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MADRAS RECORD OFFICE

Government of Madras

Public Works DEPARTMENT

G.O. No.	1076	(W)	Press
B.P. No.			Mis.
Dated	29-4-	1876	

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
29th April 1876.*

No. 438. Read the following Circular from the Government of India, Public Works Department, (Account—General), dated Fort William, 10th April 1876, No. 26 P.W.:—

Revised classification of Receipts from Public Works Revenue.

Read again—

Public Works Department Resolution, No. 4 A—1,408, dated 24th March 1864.
Chapter XX, Section V, paragraph 12 of Code.

Read also the following:—

From Lieutenant-Colonel J. J. McLEOD INNES, v.c., R.E., Accountant-General, Public Works Department, to the Secretary to the Government of India, Public Works Department, dated 15th March 1876, No. 292 G.

I BEG to bring under the consideration of the Government of India the necessity of amplifying the heads of Public Works *income* as to admit of the sources of the revenue being distinctly placed on record.

2. The heads of the account, as given in Chapter XVI, Section i, paragraph 22 of the Code, are as follow:—

I.—Local Fund receipts detailed under the heads of Ferry Collections, Boat Bridge Receipts, and Staging Bungalow Receipts.

II.—Revenue Miscellaneous detailed under the heads of (1) Tolls, Dues, Fines, Refunds, and Barrack Damages; (2) Rent of Buildings (or Lands); (3) Sales of Produce; (4) Sales of Buildings, and (5) Sales of Tools and Plant.

3. This classification has remained unaltered since it was introduced in 1864, on the Report of the Commission on Public Works Accounts; but the following remarks will show that a greater variety of heads and groups is necessary, for the reasons that are given for each proposal, as well as to conform to the changes which have since been introduced in the classification of the *outlay*:—

I.—The Ordinary Public Works *grant for expenditure* has been divided into two groups, *viz.*, Military Works and other Services, each group being charged with its share of Establishment, Tools and Plant and Stock charges. One main object of this arrangement was to deal with the wants of the Military Department separately from those of the Civil Department, and it seems obvious that the receipts from Public Works Revenue should, in the same way, be grouped and dealt with separately. Hence the head Revenue should be divided into two principal groups of Revenue Miscellaneous Military, and Revenue Miscellaneous Other Services.

II.—The results of the operations of workshops should be shown distinctly.

III.—Since the present classification was sanctioned, the accounts of the Roorkee College have been brought under the Public Works Department. The receipts from that College are from two sources, *viz.*, (1) fees from students, and (2) the sale of College and Press publications. The Government of India have required in Budget Orders that these receipts should be shown distinctly in the accounts. It is necessary to provide in the Code for having this done.

*Proceedings of the Madras Government, Public Works Department,
29th April 1876.*

IV.—The receipts from rent of buildings must be kept apart, as it is now necessary to compare the returns from buildings with their cost. Again, the receipts from rents of buildings are of the following kinds, viz. :—
Rents from buildings, the return from which is expected to bear some reasonable proportion to their cost.
Rents from buildings from which no such return is expected, such as quarters for Public Works Subordinates.
Casual receipts from inspection bungalows on lines of road, &c.
Rents from quarters occupied by Military Subordinates for whom buildings are hired, the charge for the hired buildings being treated in the accounts as a Public Works charge.

The receipts from each of these sources should, for obvious reasons, be shown distinctly.

V.—The receipts due to Provincial Services must be shown distinctly, so as to admit of the amounts being duly credited to Provincial Funds.

VI.—Since the Code classification was prescribed, the following additional heads have been introduced :—

Gain by exchange on recoveries in India of payments in England.
Recoveries in India of deferred fees from students of the Royal Civil Indian Engineering College.

4. Further, provision must be made for a want not arranged for in the existing classification, viz., the "exhibition of refunds of outlay" from pure revenue. Thus the first heading in the account is—

Tolls, dues, fines, refunds and barrack damages.

Tolls, dues, fines are pure revenue, while refunds and barrack damages are recoveries of outlay. These two classes of receipts ought not to be mixed together.

5. For these reasons the following classification of Public Works Revenue suggests itself for adoption :—

	MISCELLANEOUS IMPERIAL.		Provincial Services.
	Military.	Other Services.	
1.—Rents of quarters for Officers the returns from which are expected to yield a profit	1	1	1
2.—Ditto ditto the returns from which are not expected to yield any interest on cost of construction	2	2	2
3.—Recoveries of rents of buildings hired for occupation of Military Subordinates	3	3	3
4.—Casual rents of buildings	4	4	4
5.—Sales of buildings	5	5	5
6.—" of barrack furniture	6	6	6
7.—" of tools and plant	7	7	7
8.—" of produce	8	8	8
9.—" of old materials	9	9	9
10.—Value of materials received from old buildings	10	10	10
11.—Exchange	11	11	11
12.—Recoveries of deferred fees from students of Royal Civil Engineering College	...	12	...
13.—Receipts from self-supporting workshops, viz. :— Interest on capital	...	13	13
Net profits	...	13	13

*Proceedings of the Madras Government, Public Works Department,
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	MISCELLANEOUS IMPERIAL.		Provincial Services.
	Military.	Other Services.	
14.—Receipts from Roorkee College, viz. :— Fees, rents, and other receipts from students	...	14	14
Receipts from Printing Press and Book Department	...	14	14
15.—Tolls on roads in cases where the receipts are not creditable to Local funds. {	15	15	15
16.—Ferry receipts {	16	16	16
17.—Unclaimed deposits	17	17	17
18.—Fines, refunds and miscellaneous	18	18	18
19.—Recoveries of barrack damages	19	...	...

In the case of Local Funds the same classification should be followed with this distinction that the receipts from each fund should be shown separately.

6. The classification seems formidable, but it is really not so, for Item 13 will appear in the accounts of only three Provinces, and then only in those of one Division in each Province, while Items 6 and 19 will appear in the Military Works Accounts only. On the whole, the proposals involve that the present heads of the classification should be doubled.

7. If these proposals meet with the approval of Government, I beg to recommend that effect may be given to them commencing with the accounts of April 1876.

RESOLUTION.—The Government of India having had under consideration the proposals contained in the papers read, is of opinion that the change proposed in the classification of Public Works Revenue is very desirable, and that the revised classification should be brought into force commencing with the accounts of April 1876. The Accountant-General, Public Works Department, will issue such subsidiary instructions as may be necessary to admit of this being done.

2. The classification herein sanctioned should be followed in the preparation of all Budget and Regular Estimates of Revenue.

ORDER.—Ordered that this Resolution be communicated to all Local Governments and Administrations for information and guidance, and to the Accountant-General, Public Works Department, for the purpose indicated.

Ordered also, that a copy be forwarded to the Financial Department for information.

The Governments of Madras and Bombay, in the Public Works Department, Buildings and Roads, Irrigation and Railway Branches.
The Governments of Bengal, North-Western Provinces, and Panjab, in the Public Works Department, Irrigation Branch.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Accountant-General, Public Works Department.
The Director of State Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways.
Calcutta, Lahore and Lucknow.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.

(Singed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

*Proceedings of the Madras Government, Public Works Department,
29th April 1876.*

No. 439.

ORDER THEREON, 29th April 1876, No. 1,076.

ACCOUNT, No. 27.

COMMUNICATED to the Examiner of
Public Works Accounts and to all District
Engineers for information and guidance.

(True Extract.)

Colonel,

Offg. Under Secy. to Govt., P.W.D.

To the Examiner of Public Works Accounts.
To all District Engineers.

Ed. S. T. Austin.
Spare Copies

CIRCULAR No. 26 PUBLIC WORKS.
GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Fort William, April 10, 1876.

Revised classification of receipts from Public Works Revenue.

Read again—

Public Works Department Resolution No. 4A—1408, dated 24th March 1864.
Chapter XX, Section V, para. 12 of Code.

Read also the following:—

No. 292 G, dated 15th March 1876.

From—Lieut.-Col. J. J. McLeod Innes, V C., R. E., Accountant General, P. W. Dept.,
To—Secretary to the Government of India, P. W. Dept.

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the necessity of amplifying the heads of Public Works income as to admit
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6.— " of barrack furniture ...	6	...	...
7.— " of tools and plant ...	7	7	7
8.— " of produce ...	8	8	8
9.— " of old materials ...	9	9	9
10.—Value of materials received from old buildings ...	10	10	10
11.—Exchange ...	11	11	11
12.—Recoveries of deferred fees from students of Royal Civil Engineering College ...	...	12	...
13.—Receipts from self-supporting workshops, viz.—	...	13	13
Interest on capital ...	...	13	13
Net profits ...	...	13	13
14.—Receipts from Roorkee College, viz.—	...	14	14
Fees, rents and other receipts from students ...	...	14	14
Receipts from Printing Press and Book Department ...	...	14	14
15.—Tolls on roads } in cases where the receipts are not creditable to Local funds.	15	15	15
16.—Ferry receipts }	16	16	16
17.—Unclaimed deposits ...	17	17	17
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19.—Recoveries of Barrack damages ...	19	...	...

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The Governments of Bengal, North Western Provinces, and Punjab, in the Public Works Department, Irrigation Branch.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident at Hyderabad.
The Agents to the Governor General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Director General of Telegraphs.
The Inspector General of Military Works.
The Accountant General, Public Works Department.
The Director of State Railways.
The Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore and Lucknow.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.

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(Signature) Colonel, R. A.,
Secy. to the Govt. of India.

*To the Secretary to the
Govt of Madras
Public Works Deptt*

3 copies

20.4.76 No. 1936

No 1076

P. W. 1876 Department

2877

Communicated
to the Examiner of Public
Works Accounts and
to all District Engineers
for information and
guidance.

26.4.76.

29 April 76

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
ACCOUNT.
General.

- To
- THE GOVERNMENTS OF MADRAS AND BOMBAY,
IN THE PUBLIC WORKS DEPARTMENT, BUILD-
INGS AND ROADS, IRRIGATION AND RAILWAY
BRANCHES.
 - THE GOVERNMENTS OF BENGAL, NORTH WEST-
ERN PROVINCES, AND PUNJAB, IN THE
PUBLIC WORKS DEPARTMENT, IRRIGATION
BRANCH.
 - THE CHIEF COMMISSIONERS OF OUDH, CENTRAL
PROVINCES, BRITISH BURMAH, MYSORE AND
COORG, AND ASSAM.
 - THE RESIDENT AT HYDERABAD.
 - THE AGENTS TO THE GOVERNOR GENERAL
FOR CENTRAL INDIA AND RAJPOOTANA.
 - THE SUPERINTENDENT OF PORT BLAIR, AND
CHIEF COMMISSIONER, ANDAMAN AND NICO-
BAR ISLANDS.
 - THE DIRECTOR GENERAL OF TELEGRAPHS.
 - THE INSPECTOR GENERAL OF MILITARY WORKS.
 - THE ACCOUNTANT GENERAL, PUBLIC WORKS
DEPARTMENT.
 - THE DIRECTOR OF STATE RAILWAYS.
 - THE CONSULTING ENGINEERS TO THE GOVERN-
MENT OF INDIA FOR GUARANTEED RAILWAYS,
CALCUTTA, LAHORE AND LUCKNOW.
 - THE DIRECTOR-IN-CHIEF, INDO-EUROPEAN
TELEGRAPH.
 - THE DIRECTOR, PERSIAN TELEGRAPH.
 - THE DEPUTY DIRECTOR, PERSIAN GULF
TELEGRAPH.

CIRCULAR No. 26 PUBLIC WORKS.

Dated April 10, 1876.

Received 22.4.76

Revised classification of receipts from Public
Works Revenue.

No. 471, P. W. D. Press—11-4-76—1046.

1438/34/52
75

Exp. P. W. accts ✓
all District Engineers ✓

With order

2877✓

Govt. of 1876 Madras
PUBLIC WORKS.

To

The Examiners of P.W. & A.

Dated

Local

Recd.

Encl.

G. O., 29 April 1876, No. 1076

Nos.

4387432

Cont. P.W. & A.
15-5-76

Revised classification
of Receipts from Public
Works Revenue - Circular
from the Govt. of India
on forwarding Resolution
regarding the — and
to the Sd. P.W. Accts & to all
Sd. Engineers.