

MEMORANDUM SHOWING THE RELATION BETWEEN THE RULES IN THE TAMIL NADU PUBLIC WORKS DEPARTMENT CODE WITH THOSE IN THE PUBLIC WORKS DEPARTMENT CODE' 10th EDITION AND WORKS AUDIT DEPARTMENT MANUAL, ETC.

Except in cases where the sanction or the concurrence of Government of India, the Auditor-General, or other authority is stated to be required in remarks column, rules in this Code can be amended by the State Government provided they are not repugnant to any of the provisions of the Government of India Act Devolution Rules, the Fundamental Rules, the Audit Research and other Statutory Rules and Orders issued by the Secretary of State Government of India. Financial Rules may be altered only by or with the concurrence of the Finance Department. In interpreting the rules in this Code, it should not be assumed that they are mere compilations from the sources indicated column 2 of this memorandum, as the rules in column 1 contain such from modifications as Government may have deemed fit to make at the time of framing these rules.

Paragraph number of the Tamil Nadu Public Works Department Code.	Relation to Public Works Department Code, 10th Edition, Works Audit Department Manual, etc	Remarks.
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CHAPTER I

Establishment and Organization of the Department.

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| 1 | This is re-draft of paragraph 1 of the Public Works Department Code 10th Edition necessitated by the enlarged powers of the Local Government after the Reforms. Reference to the rules regarding leave all allowances has been omitted, as they are found in the Fundamental Rules and Subsidiary Rules thereto G. O. No. 1153 W, dated 27th April 1928. | |
| 2 | The paragraph reproduces from the Devolution rules the various item of public works declared to be provincial subjects and those transfer the control of the Governor or acting with the Minister. | |
| 4 | This is a new paragraph stating the agency functions of the Public Works Department in connection with the execution of Public Works of the Central Government. | |

- 5 This is self-explanatory G. O. Ms. No. 303 W, dated 5th February 1935.
- 6 This is paragraph 58 of the old Code revised with reference to the separation of the Public Works Department Secretariate from the Office Chief Engineer. G. O. No. 2650, L, dated 17th September 1929.
- 7 This is paragraph 59 of the Public Works Department Code, 10th Edition, amplified and states the duties and powers of the Chief Engineer regarding postings, transfers, etc., of their subordinates No. 1797, W, dated 25th November 1926 and No. 2327, PW, dated 24th September 1941.
- 8 This is the same as paragraph 60 of the old Code and deals With the control of the Chief Engineer over the subordinate offices in all matters relating to accounts and finance.
- 9 This is a re-draft of paragraph 61 of the Public Works Department Code, 10th Edition necessiated by the fact that in Tamil Nadu, the Chief Engineer is responsible for the control and assessment of such irrigation and navigation revenue as is collected in the Public Works Department only-vide paragraphs 254 and 256 of the Tamil Nadu Public Works Account Code.
- 10 and 11 These paragraphs are the same as paragraphs 62 and 63 of the old Code
- 12 This is new and is based on the orders passed on the recommendations of the Public Works Inquiry Committee.
- 13 and 14 These paragraphs are the same as paragraphs 64 and 65 of the old Code except for a slight verbal modification of the latter. G. O. Ms. No. 2928, P.W. dated 1st December 1941

Any modification in the rules concerning the duties and functions of the audit officers will require the approval of the Auditor-General.

Paragraph number of the Tamil Nadu Public Works Department Code.	Relation to Public Works Department Code, 10th Edition, Works Audit Department Manual, etc.	Remarks
(1)	(2)	(3)
15 to 17	These paragraphs are based on paragraphs 66 and 67 of the Public Works Department Code, 10th Edition	Any modifications in the rules concerning the duties and functions of the Audit Officers will require the approval of the Auditor-General.
18 to 20	These are administrative point. Paragraph 18 is a reproduction of paragraph 68 of the old Code. Paragraphs 19 and 20 are new G. O. No. 2609, P.W., dated 11th November 1936 and No. 1915, P.W., dated 17th August 1936.	
21	This is a re-draft of old paragraph 69 - vide also explanation under paragraph 9.	
22	Repeats paragraph 70 of the old Code.	
23	This is new paragraph modifying the duties and powers of the Superintending Engineers in regard to Local Fund and Municipal Public Works and the inspection of trunk roads.	
25	This is the same as old paragraph 70, with the reference to local allowances deleted, as the grant of the same is regulated under the Fundamental Rules.	
25	Is reproduction of the first sentence of old paragraph 72. The reference in the old Code to the powers of the local Government to create additional temporary divisions has been omitted, as their powers are now subject to the limits laid down in schedule III to the Devolution Rules.	
26	This paragraph is merely a reproduction of paragraph 73 of the old Code.	The portion relating to the execution of military works can be amended by the local Government only in consultation with the Government of India.

- 27 Reproduces paragraph 74 of the old Code with slight verbal changes.
- 28 Deals with care of vacant lands and codified local orders.
- 29 G. O. Ms. No. 70, W, dated 11th January 1929.
- 30 Repeats paragraph 76 of the old Code.
- 31 Is a financial rule taken from old paragraph 77.
- 32 Repeats old paragraph 78.
- 33 Is based on paragraphs 79 and 80 of the old Code and defines the division of responsibility between the Executive Engineer and the Divisional Accountant.
- 34 and 35 Are account and audit rules and reproduce paragraphs 97 and 103 of the Government of India, Public Works Account Code. These paragraphs have been embodied in the Department Code also in order to bring together all the duties of the Executive Engineer in one place.
- 36 This paragraph and note 1 thereunder reproduce the substance of paragraph 82 of the Public Works Department Code, 10th Edition. G. O. No. 2198, W., dated 29th August 1931. Note 2 codifies (the principle in paragraph 142 of the Works Audit Department Manual, Note 3 codifies) and order of the local Government exempting famine relief works from the operation of the general rule in this paragraph.
- 37 Contains the substance of old paragraph 81.
- 38 Is the same as paragraph 83 of the old Code.
- 39 This is a new paragraph fixing on the Executive Engineer the responsibility for the purchase, manufacture, care and disposal of stores in, or required for, his division. The necessity for the rule is obvious. G. O. No. 1153, W., dated 27th April 1928.

This paragraph may be amended only with the concurrence of the Auditor-General.

These may be amended only by the Auditor-General.

Paragraph number
of the Tamil Nadu
Public Works
Department Code.

Relation to Public Works Department
Code, 10th Edition, Works Audit
Department Manual, etc.

Remarks.

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40	Contains merely a delegation of powers.	
41	Defines the control of the Executive Engineer over his non-gazetted subordinates. G. Os. No. 2383, W., dated 14th November 1932 and No. 2609 P. W., dated 11th November 1936.	
42	Is the same as paragraph 84 of the old Code and is based on a rule in the Resource Manual.	The Controller of the Currency.
43	Same as paragraph 85 of the old Government of India Code revised with reference to item 6, Part II, Schedule I of the Devolution Rules. The second sub-paragraph contains an Agency rule.	
44	This is a re-draft of paragraph 86 of the old Code.	
45	Codifies the Executive Engineer's responsibility in technical matters.	
46-48	Re-produce paragraphs 87 to 89 of old Code and contain administrative instructions of the Government of India.	Government of India.
49	Repeats paragraph 90 of the old Code. G. Os. N. 2383, W., dated 14th November 1932, Ms. No. 1924, P. W., dated 14th September 1933 and No. 2609, P. W., dated 11th November 1936.	
50	This is a new paragraph stating a fact.	
51	Is re-draft of paragraph 107 of the old Code, but the restrictions in the latter have been deleted, as they are no longer binding on the local Government.	

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- 52 and 53 Contain the substance of paragraphs 127 to 135 of the old Code revised with reference to the Fundamental Rules.
- 54-57 These contain a re-draft of paragraphs 139 and 140 of the Public Works Department Code, 10th Edition, amplified, with reference to local orders. G. Os. No. 1311, W., dated 16th June 1927, No. 1751, W, dated 13th August 1927, No. 8, dated 5th January 1928, No. 3354, W, dated 19th November 1929 and No. 2149, W., dated 15th October 1932.
- 58 Is based on paragraph 141 of the old Code and notes 6 (c) and 9 under paragraph 122 of the Works Audit Manual.
- 59 Based on paragraphs 142-143 of the old Code and codifies an existing delegation.
- 60 Is based on paragraph 99 of the Public Works Department Code, 10th Edition, and note 7 (iv) (a) under paragraph 122 of the Works Audit Manual and merely codifies existing delegations.
- 61 Based on note 2 under paragraph 122, Works Audit Department Manual. G. O. Ms. No. 1028, W., dated 11th May 1933, No. 2447, W., dated 10th November 1933 and No. 406, W., dated 16th February 1934.
- 62 This is a re-production of paragraph 301 of the Public Works Account Code, Slightly modified with reference to be the subsidiary rules under rule 44 of the Fundamental Rules, note 4 under paragraph 122 of the Works Audit Manual, and G. Os. No. 1970, W., dated 23rd December 1925, No. 1485, W., dated 12th October 1926, R. No. 1222, W, dated 26th November 1926, No. 988, W., dated 4th May 1927, No. 3176, W., dated 15th December 1928, No. 3296, W, dated 13th November 1926, No. 2548, W., dated 9th October 1931, Ms. No. 116 W., dated 16th January 1933, No. 1506, W., dated 11th July 1933, No. 1234, P. W., dated 17th June 1938 and Ms. No. 729 P. W. dated 22nd March 1941.
- 62-B G. O. No. 4219 P. W., dated 18th October 1951.

Paragraph number of the Tamil Nadu Public Works Department Code. (1)	Relation to Public Works Department Code, 10th Edition, Works Audit Department Manual, etc. (2)	Remarks. (3)
63 and 64	Are the same as paragraphs 144 and 145, Public Works Department Code, 10th Edition.	
65—70	Replace paragraphs 146 to 153 of the old Code and contain administrative and financial rules of the Local Government regarding medical establishments for the Public Works Department.	
71	Is taken from paragraph 145 of the Public Works Department Code, 10th Edition, and states one of the conditions of service of an All India Service Officer laid down by the Government of India with the approval of the Secretary of State.	
72	Is the same as paragraph 155 of the old Code and may be amended by the Local Government only to the extent it does not conflict with the Government Servants Conduct Rules.	
73	Contains the substance of paragraph 156 of the old Code and reiterates the substance of Fundamental Rules II and 46 to 48 Gos. No. 1241, W., dated 13th September 1926, No. 2204, P. W., dated 9th September 1939, No. 2248, P. W., dated 9th June 1950 and No. 2644, P. W., dated 11th July 1950.	The paragraph may not be amended by the Local Governments so as to conflict with the Fundamental Rules.
74 and 75	Are the same as paragraphs 157 and 158 of the old Code.	
76 and 77	Reproduce paragraphs 159 and 160 of the Public Works Department Code 10th Edition, G. O. Ms. No. 194, Finance, dated 21st July 1941.	These paragraphs may be revised by the local Government subject to the provisions in the canons of financial propriety.
78	Contains the substance of paragraph 162 of the old Code.	

- 79 This is a new paragraph based on the Government of India Public Works letter No. 605 A. G. dated 9th December 1919 and G.O. No. 666, Finance, dated 21st July 1920.
- 80 This is a statement of facts.
- 81 to 83 Reproduce old paragraphs 163, 166 and 168, respectively. G. O. No. 1413, W., dated 7th October 1926.
- 84 Is based on paragraph 169 of the old Code and the Auditor-General's letter No. 798, Adm. 429-24, dated 8th June 1925.
- 85 to 87 Are the same as paragraphs 170, 171 and 173 of the Public Works Department Code, 10th Edition. G.O. No. 2756, P.W., dated 30th November 1936.

Stationery required for use by the local Government being a provincial subject, it is open to the local Government to frame any rules they like on the supply of stationery and printing and supply of forms subject to the condition that no account forms may be altered without the concurrence of the Auditor-General.

The Auditor-General should be consulted in regard to account records and the law Officers in regard to the destruction of particular documents.

Paragraph number of the Tamil Nadu Public Works Department Code.

Relation to Public Works Department Code, 10th Edition, Works Audit Department Manual, Etc.

Remarks.

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CHAPTER II

Works.

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These paragraphs describe the classification of the operations of the Public Works Department and are in substitution of paragraphs 174 to 177 of the Public Works Department Code, 10th Edition. G. O. No. 1878, W., dated 4th December 1925, issued with the concurrence of the Accountant-General on behalf of the Auditor-General, G. Os. No. 1589, W., dated 28th May 1930, 2812, W., dated 4th October 1930, 1665, Ms. W., dated 27th June 1931, 2575, I., dated 13th October 1931, 2675, W., dated 26th October 1931, 45, W., dated 6th January 1932, 613, W., dated 12th March 1934, 1656, W., dated 1st August 1934, 419, W., dated 17th February 1936, 2265, P.W. dated 28th September 1936 and 1676.P. W., dated 7th July 1939.

No charges can be made in the classification of works as "Original works, or Repairs" without the concurrence of the Auditor-General, as they affect to Finance and Revenue account of the Government of India.

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G. Os. No. 2314, W., dated 15th September 1928 and Ms. No. 2356, W., dated 30th October 1934.

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These deal with works in charge of Civil Officers and codify the orders of His Excellency the Governor under item 6 (a) of Schedule II of the Devolution Rules and the Financial Rules issued in connection there with G. Os. Nos. 1470, W., dated 16th September 1925, 1427, W., dated 11th September 1925, 816, W., dated 18th July 1924, 633, Finance, dated 23rd July 1925, 1985, W., dated 20th December 1926, 1178 W., dated 27th May 1927, 727, W., dated 10th March 1928 Ms. 866 W., dated 14th March 1929. 1408, W., dated 29th June 1927

- 1730, W., dated 12th July 1928, 2924, W., dated 16th October 1929, 3050, W., dated 26th October 1929, 3174, W., dated 10th November 1930, 393, W., dated 15th February 1932, 1117, W., dated 23rd May 1932, 2078, W., dated 21st September 1933, Government Memo. No. 3263-C-1, dated 7th October 1933, 388, W., dated 15th February 1934, 691, W., dated 19th March 1935, 1029, W., dated 29th April 1935, 87, W., dated 10th January 1937, P. W., dated 17th December 1936, 151, P. W. dated 25th January 1937, 10. P. M. dated 4th January 1938, 541, P. W., dated 17th March 1938, 984, P. W., dated 19th April 1939, 1122, P. W. dated 4th May 1939, 2839, P. W. dated 12th December 1939, Chief Engineer's No. 4265, Works-39 C. P. dated 20th December 1939, G.Os. Nos. 812, P. W., dated 22nd April 1940, 292, P. W., dated 10th February 1940, 2551, P. W. dated 20th November 1940, Ms. 2803, W., dated 14th December and Ms. 1288, P. W., dated 23rd May 1941, G. O. No. 4597, P. W., dated 12th November 1952.
- 98 Details cases of Civil Officers executing civil works as Public Works Disbursers G. Os. No. 1470, W., dated 16th September 1925, 1431, W., dated 12th September 1925, 453, W., dated 13th February 1929, 1717, W., dated 10th June 1939 and 2814, P. W., dated 14th December 1940.
- 99 to 102 Contains the substance of paragraphs 178 to 183 of the Public Works Department Code 10th Edition and the local orders regarding the preparation of rough plans and estimates. G. O. No. 12, W., dated 4th January 1923, Government P. W. D. Memo. No. 233-C. dated 10th January 1923, G. O. No. 3107, W., dated 5th November 1930, Chief Engineer's memo No. 1805, W., Ks 31 C. P. dated 26th June 1931, G. Os. Nos. 3202, W., dated 21st December 1931, 867, W., dated 14th April 1932 and Ms. 2928, P. W., dated 1st December 1941.
- 103 This is a new paragraph and contains the substance of paragraph 382 of the Madras Treasury Manual Volume I, G. O. No. 1470, W., dated 16th September 1925.
- 104 Needs no comment.

Paragraph number of the Tamil Nadu Public Works Department Code.	Relation to Public Works Department Code, 10th Edition, Works Audit Department Manual, Etc.	Remarks.
105 to 107 (1)	Codify the substance of paragraphs 184 to 187 of the Public Works Department Code, 10th Edition as modified by the orders of Government contained in G.Os. Nos. 183, W., dated 12th February 1924 and 1388, W., dated 9th December 1924.	(3)
108	Deals with petty original works costing less than Rs. 1,000. This codifies the substance of paragraph 188, Public Works Department Code, 10th Edition.	
109	This is in revision of paragraph 189, Public Works Department Code, 10th Edition to avoid needless repetition.	
110 and 111	Contain the substance of paragraphs 190 and 191 of the old Code.	
112	Is based on paragraph 192 of the old Code and paragraph 330 of the Public Works Account Code.	
113 to 116	Codify the substance of rules in paragraph 193 of the Public Works Department Code, 10th Edition, paragraph 133 of the Works Audit Manual and paragraph 366 of Public Works Account Code, G.Os. Nos. 1942, W., dated 4th September 1934 and 2426, W., dated 8th November 1934..	
117	Contains the substance of paragraph 196 of the Public Works Account Code, 10th Edition and paragraph 141-B of the Works Audit Manual. G. Os. No. 183, W., dated 12th February 1924, 1806, W., dated 19th August 1927 and Ms. 3387, P. W., dated 18th September 1942.	
118	Needs no comment. G. O. No. 1153, W., dated 27th April 1928	
119	Same as paragraph 198 of the Public Works Department Code 10th Edition.	

- 120 This is a new paragraph regarding the responsibility of Public Works Officers for the preparation of structural designs. G. O. No. 1022, W., dated 13th September 1924.
- 121 This is a new paragraph and codifies an obviously necessary administrative instruction G. O. No. 384, P. W., dated 26th February 1940.
- 122-124 Reproduce the executive instructions in paragraphs 805 to 205 of the Public Works Department Code, 10th Edition, G. O. No. 3169 W., dated 16th December 1931.
- 125 Contains the substance of paragraph 111 of the Works Audit Department Manual.
- 126 Reproduces the substance of the Government of India order contained in paragraph 211 of the old Code and follows from rule 12-A of the Devolution Rules.
- 127 Is the same as paragraph 209 of the Public Works Department Code, 10th Edition, codifying the procedure laid down by the Government of India for submission to them of project requiring their sanction.
- 128-130 Contain the procedure laid down for the preparation of estimates for new lines of roads and bridges. Paragraph 128 is taken from paragraph 210 of the Public Works Department Code, 10th Edition, G. O. No. 2543, P. W., dated 26th October 1939.
- 131 and 132 Codify with slight alterations the executive instructions in paragraphs 218 and 219 of the old Code, for the preparation of estimates for town supply projects.

The instructions in the latter part of paragraphs 122 and 123 may not be amended without the concurrence of the Government of India.

The substance of this may not be altered without the concurrence of the Government of India.

This paragraph can be amended only under the orders of the Government of India.

Paragraph number of the Tamil Nadu Public Works Department Code.	Relation to Public Works Department Code, 10th Edition, Works Audit Department Manual, Etc.	Remarks.
(1)	(2)	(3)
133—135	Define the terms "Special" and "Ordinary repairs" and codify the order in G. O. No. 1878, W., dated 4th December 1925, issued in consultation with the Accountant-General on behalf of the Auditor-General. They replace the rules in paragraphs 220 to 222 of the Public Works Department Code, 10th Edition. G. Os. Nos. 1776, W., dated 16th August 1927, Ms. 1589, W., dated 28th May 1930 and 2575, I., dated 13th October 1931.	This rule is issuable by the Auditor-General.
136—146	Embodiment the substance of paragraphs 223 to 232, Public Works Department Code, 10th Edition, after revision with reference to the orders of the Local Government in regard to the preparation sanction and lapse of repair estimates. G. Os. Nos. 1878, W., dated 4th December 1925, 496, I., dated 28th September 1925, 133, I., dated 4th March 1926, 96, W., dated 20th January 1926, 169, W., dated 9th February 1926, 1009, W., dated 12th August 1926, 1560, W., dated 22nd October 1926, 1270, I., dated 10th June 1927, 1776, W., dated 16th August 1927, 1788, I., dated 6th November 1928, 1397, W., dated 28th September 1928, 1293, W., dated 26th April 1929. Public Works and Labour Department Memo No. 18831-B-I., dated 15th October 1929, G. Os. Nos. 167, I., dated 21st January 1930 (2075, I. dated 22nd October 1930, 3446, I. dated 8th December 1930) 1608, W., dated 19th June 1931, 1026, I., dated 1st May 1934, 20, I., dated 3rd January 1935, 2546, P. W., dated 2nd November 1936, 2011, P. W., dated 5th October 1937, 2408, P. W., dated 13th 1936, 885, P. W., dated 2nd May 1940, 2478, P. W., dated 14th November 1940., Ms. 1995, P. W., dated 3rd June 1948, 4656, P. W., dated 1st December 1948 and G. O. No. 703, P. H., dated 22nd February 1952.	The rules are mostly financial and paragraph 745 in so far as it relates to central Civil and Military works may not be amended without the concurrence of the Government of India.
147	Is based on paragraph 233 of the old Code, modified with reference to the G. Os. Nos. 1022, W., dated 13th September 1924, 96, W., dated 20th January 1926, 169, W., dated 9th February 1926 and 2160, P. W., dated 15th September 1936.	