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MADRAS RECORD OFFICE.

Government of Madras.

Public Works **DEPARTMENT.**

G.O. No. 3364	Press
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477-478	
Dated 23 - 11 -	18 84

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Public Works Department,
23rd November 1864.*

No. 477. Read the following Proceedings of the Governor General of India in Council, Public Works Department, dated Simla, 27th September 1864, Circular No 73:—

*Rules regarding the sanction and audit of expenditure on account of land purchased by
Government for Public Works.*

RESOLUTION.—It appears to the Governor General in Council that disbursements for land required for Public Works have hitherto taken place without the exercise of such control or supervision by superior authority as is required by the importance of the subject and the magnitude of the sums paid away. His Excellency in Council is of opinion that a more precise system of procedure should be adopted in dealing with this class of outlay, and that the power of control on the part of the Government of India should be assimilated as far as possible to that which it exercises over outlay on works. The extension of Railways and other Public Works aided by the State, in which grants of land free of cost may be expected to be made by the Government, seems likely to cause a sensible increase of the charges of this description, and additional care on this account appears called for.

2 The following rules regarding the sanction and audit of expenditure on account of land purchased by Government for Public Works have therefore been drawn up, and His Excellency the Governor General in Council is pleased to direct that they be at once introduced and adhered to in each Province from date of receipt of these orders.

RULES.

I. In all cases in which it is necessary to provide land for Public Works at the expense of the Government, the Departmental Officers entrusted with the execution or supervision of the work will cause to be prepared complete estimates of the probable cost of such land, the sanction of which estimates will be an essential preliminary to the purchase of the land, whether by private bargain or under the operation of the Legislative Acts on the subject.

II The general rules as to the powers of various authorities in the sanction of estimates for works will be held to be applicable to estimates for the purchase of land, and the rule prohibiting the irregular extension of powers of sanction, by sub-dividing projects is also equally applicable to the case of land. In all projects requiring the purchase of land the cost of the land is to be held to be an integral portion of the entire outlay on which the power of sanction is made to depend.

III All estimates for the purchase of land shall state the area to be occupied as accurately as circumstances will admit, and the rates of charge shall be duly checked and vouched by the Revenue Officers of the District, under such detailed rules as the Local Government or Administration may issue for the purpose. Payments for houses, &c., should be entered separately from the land. A general statement of the character of the land and the property for which special compensation is likely to be claimed should accompany the estimate in the form of a preliminary report.

IV. In dealing with Railways, Roads, Canals, and the like, where the exact area cannot be ascertained in anticipation, the best practicable approximation should be made in the first instance, and a revised estimate should be prepared after the land plans have been completed, if the difference in quantities or probable cost is such as to require a further sanction of outlay. The revised estimate should be submitted as early as possible.

V. In cases of land purchased by private bargain the sanction of the estimate is to be held to limit the actual disbursement for the object, subject to the customary margin of an excess of ten per cent. In all cases the Officers making the payment will be required to explain satisfactorily the cause of any such excess. In the event of the purchase not being found possible for the estimated sum together with ten per cent thereon in addition, a revised estimate must be submitted, and a new sanction obtained before the disbursement can take place.

VI. In cases of land being ordered to be taken up by compulsory process under Act VI. of 1857, the order to this effect will cover all necessary outlay in excess of the estimate, and the Officer charged with the purchase may disburse all necessary sums to the extent of the grants placed at his disposal for the purpose. In the event of the Budget appropriation not being sufficient, the Local Government or Administration should at once make a re-appropriation from the Reserve or from some other head of service upon which the existence of a saving has been ascertained, to provide for the disbursement, reporting such transfers to the Government of

*Proceedings of the Madras Government, Public Works Department,
23rd November 1864.*

India, or in extreme cases of unforeseen change, submitting an application for a supplementary grant. On all occasions, however, the first duty of the Local Departmental Authorities is to pay up in full from the general funds at their command the whole amount of the judicial award under the provisions of the Act.

VII The award, or a certified copy of it, will be sufficient authority in all cases to enable the Controller to pass the charges in full on account of land taken under compulsory process

VIII In all cases in which the actual cost of land taken under the Act exceeds the estimated cost by more than ten per cent, a special report shall be made by the supervising Public Works Officer, and submitted in regular course to the authority by which such excess expenditure would have been passed had it been incurred under an ordinary estimate for works. A full explanation of the circumstances under which the excess took place will be given in such cases, and an expression of opinion whether the additional charge seems reasonable, or whether the supervising Officer has grounds for considering that the interests of the Government have not been duly attended to by the Government arbitrator

IX The Budget entries of estimated outlay for land will, so far as it is practicable, give reference to sanctioned estimates covering the charge. Where this is not possible a separate Memorandum will accompany the part of the Budget-Estimate concerned, stating the precise grounds of the estimated entry. In no case will the sanction of outlay on the Budget entries give authority to disbursements for land not regularly covered by sanctioned estimates as ordered in Rules I. to III

X These orders will come into effect on their receipt in the various Governments and Administrations, and should occasion arise which may in the judgment of the Local Governments or Administrations call for any departure from the procedure now laid down, the special orders of the Government of India should at once be taken

ORDER —Ordered, that copies of the above Resolution be forwarded to the Local Governments and Administrations noted below, for information and guidance —

Governments of Madras, Bombay, Bengal, North-Western Provinces, and Punjab

Chief Commissioners, Outh, Central Provinces, and British Burmah

Governor, Straits Settlements

Commissioner, Mysore

Resident, Hyderabad

Agents to the Governor General, Central India, and Rajpootana.

Ordered, also, that copies be forwarded to the Financial Department and to the Accountant General, Public Works Department

(Signed) R STRACHEY, Colonel, R E,
Secretary to the Government of India.

(Signed) E C S WILLIAMS, Captain, R E,
Under Secretary to the Government of India.

To the Secretary to the Government of Madras, Public Works Department

No. 478 ORDER THEREON, 23rd November 1864, No 3,364

1 Communicated to the Superintending Engineers and to the Controller of Public Works Accounts for information and guidance

2 The detailed rules, referred to in Rule III, for the guidance of Revenue Officers in checking and vouching the rates of charge in estimates for the purchase of land, will be issued in the Revenue Department.

(True Extract)

(Signed) CHARLES A ORR, Colonel, R E,
Secretary to Government

To the Superintending Engineers

„ Controller of Public Works Accounts.

„ Accountant General

„ Revenue Department

Ed S T Augustin

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No 3364

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Controller of Public Works Accounts
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To the Superintending Engineers

Controller of P.W. Accounts

Acct General

Revenue Department

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23rd Nov 1864

Recd 24th November

2nd April 1864 n. }
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7th 1864 Dept.
No. of Govt. for Circular
No. 4850
S.E.

Account.

CIRCULAR No. 73

To .

FROM
SECY. TO GOVT. OF INDIA,
IN THE PUBLIC WORKS DEPT

Dated SIMLA, 27th September, 1864.

Received 10 Nov.

c. 12,3364-23rd Nov. 1864

Rules regarding the sanction and audit of ex-
penditure on account of land purchased by Govern-
ment for Public Works

With an Encl.

7th 477. 478

c. 15th Nov. 1864 Ch. 1864