

G.O., No. 2365-W

DATED 8 September 99

9/9/99

[Despatch Abstract.]

Estate works under the Court of Wards.
~~Confirming~~ ^{Confirming} ~~Directing~~, with remarks, the action of the
Examiner. P.W. & Cts in regard to —
being carried out under the rules applicable
to contribution works —

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account.

READ—the following papers :—

Office-note from the Examiner, Public Works Accounts, dated 9th May 1899, No. 605 A./B.
 Endorsement of the Revenue Department, dated 22nd June 1899, No. 2238, on Proceedings of the Court of Wards, dated 12th June 1899, Mis. No. 758.
 Office-note from the Examiner, Public Works Accounts, dated 27th July 1899, No. 937 A./B.

ORDER—No. 2365 W., dated 8th September 1899.

The papers read above relate to a change of procedure in regard to the provision of funds for, and the accounting of outlay on, estate works under the Court of Wards. Under the existing procedure the Court of Wards authorizes the Collectors concerned to place funds for estate works at the disposal of the Public Works Department and intimate the same to the Public Works Secretariat and the Accountant-General, Madras. This intimation which, in turn, is conveyed to the local officers of the Public Works Department, is treated as so much grant available for expenditure on the proposed works. This procedure often entails advances of Government money for purely private expenditure which the Local Accountant-General objects to, as opposed to the ruling * in the Civil Account Code.

* Article 460, Note 2.

To meet this objection, the Examiner, Public Works Accounts, has instructed Executive Engineers "to, in future, get the amounts of estimates for such estate works as are to be carried out by the Public Works Department paid into the nearest Government treasury to the credit of this department, when — on receipt of intimation that the payments have been so made — the works will be carried out under the rules applicable to contribution works—*vide* Code, I, IX, 79, *et. seq.*" He requests that this fact may be borne in mind when such estimates are sanctioned in future.

2. The Court of Wards to whom the matter was referred for opinion has no objection to the change, but desires that when large works have to be executed, the cost may be recovered by instalments or that some other measures may be devised in order to prevent large sums of money remaining idle for a long time. Large estate works are, however, reported to be very few, and the point raised by the Court, the Examiner observes, may be met by the provision for the recovery of contributions by Department Code.

3. The procedure † which has been superseded by that now adopted was introduced in 1888 with the consent of the Accountant-General, Public Works Department, with a view to remedy the "inconvenience caused by the omission to exhibit the grants for Court of Wards' estate works in the budget registers and monthly appropriation returns." The nature of the inconvenience which prompted the procedure is not stated; but apparently it was lack of complete information in the Secretariat in regard to amounts to be credited in the Provincial Civil Works budget on account of contributions to establishment from funds other than Provincial. This inconvenience is, however, felt in the matter of contribution works generally.

† G.O., No. 3706 W., dated 23rd November 1888.

G.O., No. 302 W., dated 6th February 1895.

4. The Accountant-General's contention being that Government money ought not to be advanced for private works, the Examiner's action is confirmed.

5. Under the new system the provision of funds will be arranged for by the Collector with the Executive Engineer concerned, either in a lump sum, or in such instalments as Government may direct in each case, under Code, I, IX, 82, IV. Superintending Engineers, however, will have to continue to send the annual list of estate works, as hitherto, for inclusion in the budget programme.

(True Extract.)

Under Secretary to Government.

To the Examiner, Public Works Accounts
 „ Superintending Engineers.
 „ the Chief Engineer for Irrigation.
 „ the Revenue Department.

READ the following:--

Office Note from the Exar. P.W.Accounts, No.605 A/B d/9th May 1899.

Endorsement of the Revenue Deptt., No.2238 dated 22nd June 1899, on Proceedings of the Court of Wards, No.758 Misc., d/12th June 1899.

Office Note from the Exar. P.W.Accounts, No.937 A/B, d/27th July 1899.

Circulated to

His Excellency the Governor

Hon. Mr. Winterbottom

FOR ORDERS..

Works for Estate under the Court

No: 2365-W 88-9-89

The papers read above relate

to a change of procedure in regard to the provision of funds for, and the accounting of outlay on, Estate Works under the Court of Wards. Under the existing procedure, the Court of Wards authorise the Collectors concerned to place funds for Estate works at the disposal of the Public Works Department and intimate the same to the P. W. D. of the Secretariat and the Accountant General, Madras. This intimation -- which, in turn, is conveyed to the local officers of the P. W. D., is treated as so much grant available for expenditure on the proposed works. This procedure often entails advances of Govt. money for purely private expenditure which the local Accountant General -- objects to, as opposed to the ruling in the Civil Account Code. To meet this objection, the Examiner, Public Works Accounts, has instructed Executive -- Engineers "to, in future, get the amounts

Art. 460. Note 2.

Expenditure by the P.W.D. chargeable to an Excluded Local Fund should be dealt with like that on account of a Municipality, that is, the cost -- should be recovered beforehand and -- placed in deposit, and the expenditure charged against it. Such expenditure should not, except by previous arrangement, be debited through the Exchange Account.

estimates for such estate works as are to be carried out by the P.W.D. paid into the nearest Govt. Treasury to the credit of this Department, when-on receipt of intimation that the payments have been so made- the works will be carried out under the rules applicable to contribution works. Vide Code I, IX 79 et seq". He requests that this fact may be borne in mind when such estimates are sanctioned in future.

2. The Court of Wards to whom the matter was referred for opinion has no objection to the change, but desires that when large works have to be executed the cost may be recovered by instalments or that some other measures may be devised in order to prevent -- large sums of money remaining idle for a long time. Large estate works are, however, reported to be very few and the point raised by the Court, the Examiner observes, may be met by the provision for the recovery of contributions by instalments in paras 31 & 32, chapter IX Vol: I of the P.W.D. Code.

3. The procedure which has been superseded by ^{that has adopted} ~~the new system~~ was introduced in 1888 with the consent of the Accountant General P. W. D. with a view to remedy the "inconvenience caused by the omission to exhibit the grants for Court of Wards' estate works in the budget registers and monthly appropriation returns". The nature of the in-

G.O. No.3706 W d/23-11-88.
" No.302 W d/6-2-95.

inconvenience which prompted the procedure is not stated; but apparently it was lack of complete information in the Secretariat in regard to amounts to be credited in the Provincial Civil Works budget on account of contributions to Establishment from funds other than Provincial. This inconvenience is, however, ~~now~~ ^{still} felt in the matter of -- contribution works generally.

4. The Accountant General's contention being that Govt. money ought not to be advanced for private works, the Examiner's action may, it is submitted, be confirmed.

5. Under the new system the provision of funds will be arranged for by the Collector with the Executive -- Engineer concerned. Superintending Engineers, however, will have to continue to send the annual list of Estate Works, as hitherto, for inclusion in the budget programme.

2 P
H.W.
23-8-99
J.H.S.
J.E.H.
19899
A sum in a lump sum.
is in such instalments
Govt may direct in each
Case, under Code I. IX. 82
H.

To
The Examiner, P.W.D.
S. Es
The C.E. for Sanitation
Revenue Dept

P.K.S.

W.
15-11-99
H.W.
25-8-11

Public Works (1899) Department.

CURRENT No. 6164

2365W

Order

From

The Examiner P. W. Accounts,
Madras Coorg

No. 937 $\frac{A}{B}$

Dated 27 July 1899.

Received 28-7-99

Registered

Enclosures 2 Plans 3 others 3000

Spare copies.

W. S. S. S.

SUBJECT.

Court of Wards Estate Works —
furnishes Co views regarding
the recovery of contributions by
instruments from —

10/10/99 025396 22/8

HC. 10900-5750/99 177525-5497
31490-575188
2004 w with B order 22/7
20/7/99 B not in hand
2/8 up to 28/7

BACK PAPERS.

FURTHER PAPERS

Revenue
Public Works (1899) Department.

CURRENT No.

LOS.
27 MAY 1899
ASST. SECRETARY.

From
The Examiner P.W. Accounts,
Madras Cong

Order

Referred to the Court
of Wards, through the Revenue
Department, for favour of
remarks as to whether there
is any objection to the adoption
of the procedure suggested
in the Examiner's office note.

APK
18.5.99

L Bealton
Secretary to Govt. P. M. Co.

No. 605 A/B

Dated 9th May 1899.

Received

Registered

Enclosures 2 (900) originals

Spare copies.

SUBJECT.

Court of Wards Estate Works
- Reports the Change in
procedure in Accounting for
wills etc on —

Ship

7 COURT OF WAIFS. 1010

The Revenue Department

Indt No 1867d/25th May 99

Forwarded

(By order)

28 May on bank

To the Crofwards

Aylmer Leyp ^{per} 20/5

BACK PAPERS.

FURTHER PAPERS.

No.	Date.
1090 W	18-4-99
941 W	29-3-99

vide 2004 W
of 28/7/99

No.	Date.

KEEP-WITH

CURRENT No.

dated

189 .



GOVT.
OF MADRAS. }

1898.9

{ P.W.
DEPT.

EXAMINER, P. W. ACCOUNTS.

Madras, 9th May 1898.9

OFFICE NOTE No. 605 ^A/_B

To

W.

With reference to G.O. No. 1090 W

dated 18th: April 1899 forwarding Pro-
ceedings of Court of Wards No. 190 Ms.
dated 13th: February 1898 I beg to re-
port a change of procedure as regards
the placing of funds for and the ac-
counting of outlay on Court of Wards
Estate Works which has been brought
about by a representation from the
Accountant General, Madras, based upon
the rule in Civil Account Code Article
460 Note 2.

2. Under the procedure which has
been in force since 1884 funds for --
Estate Works were, at the instance of --
Government, ordered from time to time
to be placed at the disposal of this
Department, by Collectors concerned, and
such orders were treated as grants for
the works, the outlay being, with the --
consent of the Accountant General, Mad-
ras, debited in Executive Engineer's --
accounts to the Civil Department for
final adjustment.

The rules in the Civil Account
Code are not applicable to the
P. W. D. In an important matter
like this, the opinion of the
Accountant General P. W. D. should
be obtained. The Examiner does
not appear to have done so.

May

3. The Accountant General, Madras has however now desired that under the Civil Account Code rule above referred to this order of things be discontinued, as "Government cannot undertake to advance funds in the first instance for the benefit of private Estates and recoup itself after the Work is finished".

4. I am therefore instructing Executive Engineers by Circular letter - to in future get the amounts of estimates for such Estate Works as are -- to be carried out by us, paid into the nearest Government Treasury to the -- credit of this Department, when on receipt of intimation that the payments have been so made, the works will be -- carried out under the rules applicable to contribution works. vide Code I. IX 79 et seq.

5. When sanctioning such estimates in future this change of procedure -- will no doubt be borne in mind.

H.R.

Offg: C.

28/9.5.99

P.W.D.
Thro'
Revenue (1899) Department.

EXAM
P. W. ACCOUNT
25 JUL 1899

Department.

CURRENT No. 3825

5771

From

The Secretary to the Court of Wards
Madras.

No. 758 Misc.

Endorsement: no 2238
Order

Forwarded.

Urinary on under

Ag Secretary to Government.

22nd June 99

7/6/99

Dated 12th June 1899 11-7-99.

Received 26-6-99

Registered 26-6-99

Enclosures 4

Spare copies

SUBJECT.

Will Revenue please return the. Ena -
miner's office note no 605 A/B of 9th May 1899, for -
warranted with P.W. endorsement no 2478 of 18th May 1899?

Stating that the Court sees no objection to the change proposed in regard to the manner of placing funds at the disposal of the Public Works Department for estate works entrusted to them.

P.K.S.

In Revenue Department u.o

2042

555

Returned accordingly.

BACK PAPERS.

G.O.	No.	Department.	Date.
40	10767	8	25-5-99

FURTHER PAPERS.

G.O.	No.	Department.	Date.



EXAMINER,
NEW ACCOUNTS.
25 JUL 1899

Proceedings of the Court of Wards.

NO.758 Misc,dated 12th June 1899.

Read Endorsement of ^{Government} the Revenue Department,NO.1867,dated 25" May 1899 on that of the Secretary to Government,Public Works Department,NO.247/D,dated 18th May 1899.

Resolution.

The Court sees no objection to the change proposed.In the case of large works,however,it will be desirable to recover the cost of instalments as the works proceed or to devise some other measures in order to prevent large sums of estate money remaining idle for a long time.

(True Extract)

Lancel Davidson

Acting Secretary

To the Secretary to Government,Public/Works Department
through the Secretary to Government,Revenue Department.

189 .
Court of Wards,
MADRAS.

To

Proceedings, dated
No.

Subject.

No. 3242 C

Government of Madras.

P. W DEPARTMENT.

Madras, 24 July 1897.

OFFICE NOTE.

From

W

To

C

With reference to your office
note No 605 A/B dated 9 May 1897,
please see the accompanying
Proceedings of the Court of Wards
No 758 Disce, dated 12 June 1897 (to
be kindly returned), and favour
me with your views on the
suggestion made by the Court
of Wards that the cost of large
works should be recovered
by instalments, or that some
other measures be devised
in order to prevent large
sums of estate money re-
maining idle for a long
time

P. W. 48.
500-1-2-98.

INDEXED.

(Madras) action moreover being qu

Time.

2. I think it would be advisable to obtain the opinion of the Accountant-General, P.W.D., before introducing any change in the existing system of obtaining funds for and accounting of outlay on works in estates under the Court of Wards.

/s/ H. B. L. W.
/s/ W. B. L. W.

553 D 7 27-6-99
247 D 7 18-5-99

KEEP-WITH

CURRENT No.

dated

189 .

GOVT. }
OF MADRAS. }

1898.9

{ P.W.
DEPT. }

EXAMINER, P. W. ACCOUNTS.

Madras, 27 July

1898.9

OFFICE NOTE No.

937 $\frac{A}{B}$

To

W.

Your O.N.No.3242 C dated 24th: July 1899

Code I.IX.81 and 82 provides for the recovery of such contributions by instalments, and this will meet the object of the Court of Wards namely to prevent large sums of Estate money lying idle for any length of time. But as a matter of fact large Estate Works (contribution) are few and far between, at present we have only one such work (Repairing a bridge across the Cauvery) in the Sivasamoodra, and another (ancut across the Mamidivaka Yedda) in the Kasimkota Estate, for which a sum of Rs: 3,000/- is provided for expenditure in 1899-1900.

2. I think that as these Court of Wards Estates are financially independent of Government, the money allotted by the Court of Wards for the execution of works having nothing to do with Government grants- either Imperial, Provincial or Local- the Accountant General (Madras) action moreover being quite

quite in accordance with the Civil Account
Code, *the* Accountant General, Public Works
Department could have no voice in the
matter if we referred it to him.

NR

Offg: C.

Ch
27-35

3P