M.R.O. 1—77,004—8-6-37.

(1) Number of pages 20

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 162 Press Misc.

Dated 18 1 1877.

Not to be folded or roughly handled

Circular No. 74 of 1876.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

Simla, October 30, 1876.

Classification of the Budget-estimate and outlay on Civil Buildings, Communications, and Miscellaneous Public Improvements.

Read again the following papers:—

Paras. 9 to 21 of the Appendices to the Code of 1858 of the regulations of the Public Works Department.

Report of 1864 on the Commission on Public Works Accounts.

Public Works Department Circular No. 9 of 1864.

Chapter XIV, Section i, para. 18 of Public Works Code.

Read also the following:—

Financial Department Resolution No. 4803, dated 10th November 1871.

Public Works „ „ Nos. 469—78 A G, dated 23rd August 1873.

RESOLUTION.—The Government of India have recently had under consideration the necessity for definite rules as to the precise classification of the outlay on Other Services, so as to ensure uniformity in the record of expenditure under Civil Buildings, Communications, and Miscellaneous Public Improvements, and to admit of information that is often required being easily furnished. In this view the following remarks and orders are passed on the subject:

CIVIL BUILDINGS.

2. Previous to the appointment of the Commission on Public Works Accounts in 1864, the classification under Civil Buildings was as follows:—

C. Judicial—
1.—Police buildings of the Preventive or Detective Department.
2.—Court-houses for Civil or Criminal Justice.
3.—Jails.—Jails and buildings attached to Penal Settlements.

D. Revenue—
1.—Land and Miscellaneous.
2.—Customs.
3.—Opium.
4.—Salt.

E. Ecclesiastical—
1.—Churches and other buildings.
2.—Burial-grounds.

F. Educational—

G. General—
1.—Government, including all Government houses, residences, Secretariat Offices, Legislative chamber, and the like.
2.—Public Works.—Office buildings, store-rooms, workshops for general use of the Department, and not chargeable to particular works.
3.—Post Office.
4.—Mint.
5.—Charitable institutions which will comprise hospitals, dispensaries, asylums, &c.
6.—Scientific institutions, including observatories, museums, public libraries, botanical gardens, &c.
7.—Monuments and Antiquities.
8.—Miscellaneous.

N. Electric Telegraph.

P. W. D. No. 619—G. C. B. Press—2-11-76—920.

3. The Commission on Public Works Accounts in 1864 recommended that this classification should be done away with, and for it should be substituted one head of "Civil Buildings" to include all "works connected with the Revenue, Post Office, Telegraph, General, Ecclesiastical, Educational and Judicial Departments."

4. This proposal was agreed to by the Government of India, and the result is that the Code provides for the outlay being recorded under one head of "Civil Buildings" only.

5. But from time to time information was gradually wanted as to the outlay on buildings for each Department, until of necessity the practice has arisen of recording the outlay so as to admit of the expenditure on any particular class or buildings being ascertained without difficulty. And when the Provincial Service arrangements were introduced, the classification of the outlay became gradually arranged under the following heads:—

I.—Imperial—

Opium.
Mint and Currency.
Post Office.
Telegraphs.
Offices of the Supreme Government.
Viceregal Residences.
Imperial Museum, Calcutta.
Stamp and Stationery Office, Calcutta.
Surveyor General's Office, Calcutta.
Treasury Buildings at Calcutta.
Bishop's Palace.
Salt and Customs Buildings.
Forest Buildings.

II.—Imperial Services which in respect of Public Works expenditure are provided from Provincial funds, but in other respects are Imperial Services—

Land Revenue Buildings.
General Buildings.

III.—Provincial Services—

Jails.
Police.
Education.
Medical (Hospitals and Dis[illegible]ies).
General.

Under the last head is entered under distinct sub-heads Government Houses and Residencies, Ecclesiastical Buildings, Charitable Institutions, Scientific Institutions, Public Works Buildings and Miscellaneous expenditure.

6. The above classification deals, especially under the head Imperial, with each kind of building, and does not group them in a methodical order. This defect is due to several changes having been made in the works to be classed under Provincial Services, whereby the issue of orders requiring the outlay to be properly grouped was prevented, and the result is that there is a variety of classification and a want of uniformity in the whole which renders it somewhat difficult to classify the total expenditure. What adds to the difficulty is the rule in Chapter XVI, Section i, para. 18 of the Code under which outlay is classified under the one head of "Civil Buildings" only, and the order in Chapter XII, Section ii, para. 40, by which the abstracts of estimates for repairs to Civil Buildings are prepared for the whole of the buildings in a station without distinction of Departments to which the work belongs.

7. There can be no difference of opinion on the necessity for issuing some precise orders showing how the outlay under Civil Buildings is to be classified. The only question is what is the best manner and what are the most suitable heads to adopt.

8. This point has received the attentive consideration of the Government of India, and the classification of the outlay on Civil Buildings that suggests itself as expedient is that the outlay should be arranged according to the Department for which the building is required, and as it would be charged in the Civil Budget-estimate if the charge was a Civil one, so that if it was wanted to be known what the total charge for any one Department amounted to, all that would be necessary would be to add the provision in the Civil estimate to the allotment in the Public Works estimate, and thus arrive at the total charge.

9. In this view the following rules are laid down for guidance in the classification of the outlay on Civil Buildings:

I.—The Budget-estimate and accounts of outlay on Civil Buildings is to be classified as follows:—

I.—IMPERIAL SERVICES.

1. Forest.
2. Customs Buildings.
3. Salt „
4. Opium „
5. Stamps for Stamps and Stationery Office, Calcutta.
6. Mint.
7. Post Offices.
8. Telegraph—the buildings for the Indian Telegraph Department being kept quite distinct from those for the Indo-European.

Administration:
9. Viceregal Buildings.
10. Secretariat „ of the Government of India.
11. Treasury „ at Calcutta.
12. Currency „ „

Minor Departments:
13. Surveyor General's Office „
14. Imperial Museum, Calcutta.
15. Educational—University Buildings at Calcutta.
16. Ecclesiastical for Bishop's Palace at „

II.—PROVINCIAL SERVICES (IMPERIAL).

This title indicates the outlay for those Imperial Services which in respect of Public Works expenditure are provided for from Provincial funds, but in other respects are Imperial Services.

17. Land Revenue Buildings.
18. Excise Buildings.

Administration:
19. Residences for Local Governments.
20. Secretariat Offices.
21. Board of Revenue Buildings.

Minor Departments:
22. Museums.

Law and Justice:
23. High Court Buildings.
24. Small Cause Court Buildings.
25. District Court Buildings.

Ecclesiastical:
26. Churches.
27. Burial-grounds.
28. Political Agencies.

III.—PROVINCIAL SERVICES.

Jails:
29. Central Jails.
30. District „
31. Other Buildings, such as Locks-up, &c.
32. Police „
33. Registration.

Education:
34. Government Colleges.
35. „ Schools, higher class.
36. „ „ middle „
37. „ „ lower „
38. Normal School Buildings.
39. Schools for girls.
40. Schools of Art.

Medical:
41. Hospitals and Dispensaries.
42. Lock Hospitals.
43. Medical Colleges and Schools.
44. Lunatic Asylums.

45. Printing.
46. Marine (other than Dockyards classed as Military).
47. Minor Establishments.
48. Miscellaneous or General.
49. Public Works Buildings.

NOTE.—In cases of any building constructed for the purpose of two or more Departments, the outlay on it will be placed against the Department for which the largest amount of accommodation is provided. But a note should also be added in the entry of the work to indicate the other Departments for which the building is also used.

II.—The Budget-estimate of expenditure will be prepared in the order of the heads given above, but in view to avoid a multiplicity of details, the heads to which the works belong will be entered in a separate column to be provided for the purpose. No totals need be given for each head in the body of the Budget-estimate, but an appendix should be added to the budget showing the sum required for each Department under the main heads of account.

III.—The outlay on Civil Buildings will be recorded under the main heads of Original Works and Repairs, Imperial and Provincial as at present

without any monthly totals for the heads of expenditure. But in the monthly schedule of expenditure submitted by the Executive Engineer, the head to which the entry relates will be entered against each work, so as to admit of the Sub-Journal or Sub-Register being posted accordingly.

IV.—In order to ensure uniformity of classification it is required for the future that the headings of the estimates for Works or Repairs should show distinctly the fund, class, main head and head (and where necessary the project of which the work forms part) to which the estimate relates, thus—

Fund.—PROVINCIAL SERVICES (IMPERIAL).

Class.—CIVIL BUILDINGS.

Main head.—*Original Works.*

Head.—Law and Justice, High Court Buildings.

Project of which the work forms part.—High Court at Calcutta.

Work.—Constructing a High Court at Calcutta.

The Government of India attach particular importance to this rule being observed. For repairs, distinct estimates should be prepared for each head at each station. The requisitions for Petty Works should also be prepared accordingly.

V.—In the Sub-journal or Sub-register of the Examiner's Office the outlay on Works and Repairs will be posted under the main heads only (Imperial or Provincial) the head of the work being noted against each, from which the appropriation account can be prepared. By this means a multiplicity of monthly totals would be avoided, and the object of simplicity which the Commission on Public Works Accounts had in view would be preserved, while the means would always be forthcoming of aggregating the items under the head of account at the end of the year and preparing the appropriation accordingly.

COMMUNICATIONS.

10. Previous to 1864, the charges under Communications were classified as follows :—

1. Metalled roads including all subsidiary works, drains or culverts, toll-houses, chowkies, &c., but excluding the larger bridges which will be exhibited separately.
2. Unmetalled roads.
3. Bridges such structures when built as separate works, and all bridges on lines of road of which the aggregate water-way is more than 100 running feet.
4. Boat-bridges and Ferries including the immediate approaches with planked causeways.
5. Navigable canals with all their appurtenances.
6. River improvements.
7. Accommodation for travellers.

These sub-heads were abolished on the report of the Commission on Public Works Accounts, and the outlay is now recorded only under the one head of "Communications." Persistent efforts have been made to have the estimates and outlay dealt with by *projects*, so that the total cost of any one project or line of road should be known. And some attempts have been made to group the works by main lines of road, and by district roads. In the General Administration Reports of each Province the roads have been divided off into 1st class, 2nd class, and 3rd class. Recently in the North Western Provinces the roads have been grouped into—

I.—Metalled and bridged roads.
II.—Raised and bridged but unmetalled roads.
III.—District roads not raised.
IV.—Village roads.
V.—Ferries.
VI.—Accommodation for travellers.
VII.—River improvements.
VIII.—Arboriculture.

In Bengal the roads have been divided into systems and Commissionerships, the estimate and outlay for each line of road being kept distinct.

11. The classification adopted by the North Western Provinces seems a very suitable one. But the Government of India consider that the expenditure on Communications should be so recorded and the estimates so prepared as to show the total estimated cost and the total outlay on each project or line of road distinctly, the outlay on each line or project should be further subdivided so as to show the main facts of the expenditure. This is done in the case of Railways, and there seems no reason why it should not be done in the case of roads.

I.—The following classification should be adopted for the future :—

1.—Metalled and bridged roads.

The estimate for each road being sub-divided so as to show the probable cost under each of the following sub-heads :—

Earth-work and formation of road.
Metalling.
Bridges and culverts under 100 feet water-way.
Bridges over ditto.
Inspection-houses and other buildings.
Accommodation for travellers.
Wells.
Plantations or road-side avenues.
Mile-stones and miscellaneous.

2.—Raised and bridged and unmetalled roads.

[As above.]

3.—District roads not raised.

[As above.]

4.—Village roads.

[As above.]

NOTE.—In the case of repairs the sub-heads would be—

Collection of metalling.
Consolidation of ditto.
Ordinary maintenance, including nokur cooly establishment, spreading of metal for petty repairs, and repair of earthen sides.
Repairs to bridges and drains.
„ to buildings.
Tending plantations.

5.—Boat-bridges and ferries.

6.—River improvements.

7.—Navigable canals.

The estimate for each canal being sub-divided so as to show the probable cost under each of the following sub-heads :—

Excavation of bed and raising embankment.
Locks and sluices.
Buildings for accommodation of establishment.
Toll-houses.
Navigation plant for purposes of communication.

8.—Accommodation for travellers.

9.—Arboriculture.

NOTE.—Nos. 8 and 9 would seldom be required, for as a rule the expenditure on them should form sub-heads of Nos. 1 to 4.

II.—The Budget-estimate of expenditure should be prepared in the order of the heads given above, the grants being so arranged as to bring out the allotment for each project quite distinctly. On this point separate instructions will be issued.

III.—The outlay on Communications will be recorded under the main head of Original Works or Repairs (Imperial or Provincial) as at present without any monthly totals for the head or sub-head of expenditure. But in the monthly schedule of expenditure submitted by the Executive Engineer, the head and sub-head to which the entry relates and the project of which the work forms part will be entered against each work, so as to admit of the Sub-journal or Sub-register being posted accordingly.

IV.—In order to ensure uniformity of classification it is required for the future the headings of the estimates for Works or Repairs should show distinctly the fund, class, main head and head, and where necessary, sub-head to which the estimate relates.

Fund.—PROVINCIAL SERVICES.

Class.—COMMUNICATIONS.

Main head.—*Original Works.*

Head.—Metalled and bridged roads.

Project of which the works form part.—Road from to

Sub-head.—Bridges over 100 feet water-way.

Work.—Constructing a masonry bridge of arches of water-way over the river at

V.—For repairs the estimates should be prepared for each road distinctly under the appropriate sub-head. On this point separate instructions will be issued.

VI.—The rule as laid down in para. 9, rule V, of the Resolution will also be applicable to the record of the outlay under Communications.

MISCELLANEOUS PUBLIC IMPROVEMENTS.

12. The present class of account termed Miscellaneous Public Improvements introduced on the recommendation of the Commission on Public Works Accounts, comprises the following heads of the classification in force previous to 1864:—

1. Town buildings, including town halls, and public offices or rooms, city walls and gates.
2. Markets.
3. Paving and streets.
4. Lighting.
5. Water-supply.
6. Sewage including drainage.
7. Harbours and navigation.
8. Lighthouses.
9. Mines.
10. Manufactures.

The outlay under Nos. 1 to 7 is, as a rule, incurred from Local funds. The heads of account above enumerated should be adopted for the future. And the orders issued in rules II to V of para. 9 of this Resolution should also be considered applicable to the estimates and record of outlay under Miscellaneous Public Improvements. In the case of Water-supply, Harbours and Lighthouses the outlay should be sub-divided under such sub-heads as may seem to be appropriate to the case.

GENERAL REMARKS.

13. The classification laid down in this Resolution should be adopted as far as it is possible to do so in the case of outlay on Public Works from Local funds.

14. A pattern form of Budget-estimate filled in with suitable entries will be circulated for guidance at an early date.

ORDER.—Ordered, that this Resolution be communicated to all Local Governments and Administrations noted on the margin for information and guidance, and to the Financial Department for information.

A. M. Sampson
Under Secy. to the Govt. of India.

The Governments of Madras, Bombay, Bengal, North Western Provinces and the Punjab, in the Public Works Department, General and Irrigation Branches
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.

To the Secretary to the Govt. of Madras
Public Department.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

P.W.D.

ACCOUNT.

General. 16NOV76

No. 8260

To

The Governments of Madras, Bombay, Bengal, North Western Provinces and the Punjab, in the Public Works Department, General and Irrigation Branches.

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 Financial Department.

Circular No. 74 of 1876.

Dated SIMLA, *October* 30, 1876.

Received.

Classification of the Budget-estimate and outlay on Civil Buildings, Communications, and Miscellaneous Public Improvements.

6

8260

MODIFIED. MODIFIED.

Classification of PROVINCIAL Outlay.

Fund—Class—Main-head—Sub-head—Section.

PROVINCIAL.

I.—ORIGINAL WORKS.

(1.) *Civil Buildings.*

(*Imperial Services.*)

A. Judicial Department.
- i. Court-houses.
- ii. Miscellaneous.

B. Revenue Department.
- i. General, District, and Divisional Kachéris.
- ii. Taluq Kachéris.
- iii. Miscellaneous.

C. Customs Department.
- i. Custom-houses.
- ii. Huts (Preventive Service).
- iii. Miscellaneous.

D. Salt Department.
- i. Depôts and Superintendents' Kachéris.
- ii. Huts (Preventive Service).
- iii. Miscellaneous.

(*Provincial Services.*)

E. Prisons Department.
- i. Central Jails.
- ii. District Jails.
- iii. Lock-ups.
- iv. Miscellaneous.

F. Police Department.
- i. Offices.
- ii. Stations.
- iii. Huts.
- vi. Miscellaneous.

G. Educational Department.
- i. Universities and Colleges.
- ii. Schools.
- iii. Miscellaneous.

H. Medical Department.
- i. Hospitals and Infirmaries.
- ii. Dispensaries.
- iii. Lunatic Asylums.
- iv. Miscellaneous.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTME

ACCOUNT.

General.

P.W.D. 14 NOV 7

NOT MODIFIED. MODIFIED.

2

Fund—Class—Main-head—Sub-head—Section.

PROVINCIAL.

I.—ORIGINAL WORKS.—(*Continued.*)

J. Marine Department.

K. Ecclesiastical Department.

i. Churches.
ii. Cemeteries.
iii. Miscellaneous.

L. Public Works Department.

i. Offices.
ii. Workshops and Factories.
iii. Miscellaneous.

M. General purposes.

N. Government Houses and Residencies.

O. Charitable Institutions.

P. Scientific do.

Q. Miscellaneous.

(2.) *Communications.*

i. Main Roads.
ii. District Roads.
iii. Canals.

(3.) *Miscellaneous Public Improvement.*

A. Inland Improvement.

i. Improvement to Towns.
ii. Water-supply.
iii. Drainage.
iv. Miscellaneous.

B. Aids to Marine Navigation.

i. Harbours.
ii. Light-houses.
iii. Miscellaneous.

II.—REPAIRS (*under same heads as Original Works*).

III.—ESTABLISHMENT.

IV.—TOOLS AND PLANT.

V.—PROFIT AND LOSS.

VI.—SUSPENSE ACCOUNTS.

P-C13-1-27 4,5
Cir. 29-11-26

[Exr. Wks. Form No. 111.]

GOVT. OF MADRAS. } 1876. {I. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, Dec^r 7^th 1876.

Office Note.

To W.

The remarks made with regard to Circular no 74 apply equally to Circular no 83; and if my proposals be agreed to, I shall be happy to dispose of them both together.

7/12.

N.B. The papers relating to Circular no 74. were sent to Mr. Smith. R.S. Ellis today.

Keep-With.

Genl. No. dated 187

TO W.

TAKING THE ACCOMPANYING PRINTED COPY OF OUR PRESENT CLASSIFICATION OF PROVINCIAL EXPENDITURE IT WILL BE SEEN THAT THE PROPOSALS OF THE GOVERNMENT OF INDIA DO NOT AFFECT THE PRESENT CLASSIFICATION AT ALL DOWN TO THE 'MAIN HEAD', I.E.

CIVIL BUILDINGS,

COMMUNICATIONS, &

MISCELLANEOUS PUBLIC IMPROVEMENTS.

THESE ARE LEFT INTACT; THE ALTERATIONS PROPOSED BY THE GOVT. OF INDIA AFFECTING ONLY THE 'SUB-HEADS'.

2. IT FOLLOWS FROM THIS THAT THE PROPOSED CHANGES WILL NOT AFFECT THE EXECUTIVE OFFICERS AT ALL, AS A CLASSIFICATION BY SUB-HEADS IS NOT ANYWHERE SHOWN IN THEIR BOOKS, OR IN THE ACCOUNTS THEY SUBMIT TO THIS OFFICE. IT WILL NOT AFFECT THE BUDGET, AS A CLASSIFICATION BY SUB-HEADS HAS NEVER BEEN GIVEN IN THE PROVINCIAL

PROVINCIAL BUDGET, AND IT IS SPECIALLY STATED BY THE GOVT.OF INDIA THAT TO AVOID A MULTIPLICITY OF DETAIL, A CLASSIFICATION OF WORKS BY SUB-HEADS IN THE BUDGET IS NOT NOT REQUIRED. ALL THAT INDIA REQUIRES IS TO ENTER THE WORKS AS USUAL, SHOWING IN A SEPARATE COLUMN THE SUB-HEADS TO WHICH THE WORK BELONGS.

2. THERE ARE FEW OFFICERS WHOM THIS REVISED CLASSIFICATION WILL AFFECT.

1ST. THE EXAMINER; AND AS REGARDS HIM, IT MAY BE SAID THAT THE CLASSIFICATION ONCE PRESCRIBED AND UNDERSTOOD, IT IS AS EASY TO CLASSIFY WORKS ONE WAY AS ANOTHER.

2ND. THE OFFICERS, WHO IN THE SECRETARIAT AND DISTRICT OFFICES, SETTLE THE CLASSIFICATION NOW PRINTED IN THE MARGIN OF GOVT.ORDERS, AND ENTERED IN THE ESTIMATE-REGISTERS, AND TO THESE OFFICERS THE SAME REMARKS APPLY.

3RD. THIS CLASSIFICATION ALREADY GIVES ALL THE INFORMATION THAT WILL BE REQUIRED FOR THE BUDGET.

4. I CAN SEE NO DIFFICULTY IN ADOPTING THE NEW CLASSIFICATION; - IT IS OBVIOUSLY MUCH LESS DIFFICULT TO ALTER AN EXISTING CLASSIFICATION THAN TO INTRODUCE AN ENTIRELY NEW ONE, AND THIS WAS DONE LAST YEAR WITHOUT THE SMALLEST DIFFICULTY.

5. I WOULD SUGGEST OUR TELLING THE GOVT.OF INDIA THAT WE WILL ADOPT THEIR CLASSIFICATION FOR PROVINCIAL SERVICES AS FAR AS POSSIBLE, INTRODUCING IT AT THE COMMENCEMENT OF NEXT OFFICIAL YEAR, AND RETAINING OUR PRESENT CLASSIFICATION TILL THEN; AND IF THIS BE AGREED TO, A STANDING ORDER SHOULD ISSUE AT ONCE SO THAT ALL THE ACCOUNTANTS MAY STUDY THE ALTERATIONS IN THE CLASSIFICATION PREVIOUS TO ITS BEING INTRODUCED. THE GOVT.OF INDIA, I OBSERVE, SUGGEST A SIMILAR CLASSIFICATION FOR LOCAL FUND WORKS, BUT AS REGARDS THESE WORKS IT WILL BE BETTER FOR ME TO DISCUSS THE MATTER WITH THE BOARD OF REVENUE. EVEN

HERE

HERE, I DO NOT SEE ANY DIFFICULTY,

IF THE MATTER IS DEALT WITH PERSON-

ALLY.

D.J.
7.5.12.C

PUBLIC WORKS DEPARTMENT.

From the Government of India
Nos: 744-76 dated 30th October 1876.

FOR ORDERS.

In pursuance of his
letter quoted in the
G.O.N.o: 2573 of 18th Sept.
1875 the Examiner of
Public Works Accounts
remarked that it was
desirable that the Classi-
fication of Provincial
Works should be taken
up and definitely settled
by the Public Works Dept.
in communication with
other Departments con-
cerned. In pursuance
of this recommendation
all Departments were
furnished with Copies of
the Classification laid
down by the Govt. of India,
and an expression of
their opinion was in-

=lified in the subjoined.
After perusal of the heads and subheads given and consideration of local circumstances & requirements, the classification published with G.O. No 3411 dated 30th Nov. 1875 was finally adopted - With the first noted exception also provided the classification deemed suitable for adoption as regards Imperial works

The Govt of India now orders the introduction of classifications which differs materially from those adopted by the local Government, are in detail unsuited to local requirements, and are in a form which cannot fail to increase considerably the work of the Executive Establishments of the Department. With the present comparatively simple classifications, the greatest difficulty is experienced in getting budgets from Districts prepared in the prescribed form, and it is only after frequent references and the futile preparation of budgets for revision that much progress can be made with the compilation of the general budget.

The following instances will demonstrate the differences between the classifications now in use and those which the Govt of India wish to introduce

Local Govt. Classification —	Govt of India classification
	Provincial Civil Buildings.
I. Court houses	I High Court Buildings
II. Central Jail	II Small Cause Court Buildings
III District Jails	III Dist. Court Buildings
IV Lock ups	IV Central Jails
V Miscellaneous	V District —do—
	VI Other Buildings (Lock ups)
	VII Police
	VIII Registration
I Seminaries & Colleges	I Govt Colleges
II Schools	II —do— Schools Higher Class
III Miscellaneous	III —do— do Middle Class
	IV do do Lower Class
	Normal

~~FOR ORDERS.~~

V Normal & School buildings
VI Schools for girls
VII do of Art.

Communications

Original Works.

I Roads
II Canals
III Toll & Ferry houses
IV Miscellaneous

I Metalled & Bridged Roads.
1. Earthwork & formation of Road
2. Metalling
3 Bridges & Culverts, under both waterway
4 do do do do.
5 Inspection Houses & other buildings
6 Accomodation for travellers
7 Wells
8 Plantations & grass sides Avenues
9 Mile Stones & Miscellaneous

II Raised & bridged & unmetalled Roads.
as above.

III District Roads not raised
as above

IV Village Roads.
as above.

V Boat bridges & Ferries

VI River improvements

VII Navigable Canals

1. Excavation of bed & raising embankment
2 Locks & Sluices

Buildings

3. Buildings for accomodation of establishment
4. Toll houses
5. Navigation Plant for purposes of communication

VIII Accomodation for travellers

IX Arboriculture

Repairs.

Roads
Canals
Toll & Ferry houses
Miscellaneous

I Metalled & Bridged Roads
1 Collection of metalling
2 Consolidation of do
3. Ordinary maintenance including watching & keeping in repair of metal for pitty repairs & repair of earthen sides
4 Repairs to bridges and drains
5 do do buildings
6 Tending plantations

II Raised & bridged & unmetalled Roads
as above.

III District roads not raised
as above.

IV Village Roads
as above

V Boat bridges & Ferries

VI Rivers improvements

VII Navigable Canals
1 Excavation of bed & raising embankment
2 Locks & sluices
3 Buildings for accomodation of

of Establishments
4. Salt Lands
5. Irrigation plant for purposes of Communication
VIII Accommodation for travellers
IX Administration

Miscellaneous Public Improvement.

I Improvement to Towns
II Water Supply
III Drainage
IV Wells & Tanks
V Avenues & Plantations
VI Miscellaneous

I Town Buildings, including Town Halls, & Public Offices or Rooms, City walls & gates
II Markets
III Paving & Metalling
IV Lighting
V Water Supply
VI Sewerage including drainage.
VII Mines
VIII Municipalities.

Imperial.

Repairs

1. Repairs to Buildings for European Infantry

Special repairs
I Repairs to Hospital Buildings
Periodical Repairs
Medical — do —
Minor Occasional do —
II Repairs to Regtl & Q. Buildings
Cavalry

As regards Roads the Board of Revenue and Financial Department have already declined to prohibit their Instinctes and Expenditure in greater detail than at present.

Lt. Col. Major Genl. R.E.
Secretary to Govt. N.W.

To Examiner –
For final disposal
G.H.H.
P.12.

an Abteilung "Verkehr"
"Verwaltung"
mit
"Bewirtschaftung"
wird 62 – 67 auf 50
kürzen

Ltr. 7/2

Alle –
Stücke sind
Correctur
auszuführen
7.2.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.
General.

P.W.D.
6DEC76
No. 3889

To

The Governments of Madras, Bombay, Bengal, North-Western Provinces and Punjab, in the Public Works Department.

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 Inspector General of Military Works.

The Financial Department.

The Military Department.

Circular No. 83 Public Works.

Dated November 29, 1876.

Received

To C

For disposal with Circular No 74 referred on the 28th November

7 Dec 76.

W.

No 318.

Classification of the outlay on Military Works.

No. 633, P. W. D. Press—29-11-76—660.

P. 12

Feb 14

Public Works Department.

No 162

PROCEEDINGS of the MADRAS GOVERNMENT.

UNDER date the 18 Jan 77

READ the following:—

CIRCULARS FROM THE GOVERNMENT OF INDIA IN THE PUBLIC WORKS DEPARTMENT.

NO. 74, DATED OCTOBER 30TH. 1876.

76, DATED OCTOBER 30TH. DO.

83, DATED NOVEMBER 29TH. DO.

ORDER THEREON.

HIS EXCELLENCY THE GOVERNOR IN COUNCIL DIRECTS THAT THE CLASSIFICATION OF OUTLAY PRESCRIBED IN THE ABOVE CIRCULARS OF THE GOVERNMENT OF INDIA BE INTRODUCED INTO THIS PRESIDENCY FROM THE COMMENCEMENT OF THE NEXT OFFICIAL YEAR.

2. A STANDING ORDER CONTAINING THE WHOLE OF THE REVISED CLASSIFICATION IN AN ABSTRACT FORM WILL BE ISSUED AT ONCE TO THE DEPARTMENT IN ORDER THAT ALL OFFICERS CONCERNED

MAY HAVE, AS EARLY AS POSSIBLE,
AN OPPORTUNITY OF MAKING THO-
ROUGHLY ACQUAINTED WITH THE M
DIFICATIONS TO BE INTRODUCED,
THE IST. APRIL NEXT, IN THE EXI
ING CLASSIFICATION OF PUBLIC
WORKS OUTLAY.

Cir. 13-1-77.

D.E.
C.E. for Irrig.
C. Architect
E.A.W. Accts.
Circ 8-2-77

8256 8839 8910

Govt. of {1877} Madras.

PUBLIC WORKS.

To District Engineers.

Dated

Issued

Recd. Encl.

G. O., 18 Jan. 1877, No. 162

Nos. 316-17.

Classification of outlay and preparation of Work and Budget Estimate and Appropriation Account of Expenditure on repairs of Buildings and Roads - Circular Memo directing the — prescribed System for Work of Ludia

316-17.

Cir 13-1-77.