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MADRAS RECORD OFFICE.**Government of Madras.****RECORDS DEPARTMENT.**

G.O. No. 1015

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**Proceedings of the Madras Government, Public Works Department,
2nd June 1864.**

No. 47. Read the following letter from F. LUSHINGTON, Esq., Accountant General, Madras, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Fort Saint George, 27th May 1864, No. 35:—

Sir,

1. With reference to orders in the Public Works Department, No. 1,479, dated 20th instant, I have the honor to inform you that agreeably to the Order of Government in the Revenue Department, No. 810 of the 11th idem, the sum of Rupees 18,770, sanctioned in addition to the Public Works assignment for 1864-65, as a grant-in-aid for the maintenance of Public Bungalows, was adjusted in the books of this Office, to the debit of "Works of Internal Improvement and Public Convenience," and credit of "Public Bungalow Fund," under Local Fund, and intimation thereof given to the Board of Revenue, under date the 21st current, in view to their proportioning the amount to the several Districts.

2. With regard to the item of Rupees 9,860, the Government of India in sanctioning this further grant, on account of Native Choultries, directed it to be debited to E, Public Works, as a charge against *Imperial Revenue*, and not to be transferred to Local Funds as a grant-in-aid, as will be done in respect to the grant for Public Bungalows. The Bills on this account, like all other charges against Imperial Revenue, are therefore susceptible of audit prior to payment.

3. Having regard to those instructions, and with reference to paragraph 2 of the Order of this Government in the Revenue Department, above alluded to, there seems no necessity to require the Controller and Auditor of Public Works Accounts to audit monthly Bills on account of Native Choultries. These Bills, I would recommend, should be forwarded by the Collectors, through the Board of Revenue, to the Civil Paymaster to be audited by him, with reference to this grant, against E, "Works of Internal Improvement and Public Convenience," to which head their amounts, would, on payment, be debited in the Treasury accounts. To this head the salaries of the Consulting Engineer for Railways and the Irrigation and Canal Company and their Establishments are passed by the Civil Paymaster. By this arrangement the orders both of the Government of India and of the Local Government (in the Revenue Department) will be strictly carried out.

4. Under these circumstances, I beg to request that Public Works Department Order No. 1,479, under reply, requiring the grant of Rupees 9,860 for Native Choultries to be placed at the disposal of the Board of Revenue, may be re-considered, such not being, in my opinion, the intention of the Government of India.

No. 48. ORDER THEREON, 2nd June 1864, No. 1,609.

1. In issuing the orders contained in Proceedings of the 20th May 1864, No. 1,479, the Government did not intend that the sum of Rupees 9,860, sanctioned on account of Native Choultries, should be transferred to Local Funds as a grant-in-aid.

2. Paragraph 3 of the Accountant General's letter will be referred to the Revenue Department, with reference to the Orders* in that Department, No. 810, dated 11th May 1864.

* Paragraph 2.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Accountant General.
" Revenue Department.

Exd. S. T. Augustin.

Book and Adjustment Department N^o 35

Fort Saint George,
Accountant General's Office,
27 May, 1864,

From
J. Lushington Esq.,
Accountant General.

To
The Secretary to Government,
Public Works Department.

Sir,
With reference to orders in the Public Works Department,
N^o 1479, dated 20th instant, I have the honor to inform you,
that, agreeable to the order of Government in the Revenue Department,
N^o 810, of the 11th Idem, the sum of Rupees 18,770, sanctioned
in addition to the Public Works Assignment for 1864/65, as a
grant-in-aid for the maintenance of Public Bungalows, was
adjusted in the Books of this Office, to the debit of "Works of
Internal Improvement and Public Conveniences," and credit of
"Public Bungalow Fund," under Local Fund, and intimation
thereof given to the Board of Revenue, under date the 21st instant,
in view to their proportioning the amount to the several Districts.
2 With regards to the item of Rupees 9860, the Government
of India in sanctioning this further grant, on account of
Native

Native Choultries, directed it to be debited to E. Public Works, as a charge against Imperial Revenue, and not to be transferred to local funds as a grant-in-aid, as will be done in respect to the grant for Public Buildings. The Bills on this account, like all other charges against Imperial Revenue, are therefore susceptible of audit, prior to payment.

3. Having regard to those instructions, and with reference to para. 2 of the order of this Government in the Revenue Department, above alluded to, there seems no necessity to require the Controller and Auditor of Public Works Accounts to audit monthly Bills on account of Native Choultries. These Bills, I would recommend, should be forwarded by the Collectors, thro' the Board of Revenue, to the Civil Pay Master to be audited by him, with reference to this grant, against E. "Works of Internal Improvement and Public Convenience," to which head, their amounts would, on payment, be debited in the Treasury Accounts. In this head, the salaries of the Consulting Engineer for Railways, and the Irrigation and Canal Company, and their Establishments are passed by the Civil Pay Master. By this arrangement, the orders both of the Government of India and of the Local Government (in the Revenue Department) will be strictly carried out.

Under

4. Under these circumstances, I beg to request that Public Works Department order, No. 1479, under reply, requiring the grant of Rs. 98,60 for Native Choultries to be placed at the disposal of the Board of Revenue, may be reconsidered, such not being, in my opinion, the intention of the Government of India.

Have the honor to be,
Sir,
Your obedient servant,
P. Lushington
Accountant General

Camp & Co.

Copied M. S. B. B. B.

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