

*Proceedings of the Madras Government, Public Works Department,
18th January 1877. No. 162.*

Read the following papers :—

No. 316, Circular from the Government of India in the Public Works Department,
(Account—General,) dated Simla, 30th October 1876, No. 74.

*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 Appendices to the Code of 1858 of the Regulations of the P. W. Dept.

Report of 1864 on the Commission on Public Works Accounts.

Public Works Department Circular No. 9 of 1864.

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

Read also the following :—

Financial Department Resolution, No. 4,803, 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.

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 Dispensaries).
General.

Under the last head is entered under distinct sub-heads Government Houses and Residences, 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, paragraph 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, paragraph 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.
9. Viceregal Buildings.
10. Secretariat " of the Government of India.
11. Treasury " at Calcutta.
12. Currency " "
13. Surveyor General's Office.
14. Imperial Museum, Calcutta.
15. Educational—University Buildings at Calcutta.
16. Ecclesiastical for Bishop's Palace at "

Administration ...

Minor Departments ...

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.
19. Residences for Local Governments.
20. Secretariat Offices.
21. Board of Revenue Buildings.
22. Museums.
23. High Court Buildings.
24. Small Cause Court Buildings.
25. District Court Buildings.
26. Churches.
27. Burial-grounds.
28. Political Agencies.

Administration ...

Minor Departments

Law and Justice ...

Ecclesiastical ...

III.—PROVINCIAL SERVICES.

29. Central Jails.
30. District "
31. Other buildings, such as locks-up, &c.

Jails ...

	32. Police buildings, such as locks-up, &c.
	33. Registration.
	34. Government Colleges.
	35. " Schools, higher class.
	36. " " middle "
Education	37. " " lower "
	38. Normal School Buildings.
	39. Schools for girls.
	40. Schools of art.
	1. Hospitals and Dispensaries.
	42. Lock Hospitals.
Medical	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-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 sub-divided 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:—

Earthwork 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 do.

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 paragraph 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 paragraph 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 Govern-

The Governments of Madras and 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 the Chief Commissioner, Andaman and Nicobar Islands.
The Inspector-General of Military Works.

ments and Administrations noted on the margin, for information and guidance, and to the Financial Department for information.

(Signed) A. B. SAMPSON,
Under Secy. to the Govt. of India.

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No. 316-A. Circular from the Government of India in the Public Works Department, (Account-General,) dated Simla, 30th October 1876, No. 76 P. W.

Classification of outlay and preparation of Budget Estimates and Appropriation Account of Expenditure on repairs to buildings and roads.

Read again the following portions of the Public Works Code :—

Chapter XII, Section ii, paras. 31 to 41 of Code.
" XII, " iii, " 27 to 31 "
" XIII, " ii, para. 6 of Code.
" XIII, " iii, paras. 10, 14 to 35 of Code.

Read also the following :—

Public Works Department letter to Accountant-General, Public Works Department, No. 347 A—G, dated 4th April 1873.

Letter from Inspector-General, Military Works, No. 3,266, dated 10th June 1874.

" to the President of the Committee for inquiring into work of Executive Engineers' Offices, No. 561 A—G, dated 12th August 1874.

" from the President of the Committee for inquiring into work of Executive Engineers' Offices, dated 3rd July 1875.

Report of the Committee for inquiring into work of Executive Engineers' Offices.

Read also the following Proceedings of the Government of Bengal :—

No. 6,556, dated 7th November 1868.

Circular No. 48, dated 31st July 1874.

" " 16, " 2nd " 1875.

" " 5, " 30th January 1875.

" " 8, " " " "

No. 1,702, dated 30th March 1875.

Read further—

Bengal Provincial Budget Estimate for 1875-76.

Public Works Department Resolution, No. 363 A—G, dated 18th June 1875.

Punjab Provincial Budget Estimate, 1875-76.

Public Works Department Resolutions, Nos. 423—24 A—G, dated 16th July 1875.

RESOLUTION.—The Government of India having had under consideration the necessity of ensuring a better record than exists at present of the outlay on repairs to buildings and roads, and for completing the check on the provision of funds for such repairs, has arrived at the following conclusions, which will now be recorded under the several heads into which the subject divides itself.

Classification of outlay on Repairs.

2. By the Code Chapter XII, Section ii, paragraph 31, one of the classes of repairs is termed special repairs, consisting of repairs rendered necessary by fire, storm, flood, or other unforeseen accidents.

3. For this definition the Committee appointed to report into the work of Executive Engineers' Offices would substitute repairs " rendered necessary by decay of entire roof-timbers, wear of entire floors, " and repairs rendered necessary by " fire, storms, floods, or other unforeseen accidents."

4. The Government of India do not see the necessity for adding to the definition of special repairs, for if periodical repairs are properly executed, the extensive renewals

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which the classification of the Committee would indicate as necessary need never be required. It is simply owing to neglect of ordinary repairs that such extensive work has had to be carried out. But in cases where extensive outlay has to be incurred in renewals of roofs and floors, which cannot be classed as periodical repairs, such repairs may be classed as special repairs, and the outlay recorded accordingly.

5. The second-class of repairs is termed periodical or current repairs which are necessary for the proper preservation of buildings, and consist of two kinds, viz., one for repairs which are, as a matter of regulation, required to be done periodically, and the other of occasional repairs, such as renewals of plaster which vary in extent from time to time, and which are not, as a matter of regulation, done along with the other class of periodical repairs, though it is convenient to execute them at the same time.

6. The Committee recommend that for this definition periodical repairs should be defined as " strictly confined to those which recur after certain fixed periods, such as white-washing, color-washing, painting, leeping, mud-plaster to roofs, thatching, &c.

7. The Code Chapter XIII, Section ii, paragraph 6, lays down the periods when certain kinds of repairs are to be executed, which are as follow :—

Once in three or four years, or when reported necessary.	Once a Year.	Twice a Year.	When necessary.
External white-washing or color-washing. Sand-rubbing. Painting. Grass-coating. Relaying tiles.	Internal white-washing to soldiers' privies. Renewals and repairs of jhamps.	Internal white-washing to all barracks, hospitals, cells and guard-rooms, and to other buildings when reported necessary.	Repairs to plaster. Removal of bricks affected by saltpetre. Repairs to terraced roofs and floors.

8. The Government of Bengal have so arranged that the estimates for and outlay on the repairs which have to be done once in three or four years should be shown quite distinct as " quadrennial repairs " from the other repairs. The provision in the Budget Estimate for the quadrennial repairs is also required to be kept distinct by that Government, by which means full knowledge and control over the expenditure on repairs exist.

9. The Government of India considers the distinction between annual and quadrennial repairs as one which it is important to observe, and the necessary provision for carrying out the distinction will be provided.

10. The third classification of repairs according to the Code is " occasional repairs," which are defined to consist of those petty and other repairs which become necessary from time to time in the ordinary course of events. The Code lays down that when these repairs are petty in their nature—that is, not likely to cost more than Rupees 200—no detailed estimates will be required; but that for other repairs the rules for original works should apply, and that as far as possible repairs of this class should be limited, so as to bring all work not really urgent under the second-class of periodical repairs.

11. The Committee recommend that for the Code definition of occasional repairs, the term occasional and minor repairs should be substituted, and that this head should embrace all repairs not classed under the preceding two heads, such as—

- (1) Repairs to portion of plaster on walls, floors or steps.
- (2) Renewal of solitary, broken or dangerous roofing timbers.
- (3) Repairing damaged door-frames and other fixtures and fastenings.

But there does not appear to be any sufficient reason to disturb the ruling in the Code on the subject.

Preparation of Estimates for Repairs to buildings.

12. For some time past orders have been issued from time to time that the grants and outlay on each group of buildings at a station should be shown distinctly both in budget and accounts, so as to admit of its being known what the annual and special repairs to each set of buildings at each station cost.

13. One of the last orders issued on the subject required that in the Appropriation Account the outlay on repairs to each set of buildings should be shown distinctly—as, for instance, that the outlay on repairs to buildings for European Infantry at one station should be shown distinct from that for Cavalry, and so on. In the Budget orders the same arrangement, it has been directed, is to be followed in the case of grants; but in view to admit of the orders issued being carried into effect it is necessary that a change should be made in the Code rules on the subject of the preparation of estimates for annual, special and petty repairs.

14. By Code Chapter XII, Section ii, paragraphs 39-40, and the pattern from No. 104, only one estimate is required to be prepared for each *class* of buildings at each station. Thus there is one estimate for the repairs to all the Military buildings; another estimate for *all* the repairs to Civil buildings; a third estimate for all repairs to works of miscellaneous public improvement, and so on. The white-washing of *all* the buildings for each class at each station, the tiling, and the wood-work, are required to be shown in the aggregate, and the result is that the accounts are kept accordingly. The accounts according to rule are required to show what the white-washing of *all* the buildings, what the tiling, &c., have cost, but they are nowhere required to show what the repairs to each set of buildings have cost, and thus the record of this information which is considered valuable is not provided for.

15. In order, therefore, to carry out the intention to keep the outlay on repairs to each set of buildings distinct, it is requisite that the Code rules should be changed. And the change that is necessary is to require that the estimate for repairs should be prepared not for each class of buildings for each station, but for each set of buildings at each station. Thus there should be an annual repair estimate for the European Infantry buildings (or if there should be two sets of buildings for European Infantry, one for each), one for Artillery buildings, one for Cavalry buildings, one for Native Infantry buildings, one for cantonment roads, one for churches, one for court-houses, and so on. By having separate estimates in this way, the outlay will be accounted for accordingly, and the means will exist of knowing the proportion borne by charges for maintenance to construction outlay. The same arrangement should be followed in the case of special and petty repairs.

16. As showing the necessity for a change, the Government of India have had under consideration certain remarks made by one of the Superintending Engineers of the Military Works Branch, in which that officer, in suggesting that the estimate for repairs should show the amount to be spent on each building, assigns as a reason that the buildings have in practice to be repaired thoroughly and handed over one by one (or in batches). He also mentions that he considers it of great importance that the abstract of the estimate for repairs should be so framed that the cost of each building (repairs) should appear separately, and that each building should be disposed of once for all. And he adds that “before a building or batches of buildings were taken in hand, they should be again inspected, and all omissions in the abstract noted in red ink, and the Executive Engineer could decide whether any of the additional repairs required could be deferred or not. If not considered advisable to defer, the work should be executed. *Dealing thus with each building separately*, the value of the work to be done on each can be easily calculated, and the Executive Engineer will be in a position to adjust his expenditure.”

17. Again it has been brought to notice that by arranging the abstract of the estimate for repairs so as to show the proposed outlay on each building separately, work would be facilitated, and building by building disposed of, and completion report obtained.

And the change in this direction is said to be necessary so as to render it imperative “on an Executive Engineer to execute all the repairs to each building at one and the same time. At present it is too often the practice to give all the white-washing to one contractor, and the plaster to another; and so on. The consequence is that the men occupying the barracks are in a perpetual state of bricks and mortar for months together. Each building should be dealt with separately by one contractor or departmentally—all repairs being done at one and the same time, and on completion a completion report in Form No. 109 obtained. The alteration of abstract would admit of this system being introduced.”

18. These remarks have confirmed the Government of India in the opinion that the estimates for repairs should be dealt with by a smaller unit than the present one, and in this view the Governor General in Council has been pleased to decide that for the future the estimates for repairs should be prepared as follows:—

I. Under Military, separate estimates should be prepared for repairs to works at each station for each of the following heads of expenditure:

1. Repairs to buildings for accommodation of troops, an estimate being prepared for each set of lines for each arm of the service distinctly: thus—

Repairs to buildings in European Artillery Lines.

” ” in European Cavalry Lines.

” ” in European Infantry Lines.

” ” in Native Cavalry Lines.

” ” in Native Infantry Lines.

” ” in Sappers and Miners.

Repairs to quarters for officers and mess-houses arranged by arms of service.

If in any case there are two sets of buildings at any station for any arm of the service, distinct estimates should be prepared for each set:

- 1A. Rent of buildings for accommodation of subordinates.
- 1B. Compensation for inferior or deficient quarters.
 - 1C. Rent of buildings for accommodation of troops.
 2. Repairs to Ordnance works.
 3. „ to Commissariat buildings.
 4. „ to buildings for staff and miscellaneous purposes.
 5. „ to Stud buildings.
 6. „ to roads to hill stations or lines of military communication.
- (A distinct estimate is to be prepared for each road under Rule IV.)
7. Repairs to general cantonment works other than cantonment roads.
- 7A. „ to cantonment roads from the annual grants allowed by Chapter IX, Section iii, paragraph 8 of Code.
- 7B. Special renewals or retmetalling of cantonment roads allowed from time to time by special orders.
8. Repairs to fortifications.
9. „ to Public Works buildings. (For Military Works Branch only.)
10. „ to Dockyard buildings.

The estimates under each of the two sub-heads, 1A and 1B, should be prepared so as to show the charge for warrant officers distinct from that for non-commissioned officers for each of the following departments:—

Medical Department.	Commissariat Department.
Ordnance Department.	Other Staff Departments.

II. Under Civil Buildings the estimates will be so prepared as to show the cost of repairs for the buildings of the department at each station separately. The estimates and outlay should follow the classification laid down in Public Works Department's Circular, No. 74, dated 30th October 1876.

III. Similarly the estimates for repairs to buildings classed under Miscellaneous Public Improvement should, as laid down in Public Works Department Circular No. 74, dated 30th October 1876, be prepared for each set of buildings under each class for each station.

IV. Under Roads the estimates should be prepared for each line of road distinctly, so as to show the cost of repairs under each of the following heads:—

- Collection of metalling.
- Consolidation of metalling.
- 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.

The estimate for collection of metalling will, as at present, be a distinct one from that for the other heads of expenditure. But there is no objection, if the Superintending Engineer prefers it, to separate estimates being prepared for each head of the expenditure on repairs to roads.

V. The headings of the estimates should show distinctly the class, main-head and head distinctly, thus—

Class.—MILITARY.

Main-head.—REPAIRS.

Head.—Repairs to buildings for European Troops—European Infantry lines.

Works.—Annual and quadrennial repairs to lines of European Infantry Regiment at ———.

VI. The abstract of the estimate for repairs to each set of buildings at each station should be so prepared as to show the cost of the repairs to each building distinctly, thus—

General Abstract of Estimate for the Annual Repairs of 1876-77 to European Infantry Buildings at ———

	QUADRENNIAL REPAIRS.				ANNUAL REPAIRS.						TOTAL ESTIMATED COST OF REPAIRS.		
	External white-washing.	Sand-rubbing.	Painting.	Grass-coating.	White-washing.	Repairs.	Renewals of panes of glass.	Petty repairs : Carpenters' and Smith's works.	Petty repairs.	Quadrennial repairs.	Annual repairs.	Total.	
Barrack for single men—	S. ft.	S. ft.	S. ft.	S. ft.	S. ft.	S. ft.	No.	RS.	RS.	RS.	RS.	RS.	
" No. 1 ..													
" " 2 ..													
" " 3 ..													
" for married men—													
" No. 1 ..													
" " 2 ..													
" " 3 ..													
and so on.													
Total quantities ..													
Rate per — ..													
Cost at that rate, Rs.													

VII. By this arrangement the estimated cost of the repairs to each building as well as the total estimated cost of the repairs to each set or class of buildings at each station will be brought out distinctly. But in the accounts the outlay on repairs need not be shown for each building, but for all the buildings included in the estimate against which the expenditure is incurred. The outlay against the provision for quadrennial repairs should, however, be shown quite distinct from that for annual repairs.

Budget provision for Repairs to Buildings.

19. As regards provision of funds, the orders issued by the Government of Bengal under which the funds required for each estimate for each arm of the service or each department or line of road should be provided for distinctly under the heads of annual and quadrennial repairs seems suitable for general adoption. As the Budget is considered a document on which expenditure is to be controlled by superior authority, obviously the budget provision for repairs should be item by item, so as to show the sum required at each station for each set of buildings for special, annual, quadrennial and petty repairs distinctly, compared with the grant of the previous

year. The accounts should be kept accordingly. In other words, just as the accounts show the expenditure on each original work referable to some distinct grant for it, so should the accounts show the outlay on repairs to each set of buildings or line of road year by year referable to some distinct budget provision for repairs. This course is obviously necessary, so as to prevent the comparison of outlay year by year being rendered fallacious.

20. For these reasons the Government of India consider that the budget entries for repairs should be arranged somewhat in the same order as the estimates for repairs are required to be prepared, viz., under the heads—

- (1) Special repairs.
- (2) Periodical repairs.
- (3) Quadrennial repairs.
- (4) Minor and occasional repairs.

The provision for minor and occasional repairs which cannot be included under head 2 should be divided so as to show the grant for each arm of the service distinctly.

21. The following illustrative entries will show the precise way in which the budget provision is required to be made:—

Station.	Item No.		Grant, 1876-77.	Grant, 1875-76.
		SPECIAL REPAIRS.	RS.	RS.
A—pore	1	<i>Buildings for Left European Infantry.</i>		
		Renewing roof of No. 6 Barrack	5,000	
		Renewing roof of Hospital	6,000	2,000
	2	<i>Buildings for Artillery.</i>		
		[As above.]		
		PERIODICAL, QUADRENNIAL, AND MINOR REPAIRS.		
	3	<i>Repairs to Left European Infantry Buildings.</i>		
		Periodical repairs	2,000	2,000
		Quadrennial repairs	3,000	
		Minor and occasional repairs	250	250
	4	<i>Repairs to Officers' Quarters of Left European Infantry Buildings.</i>		
		Periodical repairs	800	490
		Quadrennial repairs	200	
		Minor and occasional repairs	50	
	5	<i>Repairs to Mess-house.</i>		
		[As above.]		
	6	<i>Repairs to Right European Infantry Buildings.</i>		
		Periodical repairs		
		Quadrennial repairs		
		Minor and occasional repairs		
	7	<i>Repairs to Road from D — to S —, 43 miles in length and 15 feet in width, of which 10 feet are metalled.</i>		
		Collection of metal	25,000	15,000
		Consolidation of metal	5,000	1,000
		Ordinary maintenance, including petty repairs to berms, slopes, and earthwork	4,000	2,000
		Repairs to bridges and drains	2,000	1,000
		Repairs to buildings	500	
		Tending plantations	100	100
			36,600	19,100
	8	<i>Repairs to Road from S — to F —, 50 miles in length and 14 feet in width, of which 9 feet are metalled.</i>		
		[As above.]		

22. The provision for repairs to roads should be made so as to show the funds required under each of the heads of expenditure above shown. The provision for each set of buildings for minor and occasional repairs would be at the disposal of officers competent to sanction petty expenditure. In sanctioning estimates the sanction should be against the specific item of the budget provision. If that provision is insufficient, the Superintending Engineer should make a re-appropriation from the total grant for his circle. If in any case special repairs are to be executed for which there is no distinct provision, the Inspector-General or the Local Government should make the re-appropriation if within the grant for repairs; otherwise application should come up to the Government of India.

Annual Accounts of outlay on Repairs to Buildings and Roads.

23. The accounts of the outlay incurred should follow the order of the estimates, while the annual schedule of outlay on repairs accompanying the Appropriation Account should be prepared in somewhat the same form as that given in the budget, with this difference that the construction outlay on the buildings repaired (when that outlay is known), together with the outlay of the previous four years, would be shown thus:—

Cost of construction.		1876-77.				OUTLAY OF THE PREVIOUS 4 YEARS.			
		Original Grant.	Final Grant.	Outlay.	Estimated cost.	1875-76.	1874-75.	1873-74.	1872-73.
		RS.	RS.	[RS.]	RS.	RS.	RS.	RS.	RS.
	SPECIAL REPAIRS.								
	<i>Buildings for Left European Infantry.</i>								
	Renewing roof of No. 6 Barrack	5,000	4,800	4,700	5,000				
	Renewing roof of Hospital	6,000	6,000	5,000	1,000				
	<i>Buildings for Artillery.</i>								
	[As above.]								
	PERIODICAL, QUADRENNIAL, AND MINOR REPAIRS.								
	<i>Repairs to Left European Infantry Buildings.</i>								
	Annual repairs	2,000	2,000	1,904	2,050				
	Quadrennial repairs	3,000	3,000	2,908	3,000				
	Minor and occasional repairs	250	250	300					
	<i>Repairs to Officers' Quarters of Left European Infantry Buildings.</i>								
	Annual repairs								
	Quadrennial repairs								
	Minor and occasional repairs								
	[And so on.]								
	COMMUNICATIONS.								
	<i>Repairs to Road from D — to S —, 43 miles in length and 15 feet in width, of which 10 feet are metalled.</i>								
	Collection of metal	25,000	30,000	29,986	30,000				
	Consolidation of metal	5,000	5,000	4,800	5,000				
	Ordinary maintenance, including petty repairs to berms, &c.	4,000	2,000	1,984	2,000				
	Repairs to bridges and drains	2,000	1,000	896	1,000				
	Repairs to buildings	500	100	08	100				
	Tending plantations	100	100	151	100				

24. By these schedules both Superintending Engineers and the Local Government or Administration would have full knowledge of the previous outlay, and thus possess the means of checking any unnecessary expenditure.

ORDER.—Ordered that this Resolution be forwarded to all Local Governments Governments of Madras, Bombay, Bengal, North-Western Provinces and Administrations noted in and Punjab, in the Public Works Department. the margin, and to the Inspector-General of Military Works for information and guidance.

Ordered, also, that a copy be forwarded to the Financial and Military Departments for information.

(Signed) A. B. SAMPSON,
Under Secy. to the Govt. of India.

No. 316-B. Circular of the Government of India in the Public Works Department, (Account—General,) dated Fort William, 29th November 1876, No. 83, Public Works.

Classification of the outlay on Military Works.

Read again the following papers :—

Paragraphs 5 to 8 of the Appendices to the Code of 1858 of the Regulations of the Public Works Department.

Report of 1864 of the Commission of Public Works Accounts.

Public Works Department Circular No. 9 of 1864.

Chapter XVI, Section i, paragraph 18 of the Public Works Code.

Read also the following :—

Public Works Department Resolution, No. 24—85 M, dated 6th January 1865.

Public Works Department letter to Accountant-General, Public Works Department, No. 347 A—G, dated 4th July 1873.

RESOLUTION.—The Government of India has recently had under consideration the necessity for laying down some definite rules as to the classification of the outlay on Military Works, so as to ensure uniformity in the record of the expenditure under this head, and to admit of information that is often required being readily furnished.

2. Previous to the appointment of the Commission on Public Works Accounts in 1864, the outlay on Military Works was thus classified :

- 1.—*Fortifications*, including all defensive works.
- 2.—*Cantonments*.—Roads, station drainage, clearance, &c.
- 3.—*Accommodation for troops*.—Barracks, hospitals, stables, gun-sheds, &c., and all buildings for the personnel of the Army.
- 4.—*Ordnance*.—Magazines, arsenals, foundaries, powder-works, &c., and all works for Ordnance stores, &c.
- 5.—*Commissariat*.—Buildings of all sorts appertaining to this department.
- 6.—*Stud*.—Buildings of the department.
- 7.—*Staff*.—Offices of the Military Staff, Clothing Agencies, &c. Naval works.

3. The Commission of 1864 on Public Works Accounts gave their opinion that this classification was elaborate, and recommended simplification by “adopting the following as the only heads of service without any further sub-division, viz. :—

“1st—Military, including Army and Navy.

* * * * *

4. In accordance with this recommendation, the Government of India ordered, in Public Works Department Circular No. 9 of 1864, that “all expenditure on account of Public Works shall be classified in the budget estimates and accounts of Local Governments and Administrations under the following main-heads.

“1st.—Military, including Army and Navy.

* * * * *

No sub-heads were prescribed. And the order thus issued was incorporated in the new Code—*vide* Chapter XVI, Section i, paragraph 18. Accordingly the rules as they stand provide for no sub-division of the great expenditure on Military Works.

5. In practice, however, some sub-division has been found unavoidable, and various classifications have been adopted from time to time. Thus when the scheme of Military Works came under the consideration of the Government of India in 1865, whereby an outlay on barracks and other military requirements was involved amounting to 10 millions in four years, the probable expenditure was classified under the following heads :—

- I.—New sets of buildings.
- II.—Improvement of the existing buildings.
- III.—Hill sanatoria.
- IV.—Fortified posts.
- V.—General cantonment works.
- VI.—Temporary accommodation for European troops.
- VII.—Ordnance and Commissariat buildings.
- VIII.—Officers' quarters.
- IX.—Accommodation for Native troops.

6. No orders were, however, issued at the time requiring that the estimates and accounts of the Military Works portion of the expenditure of the Public Works Department should be so sub-divided, and hence whenever it has been necessary to compare the actual expenditure with the scheme itself, great difficulty has been experienced in arranging the charges under those heads.

7. In consequence of this difficulty, the Accountant-General, Public Works Department, issued instructions in 1873, with the sanction of the Government of India, for the preparation of the Appropriation Account under such heads as would admit of comparison with the scheme referred to. And this classification is followed to a certain extent, but only in the annual accounts, and not in the budget or work estimates.

8. Again in the estimates of the Inspector-General of Military Works a classification is adopted which has not been authorized, viz. :—

- Accommodation for troops.
- Ordnance buildings.
- Commissariat buildings.
- Miscellaneous.
- Fortifications.

In the budgets of the several Local Governments the works are entered under the one head of Military Works without any classification whatever. Thus in addition to the defect of the budget estimate not distinguishing the grant for a project consisting of several works from that for one of its component works, or for a single work,—on which point separate orders will be issued,—reference has to be made all over the budget estimate in order to collect the items, from which to ascertain what, for instance, the provision for Ordnance works or Commissariat works is, or what grant has been assigned for fortifications.

9. Lastly, in the general review of the budget estimates for 1876-77, the classification adopted for analyzing the grant for Military Works is—

- Accommodation for troops.
- Drainage works.

Water-supply.
Fortifications.
Works for Ordnance Department.
" for Commissariat "
" for Dockyards.
Military communications.
Miscellaneous.
Minor Works.

10. Thus, while the rules require that the expenditure should be classified only under one head of Military without any sub-heads, there are no less than four other classifications with sub-heads, all differing in details, which are used under various circumstances.

11. But there is another important consideration to be borne in mind in considering the classification of works in this branch of the department. The Government of India is still engaged in gradually supplying improved accommodation for the European troops, so as to replace the temporary accommodation which was hastily erected after 1857 and to follow up the revised distribution of the army. This great work is still far from complete, and it is desirable that the budget estimates and accounts should be framed so as to show how it is proceeding and when it is likely to be completed. The existing classifications do not show this. This will be best done by separating the expenditure under—

I.—Normal outlay on maintenance and petty improvements, which outlay is nearly all more or less obligatory.

II.—Special outlay for providing improved accommodation for the army according to the revised specimen designs as last approved, and which work is intended to be so done that similar outlay will not again be required for many years.

12. Accordingly the Government of India are pleased to lay down the following rules for guidance in the preparation of the budget estimates and the classification of expenditure on Military Works:—

(1.)—The budget estimate of expenditure for Military Works will have attached to it an appendix to show the grant for Normal outlay quite distinct from the grant for Special outlay.

(2.)—Under Normal outlay (which will be indicated by the figure I) will be included the grants for Minor Works, Repairs, and supplies of barrack and hospital furniture, with a proportion of the charges for Establishment and Tools and Plant, and the provision for such works as are required to satisfy the ordinary demands for the progressive improvement of the military arrangements of the country.

(3.)—Under Special outlay (which will be indicated by the figure II) will be placed the grants required for the completion of the accommodation of troops, the special requirements of the Ordnance, Commissariat, and other Departments, and for finishing the works of fortification required for the defence of the country. A proportionate share of the charges for Establishment and Tools and Plant will also be included under this class of expenditure.

(4.)—The expenditure will be divided into the following main-heads:—

1. ORIGINAL WORKS.
2. REPAIRS.
3. ESTABLISHMENT.

4. TOOLS AND PLANT.
5. BARRACK DEPARTMENT.
6. SUSPENSE.

Of which all will apply to the Normal outlay, but the 2nd and 5th will not be required for the Special outlay.

(5.)—It will be left to the Inspector-General of Military Works and to the several Local Governments and Administrations to mention against each work in the budget estimate in the space set apart for the purpose the class to which the work relates. The same course should be followed in the case of applications for a re-appropriation of budget credits. If the arrangement of the items is not approved of by the Government of India, orders will be issued as required.

(6.)—The charges for Establishment and Tools and Plant may be apportioned between Normal and Special in the ratio of the grants. The charges on Suspense accounts will be placed under the class to which the bulk of the works in the executive division in which the expenditure is incurred belongs.

(7.)—The outlay in the main-heads 1, 2, and 5 will be classified under the following subordinate heads, and in the case of Major Works and Barrack Department under the following sub-heads:—

Heads.	Sub-heads.	Remarks.
(1).—Buildings for accommodation of troops.	<i>Buildings for European troops in the plains.</i> [Each arm of the service being shown distinctly.]	(1).—Barracks and out-offices for single men. (2).—Barracks and out-offices for married men. (3).—Hospital accommodation. (4).—Auxiliary accommodation.
	<i>Buildings for Officers in the plains.</i> [As above.]	(1).—Officers' quarters. (2).—Mess-houses.
	<i>Buildings for troops in the hills.</i> [As above.]	(1).—Barracks and out-offices for single men. (2).—Barracks and out-offices for married men. (3).—Hospital accommodation. (4).—Auxiliary accommodation.
	<i>Buildings for Officers in the hills.</i> [As above.]	(1).—Officers' quarters. (2).—Mess-houses.
	<i>Temporary accommodation for European troops in the plains.</i> [As above.]	(1).—Barracks and out-offices for single men. (2).—Ditto married men ditto. (3).—Hospital accommodation. (4).—Auxiliary accommodation.
	<i>Temporary accommodation for European troops in the hills.</i> [As above.]	[As above.]
	<i>Buildings for Native troops.</i> [As above.]	(1).—Lines and out-offices for single men. (2).—Ditto for married men. (3).—Ditto for Commissioned officers. (4).—Hospital accommodation. (5).—Auxiliary accommodation.
	<i>Rest-houses.</i>	
		(4). Under auxiliary accommodation will be included gun-sheds, store-rooms, stables, recreation-rooms, workshops, libraries, school-rooms, reading and orderly room, libraries, skittle alleys, cells, canteens, and such works as cannot be placed under the three preceding sub-heads.

Heads.	Sub-heads.	Remarks.
(2).— <i>Ordnance works.</i>	(¹).—Central manufacturing establishments. (²).—Arsenals and store-yards. (³).—Quarters for subordinates.	
(8).— <i>Commissariat buildings.</i>	(¹).—Bakeries. (²).—Slaughter-yards. (³).—Store godowns and other buildings. (⁴).—Sheds for live stock. (⁵).—Quarters for Subordinates.	
(4).— <i>Staff and miscellaneous.</i> (5).— <i>Stud.</i> (6).— <i>Roads to Hill Stations, or lines of Military communication.</i>		(4).—To include buildings for the Barrack Department and Buildings for Educational purposes of the Army.
(7).— <i>General Cantonment works.</i>	Water-supply. Drainage and clearances. Cantonment roads. Plantations. Encamping grounds. Rifle Ranges.	
(8).— <i>Fortifications.</i> (9).— <i>Public works buildings.</i>		(9).—To be used only in the case of works under the Inspector-General, Military Works.
(10).— <i>Dockyard or Naval buildings.</i>		
(11).— <i>Barrack Department (exclusive of Establishment.)</i>	New supplies of barrack furniture. " " hospital " Repairs to barrack furniture. " to hospital "	

(7A).—In the case of Repairs the following additional subordinate heads will be provided :—

- 1 A. Rents of buildings for accommodation of subordinates.
- 1 B. Compensation for inferior or deficient quarters.
- 1 C. Rents of buildings for accommodation of troops.
- 7 A. Ordinary maintenance charges of cantonment roads.
- 7 B. Special renewals of metalling to cantonment roads.

(8).—Under the several subordinate heads of account the buildings for each arm of the service will be kept quite distinct, viz :—

European Artillery.
" Cavalry.
" Infantry.

In the case of Native troops the same order will be observed.

(9).—The budget estimate of expenditure on Original Works will be prepared in the order of the account heads given above, the grants for special works being distinguished from those for nominal works by being entered in a separate column. On this point separate instructions, with a pattern form of budget estimate, will be issued.

(10).—The outlay on Military Works will be recorded under the main-heads of Original Works, Repairs, Establishment, Tools and Plant, Barrack Department, &c., as at present, without any monthly totals for the classes, heads or sub-heads of expenditure. But in the monthly schedule of expenditure submitted by the

Executive Engineer, the project of which the work forms part, the class, main-head and sub-head in the case of Major Works, and main-head and head in the case of Minor Works, and Repairs, will be entered against the works, so as to admit of the Sub-journal or Sub-register being posted accordingly.

(11).—In order to ensure accuracy of classification it is required that for the future, the headings of the estimates for Works or Repairs should show distinctly the fund, class, main-head, head and sub-head to which the expenditure relates, thus—

Funds.—Imperial Funds, Ordinary.

Class.—MILITARY, SPECIAL.

Main-head.—ORIGINAL WORKS.

Head.—*Buildings for European troops in the plains—European Artillery.*

Sub-head.—Barracks and out-offices for single men (a).

Project of which the works form part (a).

Work.—Here enter the individual work and the arm of the service for which intended, and number of men for whom accommodation is provided.

And the entry of the work as made in the estimate should always be used in whatever document there is occasion to refer to it.

(a) These lines will not be required in the case of Minor Works and Repairs.

NOTE.—The term "fund" indicates the particular grant to which the work is chargeable, the term "class" the department for which the building is required, the term "main-head" whether it is Original Works or Repairs.

The Government of India attach particular importance to this rule being observed. The estimates for Repairs and the requisitions for Petty Works should also be prepared accordingly. On this point separate instructions have been issued.

(12).—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, the class, head, sub-head, and project of which the works forms part, being noted against each work from which an annual 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 class, head and sub-head of account at the end of the year.

13. A pattern form of budget estimate will be compiled and circulated to all Local Governments in time for adoption in the preparation of the budget estimate for 1877-78.

ORDER.—Ordered that this Resolution be communicated to all Local

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.

Governments and Administrations and Officers noted in the margin for information and guidance, and to the Financial and Military Departments for information.

(Signed) G. J. MELLISS,
Offg. Depy. Secy. to the Govt. of India.

*Proceedings of the Madras Government, Public Works Department,
18th January 1877. No. 162.*

No. 317. ORDER THEREON, 18th January 1877, No. 162.

ACCOUNT, No. 23.

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 themselves thoroughly acquainted with the modifications to be introduced, on the 1st April next, in the existing classification of Public Works Outlay.

(True Extract.)

(Signed) JOHN MULLINS, Lieut.-Colonel, R.E.,
Secretary to Government.

To District Engineers.

To the Chief Engineer for Irrigation.

„ Consulting Architect.

„ Examiner of Public Works Accounts.

Exd. E. C. Shunker.

Exd. A. Grubert.

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PUBLIC WORKS.

To

DISTRICT ENGINEERS,

&c., &c., &c.

*This is the only copy
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Recd. Office when submitted
Dated January 18th.*

Issued

Recd.

Encl.

G. O., 18th January 1877, No. 162.

JANUARY.

Nos. 316-317.

*Classification of Outlay and preparation of
Works and Budget Estimate and Appropri-
ation Account of Expenditure on Repairs to
Buildings and Roads.—Directing the intro-
duction of the — prescribed by the Govern-
ment of India.*

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

3rd February 1880, No. 260 W.

General.
Account.

Read the following papers:—

No. 7. Circular of the Government of India, Public Works Department,
(Account—General,) dated Fort William, 14th January 1880, No. 1,
Public Works.

Revised classification of outlay on Civil Buildings.

Read again—

Public Works Department Circular No. 74 of 1876.

Resolution Nos. 476—87 A—G, dated 13th July 1874.

No. 324 A—B, dated 11th September 1874.

Circular No. 7 of 1877.

RESOLUTION.—The Governor-General in Council has had under consideration certain proposals for modifying the present classification of outlay on Civil Buildings, and is of opinion that, as the cost of works under each sub-head may be ascertained at any time by special reference in the Public Works Department, it is unnecessary to retain the present elaborate division of expenditure in the Budget Estimates and Accounts of the Department. The Government of India is therefore pleased to cancel part 1 of paragraph 9 of Public Works Circular No. 74 of the 30th October 1876, and to substitute for it the following revised classification:—

Paragraph 9.—(1). The Budget Estimates and Accounts of outlay on Civil Buildings is to be classed as follows:—

I.—IMPERIAL SERVICES.

1. Forest.
2. Custom Buildings.
3. Salt.
4. Opium.
5. Mint.
6. Post Offices.
7. Telegraph.
8. Administration.
9. Minor Departments.
10. Educational.
11. Ecclesiastical.

Viceregal buildings, Secretariat buildings of the Government of India, Treasury and Currency buildings at Calcutta, will be included under 8 Administration. The Surveyor-General's Office, and Imperial Museum at Calcutta, under 9 Minor Departments. The University buildings at Calcutta, and the Civil Engineering College, Roorkee, under 10 Educational. Churches and Burial-grounds in Military Cantonments under 11 Ecclesiastical.

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 Services, but in all other respects are Imperial Services.

12. Administration.
13. Minor Departments.
14. Law and Justice.
15. Ecclesiastical.

Land revenue buildings, Excise buildings, residences for Local Governments, Secretariat Offices, Board of Revenue buildings, Political Agencies, Stamp and Stationery Office, Calcutta, will be included under 12 Administration. Museums, Monuments, and Antiquities, under 13 Minor Departments. Law Courts under 14 Law and Justice. Churches, Burial-grounds and the Bishop's palace at Calcutta under 15 Ecclesiastical.

III.—PROVINCIAL SERVICES.

Provincial.

16. Jails.
17. Police.
18. Educational.
19. Medical.
20. Miscellaneous.

Registration, Printing, Marine (other than Dock-yards classed as Military), and Public Works buildings, will be classed under 20 Miscellaneous.

NOTE.—In case of a building constructed for the purpose of two or more Departments, the outlay on it will be placed against the Department for which the larger amount of accommodation is required.

2. This order will take effect with the Budgets for 1881-82.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab, in the Public Works Department, General Branch.
The Chief Commissioners, Central Provinces, British Burmah, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajputana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Inspector-General of Military Works.
Agent, Governor-General, Beluchistan.
The Accountant-General, Public Works Department.

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

Also, that copy be forwarded to the Foreign Department for communication to the Chief Commissioner of Mysore.

(Signed) A. FRASER, Major-Genl., R.E.,
Secy. to the Govt. of India.

To the Secretary to the Government of Madras, Public Works Department.

No. 7-A. Circular of the Government of India, Public Works Department, (Account—General,) dated Fort William, 14th January 1880, No. 2, Public Works.

Revised classification of outlay on Military Works.

Read again—
Public Works Department, Circular No. 83 of 1876.

RESOLUTION.—The Governor-General in Council has had under consideration certain proposals for modifying the present classification of outlay on Military Works, and is of opinion that, as the cost of works under each sub-head may be ascertained at any time by special reference in the Public Works Department, it is unnecessary to retain the present elaborate division of expenditure in the Budget Estimates and Accounts of the Department. The Government of India is therefore pleased to cancel parts (7) (7 A) and (8) of paragraph 12, of Public Works Circular No. 83 of the 29th November 1876, and to substitute for them the following revised classification:—

Paragraph 12.—(7). The outlay in the main heads 1, 2 and 5 will be classed under the following heads, and in the case of Major Works and Barrack Department under the following sub-heads:—

Heads.

1. Accommodation for troops.

Sub-heads.

Buildings for European troops in the plains, permanent being distinguished from temporary.

Buildings for European troops in the hills, permanent being distinguished from temporary.

Buildings which are expected to yield a return on their outlay.

Buildings for Native troops.

2. Ordnance works.
3. Commissariat buildings.
4. Staff and Miscellaneous.
5. Stud.
6. Roads to hill stations or lines of Military communication.
7. General Cantonment works.
8. Fortifications.
9. Dock-yard and Naval buildings.
10. Barrack Department.

Water-supply.
Drainage and clearance.
Cantonment works.

Supply of furniture.
Repairs to furniture.

Paragraph 12.—(7 A). In the case of Repairs, outlay on Repairs to Cantonment roads should be shown separately.

2. This order will take effect with the Budgets for 1881-82.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh and the Punjab, in the Public Works Department, General Branch.
The Chief Commissioners, Central Provinces, British Burmah, and Assam.
The Resident at Hyderabad.
The Agents to the Governor-General for Central India and Rajputana.
The Superintendent of Port Blair, and Chief Commissioner, Andaman and Nicobar Islands.
The Inspector-General of Military Works.
The Agent to the Governor-General, Beluchistan.
The Accountant-General, Public Works Department.

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

Also, that a copy be forwarded to the Foreign Department for communication to the Chief Commissioner of Mysore.

(Signed) A. FRASER, Major-Genl., R.E.,
Secy. to the Govt. of India.

To the Secretary to the Government of Madras, Public Works Department.

No. 8. ORDER THEREON, 3rd February 1880, No. 260 W.

COMMUNICATED to the Examiner, Public Works Accounts, and to the Secretary, Code Committee, in continuation of G.O., No. 162, dated 18th January 1877.

(True Extract.)

(Signed) R. H. SANKEY, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Examiner of Public Works Accounts.
" Secretary, Code Committee.
" Superintending Engineers.
" Consulting Architect.

Exd. S. T. Austin.
Spare Copies

GENERAL.
ACCOUNT.

Govt. of (1880) Madras.
PUBLIC WORKS.

To

THE EXAMINER OF PUBLIC WORKS
ACCOUNTS,
&c., &c., &c.

Dated February 3rd.

Issued

Recd.

Encl.

G. O., 3rd February 1880, No. 260 W.

FEBRUARY.
No. 7-8.

Revised classification of outlay on Military Works and Civil Buildings proposed for adoption by the Government of India, communicated to the Examiner, Public Works Accounts, and to the Secretary, Code Committee.

Circular No. 23 Public Works.

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.

ACCOUNT

General.

Simla, October 15, 1881.

Preparation of estimates for repairs to Civil Buildings.

Read again—

Public Works Department Circular No. 74 of 1876, prescribing the classification of the Budget Estimate and outlay on Civil Buildings, Communication and Miscellaneous Public Improvements, as modified by Circular No. 1 of 1880.

RESOLUTION.—The orders of 1876 read above prescribed that, for repairs to civil buildings, distinct estimates should be prepared for each head at each station. This has been understood to preclude the preparation of a combined estimate for the same class of buildings in each *district*. As this, however, is not correct, the Governor General in Council is now pleased to rule that the following addition be made to paragraph 9, Rule IV, of Public Works Circular No. 74 of 1876:—

After the word "Station" in the third line of last clause, insert "or for each class of building in each district."

ORDER.—Ordered, that the foregoing be communicated to the Local Governments, Administrations and Officers noted in the margin for information and guidance.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab, in the Public Works Department.
The Chief Commissioners of the Central Provinces, British Burma, and Assam.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor General for Central India, Rajputana, and Biluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Inspector General of Military Works.
The Accountant General, Public Works Department.

Also to the Director General of Telegraphs; the Director General of Railways; the Director-in-Chief, Indo-European Telegraph; the Director, Persian Telegraph; the Deputy Director, Persian Gulf Telegraph; the Consulting Engineers to the Government of India for Guaranteed Railways, Calcutta, Lahore, and Lucknow; the Comptroller General, and the Accountant General, Bengal, for information.

Colonel, R.E.,

Offg. Secy. to the Govt. of India.

To the Secy. to the Govt. of Madras