[L. & M.
1,500—29-3-99.]

Local & Munl. (189) Department.

MISCELLANEOUS.

G.O., No. 1909m

DATED 22/12/99

[Despatch Abstract.]

Water works extension – Trichinopoly

answering in the affirmative the Sanitary Engineer's question regarding the system of accounts to be adopted in the execution of the Trichinopoly water works extension, requesting the Municipal Council of Trichinopoly to pay Rs 4,7000 to the credit of the Public Works Dept in the Trichinopoly Treasury & requesting the P. W. Dept to instruct the Examiner of Public Works accounts to issue letters of credit for this amount in favour of the Sanitary Engineer

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1899) Department.

CURRENT No. 2845 M

ASS'T SECY TO GOV'T
1 NOV. 1899
LOCAL MUNL EDL & LEG DEPT

Order

From

The Ag: Sanitary Engineer
to Government

No. 1386

Dated 30th October 1899
Received } 1st Nov. 99
Registered }
Enclosures One
Spare copies "

SUBJECT.

Trichinopoly Water Works Extension

Requesting for reasons herein stated to inform whether the old system of keeping accounts should be continued in the execution of — or the Public Works system of accounts & control should be adopted as now ordered & to issue necessary instructions to the Examiner Public Works Accounts if the latter procedure is to be adopted.

7/11

BACK PAPERS.

G.O.	No.	Department.	Date.
Lo	1012	Lo	17-7-99
"	54	Lo	11-1-99
"	1306	Lo	14-8-91

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Enclosure to letter No. 1386 of 1899

Fort St. George,
Accountant-General's Office,
26th October 1899.

Treasury Accountant Dept.

No.T.397 Genl/8221.

From

The Accountant-General to the
Government of Madras,

To

The Sanitary Engineer to Government.

Sir,

With reference to your letter No.1341, dated the 14th of October 1899, requesting sanction of this Office for the receipt into the Civil treasury of funds placed at your disposal by Municipalities or Local Fund Boards for the execution of Sanitary works, I have the honour to inform you that the objection on the part of the Treasury Officer to the receipt of money seems to have arisen with reference to note ⊗ 1, to article 460- Civil Account Code Volume I, wherein it is laid down that no deposit account should be opened in the Civil books. But there is no objection to the payment by the Municipality of the money into the Treasury to the credit of the Public Works Department. The funds required by you may then be drawn by you as a Public Works disburser against letters of credit of equivalent amount which will be issued in your favour on application made through the Examiner of

⊗ "This deposit account can be
"opened in a Civil treasury by
"officers of the P.W.D x x x x x.
"1. When any work is to be carried
"out by the P.W.D for any Municipality,
"the Municipality will pay in
"advance the gross estimated
"expenditure to the Executive
"Engineer, who in his accounts
"will treat the amount as a de-
"-posit & proceed under depart-
"-mental rules; no record
"of deposit will be found in
"the Civil accounts. Or if the
"P.W.D of the Province prefers, the
"Municipality may pay the
"money direct into the Treasury,
"where it will be credited to the
"P.W.D."

Public Works Acounts. The rules in force in the Public Works Department as to the system of accounts and control could thus be fully complied with.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) W.H.Dawson,

Dy. Accountant-General.

(True Copy)

A A G Malet 31-10

Ag. Sanitary Engineer to Government.

2P

1
2845/M/99

S.E./6 1,000—17-1-99.

No. 1386

GOVERNMENT OF MADRAS.

OFFICE OF SANITARY ENGINEER,
Poonamallee Road (Park Town),
Madras, 30th October 1899.
Despd 31st Octr 1899.

From
A.A. G. Malet Esq., A.M.I.C.E,
~~J. A. JONES, ESQ. MEM. INST. C. E., F.R.S.E.,~~
Ag. SANITARY ENGINEER TO GOVERNMENT,

LOCAL & MUNICIPAL DEPT.
CURRENT No. 2845 M

To
The Secretary ~~to Government,~~
Local and Municipal Department.

SIR,

K. I have the honour to enquire whether the system of accounts and control ordered in para.5 of G.O. No.1012 M d/ 17thJuly 1899 is to apply as regards funds for the Trichinopoly Water Works- Extension. The estimate for this work was sanctioned and its execution by the Sanitary Engineer was ordered in G.O. No.54 dated 11th January 1899.

N.

2- The Chairman, Trichinopoly Municipality placed Rs.3,000 for the above work, to my credit in July 1899 prior to the receipt of G.O. No.1012 M, and when this amount was nearly expended, I requested the Chairman to instruct the Accountant-General to hold Rs.40,000 (less Rs.3,000 already expended) to my credit and to place Rs. 10,000 to my credit at the Trichinopoly Treasury to meet payments for the above works.

K.

3- In the meantime I requested the Chairman to place

Rs.1000 to my credit at the Trichinopoly Treasury to meet urgent demands. The Trichinopoly Treasury Officer objected to this procedure.

4. The Accountant-General was then addressed and a copy of his reply No. T 397 Genl/8221 dated 26th October 1899 is enclosed. In this reply the Accountant-General suggests following the ordinary Public Works procedure as ordered in para 5? G.O. No. 1012 M dated 17th July 1899 and I have the honour to enquire whether this procedure should be adopted with reference to the work in question, as past expenditure has already been incurred under the old system.

5. If the procedure ordered in G.O. No. 1012 M is to be adopted, I have the honour to request that necessary instructions may be issued to the Chairman to pay Rs.47,000 to the credit of the Public Works Department in the Trichinopoly Treasury and for the Examiner of Public Works Accounts to issue letters of credit for this amount.

I have the honour to be,

Sir,

Your most obedient servant.

31.10

Ag. Sanitary Engineer to Government.

Local & Munl. (1899) Department.

CURRENT No. 2948 M

Note for the Secretary.

This may be read and disposed of with current No. 2845 M, which was sent up to the Secretary with a note on the 14th Instant.

ASSISTT SECY TO GOVT
15 NOV. 1899
LOCAL MUNL POL & LEG DEPTTS

From

The Ag: Sanitary Engineer
to Government.

Order

No. 1460

Dated 14th November 1899.
Received } 15th nov 99
Registered }
Enclosures nil
Spare copies "

SUBJECT.

Trichinopoly Extension Works

Requesting early orders on this Office No. 1386 dated 30th October 1899 regarding the accounts procedure to be followed with reference to the ——.

16/11

BACK PAPERS.

G.O.	No.	Department.	Date.
Cur	2846	L/99	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

2

S. E./6 1,000—17-1-99.

No. 1460

GOVERNMENT OF MADRAS.

OFFICE OF SANITARY ENGINEER,
Poonamallee Road (Park Town),
Madras, 14th November 1899.

LOCAL
CUR
EPT.
2948 M

From A.A.G.Malet Esq.,A.M.I.C.E.
~~J. A. JONES, Esq. MEM. INST. C. E., F.R.S.E.,~~
Ag. SANITARY ENGINEER TO GOVERNMENT,

To

The Secretary to Government,
Local & Municipal Department.

SIR,

I have the honor to request early orders on my No.1386 dated 30th October 1899 regarding the accounts procedure to b followed with reference to the Trichinopoly Extension works. The Accountant General has been requested to hold Rs.37,000 at my disposal by the Municipal Council, Trichinopoly in their letter No.3162 M. dated 6th November 1899.

I have the honor to be,
Sir,
Your most obedient servant,

Allen A G Malet
14.11

Ag. Sanitary Engineer to Govt.

282

No. 4900 C d/2nd December 1899
Note in P.W.D

The ~~remarks~~ office note of the Examiner P.W.D ~~are~~ is forwarded with the remark that the whole question appears to turn on the ~~meaning~~ correct interpretation of para 5 of G.O. No 1012 M d/17.7.99. That para. merely directs that the Sanitary Engineer should comply with the rules in force and system adopted in P.W. Accounts. It does not direct that his accounts should be audited in the P.W.D or constitute him a P.W. disburser. As the order stands the contention of the Examiner is apparently correct.

If however it is decided that the Sanitary Engineers accounts shd be audited in the P.W.D. there is no objection to the procedure indicated in the draft G.O.

HCl
1/12/99

To S&M (u.o.)

ASSIST SECY TO GOVT * LOCAL MUNL EDL & F.F.G DEPTS *
5 DEC. 1899

E. No. 27.

Public Works (1899) Department.

CURRENT No. 9633

From

The Examiner P.W. Accounts,
Madras & Coorg

No. 3894 B/B

Order

Dated 27th November 1899

Received & *Registered* } 28-11-99

Enclosures (one file) with memo 4232C/99

Spare copies.

SUBJECT.

Accounts procedure of water supply, drainage schemes etc entrusted to the Sanitary Engr. for execution — Furnishing C's remarks regarding the

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CAW

BACK PAPERS.

No.	Date.

FURTHER PAPERS.

No.	Date.

GOVT. OF MADRAS. } 1899. { P. W. DEPT.

EXAMINER, P. W. ACCOUNTS.

Keep-with Current No.

dated 189 .

Madras, 27th November 1899.

Office Note No. 3894 B/B

To W. (U.O.)

Your O.N.No.4732 C dated 22nd: -- November 1899.

+ No.T.397 Genl./8221 of 26th: October 1899.

The proposed draft order is practically the suggestion of the -- Accountant General, Madras in his + letter to the Sanitary Engineer, but the Accountant General, Madras is not correct in his view - Note I to Article 460 Civil Account Code Volume I which he quotes is not applicable to the case as the work in question is not being carried out by the P.W.Department, nor has the Sanitary Engineer been constituted a public works disburser.

In para 5 of Local & Municipal G.O.No.1012 M of 17th: July 1899, Government decided that when, for special reasons, water supply and drainage schemes were entrusted to the Sanitary Engineer for execution, that officer should conform to the rules in force in the P.W. Department as to system of accounts & control adopted in the case of works -- carried out by that Department, but it is no where laid down in the order referred to that the Sanitary officer should in such cases be constituted a public works disburser, nor is it at all necessary that his accounts should be submitted to the Examiner for audit. The system of accounts maintained by the Local Fund Department is, it is believed the same as that observed in the P.W. Department and the control observed in audit is believed to be practically the same; so the instructions in the G.O. in question were probably issued for the guidance of the Accountant General, Madras to whom the Sanitary Engineer would have to submit his accounts for audit.

The [illegible] of the Govt [illegible] [illegible] the [illegible] [illegible]

Besides this, the execution of the Trichinopoly water supply extension scheme by the Sanitary Engineer was sanctioned long before + the order of July 1899 came into existence, so that there could have been no intention whatever on the part of Government that the Sanitary Engineer should be constituted a public works disburser; otherwise the order would have unmistakeably said so. It is clear from the Sanitary Engineer's letter that expenditure has been already incurred on the work, in which case it is presumed the outlay must have been accounted for to and audited by the Accountant General, Madras, and all that appears necessary now is for the Accountant General, Madras to see that the provisions of para 5 of the G.O. of 17th: July 1899 are duly observed by the Sanitary Engineer in future. The Accountant General, Madra

+ G.O.54 M dated IIth: January 1899.

no [illegible] [illegible]

should place the Sanitary Engineer in funds in the same manner as he does othe

Civil officers carrying out public Work

N.R

Offg: C.

27.11.99

P.W. Dept

OUNTS
24 NOV. 1899

No. 4732 C dated 22nd Novr. 1899

Forward u-o to C- for favour of remarks.

It appears to me that the procedure proposed entails unnecessary labour and complication.

The Sanitary Engineer is not a PWD officer and the orders at G.O. flagged "R" do not constitute him a P.W.D disburser.

It would be simpler if the money were paid in to the credit of his account and dealt with at once in the Civil accounts

HLl
20/11/99
OW.

To
The Examiner P.W. Accts
with file (to be returned)

[L. & M. 200—17-6-97.]

K.

NOTE FOR THE *Secretary.*

Paragraph 5 of G.O. No. 1012 M, dated 17th July 1899 runs as follows:—

"The execution of the works will "ordinarily remain with the Public Works "Department as at present; but the "Chief Engineer may, for any special "reason, with the sanction of Govt., "entrust the execution of any work "to the Sanitary Engineer, in which case, "the Sanitary Engineer will comply with "the rules in force in the Public "Works Department as to the system "of accounts and control adopted in "the case of the works executed by "that Department."

Apparently it was intended by Govt. that the accounts should be audited by the Public Works Department, as otherwise there was no necessity for the system of accounts previously adopted by the Sanitary Engineer being given up in favour of that followed in the Public Works Departt. Formerly when water supply and drainage works were executed by the Sanitary Engineer, the payments on account of the works were made in the Municipal office on bills and other vouchers duly checked and passed for payment by the Sanitary Engineer, and the accounts were audited annually by the Local Fund department of the Accountant-General's Office in the same manner as the rest of the Municipal accounts. Please see paragraph 1 of G.O. no. 955 M dated 24th June 1891 and paragraph 2 (4) of G.O. no. 1306 m, dated 14th August 1891. Before the latter Government Order was passed, a proposal was made by the then Acting Chief Engineer and Mr. Jones, the Sanitary Engineer, that as regards accounts the whole of the Sanitary Engineer's Departt. might be treated as a Public Works Department division under the Examiner, Public Works Department, to whom the officers of the Sanitary Engineer's Departt. should submit their accounts direct. In paragraph 2 (4) of G.O. no. 1306 m, dated 14th August 1891, however, the Government

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then observed as follows:—

"The proposals of the Public "Works Department with regard to "the preparation and audit of "accounts are not in consonance "with the provisions of the District "Municipalities Act and cannot "therefore be approved. The sums "disbursed by the Sanitary Engineer "must always be obtained from "the Municipal fund, and under "Section 23 (2) of the Act, the pay-"ments from that fund can only "be made under the orders of the "Chairman or in his absence, of "two Municipal Councillors. The "responsibility for expenditure rests "finally, therefore, with the Chair-"[illegible], and the final audit of "the accounts must be carried "out in his office".

If the view expressed in the above order be correct, the Government cannot direct that the accounts of the Sanitary Engineer, when he is entrusted with the execution of any Sanitary work, should be audited by the Public Works Department. It is, however, observed that Section 28(2) of the Madras District Municipalities Act only requires that all orders for payment of money from the Municipal fund shall be signed by the Chairman or in his absence by any two Municipal Councillors duly authorized by him in this behalf and imposes no restrictions as to the audit of accounts. The whole amount required for the execution of a Sanitary work may be drawn on a payment order signed in the manner referred to in that section and it does not appear that there is any objection to the accounts connected with the actual expenditure of that amount by the Sanitary Engineer being audited in any manner which may seem suitable. Moreover, if the principle enunciated in paragraph 2(4) of G.O. No. 1306 M, dated 14th August 1891, is to be followed, whenever the Public Works Department carries out any work for the Municipality its

BB.

accounts should be audited not by the Examiner of Public Works accounts, but in the Office of the Chairman of the Municipality – a course which cannot evidently be adopted. It is, therefore, submitted that the view expressed in paragraph 2(4) of G.O. No. 1306 M, dated 14th August 1891, appears to be incorrect, and if this opinion is concurred in, it is for consideration whether it is not desirable that the accounts of the Sanitary Engineer, when he is entrusted with any sanitary work by the Chief Engineer, should be audited by the Public Works Department in the same way as if the work had been executed by the Public Works Department itself. In this case, the accounts will be audited then and there and a professional check will be exercised over them. On the other hand, if the Sanitary Engineer were to submit his vouchers, as formerly, to the Chairman of the Municipa

f. The

BB.

b/

audited in the Municipal Office by the Local Fund Department of the Accountant General's office long after the expenditure had been incurred.

V.R.
12/12/99

To A. G. as No. 1373/14/12/99

Has the A. G. any remark to make upon the Examiner & P.W.'s notes?

W.T.
13 12 99

No. 137. U. O. Memo

The expression "System of accounts and control" was taken to include the system under which accounts are rendered to and audited by the Examiner Public Works Accounts and to imply therefore that the Sanitary Engineer ~~to Government~~ should assume the position of a public works disburser. In my opinion it would be the best arrangement. The expenditure which the Sanitary Engineer may undertake is not inconsiderable and it is expenditure of a technical nature which can be much more efficiently

ACCOUNTANT GENERAL'S OFFICE
15 DEC 1899
MADRAS

than by my Local Audit Branch. As pointed out in the Secretariat note there is also the important difference between that system and the system of audit by my Local Fund Department that in the latter case the audit is conducted annually while in the former case the audit is concurrent.

19/12

19-12-99 A. G.

To
The Secretary to Government,
Local & Municipal Department

H. M.

I think H. M. w^d like to see the notes since the draft was sent for c/i.

The A. G.'s advice seems sound, & the draft (on the paper before Flag D) may now issue.

W. T. 20.12.99

Yes
M.A.

Yes
M.A.
21.12.99

W.m

I think H.E. would like to see
the [illegible] since the Draft [illegible]
sent for up.
The [illegible] Secre-
[illegible] to the Draft for the
[illegible] before [illegible]

Again G.O., No. , dated 189 .
Current No. 2845-M of 1899, dated 30th October 99 from the Sanitary Engineer
Current No. of 189 , dated from the

SUBJECT.

System of Accounts to be adopted in the execution of the Trichinopoly water works extension

A.M.

FOR ORDERS.

Draft please
[illegible]
17-11-99

N.A. 16.11.99.

Please see draft put up.

The Sanitary Engineer's question in paragraph 4 of his letter may be answered in the affirmative and the necessary instructions issued to the Chairman of the Municipal Council of Trichinopoly and the Examiner of Public Works Accounts with reference to the Sanitary Engineer's request in paragraph 5.

V.R.
14/11/99

W.A.
15-xi-99

[L.]
500—19-12-98.

LOCAL AND MUNICIPAL DEPARTMENT.

C. No. 2845 M & 2948 M.

SUBJECT.

Systems of Accounts to be adopte
in the execution of the Trichinopoly
water works extension.

Misc ORDER. No. 1909 Mis 27/12/99

A.A.S. 21.12.99

The Sanitary Engineer's question in para 4 of his letter will be answered in the affirmative.

2. The Municipal Council of Trichinopoly is requested to pay Rs 47,000 to the credit of the Public Work Department in the Trichinopoly Distri Treasury, and the Public Works Department is requested to instruct the Examiner of Public Works Accoun to issue letters of credit for this amo in favour of the Sanitary Engineer

(Issue Orders)

V.R.
7/12/99

To
The Public Works Department
for C.I.

To
The Sanitary Engineer
" Chairman. M.C. Trichinopoly, through the Collector
" Accountant General
" P.W.D.

P.S.O.

Desp. 23/12/99