

19/7  
Educational (1897) Department.

ORDINARY PRINTED.

G.O., No. 412

DATED 20. 7. 97

INDEXED.

[Despatch Abstract.]

Tamkum Bungalow at Madras.

Directing, with remarks, that the cost of the additions to the  
— sanctioned in G.O. No 1207 W of 1897 amounting to Rs  
2652-0-0 be in the first instance met from Poul.  
Funds and that, till that amount and Rs 2856-2-9  
being the cost of the repairs already made to the building  
and also met from Poul Funds are recovered, no  
payment from the rents and profits of the Tamkum  
property be made to the University of Madras.

28/7/97.

does

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# FURTHER PAPERS.

| G.O.                                                                    | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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| <i>71 c 1418 of 97 to 699</i><br><i>508/98 to 330</i><br><i>30/5/98</i> |     |             |       |      |     |             |       |

## Government {1897} of Madras. EDUCATIONAL.

Recd.

Regd.

1897.

Enclosures

Spare copies

G.O., No. 412, 20th July 1897.

JULY.

### Tamkam Bungalow at Madura.

Directing, with remarks, that the cost of the additions to the — sanctioned in G.O., No. 1207 W. of 1897, amounting to Rs. 2,652, be in the first instance met from Provincial funds and that, till that amount and Rs. 2,856-2-9 being the cost of the repairs already made to the building also met from Provincial funds are recovered, no payment from the rents and profits of the Tamkam property be made to the University of Madras.

## GOVERNMENT OF MADRAS.

## EDUCATIONAL DEPARTMENT.

READ—again G.O., No. 602, Educational, dated 29th September 1896.

READ—also the following papers:—

Office-note from D. C. GORDON, Esq., Examiner, Public Works Accounts, to the Secretary to Government, Public Works Department, dated Madras, 16th March 1897, No. 126-C.

In G.Os., Nos. 1925 W. of 2nd August 1895, and 3015 W. of 26th November 1895, estimates were sanctioned for repairs to Tamkam bungalow at Madura, and the Syndicate of the Madras University requested to place the amounts of the estimates at the disposal of the Public Works Department.

2. The work was carried out in 1895-96, and the expenditure as incurred was passed on to the Accountant-General, Madras, for adjustment as Excluded Local Funds expenditure.

3. Now the Accountant-General in his letter, No. I.B.D.—79, dated 25th February 1897, copy herewith, asks me to write back the outlay as the Syndicate has refused to place the money at his disposal. With reference to G.O., No. 602, Educational, dated 29th September 1896, communicated with Public Works Department G.O., No. 3229 W., dated 11th November 1896, I request that arrangements be made for placing the amount at our disposal to admit of the outlay being finally adjusted.

## ENCLOSURE.

COPY of letter from F. C. HARRISON, Esq., Officiating Accountant-General, Madras, to the Examiner, Public Works Accounts, dated 25th February 1897, No. I.B.D.—79.

I have the honour to state that the debit of Rs. 2,856-2-9 shown in your

|                |    | RS.   | A. | P. |                                           |
|----------------|----|-------|----|----|-------------------------------------------|
| August 1895    | .. | 629   | 0  | 0  | exchange accounts noted in the margin     |
| September 1895 | .. | 305   | 0  | 0  | under University Fee Fund is not charge-  |
| October "      | .. | 1,041 | 5  | 3  | able to that fund, but to a private fund  |
| November "     | .. | 97    | 15 | 0  | known as Johnston of Carusalloch Scholar- |
| December "     | .. | 782   | 14 | 6  | ship Fund, the income of which is derived |

from the rents and profits of the Tamkam property in the Madura district. As this scholarship fund is not borne on my books, the transactions connected with it are not susceptible of adjustment by the Civil Department, and further I would point out that expenditure chargeable to an Excluded Local Fund can only, by previous arrangement, be passed on through the exchange account under article 460 (2), Civil Account Code.

2. When the debits in question appeared in your exchange accounts, they were placed under objection book advances and the Registrar of the Madras University was requested to remit the amount as was done in May 1893. The Registrar at first promised to remit a major portion (Rs. 1,793) of the amount by selling Government securities belonging to the scholarship fund, but subsequently stated his inability to comply, as in the opinion of the Syndicate the University had no power to make the payment.

3. In these circumstances, I request that you will be so good as to write back the debits raised by you. In September 1893 the debits that had been raised in your exchange accounts for similar expenditure on the Tamkam property were written back by you.

4. In this connection I would invite your attention to G.O., No. 602, Educational, dated 29th September 1896.

No. 1838-C., dated 1st April 1897.

Transferred to the Educational Department with the request that early steps may be taken for the outlay of Rs. 2,856-2-9 being adjusted in the manner indicated in paragraph 1 of G.O., No. 602, Educational, dated 29th September 1896.

(Signed) D. McNEIL CAMPBELL, Colonel, R.E.,  
Secretary to Government, P.W.D.

To the Educational Department.

Copy to the Examiner, Public Works Accounts.

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Secretary to Government, Educational Department, dated Fort St. George, 28th May 1897, No. I.B.D.—200.

With reference to your memorandum, No. 1004, dated the 7th May 1897, enquiring whether it is possible to maintain a separate account showing the receipts and charges pertaining to the Johnston of Carusalloch Scholarship Endowment, I have the honour to state that there is a personal Ledger account kept in the Madura Treasury of the Tamkam bungalow Fund showing merely the income and outgoings mainly for the purpose of working out the balance. It is not a complete account of the endowment. In 1878, Government directed that the income of the property, after a deduction of 10 per cent., should be made over to the University. The payments thus made are in excess of the amounts required for the scholarship, so that on 1st July 1896 the University had an accumulated surplus in its hands of Rs. 2,396.

2. If Government desire that this fund should be subjected to the detailed audit of this office, I do not see any objection to the fund being made an Excluded Local Fund under article 267, Civil Account Code, the sum of Rs. 40 monthly necessary for payment of scholarships being paid to the University.

3. As the Public Works Department have expended on account of the repairs of the Tamkam bungalow a sum of Rs. 2,856, and the balance in the hands of the Collector of Madura, on the 30th April last, was only Rs. 415, I would suggest that, for the present, the payment of Rs. 40 may be deferred and the University left to pay the scholarship from the accumulated savings in their hands.

4. The enclosures to the memorandum are herewith returned.

G.O., No. 1207 W., dated 10th May 1897.

Read—the following papers:—

From Lieutenant-Colonel O. V. BODDY, R.E., Superintending Engineer, VI Circle, to the Chief Engineer, Public Works Department, dated 6th February 1897, No. 159 M.D.

With reference to G.O., No. 3496 W. dated 7th December 1896, I have the honour to forward herewith for sanction a plan and estimate amounting to Rs. 2,130 for constructing an additional office-room in the Tamkam bungalow at Madura, and to request that the amount of the estimate together with the establishment and tools and plant charges, amounting to Rs. 2,652, as shown in the margin, may be placed at the disposal of this department from University Fee Fund.

|                                 | RS.   |
|---------------------------------|-------|
| For works                       | 2,130 |
| Establishment at 23 per cent.   | 490   |
| Tools and plant at 1½ per cent. | 32    |
| Total                           | 2,652 |

2. The estimate has been countersigned by the Collector.

G.O., No. 192, Educational, dated 1st April 1897.

Read—Endorsement of the Public Works Department, No. 1464 C., dated 13th March 1897.

Order—No. 192, Educational, dated 1st April 1897.

The plan and estimate are approved and will be retransferred to the Public Works Department.

(True Extract.)

(Signed) G. S. FORBES,  
Secretary to Government.

Order—No. 1207 W., dated 10th May 1897.

The estimate, amounting to Rs. 2,130, for additions to the Tamkam bungalow at Madura, is returned to the Superintending Engineer, VI Circle, for sanction and execution.

2. The Educational Department will arrange to place funds as specified below at the disposal of the Public Works Department:—

|                         |       |
|-------------------------|-------|
| Works .. .. .           | RS.   |
| Establishment .. .. .   | 2,130 |
| Tools and plant .. .. . | 490   |
|                         | 32    |
| Total .. .. .           | 2,652 |

(True Extract.)

(Signed) A. R. KNAPP,  
for Secretary to Government.

To the Superintending Engineer, VI Circle, with four enclosures.  
" Examiner, Public Works Accounts.  
" Educational Department.

ORDER—No. 412, Educational, dated 20th July 1897.

The cost of the repairs already made to the Tamkam bungalow at Madura amounting to Rs. 2,856-2-9, has been met from Provincial funds. Similarly the cost of the additions sanctioned in G.O., No. 1207 W., dated 10th May 1897, amounting to Rs. 2,652, will in the first instance be met from Provincial funds and until the whole amount (Rs. 5,508-2-9) thus expended from Provincial funds are recovered no payment from the rents and profits of the Tamkam property will be made to the University of Madras.

2. The suggestion of the Accountant-General to constitute the endowment an excluded local fund does not commend itself to Government. The personal ledger account maintained at the Madura Treasury of the Tamkam Bungalow Fund should be continued, an annual report showing the receipts and charges of the fund being submitted to Government by the Collector on the 10th of April of each year. On receipt of the Collector's report the Government will pass orders as to the amount to be paid to the Public Works Department for the year.

(True Extract.)

To the Public Works Department.  
" Collector of Madura.  
" Accountant-General.  
" Registrar of the Madras University.  
" Director of Public Instruction.

Exd. W. D'Moss.

Secretary to Government.

# Public Works (1897) Department.

CURRENT No. 2790

Order

Endorsement

Transferred to the  
Educational Department  
with the request that early  
steps may be taken for the  
outlay of Rs 2856-2-9 being adjusted  
in the manner indicated in

Para 1490. 602 Educational, dated 29<sup>th</sup> September 1896.

Col. R.E. Spare copies

Received

Enclosures

Secretary to Govt. P.W.D.

SUBJECT.

Tamkam bungalow  
at Madura. Requesting  
to arrange for placing  
Rs 2856-2-9 sanctioned  
for repairs to  
at the disposal of the  
P.W.D. so admit of  
the outlay being finally  
adjusted.

Read 3-4-97

Enclos - 1.

Log the Educational Dept  
# Copy to the P.W. accts.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|------|-----|-------------|-------|

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|------|-----|-------------|-------|

|              |        |          |
|--------------|--------|----------|
| 1464c        | P.O.O. | 13.3.97  |
| 602          | Edul   | 29-7-96  |
| 240          | "      | 13-4-96  |
| 928          | "      | 12-12-95 |
| 852          | "      | 30-10-95 |
| 705          | "      | 20-8-95  |
| 416          | "      | 18.5.95  |
| and Tama Kam |        |          |
| Bangalow fte |        |          |

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|------|-----|-------------|-------|

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|------|-----|-------------|-------|

Educational (1897) Department.

CURRENT No.

*From*

The Accountant General  
to the Govt. of Madras

No.  $\frac{9. B. D}{200}$

Dated 28<sup>th</sup> May 1897

Received 31<sup>st</sup> May 1697

Registered 31-5-97

Enclosures 2 (C 424 ✓ enclosed)

### *Spare copies*

SUBJECT.

Suggesting to make the Zimmern  
Bungalow Fund an Excluded  
Local Fund under art. 267.C.A.  
the monthly scholarship of Rs 40  
being paid to the University  
but that the payment of Rs 40  
be postponed at present -  
and the University left to  
pay the same from their  
accumulated savings

| G.O. | No.  | Department. | Date.    |
|------|------|-------------|----------|
| 2222 | 1004 | ED          | 7.5.57   |
|      | 102  | -           | 29.9.96  |
|      | 240  | -           | 13.4.96  |
|      | 928  | -           | 12.12.95 |
|      | 852  | -           | 30.10.94 |
|      | 708  | -           | 20.8.55  |
|      | 459  | -           | 12.6.88  |
|      | 416  | -           | 18.5.98  |

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |

Edw. Sept  
Cuo 424

Dr. N. M. A. 77 5-97

requested to be good enough to state whether it is possible to maintain a separate account showing the receipts and charges pertaining to the Johnston of Carnarvon Scholarship endowment. The receipts consist of the rent and profits of the Tanikam bungalow in Madras and the charges ~~are made up~~ <sup>include</sup> of the cost of Scholarships not exceeding Rs 40 per mensem to be paid to the University of Madras, the pay of a gardener, the quit-rent and the Municipal assessment, and the cost of repairs and additions made from time to time to the building.

7/2  
27/4/97

70

The S. G. 20

with cert. in original  
to be returned with replies

Note.

Note. Hitherto the Collector has been meeting the petty charges from the rent and paying the balance to the University which has been meeting the Scholarship charges and the cost of repairs. As the University refused to meet the cost of repairs out of the funds paid to it, this arrangement has been cancelled (vide G.O. no. 602 Ed. D. 29<sup>th</sup> Sept. 1896) and a fresh arrangement has now to be made. If the A.G. will have no objection to maintain a separate account of the endowment, the Collector may be ordered to pay the rent into the hands of the A.G. who will then meet the charges above enumerated.

7/11/97 The A.G. maintains a separate account on account of the late William Arjuna vide G.O. no. 489 Ed. D. 12<sup>th</sup> June 95

[G.  
25]

1,000-14-12-96.

H. E. THE GOVERNOR.

THE HON'BLE MR. BLISS, C.I.E.

THE HON'BLE MR. GROSE, C.I.E.

Educational DEPARTMENT

C. Nos. 424, 622 & 626 of 97

SUBJECT.

The Tankum bungalow at Madras

FOR ORDERS.

The Govt having sanctioned certain repairs to the Tankum bungalow, the Madras University was requested in G.O. no. 705 Ed. D. 20<sup>th</sup> Aug. 1895 to provide funds for carrying out the repairs from the accumulated balance of the Johnston of Carnarvon Endowment Fund. The University at first consented to provide the necessary funds but subsequently declined to do so, saying that it had no power under the trust deed to utilize the accumulated balance for repairs to the building. Thereupon Govt cancelled para 2 of G.O. no 193 Ed directing payment of the rent of the Tankum bungalow to the University and ordered that in future

in future the rent should not be paid to the University until the cost of all repairs to the bungalow had been liquidated. vide G.O. no 602 Ed & 29<sup>th</sup> Sept-96

The cost of repairs made amounts to Rs 2856-2-9 & the cost of additions, to Rs 2652-0-0. Thus a sum of Rs 5508-2-9 has now to be liquidated.

Having been requested to report whether he could maintain a separate account of the receipts & charges of the Johnston of Carnarvon Scholarship Endowment, the A.G. states that a separate account could be maintained, if the fund be made an Enclaved Local Fund under art 267 of the Civil Account Code. Submitted that the fund may be constituted an Enclaved Local Fund.

As the accumulated rents in the hands of the Collector on the 30<sup>th</sup> April last was only Rs 415, the A.G. suggests that for the present the payment of Rs 40 per mensem to the University on account of the Scholarships may be deferred

Cno 424

Cno 622

A

I don't understand this donor. Govt or donor had no payment and he made with University, & I presume no payment was made.

B

C

We shall have a comparison before I suppose we will have excess will be explained?

23

and that the University be left to pay the Scholarships from the accumulated savings of Rs 2396 in its hands.

Orders are solicited as to whether this suggestion may be approved?

In G.O. no. 37 Ed & 15<sup>th</sup> Jan'y 87 Govt sanctioned certain alterations to the Tankem bungalow and directed that no further payments of rents be made to the University until the cost of the alterations was recovered. It is not clear whether during this period no payment was made to the University to meet the cost of the Scholarships. Probably no payment was made.

It may be noted that the estimate sanctioned in G.O. no. 19256 & 2<sup>nd</sup> Aug. 1896, including the P.W.D. charges, amounted to Rs 1793; that in the revised estimate sanctioned in G.O. no. 3015 W & 26<sup>th</sup> Nov. 1895 the cost of the repairs increased to Rs 2665, & that the actuals now amount to Rs 2856-2-9. No explanation has been furnished why the actuals have exceeded the revised estimate.

10/6/97

P.T.D.

now turned

Suppose there is no objection  
to constituting the fund and  
"Included Local Fund"?

8.12/16

To Fmt Dpt. no.

Note 1 to art 267 of the C. A. C.  
[Local]  
lays down that "no new fund should  
be created without a clear necessity"  
and it has always been the policy  
of Govt. to <sup>reduce</sup> the number of  
Separate local funds as <sup>low</sup> ~~much~~  
as possible, (a large number of  
incorporated local funds <sup>were</sup> ~~have~~  
~~been~~ abolished in 1881.) In the  
present case, there appears to be  
nothing in the nature of the endow-  
ment which is of such a special  
character as to require a different  
method of treatment from numerous  
other educational endowments  
specified in the list put up at  
Clag B. Moreover the assets and  
liabilities are of such a pecu-  
liar character as to hardly justify  
the ~~the~~ constitution of a  
separate

separate fund, the permanent  
solvency of which should be the  
first condition of its existence.

### Assets

Opening balance - The accumulated  
surplus of Rs 2,396 now in the hands  
of the University is evidently irre-  
coverable, and must be set off  
against the payment of scholarships  
for the next five years at about  
Rs 40 a month. In that case, the  
balance of Rs 4.15 in the hands of  
the Collector of Madura on the 30th  
April 1897 would be the only capital  
with which the new fund could open  
its accounts.

Receipts and expenditure. The only  
source of income would be the rental  
of the building (Rs 100 ~~hitherto~~ ~~not~~  
liable to be raised by the P.W.D. on  
account of the recent additions and  
improvements.) The monthly deduc-  
tion of Rs 10 hitherto allowed for petty  
repairs would <sup>month</sup> be discontinued and  
the only expenditure to be incurred  
would be the pay of the gardener -  
municipal ~~assemblies~~ <sup>or</sup>  
so that a little more than Rs 1.00  
would be added to the capital  
every year.

### Liabilities

does

## Liabilities

A sum of Rs 5,508-2-9 is, however, due to the P. W. D for repairs already executed, and there ~~can~~ <sup>is</sup> ~~be no question~~ that the building will require a similar outlay before long to keep it standing. It is out of the question for Provincial funds to forego the recoveries and it is <sup>thought</sup> ~~submitted~~ that the simplest course would be to leave things as they are, so far as the accounts are concerned, and <sup>to</sup> direct the collector to submit an annual report to Govt. showing receipts, charges and balances, - the full amount available at the end of each year being made over to the P. W. D. and no further contribution being given to the University until all the liabilities are liquidated.

A

This is the best way  
JG

AB  
14/6/97

Cur.  
18/6/97

28/6/97

Educational Dept.

(H. W. P. M.)

The suggestion of the Acct. Genl. constitute the endowt. an ex-

cluded Local Fund is plainly inadmissible in the circ.

The recommendation of the Finl. Dept - vide A of the rate above - may be adopted.

8/7/97

Local fund

does

[ G. ]  
24.  
1,000-14-6-97.

Ed DEPARTMENT.

Papers to be read in proceedings :—

Again G.O., No. 602 dated 29<sup>th</sup> Sept- 1897.

Again G.O., No. dated 189 .

Current No. 424 of 1897, dated 1<sup>st</sup> April, from the P.W.D.

" " 626 " 1897, " 28<sup>th</sup> May, " the A.G.

" " 622 " 1897, " 10<sup>th</sup> May, " the P.W.D.

ORDER. N. 412 of 20. 7. 97.  
P.S.

The cost of <sup>the</sup> repairs already made to the Tankum bungalows at Madras, amounting to Rs 2856-2-9, has been met from Provincial funds. Similarly the cost of the additions sanctioned in G.O. no. 1207 W & 10<sup>th</sup> May 1897, amounting to Rs 2652-0-0 will in the first instance be met from Prov. funds and until the whole amount (Rs 5508-2-9) thus expended from Prov. funds are recovered no payment from the rents and profits of the Tankum property will be made to the University of Madras.

2. The suggestion of the A.G. to constitute the endowment an Excluded Local Fund

does

does not commend itself to Govt. The personal ledger account maintained at the Madras Treasury of the Tankum bungalow fund <sup>should</sup> be continued, an annual report showing the receipts and charges of the fund being submitted to Govt. by the Collector <sup>of each year</sup> on the 10th of April. On receipt of the Collector's report the Govt. will pass orders as to the amount to be paid to the P.W.D. <sup>for the</sup> ~~duration of the~~ ~~construction~~ each year.

(from orders)

7/11  
13/7/97

To

The P.W.D. 10

Collector of Madras 8

A.G. 4

Rep. of the M.U. 1

D.P.D. 5

29/7/97

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