M R O 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Public works **DEPARTMENT.**

G.O. No.		Press / Mis.
551,558	1175 H	
Dated	2-11-37	1837

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 24th July 1872.

No 367. Read the following Proceedings of the Government of India, Public Works Department, (Account—Railway,) dated Simla, 26th June 1872 Nos. 830—5 A—R —

Budget Register for Guaranteed Railways.

Read again—

Public Works Department Resolution Nos. 437—49 A—R, dated 17th July 1871 prescribing the new forms of Budget-Estimates

Public Works Department Code, Chapter XX Section ii

RESOLUTION —In order to provide for the methodical record of the transfers of credits from one head of service to another, and to bring under constant review all departures from the programme laid down at the beginning of the year, and to show at a glance, at any time, to what extent the Budget-Estimate has been modified as the year advances, the Governor-General in Council is of opinion that a Budget Register should now be added to the records required to be kept in the Office of the Examiner of Guaranteed Railway Accounts.

2 The introduction of such a Budget Register will not of course affect the present method of issuing funds to Railway Companies under the contracts, but the *amount* of the credits issued should be strictly regulated by the grants, and the fact of the sufficiency or insufficiency of the grants should be brought to light for such addition or alteration as may be necessary.

3 The Budget Register should be kept in three parts, and in the accompanying form Parts I and II show the original appropriations made at the commencement of the year to each head of service, and the variations made in those appropriations in the course of the year; also any increase or decrease of the total grant of the year, the authority for the change being quoted in each case The state of the appropriations standing at credit of each head of account at the end of the month is shown by the monthly balance.

4. It is particularly to be observed that no appropriation can be made to any work or head of account without a corresponding decrease of the appropriation made to some other work or head of account, except in the case of an addition to the total Budget grant of the year; and that, consequently, the sum of the appropriations made to the different heads of service will always be equal to the total Budget grant for the time being.

5. Part III. is a record of the specific appropriations made against the lump-sum grants for minor works under Capital. It is to be observed that the appropriation of a sum from the grant for minor works to a specific minor work does not constitute a reduction of that grant, and that only transfers of portions of that grant from one head of account to another are to be recorded in Part II.

6. Part III. of the Register should be posted from advices furnished to the Examiner by the Consulting Engineer of the appropriations sanctioned by him from the minor works grant.

7. The Budget Register should always be closed immediately after the close of the financial year, and no appropriations should be made in it which were not actually ordered by competent authority before the expiration of the year.

8 In connection with the Budget Register, a monthly Appropriation Return in the accompanying form should be prepared by the Examiner, and submitted to the Accountant-General of the Public Works Department, for information.

9. The allotments made in Budget Orders for different purposes under Capital and Revenue respectively, should be adhered to as closely as circumstances will permit; but when the necessity arises for incurring expenditure on any work or head of account in excess of that allowed by Budget Orders, the excess should be covered by a re-appropriation from other heads of service, or by additional grants to be sanctioned by the Government of India.

10. It should be regarded as a general rule that no expenditure shall be incurred for any head of service until due provision has been made for the funds required to meet the outlay, even when estimates for the works have been sanctioned by the Government of India.

11. Transfers of credits from one head of service to another under Capital or Revenue may be sanctioned by Consulting Engineers, but should be immediately reported to the Government of India for information, accompanied by a Memorandum as to their object or necessity.

12. Transfers of credits from Capital to Revenue and *vice versa* should not be made under any circumstances, but, if necessary, additions to the grants for either of these heads may be made by the Government of India.

GREAT INDIAN PENINSULA RAILWAY.

BUDGET-ESTIMATE OF CAPITAL EXPENDITURE DURING 1872

PART I.

Detail.			Amount	Total
ORIGINAL GRANTS AS PER BUDGET ORDERS.			RS	RS
Capital Outlay	Major	Minor		
Engineer's Department	20,14,827	10,000	20,24,827	
Locomotive do	73,230	...	73,230	
Carriage and Wagon Department .. .				
Establishment chargeable to Capital			2,46,000	
Stores			25,29,943	
Grand Total			...	48,74,000

BUDGET REGISTER, 1872-73.

PART II

CAPITAL.

ORDER		Particulars	Engineer's Department		Locomotive Department		Carriage and Wagon Department		Establishment		Stores		Total.	
Number			Credits	Reductions	Credits	Reductions	Credits.	Reductions	Credits	Reductions	Credits	Reductions	Credits	Reductions
			RS	RS	RS	RS	RS.	RS	RS	RS	RS	RS	RS	RS
		Grant as per Budget Orders	20,24,827		73,230		..	.	2,46,000		25,29,943		48,74,000	.
		April												
		Modifications after issue of Budget Orders ...												
		Total Credits and Reductions for April ..												
		Grants as they stood on 1st May												
		May												
		etc etc.												

BUDGET REGISTER FOR 1872-73

PART III

APPROPRIATIONS FROM GRANTS FOR MINOR WORKS.

CAPITAL.

AUTHORITY.		SANCTIONED ESTIMATE		Particulars of Works.	Amount.
No	Date	No	Amount		
			RS		
				Engineer's Department	RS 10,000
				April	
				Total for April	
				Available balance, 1st May	
				May ..	

Abstract to be filled up monthly at end of Return

	Appropriations
April	
May	
June	
etc, ...	
etc, ...	
Unappropriated balance	

BUDGET-ESTIMATE OF REVENUE EXPENDITURE DURING 1872-73

PART I

Detail.	Amount.	Total
	RS	RS
Maintenance of Way, Works, and Stations	24,00,000	
Locomotive expenses	43,00,000	
Carriage and Wagon expenses	13,00,000	
Traffic expenses	22,50,000	
General charges	9,00,000	
Steam-boat Service	. .	
Special and Miscellaneous expenditure ...	8,50,000	
Grand Total	... .	1,20,00,000

BUDGET REGISTER OF REVENUE EXPENDITURE OF 1872-73

PART II

ORDER		Particulars	MAINTENANCE OF WAY, WORKS AND STATIONS		LOCOMOTIVE EXPENSES.		CARRIAGE AND WAGON EXPENSES		TRAFFIC EXPENSES		GENERAL CHARGES		STEAM BOAT SERVICE		SPECIAL AND MISCELLANEOUS EXPENDITURE		TOTAL	
Number			Credits	Reductions	Credits	Reductions	Credits	Reductions	Credits	Reductions	Credits	Reductions	Credits	Reductions	Credits	Reductions	Credits	Reductions
Authority			RS	RS	RS	RS	RS	RS	RS	RS	RS	RS	RS	RS	RS	RS	RS	RS
Number		Grants as per Budget Orders ..	24,00,000		43,00,000		13,00,000		22,50,000		9,00,000				8,50,000		1,20,00,000	
Date		*April* Modifications after issue of Budget Orders																
		Total Credits and Reductions for April ..																
		Grants as they stood on 1st May .																
		May Modifications after issue of Budget Orders etc, etc, etc																

MONTHLY APPROPRIATION RETURN FOR APRIL 1872, SHOWING THE STATE OF THE GRANTS AT THE END OF THE MONTH, AS PER BUDGET REGISTER

[For submission to the Accountant-General, Public Works Department]

CAPITAL

Heads	Amount at credit at the beginning of the month	Additions made during month	Total	Reductions made during month	Amount at credit at end of month
	RS	RS	RS	RS	RS
Engineer's Department					
Locomotive Department					
Carriage and Wagon Department					
Establishment chargeable to Capital					
Stores					
Total ..					

REVENUE.

	RS	RS	RS	RS	RS
Maintenance of Way, Works, and Stations					
Locomotive expenses					
Carriage and Wagon expenses .					
Traffic expenses .					
General Charges . .					
Steam-boat Service					
Special and Miscellaneous expenditure ...					
Total .					

Examiner of Railway Accounts

Government of Madras | Consulting Engineer, Lahore
,, of Bombay. | ,, ,, Lucknow
Consulting Engineer, Calcutta | Accountant General, Public Works Department

ORDER —Ordered that this Resolution be communicated to the Local Governments and Officers noted in the margin for information and guidance.

(Signed) C. H. DICKENS, Colonel, R A.,
Secy. to the Government of India.

No. 368. ORDER THEREON, 24th July 1872, No. 1,754.

RAILWAY, No. 78.

COMMUNICATED to the Consulting Engineer for Railways and to the Examiner of Railway Accounts for information and guidance.

(True Extract)

Colonel, R.E ,
Secretary to Government.

To the Consulting Engineer for Railways
,, Examiner of Railway Accounts

Exd. T. O'Connor.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT
Railway.

To

Nos. 850—5 A—R.

Dated Simla, 26th June 1872

Received 11th July/72

Encl: 1. V.

Budget Register for Guaranteed Railways

No 1754-24 July/72

No. 1754

Communicated to the Consulting Engineer for Railways and to the Examiner of Railway Accounts for information and guidance.

GMW

C.E. for Rys. ✓
Ex: Rly: Accts ✓

No. 337

Govt. of {1872} Madras.

PUBLIC WORKS.

To The Secretg. Govt for Railways

Dated

Recd. Encl

G. O. 24th July 1754

357 to 358.

Nos. 367 to 368

Index Register. Pro. (

The Govt. of India pro-
scribing Form of
Index Register for
Guaranteed Railways
Com^s. & Their Officers
Concerned.