

Gobt. of {1895} Madras.
LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., 23rd Sept. 1895, No. 1763 L.

SEPTEMBER.

Rules.

Approving the addition to No. 64 of the Local
Fund Public Works — proposed by the Ac-
countant-General.

P. W. CURRENT No. 7627

No 2421 C 8 1-8-95

" 2589 C 8 23-8-95

Recd. 7.10.95

Encl. 14 L.C.

No 2633 W 25 October 1895

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Exr. P. W. C. 9/10/95

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GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From V. A. BRODIE, Esq., President, District Board, Gódvári, to the Chief Secretary to Government, dated 8th May 1895, Ref. No. 1019-D.B. of 1895.

With reference to G.O., Mis. No. 600 L., dated 1st April 1895, regarding the question whether the District Board Engineer can, under existing rules, exceed a sanctioned estimate up to a limit of 5 per cent. without the sanction of the local board concerned, I have the honour to enclose a copy of the district board's resolution, No. 4, dated 27th April 1895, on the subject, and request that Government may be pleased to get Rule 64 of the Local Fund Public Works Rules modified as requested by the board.

2. The District Engineer's contention, that he can spend in excess of a sanctioned estimate up to a limit of 5 per cent. without question and without getting sanction for the excess, has been finally disposed of and the point the board have considered is how and when this sanction should be obtained.

3. Under Rule 63 trifling deviations in work can be made by the Engineer and, so long as the estimate is not exceeded as a whole, such alterations, though involving excess under some sub-heads of the estimate, need only be reported for sanction in Form 20; what the Board's Engineer now contends, and what the district board has by its resolution allowed to be reasonable, is that, with some hundreds of works in progress at the same time, it is hardly possible for him to adopt the procedure prescribed by Rule 64 (and if possible, not advisable) in every case in which a trifling excess occurs.

4. Whenever an estimate is likely to be exceeded considerably—*i.e.*, whenever the excess is likely to exceed 5 per cent. or, say, Rs. 100 in all—of course the procedure prescribed by section 64 should be followed, but when the excess is only likely to be very trifling and not be more than 5 per cent. in excess of the estimate at the most, this procedure does not appear to be very convenient. In such cases, to save needless correspondence and very possibly delay in the execution of works, the district board would allow the District Engineer to incur the excess expenditure on his own responsibility and apply for sanction to the same in the completion report, in which, of course, a full explanation for the excess would have to be given when asking sanction for it, and it now desires the sanction of Government to this course—Rule 64 being modified so as to render it legal.

5. If *previous* sanction is necessary to all excess expenditure however trifling and the rule enforced by refusing payment of all excess expenditure however trifling in anticipation of sanction (and a rule is needless, if not mischievous, when it cannot be strictly enforced), we shall be having works stopped for sanction for an excess of a rupee or two required to complete them, which would be a mistake and very possibly result in increase of cost. In other cases, it may happen that a trifling excess is only discovered after completion, in measuring up and finally making up the accounts. I beg therefore to submit the board's resolution for the favourable consideration of Government.

6. I cannot speak for all districts, but, in some I know, the procedure the district board would adopt is even now followed, whilst, if Government make inquiries, I should say very few districts will be found to follow Rule 64 strictly in the case of trifling excesses, *i.e.*, no Engineer reports and gets sanction beforehand for a probable

excess of, say, Re. 1 in an estimate for Rs. 100. This, I think, proves the necessity for some modification of the rule. What is a trifling excess may, of course, be differently defined in different districts, but, in most, I imagine an excess not exceeding 5 per cent. of the estimate or not exceeding Rs. 100 on the whole when the estimate exceeds Rs. 2,000, is considered such.

ENCLOSURE.

EXTRACT from the Proceedings of the District Board, Górávari, passed at its meeting held at Rajahmundry on 27th April 1895.

4. Read Local Fund Engineer's letter, No. 5, dated 5th April 1895, requesting orders on the subject of excess expenditure within 5 per cent. over a sanctioned estimate.

Resolution.—When the excess is likely to be only trifling and not exceeding 5 per cent. and it cannot be exactly foretold in consequence, the procedure laid down in Local Fund Public Works Rule 64 does not appear to be very convenient or necessary. In such cases, it would be sufficient for the District Engineer to apply for sanction for the excess expenditure when submitting the completion report, in which, of course, explanation for any trifling excess over, or decrease under, the estimate should be given.

The Government will be addressed to get Rule 64 modified accordingly.

From F. C. HARRISON, Esq., C.S., Officiating Accountant-General, to the Chief Secretary to Government, dated 12th July 1895, No. 167—L.F.D.

With reference to your endorsement, No. 729, dated 27th May 1895, referring to me for remarks a letter from the President of the Górávari District Board, in which, for reasons stated, he solicits a modification of Rule 64 of the Local Fund Public Works Rules, I have the honour to point out that the rule in question is a *verbatim* copy of the rule in paragraph 170, Chapter II, of the Government of India Public Works Department Code, Vol. II, and that presumably therefore the difficulty complained of is, if a real one, felt in the Provincial Public Works Department also, and may have been provided for. Apart from this, the request seems to be a reasonable one in so far as it relates to excesses which, being trifling in amount and not involving any alteration in the data of the estimate, *i.e.*, in the rates, design, &c., can be foreseen only with great difficulty, if at all. Rule 64 appears to only distinctly apply to excesses which should readily attract attention beforehand, owing to their being comparatively considerable in amount, or if they are small to their involving an increase of rates or departure from a design. It will perhaps then be sufficient to add to Rule 64 a sentence permitting the Engineer to explain and submit for sanction in completion reports such excesses as, from their being trifling in amount and involving no alteration in the data (rates, design, &c.) of the estimate, cannot well be foreseen, and the amount of such excesses might, as suggested by the President, be limited to 5 per cent. of the estimate or Rs. 100, whichever is less. Local boards should carefully scrutinise such excesses submitted for their formal sanction, and satisfy themselves that the Engineer could not have been reasonably expected to foresee them.

No. 1006.

Referred to the Public Works Department for favour of information as to whether any difficulty has been felt in working the rule in paragraph 170, Chapter II, of the Government of India Public Works Department Code, Vol. II, and, if so, how it has been provided for.

(By Order.)

FORT ST. GEORGE,
24th July 1895.

(Signed) W. FRANCIS,
Ag. Assistant Secretary.

Memorandum, dated 23rd August 1895, No. 2589-C.

Read—the following office note from the Examiner, Public Works Accounts, No. 2794-A, dated 10th August 1895:—

Your office note, No. 2421-C, dated 1st August 1895.

No difficulty in working the rule in Code Volume II, Chapter II, paragraph 170, is apparently experienced by Executive Engineers as far as this office is aware.

2. In practice, work-slips are not required in the case of works not accounted for by sub-heads, *i.e.*, as a rule for works estimated to cost Rs. 5,000 and under.

3. They need not be submitted when the excesses are trifling. The main object is to enable Superintending Engineers to keep a vigilant watch over rates and cost of work so that they may order the immediate preparation of revised estimates when circumstances point to their necessity; but as revised estimates are only required whenever the total expenditure from any cause is likely to exceed the estimate by more than 5 per cent. (Code Volume I, Chapter III, paragraph 43), work-slips may with Superintending Engineers' approval be dispensed with in all cases where the excesses are below 5 per cent.

4. In all such cases the excesses over estimate are passed by the Examiner, under Code Volume I, Chapter III, paragraph 119-C, with the concurrence of the Superintending Engineer; and on completion of the works, details by sub-heads are not required nor are any explanations of excesses necessary (Code Volume I, IX, 40).

Memorandum—dated 23rd August 1895, No. 2589-C.

Copy of the foregoing note from the Examiner, Public Works Accounts, forwarded to the Local and Municipal Department with reference to its endorsement, No. 1006, dated 24th July 1895, herewith returned.

(Signed) F. D. FOWLER,
Under Secy. to Govt., P.W.D.

ORDER—dated 23rd September 1895, No. 1763 L., Local and Municipal.

The addition to No. 64 of the Local Fund Public Works Rules proposed by the Accountant-General is approved.

(True Extract.)

for Chief Secretary.

To all Presidents of District Boards.
" the Accountant-General.
" the Public Works Department.

Exd. A. Rait.

P. W. CURRENT No. 7627

No 2421 C 8 1-8-95

No 2589 C 8 23-8-95

Recd. 7.10.95

hw: 14 S.C.

No 2633 W of 25 October 1895

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G.O., 23rd Sept. 1895, No. 1763 L.

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Exr. P.W. a
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SEPTEMBER.

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No 2633 W of 25 October 1895

Recorded

(S) C.H.B.

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Govt. of {1895} Madras.
LOCAL AND MUNICIPAL.

P. W. CURRENT No. 702/
No 2421 C 9 1-8-95
" 2589 C 9 23-8-95
Recd. 7.10.95

hw: 14 S.C.

No 2633 W of 25 October 1895

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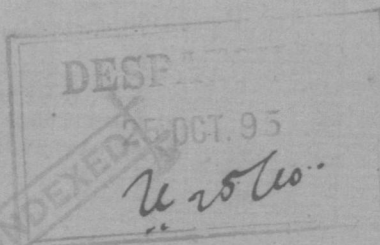
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Chief Secretary.

To all Presidents of District Boards.
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