

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	736	Press
		~~Mis.~~
	44.45	
Dated	3 . 4 . 1862	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd April 1862.*

No. 44. Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated 21st March 1862, No. 352 :—

SIR,

From the Auditor General of India,
dated 3rd March 1862, No. 1,734,
with enclosures.
To do. 21st do. No. 4,310.

With reference to my letter dated the 18th instant, No. 345, I have the honor to enclose for the information of Government, copy of a correspondence which has subsequently taken place between this Office and the Auditor General of India, on the subject of the mode of adjusting the receipts and charges on account of Staging Bungalows.

From the Auditor General of India, to the Deputy Auditor and Accountant General, Madras, dated Fort William, 5th March 1862, No. 1,734.

SIR,

1. I have the honor to request that with reference to paragraph 6 of the annexed Proceedings of the Government of India in the Public Works Department, No. 728, dated 24th ultimo, you will have the goodness to report in what mode the receipts and charges on account of Staging Bungalows are adjusted in your Presidency, and under what orders such adjustment is made. Also with reference to paragraph 6 of the annexure, whether there is any objection to these transactions being treated in your accounts as Remittances to the Post Office Department, in order that they may be adjusted as a debt account of the Department ("Staging Bungalow Fund") as in Bengal, North Western Provinces, Punjab and the Provinces of the Government of India.

2. You will also be so good as to state in what way the receipts and charges on account of Staging Bungalows have been entered in your Budget Estimates for 1861-62 and 1862-63.

Extract from the Proceedings of the Right Honorable the Governor General of India in Council, Public Works Department, dated Fort William, 21st February 1862, No. 728.

Read the following correspondence regarding the charge of Staging Bungalows in the Mhow and Nusseerabad Divisions, in Malwa, Berar, and Nagpoor :—

Extract, Home Department, No. 297, dated 11th February 1860.

From Agent, Governor General, Central India, No. 287, dated 12th August 1861.

To do. do. do. No. 3,199, 7th September 1861.

From Auditor General of India, No. 1,517, dated 22nd January 1862.

OBSERVATIONS.—The Bungalows referred to were placed under this Department, by order of the President in Council contained in the Extract from the Home Department quoted above, chiefly on the ground that if they were retained in the charge of the Postmaster General of Bombay, being in outlying Provinces, his supervision would be most imperfect.

2. In August last the Bungalows that were under the Executive Engineer, Mhow Division, were transferred to the Governor General's Agent for Central India, who was told that, as the Establishments of Staging Bungalows formed a Public Works charge in Bombay, the Executive Engineer would have the requisite funds for the present year provided in his Budget, but he was requested for next year to submit a regular tabular statement, of which the amount would form a charge against the Post Office Department.

3. He appears to have done this; for the Auditor General of India has required under what circumstances the transfer has been made.

4. It appears to the Governor General in Council in this Department that there is no necessary connexion between the fact that the Public Works Department has charge of the Bungalows, and the liability of that Department to be charged with the cost of the Establishments maintained at the Bungalows. Under whose charge soever the Bungalows are, certainly the cost of the Establishments is not an appropriate Public Works charge, but ought to be provided for in the Post Office Budget.

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3rd April 1862.*

5. When orders were issued to the Agent, Governor General, Central India, to charge the Establishments to the Post Office Department, it was overlooked in this Department that the subject was at all likely to give rise to a question.

6. The Governor General in Council in this Department is decidedly of opinion that the Public Works Department Budget in all parts of India should cease to bear the charge for such Establishments; but if there is difficulty about the transfer for the year 1862-63, it may be deferred.

Ordered, that the foregoing observations be forwarded to the Home Department for consideration and orders, and to the Auditor General of India for information.

(True Extract.)

(Signed) H. YULE, Lieut.-Colonel,
Secretary to the Government of India.

(True Copy.)

(Signed) S. G. WYATT,
Officiating 1st Assistant Auditor General.

(True Copy.)

(Signed) A. LAMORENDIERE,
Acting 2nd Assistant Accountant General.

From F. LUSHINGTON, Esq., Acting Deputy Auditor and Accountant General, to the Honorable E. DRUMMOND, Auditor General of India, dated Fort Saint George, 21st March 1862, No. 4,340.

SIR,

1. In reply to your letter No. 1,734, dated the 5th instant, I have the honor to report that it was the practice at this Presidency to exhibit under the head General charges, minor head "Miscellaneous charges," the net amount of expenses incurred on account of Staging Bungalows, minus the amount of fees collected for accommodating travellers, as will be seen on reference to page 12* of the printed annual Statement of actual receipts and disbursements for 1860-61.

2. The same course was observed in the preparation of the Budget Estimate for 1861-62, the net charges having been provided under F. IX Miscellaneous. I may here observe that in the Treasury accounts, the fees are credited to XV Miscellaneous and the charges to F. IX Miscellaneous.

3. In the Budget Estimate of 1862-63, the fees in question were exhibited under XIII Public Works and the charges under F. Works of Internal improvement and Public convenience, agreeably to instructions from your Office, under date the 4th October last, No. 910, paragraphs 4 and 5.

Extract from the Proceedings of the Madras Government, dated 21st January 1862, No. 103, Revenue Department.

Paragraph 14. "The Board have transferred the estimated fees for accommodation in public Bungalows to No. 13 Public Works. The cost of the Establishments of those buildings is not, however, charged to that Department, and the receipts from them therefore ought not to be credited to it. The Board will in their next Budget enter the receipts and charges under the head Miscellaneous. They will submit as soon as possible a complete list of the buildings, distinguishing those which are furnished from those which are not, and giving the Establishment entertained at each with its cost."

instructions referred to in the preceding paragraph, both the receipts and charges connected with Staging Bungalows appear under Public Works.

*Proceedings of the Madras Government, Revenue Department,
3rd April 1862.*

5. Adverting to the proposition of treating these transactions in the accounts of this Presidency as Remittances of the Post Office Department, I beg to observe that the receipts will fall much below the charges, as shown in the margin;* and hence the proposed head "Staging Bungalow Fund," will always exhibit, as far as this Presidency is concerned, an excess debit: besides, the Post Office authorities here have no concern whatever with Staging Bungalows, nor do I think it advisable that they should have, as they can exercise no effective supervision over them. I am of opinion therefore that the present mode of dealing with the receipts and charges in the *Treasury Accounts* as stated† in paragraph 2, should be continued, and which is in accordance with the views of the Madras Government, as will be seen from the note in the margin of the preceding paragraph. I fail to perceive any connexion between Staging Bungalows and the Post Office in this Presidency, the receipts and charges on which latter account are considered Imperial; nor yet between these Bungalows and the Department of Public Works.

* Estimated Receipts for 1862-63
8,700.
Do, charges for do. 40,555.

† Fees to be credited to XV Miscellaneous,
Charges to be debited to IX do.

(True Copy.)

(Signed) A. LAMORENDIERE,
Acting 2nd Assistant Accountant General.

No. 45.

ORDER THEREON, 3rd April 1862, No. 736.

The Government fully concur with the Acting Accountant General in the remarks made by him in paragraph 5 of his letter to the Auditor General of India, dated 21st March 1862, No. 4,340, as to the inexpediency of transferring the management of Public Bungalows to the Post Office Department.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Budget and Finance No. 352
Department.

Fort Saint George
Acc^t. Genl's Office
21st March 1862.

From J. Lushington Esquire
Acting Accountant Genl.

To J. D. Sim Esquire
Secretary to Government
Revenue Department

Sir With reference to my letter dated
the 18th instant, No. 315. I have the
honor to enclose for the information
of Government, copy of a correspondence
which has subsequently taken place
between this office and the Auditor
General of India, on the subject of
the mode of adjusting the receipts and
charges on account of staging Bengal.

I am the honor to be

Sir
Yours obed^t. Servant

P. D. D. D.
Acc^t. Genl.

From the Auditor
Genl of India
3rd March 1862
No. 1734 with
enclosures.
To-Do 21st 352
No. 4340

Conf^d.
J. D. Sim

Box 186201034
Box 186201034
Box 186201034

The Secretary to Government
The Secretary to Government

Box 186201034
Box 186201034

Box 186201034

Box 186201034

Enclosing copy of
correspondence relative to
the method of supplying the
needs and charges in
account of shipping Singapore

Box 186201034
Box 186201034

Box 186201034

Box 186201034

The Secretary to Government

The Secretary to Government

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