

## CHAPTER VI.

### POWERS OF SANCTION.

#### A—POWERS OF GOVERNMENT.

##### I—FUNDAMENTAL CONDITIONS.

407. The powers of the Tamil Nadu Government and of authorities subordinate thereto, in respect of Public Works expenditure other than on establishment, are detailed in this chapter, subject to the provisions in Article 246 (3) of the Constitution of India. The State can exercise its powers with respect to any of the matters enumerated in list II in the seventh schedule as far as it relates to Public Works Department.

408. In all cases in which there is reason to doubt whether any expenditure is within its competence to sanction, the State Government should, before sanctioning the expenditure, invariably obtain a report from the Accountant-General showing whether the expenditure is within its powers of sanction. Any objection raised by the Audit Officer in this respect to any order issued by a State Government should be submitted for the orders of the Government of India, together with a copy of the Audit Officer's statement of objections.

409. A group of works which forms one project shall be considered as one work and the necessity for obtaining the sanction of higher authority to a project which consists of such a group of works is not avoided by the fact that the cost of each particular work in the project is within the powers of sanction of the State Government. But this restriction does not apply to the case of irrigation projects, the construction estimates of which have been closed and further Capital Outlay on which is being incurred under the rules for open Capital expenditure.

##### II—REPORTS OF PROBABLE EXCESSES.

410. Whenever it is foreseen that an estimate sanctioned by the Government of India or by the Secretary of State is likely to be exceeded, and that such excess will in all probability not be within the powers of sanction of the State Government, the anticipated excess should be at once reported to the Government of India. An immediate report to the Government of India is also required in those cases in which the total expenditure, including the actual or probable excess, on

an estimate sanctioned by the State Government within its powers, is likely to amount to a sum in excess of that which the State Government is empowered to sanction. See also Paragraph 182.

No excess over a revised estimate sanctioned by the Government of India can be sanctioned by any lower authority.

NOTE.—The above paragraph applies only to Irrigation Works, the Governor's residences and Central works.

### III—REVISED STATE EXPENDITURE.

411. The expenditure relating to works and repairs on Governor's residences and the High Court is treated as "Charged on the Revenue of the State".

#### Expenditure on Governor's Residences.

Except with the President's assent or Parliament sanction under Article 158 (3) of the Constitution of India, which must be obtained in advance, the amount of the expenditure incurred on the maintenance, improvement, renewal or replacement, of the official residences of the Governor shall not in any one year exceed the amount specified in the table below, provided that the Governor may, without exceeding the maximum specified in the said table, reappropriate, whenever necessary, from or to one sub-head of the said table to or from another sub-head thereof.—

			Rs.
(1)	Improvements	.. ..	50,000
(2)	Maintenance and repairs	.. ..	
	(a) Gardens	.. ..	49,000
	(b) Electricity	.. ..	55,000
	(c) Water	.. ..	18,000
	(d) Taxes	.. ..	65,000
	(e) Repairs	.. ..	1,03,000
		Total ..	3,40,000

NOTE.—The term "Expenditure" occurring in the last paragraph represents actual works expenditure only and does not include the overhead charges such as charges for establishment and tools and plant

### IV. TRANSFERRED EXPENDITURE

412. Deleted.

### V—FAMINE RELIEF WORKS.

413. *Famine Relief Works.*—(i) The State Government have issued Famine Code for the guidance of officers and others while employed on famine duty.

(ii) The fund may be utilized on—

(a) the relief of serious famine; and

(b) the relief of districts caused by serious drought, flood or other natural calamities, or when the fund exceeds Rs. 40 lakhs, the excess may be utilized to meet expenditure on protective irrigation works or other works for the prevention of famine.

### VI—POWERS OF REAPPROPRIATION.

414. After budget grants have been prepared under Article 202 of the Constitution of India and voted by the Legislature, any reappropriation is governed by Article 12 of the Madras (Tamil Nadu) Budget Manual which is reproduced below.—

*Reappropriation.*—The appropriation act is accompanied by detailed estimates, but the provision in these estimates are not so rigid as the Act itself. It is hardly possible in practice to adhere strictly to the estimates for every item in the Budget prepared some months before the commencement of the year and it may be necessary to spend more on one item and less on another. In such cases necessary transfer may be made within a grant whether out of sums charged on the revenues or out of the granted-voted by the Assembly, but not from one to other. Such transfers are known as reappropriations. Except in certain special cases in which reappropriation is not permissible (See paragraph 93 of the Madras Budget Manual), the Finance Department has full powers of reappropriations in this grant, while the Administrative Departments of the Secretariat and the heads of Departments exercises limited powers of reappropriations in accordance with rules framed by the Finance Department.

## B.—POWERS OF CHIEF ENGINEERS.

## ROADS AND BUILDINGS.

415. The following powers have been delegated to the Chief Engineer (Roads and Buildings)—

## I—SANCTION TO ESTIMATES.

## (a) Administrative Approval.

	Limit of power. Rs.
(i) To accord administrative approval to estimates for works required for his department (other than residential buildings and electrical works).	10,000
(ii) (a) To accord administrative approval to additions, improvements and alterations to electrical works in non-residential buildings	1,000
(b) To accord administrative approval to additions, improvements and alterations to electrical works in residential buildings subject to conditions laid down in paragraph 445.	550
(iii) Contribution work	10,000
(iv) To sanction estimates for the purchase of "Tools and Plant" and "Livestock" within the limit of budget allotment.	Full powers

## (b) Technical Sanction.

(v) To accord technical sanction to detailed estimates for works upto a limit of	Full powers
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## (c) Excess over Estimates.

To deal with all excesses of not more than 5 per cent of the amounts of any sanctioned estimate. He may also pass excess expenditure upto a limit of Rs. 5,000 on all works, irrespective of the amounts of the sanctioned estimates. This delegation will apply to electrical works also.

## (d) Electrical Maintenance Estimates.

To prescribe lump-sum provisions for the annual repairs to electrical installations in civil buildings upto a limit of Rs. 4,000 as paid down in paragraph 147.

## II.—REAPPROPRIATION OF FUNDS.

## VOTED EXPENDITURE.

To sanction reappropriation of funds from one Circle to another under the same minor head within a grant provided that.—

(1) Such reappropriation does not involve the undertaking of a recurring liability.

(2) The reappropriation is not made to a new service or subject not contemplated in the budget for the year.

NOTE.— Under the clause, the Chief Engineer may not reappropriate funds to a new major work or a new minor work costing over Rs. 2,500 which has not been mentioned in the budget.

(3) the reappropriation has not the effect of increasing the expenditure on an item the provision for which has been specifically reduced by a vote of the council or by Government.

(4) the total budget provision for minor works under a minor or departmental head under "50 Civil Works" is not increased;

(5) the appropriation does not involve a transfer of funds between voted and non-voted heads;

(6) the reappropriation does not involve a transfer of funds to a work or project which has not received the requisite administrative approval and technical sanction under the rules in this Code or does not involve an appropriation of funds in excess of the amount of estimate, if technical sanction has been accorded;

(7) the amount reappropriated from or to a single major work does not exceed Rs. 10,000; and

(8) a copy of the order sanctioning the reappropriation shall be communicated to the Finance Department and to the Accountant-General as soon as it is passed.

## Non-voted Expenditure.

The consent of Finance Department may be presumed under Devolution Rule 45 to the exercise by the Chief Engineer of the same powers of reappropriation as in the case of voted expenditure excluding clause (3) above which has no application.

## III. SALE OF DISMANTLEMENT OR BUILDINGS.

(See paragraph 235)

## IV.—OFFICE FURNITURE

To sanction purchase of office furniture upto Rs. 2,000 subject to budget provision.

## V.—CONTRACTS

To accept any tender for execution of works, including those to be executed by the Electrical Engineer (General) by contract within the amount of the sanctioned estimate. He may invest individual Executive Engineers in-charge of Divisions with powers to enter into contracts based on the lump-sum tender system upto a limit of Rs. 25,000 subject to the condition that no additions or alterations in authorized standard forms are made by an Executive Engineer—*vide* paragraph 431.

## VI. (a)—WRITE-OFF

To write-off the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other causes, unprofitable outlay on works and loss of revenue subject to a maximum limit of Rs. 500 in each case provided the loss does not disclose—

(i) a defect of system or in rules the amendment of which requires the order of a higher authority.

(ii) serious negligence on the part of some individual officer or officers, which might possibly call for disciplinary action requiring the orders of a higher authority.

NOTE :—All sanctions to write off under this rule should be communicated to the Accountant-General.

## VI. (b)—DEMURRAGE AND WHARFAGE CHARGES.

To sanction the payment of Demurrage and wharfage charges upto Rs. 100 at a time in cases where such charges cannot be recovered from the person or persons responsible.

NOTE :—All sanctions accorded under this should be communicated to the Accountant-General.

## VII. LAW SUITS

To Exercise all the powers exercised by the Board of Revenue in regard to according sanction to the institution and defence of original suits and appeals, the money value of which does not exceed Rs. 10,000 in each case, unless they involve any important question of principle or are in the nature of test suits, in which case, irrespective of the money value, the orders of Government should be obtained.

**NOTES :—** (1) The point whether a case does or does not involve a question of principle shall be decided by the Chief Engineer.

(2) Before according such sanction, the Chief Engineer shall obtain the opinion of the Government Solicitor, Madras, in regard to litigation in the City and shall obtain or cause to be obtained, the opinion of the Local Government Pleader in regard to mufassal litigation, and follow the instructions in G. Os. No. 3470, Law (General), dated 12th September 1931 and No. 4100, Law (General), dated 6th November 1931.

(3) If the Chief Engineer finds himself unable to accept the legal advice obtained in any case, he should report it for the orders of Government.

(4) The Superintending Engineer or the Executive Engineer should, when he submits the records of a case in which in his opinion, a suit or appeal should or should not be filed, or the defence should or should not be undertaken, send along with the records—(a) the opinion of the Local Government Pleader and (b) the opinion of the Collector in suits and appeals affecting or likely to affect any department under his control as to the advisability or otherwise of filing or defending the suit or appeal.

**416.** The following powers have been delegated to the Chief Engineer (Irrigation) :—

### I. SANCTION OF ESTIMATES

#### (a) Administrative Approval.

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|---|---------------|
| (1) 68. Works for which Capital and Revenue Accounts are kept - Works chargeable to capital account. The concurrence of the Board of Revenue should be obtained in the work in cases where distribution of water or ryots' interests are affected. Cases in which there is disagreement between the Chief Engineer and the Board of Revenue should be submitted by the Chief Engineer to Government through the Board of Revenue. | Rs<br>10,000. |
| (2) XVII, Works for which Capital and Revenue accounts are kept - Extension and improvements.   | 10,000        |

	Rs.
(3) 18. Works for which Capital and Revenue Accounts are not kept (i) Original works (works and extensions and improvements.	10,000
Works for which Capital and Revenue accounts are not kept (ii) Miscellaneous expenditure. "These powers should not be exercised unless there is budget provision specifically made for the purposes and expenditure is non-recurring".	2,500 in each case.
(4) Full contribution - Original works.	Full powers.
(5) To sanction estimate for the purchase of tools and plant and livestock within the limits of the budget allotment.	Do
(6) Tank restoration scheme works - Extensions and improvements.	10,000
(7) Purchase of and improvements of floating plant for which no rent or hire is chargeable	10,000 in each case.
(8) Purchase of and improvements to floating plant for which rent or hire is recoverable	3,000 in each case.

Note.—The limits fixed herein are for "works" only and are exclusive of centage charges for Establishment and Tools and Plant etc.,

#### (b) Technical sanction

*Original works.*—After administrative approval to a project has been accorded by the competent authority, the Chief Engineer can accord technical sanction to detailed working estimates against the sanctioned provision under each head provided that whenever any modification is proposed in the details of the scheme, involving a departure from the approved designs or the alteration of other parts of the scheme or affecting the standard or efficiency or stability of the whole work, he should move the local Government to accord or obtain fresh administrative approval.

Repairs—ordinary—Full powers within the limits of budget allotment.

Repairs—Special—Full powers.

Tools and plant estimates—Full powers.

(c) Excess over Estimates

(Same powers as those of Chief Engineer, Roads and Buildings).

## II. REAPPROPRIATION OF FUNDS

### Voted Expenditure

(i) To sanction reappropriation of funds from one circle to another under the same minor head within a grant provided that—

(1) Such reappropriation does not involve the undertaking of a recurring liability.

(2) the reappropriation is not made to a new service or object not contemplated in the budget for the year;

(3) the reappropriation has not the effect of increasing the expenditure on an item the provision for which has been specifically reduced by a vote of the Council;

(4) the reappropriation does not involve a transfer of funds to a work or project which has not received the requisite administrative approval and technical sanction under the rules in this Code or does not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded.

(5) the reappropriation does not involve the transfer of funds between voted and non-voted heads;

(6) as regards major original works, the amount reappropriated from one project or system to another does not exceed Rs. 10,000; and

(7) a copy of the order sanctioning the reappropriation shall be communicated to the Finance Department and to the Accountant-General as soon as it is passed.

(ii) To reappropriate funds to new works not provided for in the Budget under the head "68" when the cost of such a work does not exceed Rs. 2,500 and provided the work forms part of a system on which the expenditure of Rs. 10,000 has been sanctioned.

### Non-voted Expenditure

The consent of the Finance Department may be presumed under Devolution Rule 45 to the exercise by the Chief Engineer of the same powers of reappropriation as in the case of voted expenditure excluding clause (3) above which has no application.

### III. OFFICE FURNITURE

(Same powers as those of Chief Engineer, Roads and Buildings).

### IV. CONTRACTS

(Same powers as those of Chief Engineer, Roads and Buildings).

### V. (a) WRITE OFF

(Same powers as those of Chief Engineers, Roads and Buildings).

### V. (b) DEMURRAGE AND WHARFAGE CHARGES

(Same powers as those of Chief Engineer, General and Building).

### VI. LAW SUITS

(Same powers as those of Chief Engineer, Roads and Buildings).

### C. POWERS OF SUPERINTENDING ENGINEERS

417. The following is a summary of the powers of a Superintending Engineer:—

#### I. ROADS AND BUILDINGS

##### A. Original Works

(a) *Administrative Approval*.—To approve administratively estimates upto Rs. 5,000 for works other than residential, electrical.

NOTES (1)—Superintending Engineers may sanction estimates administratively on electrical works in non-residential buildings upto a limit of Rs. 1,000 provided it is not first installation. All the estimates for improvements to a single building in regard to electrical works in any official year must be considered as one work, the first sanctioned being the original estimate and subsequent sanctions supplemental thereto.

(2)—Huts for watchers of inspection bungalows may be dealt with by Superintending Engineers under their powers of sanction for ordinary non-residential buildings.

(3)—The powers in Note (2) above can be exercised by the Superintending Engineers in respect of quarters for all employees in inferior service subject to the conditions specified in Note (2) under paragraph 427-I-A(c) introduced by G. O. No. 1281 W., dated 12th June 1934.