

(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.	2027	(W)	Press
B.P. No.			Mis.
Dated	7-8-		1876.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Works Department,
7th August 1876. No. 2,037.*

No. 174. Read the following Circular from the Government of India, Public Works Department, (Account-General,) dated Simla, 15th July 1876, No. 39 :—

Substitution of monthly for half-yearly returns of buildings let and available for hire.

Read the following :—

Noted by Lieutenant-Colonel J. J. McLEOD-INNES, V.C., R.E., Accountant-General, Public Works Department, on the proposal to substitute a monthly for the half-yearly list of rentable buildings required to be submitted with the accounts of Executive Engineers,—No. 568.G., dated 26th May 1876.

The procedure at present followed in accounting for rents of Government buildings is that in the monthly schedules of receipts which Executive Engineers have to submit as part of the monthly accounts, the receipts on account of rents of buildings have to be detailed so as to show the recovery from each building.

2. In addition to this, the rule noted in the margin requires Executive Engineers to send in half-yearly statements showing the actual receipts of the six months compared with the rents that ought to have been received and the balances remaining due, as also the amounts of rent fixed for each month. This half-yearly return differs from the monthly entries in the schedule by showing for each building—

- (I) amount of rent fixed;
- (II) amount that ought to have been recovered;
- (III) amount still to be recovered and the period to which that amount relates.

3. The Examiner of Accounts, Military Works, has suggested the supersession of the above arrangement by the introduction of a monthly return embodying the information required, the names of the buildings rented being printed in; and, as his reasons for suggesting this change, he has stated that according to the present system he has "no means of ascertaining if the whole of the rentable buildings are entered in the half-yearly return." The expediency of the list being printed is obvious, preventing as it would any omissions, and the proposal is generally approved by the Examiners of Accounts noted in the margin whom I thought it advisable to consult.

Madras.
Bengal.
North Western Provinces.
Punjab.

4. The point, whether the information should be furnished monthly or half-yearly, should, in my opinion, be guided in each case by the magnitude of the transactions to be controlled. I would be inclined to allow the present rules to stand, and to add to them the proviso that in cases where the Superintending Engineer and the Examiner consider it necessary, the return should be submitted monthly instead of half-yearly, and then no details in the schedule of receipts would be necessary. In all cases it will be desirable that in the forms supplied to Executive Engineers the names of the buildings that it is known are available for rent should be printed in, leaving space for the entry of additional buildings. In the event of Government

deciding to sanction this change, I beg to suggest the desirability of the opportunity being taken to incorporate it in the new edition of the Code.

5. In connection with this subject the Examiner, Public Works Accounts, Madras, has brought to notice cases of frauds perpetrated in the realisation of rents of buildings in the Bangalore District, and provision must be made against their recurrence. The rents derived from buildings are of the following classes:—

(I).—Rents assessed by Executive Engineers, but recovered by the Barrack Department or Circle Paymaster or Regimental Paymaster.

(In this case the Barrack Master or Paymaster makes over the amount recovered to the Executive Engineer either in cash or by transfer receipt.)

(II).—Rents of buildings constructed purposely for residences and recovered by the Executive Engineer.

(III).—Casual rents of buildings, such as of inspection-houses, &c.

(IV).—Rents of buildings hired by Government for the occupation of subordinates and for which buildings the subordinates have to pay rent, not necessarily the full rent but the rent fixed for the grade to which they belong.

The fraud which the Examiner, Madras, brings to notice was owing to the fact that the military officer who collected the rents sent them over to the Executive Engineer's office in cash. The Accountant of the division appropriated the cash, and the fraud escaped detection in consequence of the buildings under Class IV not having been entered in the half-yearly return of buildings let and available for hire. In order to prevent the recurrence of such cases, the Examiner, Captain Conway-Gordon, has proposed that such buildings should be treated as if they were the property of Government, and be entered in the half-yearly or monthly return of buildings let and available for hire. I concur in this suggestion, and accordingly beg to recommend it for sanction and for insertion in the Code.

RESOLUTION.—The Government of India having considered the proposals made by the Accountant-General, Public Works Department, are of opinion that they are proper and should be brought into force with effect from the date of the receipt of this Resolution. In this view the following additions will be made in the revised edition of the Code now under preparation:—

In cases where the Superintending Engineer and the Examiner consider it necessary, the return of buildings let and available for hire should be submitted monthly instead of half-yearly, and then no details need be entered in the monthly schedule of receipts (Form No. 26). In all cases the names of the buildings known to be let and available for hire should be printed in, leaving space for the entry of additional buildings.

The buildings hired by Government for the occupation of warrant or other officers and for which rent is recovered should be entered in the half-yearly or monthly return of buildings as if they were the property of Government, but with a note that they are hired.

The entries in the monthly or half-yearly return should be arranged so as to show the Imperial buildings distinct from the Provincial buildings, and the Imperial Military buildings distinct from the Imperial Civil buildings. And the entries should be made so as to show the receipts from each class of buildings (Imperial Military, Imperial Other Services, and Provincial) quite distinct.

ORDER.—Ordered, that this Resolution, together with a revised copy of the form, be communicated to the Governments and Administrations and Heads of Departments noted in the margin for information and guidance, and that a copy be forwarded to the Financial Department for information.

The Governments of Madras and Bombay, in the Public Works Department, Irrigation and Railway Branches.
The Governments of Bengal, North-Western Provinces and the 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.
Two Agents of the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Inspector-General of Military Works.
The Accountant-General, Public Works Department.
The Director of State Railways.
The Director in Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Deputy Director, Persian Gulf Telegraph.

(Signed) G. H. DICKENS, Colonel, R.A.,
Secretary to the Govt. of India.

FORM No. , CHAPTER , SECTION , PARA
 HALF-YEARLY [OR MONTHLY] REPORT OF PUBLIC BUILDINGS RENTED AND AVAILABLE FOR RENT IN THE
 DIVISION FOR THE HALF-YEAR [OR MONTH] ENDING

No.	Names of Buildings.	Amount of rent paid per month.	Name of the individual renting the buildings.	Period for which rent paid.	Period for which rent received.	Balance due.
				Rs. A. P.	Rs. A. P.	Rs. A. P.
IMPERIAL MILITARY BUILDINGS						
1.—BUILDINGS THE RENT FROM WHICH ARE EXPECTED TO YIELD THE FULL YEARLY RENTING INCOME AS A RESULT OF CONSTRUCTION.						
1	Quarters for Officers of Royal Artillery at	Rs. A. P.	Colonel A.B. Lieut. Colonel C.D. Captain E.F. Vacant. Vacant. Lieutenant G.H. " H.I.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	Quarters for Officers of Eu- ropean Infantry on war principle at		(2 units Captain C.D. 4 " " E.F. 4 " " G.H. 2 " vacant. As above.			
	Block No. of 12 units.					
	" No. of 12 units.					

Note.—The entries should be arranged under the following heads:—
 1.—Buildings the rent from which is expected to yield the full yearly renting income as a result of construction.
 2.—Buildings the rent from which is not expected to yield the full yearly renting income as a result of construction.
 3.—Recoveries of rent of buildings let for the accommodation of subordinates.
 4.—Casual rents of buildings.
 After the entries relating to Imperial Buildings are made, then vacancies from Imperial Civil Buildings should be detailed under the heads given above. Then Provincial Service Build-
 ings. Each building should be entered in the return as shown in the above example.

No. 175.

ORDER THEREON, 7th August 1876, No. 2,037.

ACCOUNT, No. 15.

RECORDED, and communicated to the
 Public Works Code Committee.

(True Extract.)

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

To the Secretary to the Public Works Code Committee.

18-6-73 - 154
 25-7-74 - 20278
 28-8-74 - 2463
 30-10-75 - 3077
 23-5-76 - 1274

J. W. 1876 Dept
 No 544

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

- To
- The Governments of Madras and Bombay, in the Public Works Department, Irrigation and Railway Branches.
 - The Governments of Bengal, North-Western Provinces and the 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 of the Governor General for Central India and Rajpootana.
 - The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
 - The Inspector General of Military Works.
 - The Accountant General, Public Works Department.
 - The Director of State Railways.
 - The Director-in-Chief, Indo-European Telegraph.
 - The Director, Persian Telegraph.
 - The Deputy Director, Persian Gulf Telegraph.
 - The Financial Department.

Circular No. 39 Public Works.

Dated SMTA, July 15, 1876.

Received *21*

No 203977
Recorded, and
Communicated to the
Public Works Code Com-
mittee.

No 174

W. H. H. H. H. H.
1.8.76

Substitution of monthly for half-yearly returns of buildings let and available for hire.

Subst. to P.W. Code
Committee

3441

COM. OF 1876-1877
PUBLIC WORKS.

The Secy. to the P. W. Code
Committee

Subject
Amount
Date

7 August 1877.

No. 174 - 175

Ex. P. W. Code
1877-78

Half-yearly returns
of buildings let and
available for hire -

Proceedings of the Com. of
India communicating
Resolution directing the
substitution of monthly
for ———— returns
comd. to the P. W. Code
Committee.