the Chief Engineers to Government, for Submission with the Budget, may agree with the amounts to be entered in the A. S. Estimate as required by the Government of India. -

4 I have also entered in the Same Form, the Extraordinary receipts on account of the Public Works Department, to which, however no allusion is made in the above Resolution. -

*Recoveries on the Expenditure incurred in previous years on Public Works - Sale proceeds of building materials &c.

5. The Government will perceive, that I have entered in the Form in question, the advances to be made on account of the Capital Deposits of Guaranteed Companies. Viz. on account of the two Railway Companies and the Irrigation and Canal Company. These advances will not however form a debit against the Public Works Department, but against "Supplies to London," Foreign Account; because the payments on account of Share Capital have been paid into the Home Treasury, but as the Government of India have ordered their insertion in the Public Works Budget, it will be necessary that the amounts to be entered in it, and in the A. S. Estimate shall correspond; I have therefore exhibited these items in the Form.

"under separate totals"

6. I have not entered in the Form the estimated balances of each Local Fund on the 1st May 1861, required by the Government of India, because this information is not needed for the A. S. Estimate, (or any other Estimate), in which will be entered only the total amounts of the expected collections and charges on account of Local Funds. We have no separate accounts of the receipts and charges of each Fund

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

Fund, as in Bengal, where the transactions of each Fund are large. Ours, on the contrary, being limited, as shown in the margin, appear under one general head of Local Funds.

Estimate for 1860/61.
+Receipts Rs. 183600.
Charges -- 126600.

With reference to the 5th para A of the Resolution under notice, which directs that "the approximate cost of Stores indented for on the Home Government and expected to be charged "during the year" should be included in the Budget, I have to remark that under the orders noted in the margin, which are still in force, the value of all Stores actually received, and expected to be received from the Home Government, is at once annually credited to "Supplies from London" in the Financial Actual accounts and Estimates, and the several Departments of the service for which they are intended, debited. Thus the value of Public Works Stores expected to be received during any year is entered at once in the Financial Estimate as an "Ordinary" charge of that Department, but to check this Estimate with the Budget, it will be necessary to deduct the amount from the former

Despatch from the late Honble Court of Directors to Government of India dated 25th May 1841 No. 13. para 104. Order of the Madras Government 26th October 1841 No. 390.

"We have heretofore directed the Governments of the several Presidencies to cause the exact amount credited to London in the Statements for Europe Stores, to be apportioned and specially entered as charges against the Department of the service they are intended for, and we now direct that the same plan be observed in respect of country Stores supplied between the Presidencies."

former Estimate, because in the latter the "approximate cost of Stores indented for on the Home Government and expected to be charged "during the year" will alone find a place, but will be exhibited separately.

8. One other point remains to be noticed, viz. the item of "Salaries, Establishments and "Contingencies of the Departt. of Public Works," which is apportioned and debited to the different Departments under "Public Works Ordinary" in the Financial Returns. This item from the Resolution abovequoted does not appear to have been ordered to be included in the Budget, as no allusion has been made to it. The "Establishment charges" directed to be entered in Part V and alluded to in para 5 letter C, appear to refer to Govt. Controlling Establishments connected with Railways. If, as I suppose, this item Salaries &c P.W.D. is not to be included, the amount must also be deducted from the Financial Estimate, in order to bring that into accord with the Budget. But this done, it must be borne in mind that the P.W.D. Estimates and those of the Railway Companies will not contain the same elements, as the one will not and the other will include the Salaries of the Accountants, Engineers and their Subordinates.

9. Under the present ruling of the Supreme Government it will be necessary that provision

provision should be made in the Public Works Budget for any grants-in-aid to be specially sanctioned by Government towards the erection of Public Buildings, such as Churches, Schools &c., the cost of which will have to be shewn in the Accounts of the Chief Engineers.

10. In the Form which accompanies this Letter is inserted the mode which I apprehend should be adopted for checking the A. S. Estimate with the Budget, in order to ascertain that the two Returns correspond.

11. I have considered it necessary to trouble Government with the foregoing Remarks, in order that any misconception on my part of the orders of the Government of India may be cleared up in time to prevent delay in the preparation of the Anticipative Sketch Estimate for 1861/62.

I have the honor to be,
Sir,
Your obedient Servant,

F. Cunningham
Ag. Accountt. Genl.

Copy
[illegible]

Rio: 25 Oct^r/60 to f^o 323-324.
Final Cons: 26th — 1841 — 7-8-

From Chief Eng^r
14 Nov^r/60 Con. 2727

No 1145 & 1146.

21 Nov^r Rec^d Noon.

Pub. Wks. Dept. 1860 Diary No.
Rec^d 22nd Nov^r for Govt.
No. 2596.

From

The Actg. Secretl. to Govt.

To

The Secretary to Government
Public Works Dep^t.

Dated } October 1860.
Rec^d }

No. 2314-87 Nov^r

Encloses certain observations on the Resolution of the Government of India published in the Fort Saint George Gazette of the 16th Instant relating to the Budget of Public Works, and requests to be furnished with an Estimate sanctioned by Government of Sums to be entered in the Budget of 1861-62 (vide) Form herewith forwarded.

Write an order

No. 2314.

Referred to the Chief Engineer for early report as to the form and manner in which the Accountant General requests that the Budget may be prepared. As the preparation of the Budget is simplified by the recent orders of the Government, should the Governor in Council hopes that the Budget for the year 1861/62 will be submitted in good time Colonel Horsley will be requested to inform the Government when it may be expected.

Fort St. George
6th Nov^r 60
15 Copies
Chief Engineer with 2 Rt. Pm
3 Accountants