

Public Works (1898) Department.

G.O., No. 727 ✓

DATED 7 March 1898.

[Despatch Abstract.]

Expenditure on Public Works in Charge of Civil
Officers: Office note from the Examiner stating
that there is no objection per se to the transfer of the
Control, Audit and record of — from the Civil to the
P.W. Department but that several subsidiary questions
would have to be considered. Coupled to the Indian
Dept. with Remarks.

Dr 17.398

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
504C	51-98						
148210	18.6.98						
	File						

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
4122C	20.9.98.						

Papers to be read in proceedings:—

Again G.O., dated

189 , No.

Again G.O., dated
Current No. 12422
Current No. 1720

of 1897 of 15th December from The Fin. Dep.
of 1898, dated 24th February, from The Examiner, P.W.
Accounts.

" "

" 189 , "

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" 189 , "

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ORDER.

Communicated to the Financial
Department with reference to G.O. No. 1012, Financial, dated 4th December
1897, and with the remark that there
is no objection to the proposed --
transfer from the ^{civil} Circle to the P.W.
Department, of the control of, and the
audit and record of expenditure on
Public Works in charge of civil
officers.

2. The subsidiary questions refer-
red to by the Examiner can be con-
sidered after it is decided that
the transfer ^{shall} ~~should~~ take place.

The Financial Department.
,, Examiner, P.W. Accounts.

18/3/98

note - the order does not
contemplate the transfer
to the P.W.D. of the case
of the works mentioned -
is intended that when

G.O.

No.

Permitted to carry

504 C in works, they
be treated as P.W.

Sumers, so that their
position may come under
audit after the W. Dept.

Cy
10/2/98

W. H. S.
14. 2. 98

Public Works (1898) Department.

CURRENT No. 1720

Order

From The Examiners, P.W.
Dept., Madras

No. 241 M.C.

Dated 22^d February 1898

Received 24. 2. 98

Enclosures 1

Spare copies

SUBJECT.

Public Works in charge of
civil officers — stating
that there is no objection
to the transfer of audit &
control of —

G.O.

BACK PAPERS.

G.O.	No.	Department.	Date.
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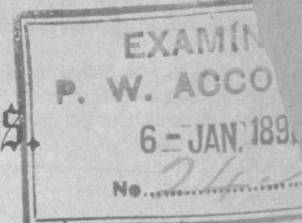
FURTHER PAPERS.

G.O.	No.	Department.	Date.
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No. 1012 (1897) Government of Madras

Government {1897} of Madras.

FINANCIAL.



Recd. } 15.12 } 1897.
 Regd. }

Enclosures

Spare copies

G.O., No. 1012, 4th December 1897.

DECEMBER.

To No 50 C dated 5th January 1898
 For favour of reman
 with reference to the co
 clesing sentence of the
 order.

From
 D. W.
 Maj

Audit and Classification of Public Works in charge of Civil officers.

Communicating to certain departments of the Secretariat letter from the Accountant-General reporting how far the Resolution of the Government of India, No. 4280-A., Financial, dated 24th September 1897, regarding the — affects the classification of the accounts and the existing orders.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From J. B. BRUNGATE, Esq., Officiating Under Secretary to the Government of India, Finance and Commerce Department (Accounts and Finance—Audit, Collection, &c.), to the Chief Secretary to the Government of Madras, dated Simla, 24th September 1897, No. 4280-A.

I am directed to refer you to the Resolution of the Government of India in the Public Works Department, No. 15, dated 24th August 1880, laying down rules for the accounting of Public Works receipts and outlay by Civil officers.

2. Under these rules all outlay upon Public Works in charge of Civil officers with the exception of—

- (a) charges for petty construction and repairs adjusted by Civil Accountants-General against the budget grants of the departments concerned;
- (b) certain miscellaneous expenditure which now includes charges for ferries and roadside arboriculture, grants to municipalities, and the establishment and contingencies of staging bungalows and encamping grounds; and,
- (c) cemetery charges paid by Civil officers,

should be audited by, and brought to account on the books of, the Examiner of Public Works Accounts concerned, and the works should be carried out by the Civil officers as Public Works disbursers and reckoned as Public Works in charge of Public Works officers.

3. It has now been brought to the notice of the Government of India that in many provinces provincial Public Works expenditure of considerable amounts, incurred by Civil officers, is audited and brought to account by Civil Accountants-General as "Public Works in charge of Civil officers." As this course is not authorised by the orders quoted above, and as it is desirable that expenditure on Public Works of any importance should be subjected to the stricter and technical audit of the Public Works Examiners, I am directed to request that, unless His Excellency the Governor in Council has any objections to urge, orders may be issued which will ensure that all expenditure on Public Works by Civil officers, except on the simpler class of works mentioned in paragraph 2 of this letter, shall be audited by the Account officers of the Public Works Department and adjusted in the Public Works Accounts.

4. I am to add that, for the purpose of determining what charges for petty construction and repairs executed by Civil officers can be adjusted as contingent expenditure of the department concerned, a money limit of Rs. 1,000 (one thousand) has been fixed by the Government of India, and that any work, the expenditure on which exceeds this limit, should not be considered as coming within the category of "petty construction and repairs."

5. I am to say that this circular does not refer to and is not intended to affect any systematic scheme for the management and audit of Public Works chargeable to local funds, which may have been laid down by any Local Government.

Copy forwarded to the Public Works Department, to the Comptroller and Auditor General, and to all Accountants-General and Comptrollers (except the Comptroller, Post Office).

From F. C. HARRISON, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 17th November 1897, No. 3589.

In reply to your memorandum, No. 2203, dated the 28th October 1897, requesting me to report how far the Resolution of the Government of India, No. 4280-A, Financial, dated 24th September 1897, affects the classification of the accounts and existing orders, I have the honour to state as follows.

2. The points to be considered have reference to the following classes of expenditure:—

- (1) Petty construction and repairs executed under orders of the heads of offices concerned;
- (2) Agency works in the tracts of Ganjam, Vizagapatam and Gódvári; and
- (3) Minor Irrigation works executed by Revenue officers.

3. As regards the first class, the Government of India order does not require any alteration in the existing orders on the subject which fix Rs. 1,000 as the maximum limit for a single work—G.O., No. 370, Financial, dated 7th May 1895. In connection with the class of expenditure the only question to be considered is as regards works in the Salt and Forest Departments. Under article 98 (u) of the Civil Account Code these two departments form an exception to the general rule fixing the limit Rs. 1,000 for each single work executed by Civil officers; the existing orders empower the Board to sanction works costing more than Rs. 250 and not more than Rs. 5,000 and all repairs costing more than Rs. 500 in the Salt Department (G.Os., No. 1142, Revenue, dated 5th August 1881, and No. 172, Financial, dated 27th February 1894), while in the case of the Forest Department, the Conservators, the Board of Revenue and Government can sanction works exceeding Rs. 1,000 as laid down in section 148 of the Forest Code. It is doubtful whether these two departments should still form an exception to the general rule, and this point should be cleared up by a reference to the Government of India.

4. The second class of works are connected mainly with the construction and repair of roads and some cases of buildings in the Agency tracts. Such expenditure is debited to 45. Civil Works in charge of Civil officers. Under present orders Government Agents are empowered to sanction new roads up to a limit of Rs. 3,000 and repairs to communications without limit—G.O., No. 1040, Financial, dated 29th November 1894. As regards buildings their power of sanction is subject to the general limit of Rs. 1,000 for each work. This class does not appear to fall under any of the exceptions in the present Government of India order, and apparently has to be wholly transferred to the Public Works Department. The Government of India order does not, however, object to the execution of these works by Civil officers provided they act as Public Works disbursers; so that the only change necessary would be the transfer of the control, audit and record of the expenditure from the Civil to the Public Works Department.

5. Expenditure on works of the third class is debited to 43. Minor Works and Navigation and is connected with repairs of masonry and earth-work, the reconstruction of injured works and the construction of new irrigation sluices, &c. The expenditure on each work does not appear to have been considerable, but the works do not seem to fall under the exceptions in the Government of India order, and the present system which appears to have been in force since 1880, and under which the works are executed by Civil officers and the expenditure booked in the Civil department, is apparently opposed to the present orders of the Government of India. In this case also, there appears to be no objection to the Civil officers acting as Public Works disbursers. They would then obtain the requisite funds from Public Works Department and account to that department for the expenditure. If, however, this class of

expenditure is regarded as falling under exception (a) in the Government of India Resolution—works charged to the budget grants of the departments concerned—the outlay on each work will have to be restricted to Rs. 1,000.

6. I take this opportunity of mentioning that large amounts are sometimes spent in the Police Department on the construction of police huts and stations and under the sanction of District Magistrates on the construction and repair of cattle-pounds. It is desirable in both these cases that Government consult the departments concerned to determine in what cases such large expenditure would be more advantageously accounted for to the Public Works Department instead of to the Civil Department.

7. The Government of India Resolution received with your memorandum is returned as desired.

ORDER—No. 1012, Financial, dated 4th December 1897.

Communicated to the Judicial Department for remarks as regards Agency works and works in charge of the Police Department, and to the Revenue Department as regards minor irrigation works, the construction and repair of cattle-pounds and works in charge of the Salt and Forest Departments. The Public Works Department will be requested to state its opinion on the proposed transfer of the control, audit and record of expenditure from the Civil to the Public Works Department.

(True Extract.)

MR Connelman.

for Chief Secretary.

To the Judicial Department.
" Revenue Department.
" Public Works Department. ✓
" Accountant-General.