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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

P.N.D. DEPARTMENT

G.O. No.	LEAH.W.	Press.
B.P. No.		Mis.
Dated	10.10.1887	198

Not to be folded or roughly handled.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following paper:—

Proceedings of the Government of India, Public Works Department (Account—General), dated Simla, 10th September 1887, Circular No. 3.

Maintenance of Capital and Revenue Accounts for Government Buildings.

Read—

Public Works Department Circular No. 14, dated 2nd September 1885.
Public Works Department Code, volume II, chapter XIV, paragraph 180.

Resolution—

Under existing orders Examiners of Public Works Accounts are required to prepare and attach to their annual accounts a return * showing the income from, and the expenditure upon, houses constructed by Government, for the accommodation of public servants, on the condition that a fair rent should be paid by the occupants.

* Form No. 99, Part II-A., Public Works Department forms.

2. From circumstances which have recently come to the notice of the Government of India, it appears that there are many buildings or portions of buildings, for which Capital and Revenue Accounts are not maintained, occupied by officials and others. This arises probably from no express condition having been made when the quarters were provided by construction, purchase, or change of appropriation, that such accounts should be kept, or perhaps it may be that the term "fair rent" has led to a misconception of the character of the buildings to be included in these returns.

3. It is essential that accounts should be prepared comparing the revenue derived from such buildings with the capital cost, in order to ensure economical arrangements for the provision, renting and maintenance of buildings intended for private residences. A periodical investigation of the financial results will place Local Governments and Administrations and all other officers concerned in possession of information which will prove very useful when the future purchase or construction of buildings for dwelling houses is brought before them for consideration.

4. The Governor-General in Council has accordingly been pleased to decide that all Government buildings used or available for use as residences by public servants, and all public buildings rented to private individuals or available for rent, shall, in future, be entered by Examiners of Public Works Accounts in their Capital and Revenue accounts of quarters attached to their annual accounts. No such buildings may be excluded from these annual returns, and any which are allotted free of rent under some special order of Government should have quoted against them a reference to the order under which rent is not levied. Quarters for subordinates who pay rent according to salary should be distinguished in the returns.

5. Where a building is partly occupied as a residence, and partly as an office for which no rent is paid, the best approximation should be made of the capital value of the portion used as a residence.

6. In the case of old buildings, the original cost of which cannot be ascertained from the accounts, the capital outlay should be based on the estimated present value of the buildings. The previous revenue receipts and charges relating to such buildings may be omitted and a new account started from the date such information is available.

Order—

The Governments of Madras, Bombay, Bengal, the North Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burma, Assam and Coorg.
The Resident at Hyderabad.
The Resident at Mysore (through Foreign Department).
The Agents to the Governor-General for Central India, Rajputana and Beluchistan.
The Superintendent of Port Blair and Chief Commissioner, Andaman and Nicobar Islands.
The Director-General of Telegraphs.
The Inspector-General of Military Works.
The Superintendents of Works, Simla Imperial Circle.
The Accountant-General, Public Works Department.
The Director-General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lahore, and Lucknow.
The Comptroller-General.
The Accountant-General, Bengal.

Ordered that the foregoing be forwarded to the Local Governments, Administrations and officers noted in the margin for information and guidance.

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

(Signed) R. C. B. PEMBERTON, Colonel, R.E.,
Secretary to the Government of India.

ORDER—dated 10th October 1887, No. 2644 W., Public Works.

Communicated to Superintending Engineers and Examiner, Public Works Accounts, in continuation of G.O., No. 2239 W., dated 25th September 1885.

(True Extract.)

Captain, R.E.,
Under Secy. to Govt., P.W.D.

To Superintending Engineers.
To the Chief Engineer for Irrigation.
" Examiner, Public Works Accounts.
" Consulting Architect to Government.

Exd. J. Moses.
Spare Copies

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GENERAL.
ACCOUNT.

Govt. of [1887] Madras.
PUBLIC WORKS.

Dated October, 10th.

Recd.

Encl.

G.O., 10th Oct. 1887, No. 2644 W.

OCTOBER.

Government Buildings

Circular from the Government of India
issuing instructions for the maintenance of
Capital and Revenue Accounts for —, com-
municated to Superintending Engineers and
the Examiner, Public Works Accounts.

360/3
Circular No. 3 Public Works.

GOVERNMENT OF INDIA
PUBLIC WORKS DEPARTMENT.
ACCOUNT.

General.

Simla, September 10, 1887.

Maintenance of Capital and Revenue Accounts for Government buildings.

Read—

Public Works Department Circular No. 14, dated 2nd September 1885.

Public Works Department Code, Vol. II, Chapter XIV, paragraph 180.

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3. It is essential that accounts should be prepared comparing the revenue derived from such buildings with the capital cost; in order to ensure economical arrangements for the provision, renting and maintenance of buildings intended for private residences. A periodical investigation of the financial results will place Local Governments and Administrations and all other officers concerned, in possession of information which will prove very useful, when the future purchase or construction of buildings for dwelling houses is brought before them for consideration.

4. The Governor General in Council has accordingly been pleased to decide that all Government buildings used or available for use as residences by public servants; and all public buildings rented to private individuals or available for rent shall, in future, be entered by Examiners of Public Works Accounts in their Capital and Revenue accounts of quarters attached to their annual accounts. No such buildings may be excluded from these annual returns, and any which are allotted free of rent under some special order of Government, should have quoted against them a reference to the order under which rent is not levied. Quarters for subordinates who pay rent according to salary should be distinguished in the returns.

5. Where a building is partly occupied as a residence, and partly as an office for which no rent is paid, the best approximation should be made of the capital value of the portion used as a residence.

The Secretary to the Govt of Madras,
Public Works Dept.

75/95

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6. In the case of old buildings, the original cost of which cannot be ascertained from the accounts, the capital outlay should be based on the estimated present value of the buildings. The previous revenue receipts and charges relating to such buildings may be omitted and a new account started from the date such information is available.

The Governments of Madras, Bombay, Bengal, the North-Western Provinces and Oudh, and the Punjab.
The Chief Commissioners, Central Provinces, British Burma, Assam, and Coorg.
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 Director General of Telegraphs.
The Inspector General of Military Works.
The Superintendent of Works, Simla Imperial Circle.
The Accountant General, Public Works Department.
The Director General of Railways.
The Director-in-Chief, Indo-European Telegraph.
The Director, Persian Telegraph.
The Director, Persian Gulf Telegraph.
The Consulting Engineers to the Government of India for Railways, Calcutta, Lahore, and Lucknow.
The Comptroller General.
The Accountant General, Bengal.

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14.02

22.9.85

R. S. S. S. S.
Colonel, R.E.,
Secretary to the Govt. of India.

G.O. 2239 W. 25.9.85.
" 800 W. 31.3.85
A. No 714 W.
714 W. 21.3.85
Gen. No 1 W. 10.2.85
G.O. 574 W. 11.3.85.

Communicated to
Superintending Engineers and
Examiner P. W. Accounts in
Continuation of G. O.
No 2239 W dated 25.9.
September 1885

27.9.87

*Supo. Engineer
Chief Engineer for Bridges
P. W. Accounts
Comm. Architect*

7579

Govt. of Madras

PUBLIC WORKS.

11/10/87

Ms 572-10-9a

Order

Recd.

Encl.

G.O. No. 107/107, No. 2644 to.

Government Buildings

Circular from the Govt.
of India issuing instructions for the
maintenance of Capital
and Revenue accounts
for — communicated
to Superintending
Engineers and the
Examined Projects

8/11/87

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