

- 261 and 262 .. Reproduce paragraphs 318 and 319 of the old Code, G. O. No. 3898, P. W. dated 28th September 1948 and 608, P. W. dated 21st February 1949.
- 263-282.. .. G.O. Nos. 2026, W., dated 23rd December 1926, 1178, W., dated 27th May 1927, 1391, W., dated 26th May 1928, 499, Finance, dated 16th July 1928, 1929, W., dated 7th August 1928, 2535, W., dated 15th October 1928, 774, Finance, dated 2nd November 1928, 2306, W., dated 8th November 1928, 3092 W., dated 8th December 1928. Mis. 167, Finance, dated 27th February 1929, 178, Finance, dated 4th March 1929, 183, Finance, dated 26th February 1926, 220, Finance, dated 9th March 1929, 2445, W., dated 30th August 1929. 1558, W., dated 28th May 1929, 2488, W., dated 2nd September 1929, 459, Finance, dated 17th June 1929, Public Works and Labour Department Memo No. 18831-B-I, dated 15th October 1929, G. O. Nos. 3050, W., dated 26th October 1929, 3401, W., dated 21st November 1929, 838, Finance, dated 28th November 1929, 3555, W., dated 5th December 1929, Government of India, Finance Department, Notification No. F-3 (57) R.1-29 dated 25th February 1930, G. O. Nos. 979, W., dated 25th March 1930, 382, Finance, dated 9th June 1930, 419, Finance, dated 24th June 1930, 482, Finance, dated 21st July 1930, R. 1611, W., dated 23rd July 1930, R. 1850, W., dated 26th August 1930, 657, Finance, dated 14th October 1930, 769, Finance, dated 2nd December 1930, 3443, W., dated 8th December 1930, 899, W., dated 31st March 1931, 134, Finance, dated 8th May 1931, 1290, W., dated 11th May 1931, 361, Finance, dated 4th June 1931, 445, Finance, dated 8th July 1931, 1953, W., dated 1st August 1931, 2320, W., dated 21st December 1931, 239, W., dated 28th January 1932, 1147, W., dated 28th May 1932, 1961, W., dated 16th September 1932, 2135, W., dated 13th October 1932, 543, Finance dated 31st July 1932, 93, Finance, dated 16th February 1934, 97, Finance, dated 23rd February 1934, 441, Finance, dated 12th July 1934, 108, Finance, dated 26th February 1936, 45, Finance, dated 1st February 1936, 301, Finance, dated 15th June 1936, 500, Finance, dated 20th November 1936, 187, Finance dated 25th May 1937, 184, Finance, dated, 21st May 1937, 354,

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)

Finance, dated 28th September 1937, 280, Finance, dated 27th July 1937, 294, Finance, dated 10th August 1937, 107, Finance, dated 23rd March 1938, 144, Finance, dated 11th April 1938, 184, Finance, dated 16th May 1938, 209, Finance, dated 6th June 1938, 405, Finance, dated 8th December 1938, 23, Finance, dated 28th January 1939, and 24, Finance, dated 30th January 1939, 168-F Finance, dated 1st June 1939, 203, Finance, dated 19th June 1939, 231, Finance, dated 10th July 1939, 244, Finance, dated 18th July 1939, 2023, P. W., dated 17th August 1909,850, P. W., dated 26th April 1940, 2445, P. W., dated 11th November 1940, 3898, P. W., dated 28th September 1948 and 608, P. W., dated 21st February 1949, 1509, P. W., dated 24th July 1940, 803, P. W., dated 27th March 1941, 1142, P. W., dated 8th May 1941, 149, Finance, dated 2nd June 1941, 1663, P. W., dated, 7th July 1941, Ms. No. 3073, P. W., dated 18th December 1941. Ms. No. 441, P. W., dated 12th February 1942, 1180, P. W., dated 17th March 1943, 380, Finance, dated 15th March 1943, Memo. No. 9023, C. S. R. I. Finance, dated 4th May 1943, 3898, P. W., dated 28th September 1948, 608, P. W., dated 21st February 1949, Ms. No. 854, P. W., dated 2nd March 1953, Ms. No. 1934, P. W. dated 1st May 1953, Ms. No. 5194, P.W., dated 19th December 1952.

283 This paragraph deals with the upkeep of the compounds attached to public buildings and is a reproduction of paragraph 126 of the Works Audit Department Manual with slight verbal alterations. G. O. No. 183, Finance, dated 26th February 1926.

284 This is a new paragraph regarding the enjoyment of the usufruct of trees situate in the compounds of Government residential buildings and is based on note (f) (1) and (2) under paragraph 78 (vii) (5) of the works Audit Departmental Manual.

486

MEMORANDUM

- 285—287 .. These paragraphs deal with the maintenance of inspection bungalows and the recovery of casual rents therefor and are based on paragraphs 88 and 89 of the Works Audit Department Manual and G. O. Nos. 1790, W., dated 29th November 1912, and 196, W., dated 23rd February 1922.
- 288 This paragraph deals with the construction of ryots' sheds and is based on paragraph 12 of the Works Audit Department Manual (Public Works Department Memo. No. 638-Wks. A., 24/C.P., dated 5th November 1924).
- 289 This paragraph is based on note (35) under paragraph 87 of the Works Audit Department Manual, G. O. No. 1323, W., dated 20th November 1924 and 2625, P. W., dated 16th December 1937.

CHAPTER IV.

Miscellaneous rules regarding Office works excluding Accounts Procedure.

- 290 and 291 .. These are based on paragraphs 331 and 332 of the Public Works Department Code, 10th Edition, with slight modifications due to the Casual Labour-roll being a recognized account in Madras G. O. No. 2507, W., dated 13th December 1933.
- 292—296 .. These relate to measurement books and are based on paragraphs 334 to 337 of the Public Works Department Code, 10th Edition and Chief Engineer's Circular Memo. No. 940-D, dated 22nd July 1904 paragraphs 132 and 135 to 138, Works Audit Department Manual, G. O. No. 1253, W., dated 18th August 1925; some of the connected rules have, however, been appropriately incorporated in the Madras Public Works Account Code (See Paragraphs 293 to 297; G. O. Nos. 866, W., dated 27th March, 1928, 2231, P. W., dated 1st November 1937 and 2838, P. W., dated 9th December 1936).
- 297 Is a re-draft of paragraph 338 of the old Code.
- 298 Is based on paragraph 339 of the old Code amended with reference to the note under paragraph 283 of the Madras Treasury Manual, Volume I, G. O. No. 1952, W., dated 4th July 1930.

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)
299	Contains the Local Government's orders regarding the responsibility of Government in respect of bills and cheques of officers and is based on paragraph 340 of the old Code and paragraph 50 of the Madras Treasury Manual, Volume I. G. O. No. 57, P. W., dated 6th January 1949, Memo. No. 2605-G. 149-2, P. W. dated 9th June 1949 and G. O. Ms. No. 70. P. W., dated 6th January 1950.		
300—302	..	Reproduce paragraphs 341 to 343 of the old Code with slight verbal changes.			
303	..	Is based on paragraph 161 of the Public Works Department Code, 10th Edition and the Local Government's orders in Notes (1) to (5) under paragraph 95 of the Works Audit Department Manual. G. O. No. 1337, W., dated 22nd June 1932 and 778, W., dated 28th March 1934.			
304	Is based on paragraph 344 of the Public Works Department Code, 10th Edition and paragraph 100 of the Works Audit Department Manual, G. O. Ms. No. 4136, P. W., dated 13th October 1951.		
305 and 306	..	Reproduce paragraphs 345 and 346 of the Code G. O. No. 1201, W., dated 12th April 1930.			
307	Embodies paragraph 347 of the old Code. The note under the paragraph contains an obvious financial principle.		
308	Codifies paragraph 137-A of the Works Audit Department Manual.		
309	Reproduces paragraph 348 of the old Code.		
310	G. O. No. 2115, W., dated 24th September 1927.		

311	..	..	Is based on Instruction issued by the Accountant-General.
312	..	..	This deals with the incidence of charges for the purchase and repair of the floating plant.
313	..	..	Is based on paragraph 340 of the old Code and Public Works Department Memo. No. 4595 Ac. 24-C. P., dated 2nd December 1924, G. O. No. 1153, W., dated 27th April 1928.
314	.	..	This deals with the insurance of English Stores and is based on paragraph 105-A of the Works Audit Department Manual and G. O. No. 71, Finance (Marine), dated 5th February 1923, G. O. Nos. 2419, W., dated 22nd October 1927 and 1153, W., dated 27th April 1928.
315	..	..	Is a reproduction of paragraph 350 of the Public Works Department Code, 10th Edition.
316	..	..	Is based on paragraph 4 (k) of the Works Audit Department Manual
317-320	..	..	These are based on paragraphs 351 to 355 of the old Code.
321	..	..	Is based on paragraph 130 (4) of the Works Audit Department Manual.
322	..	..	Same as paragraph 356 of the old Code.
323	..	..	Is based on paragraphs 357 and 358 of the old Code and 157-A of the Works Audit Department Manual.
324	..	..	Is based on paragraph 360, Public Works Department Code, 10th Edition.
325 and 326	..	..	Are based on paragraphs 361 to 364 of the old Code.
327	..	..	Is based on the note to paragraph 156 of the Works Audit Department Manual.

This rule is issueable by the Auditor-General.

May be amended only with the concurrence 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)
328 ..	Is based on paragraph 30 of the Famine Code and paragraph 130 (3) and note (3) under paragraph 78 (vii) (2) of the Works Audit Department Manual, G. O. No. 728, W., dated 31st March 1927.	
329 and 330 ..	Are based on paragraphs 365 and 366 of the Public Works Department Code, 10th Edition and noted under paragraph 92 of the Works Audit Department Manual, G. O. No. 2077, W., dated 21st September 1927.	
331(a) ..	Reproduces paragraph 267 of the Public Works Department Code, 10th Edition G. O. No. 3566., W., dated 17th December 1929 and G. O. Ms. No. 1638, P. W. dated 14th July 1936.	
331 (b) ..	Based on paragraph 78(11) (ii) of the Works Audit Department Manual as amended by G. Os. Nos. 700, W., dated 16th June 1924 and 983, W., dated 4th September 1924, G. O. No. 10, P. W., dated 3rd January 1950.	
332 ..	Reproduces paragraph 271 of the Public Works Department Code, 10th Edition.	
333-337 ..	These are based on paragraphs 361 and 369 of the Public Works Department Code, 10th Edition G. Os. Nos. 1197, W., dated 11th August 1925 and 301, W., dated 6th February 1936.	
338 ..	No comment. This is based on paragraph 1267 of the Public Works Department Code, 9th Edition, Volume I.,	
339 ..	Embodies paragraph 370 of the old Code.	

- 340 Codifies the rules regarding the hire of tools and plant. G. Os. Nos. 169, W., dated 9th February 1923, 627, W., dated 27th May 1924 1418, W., dated 11th September 1925. 909, W., dated 25th April 1927, 177 W., dated 16th August 1927; 1353, W., dated 23rd June 1927; P. W., and L. Department Memo No. 20354-C-28-2, dated 29th November 1928; G. Os. Nos. 3050, W., dated 5th December 1928; 2119, W., dated 27th August 1928; 3204, W., dated 19th December 1928 2372 W., dated 27th September 1928; 1795, W., dated 23rd July 1928 875, W., dated 27th March 1928, 3127, W., dated 6th November 1929; 2377, Revenue, dated 12th November 1929; 342, W., dated 4th February 1930; 1511, W., dated 21st May 1930; 3204, W., dated 13th November 1930; 1475, W., dated 2nd June 1931; 1436, W., dated 6th July 1932; 2019, W., dated 14th September 1933; 2417, W., dated 7th November 1933; 1690, W., dated 4th August 1934; 1120, W., dated 14th May 1935; 2585, P. W., dated 12th December 1938 and 3045, P. W., dated 15th December 1941.
- 341 No. comment.
- 342 This is in substitution of paragraph 372 of the old Code. G.Os. Nos. 2616, W., dated 14th September 1929 and 1199, W., dated 12th May 1931.
- 343 G. O. Nos. 656, W., dated 16th March 1933; 1352, W., dated 16th May 1933 and C. E.'s Memo No. 435-RK. 33., C.P., dated 1st November 1933, G. O. No. 178, P. W., dated 22nd January 1941.
- 344-346 These are based on paragraphs 134-A and 134-B of the Works Audit Department Manual and G. Os. Nos. 10, I., dated 12th January 1919, 177, I., dated 2nd June 1920; 125, I., dated 12th April 1922; 2500, I., dated 1st November 1927; 1240, Revenue, dated 13th August 1927, 302, W., dated 10th February 1927; 1555, I., dated 21st October 1926, 793, W., dated 2nd July 1926 1023, W., dated 13th August 1926; 2479, I., dated 2nd September 1929; C. E.'s Memo No. 2575 Ac/29-C, P., dated 29th August 1929; G. Os. Nos. 2554, I., dated 9th September 1929; 1645, I., dated 4th June 1930; 3200, I., dated 21st December 1931; 592, I., dated 8th March 1932, 1280, I., dated 12th June 1933; 191 I., dated 23rd January 1935; 2436, P. W., dated 9th October 1939 and 1713, P. W., dated 11th July 1941, G. O. Ms. No. 2571, P. W., dated 15th June 1953.

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)
347 and 348	.. No comment.	
349	.. The detailed rules referred to in this paragraph have not been codified, as they will be required for application only in a few divisions.	
350	.. G. Os. Nos. 1776, W., dated 16th August 1937 and 1525, W., dated 21st May 1929.	
351	.. This reproduces the orders in paragraph 25 of the Works Audit Department Manual.	
352	.. G. Os. Nos. 1776, W., dated 16th August 1927; 1287, I., dated 15th June 1932; 646, W., dated 15th March 1933 and 17, P. W., dated 4th January 1940.	
353	.. This is based on G.Os. No. 553, L. & M. dated 6th October 1920.	
354—361	.. These are based on paragraphs 373 to 378, 381 383 and 385 of the Public Works Department Code, 10th Edition G. Os. Nos. 3276, W., dated 12th November 1929 and 3416 W., dated 22nd November 1929.	
362	.. Is a re-draft of the substance of paragraphs 384, 386 and 387 of the Public Works Department Code, 10th Edition. G.Os. No. 1392, P. W., dated 6th June 1941.	
363	.. Same as paragraph 388 of the old Code.	
364	.. Based on paragraph 389 of the Public Works Department Code, 10th Edition, as amended with reference to paragraph 12 of G.Os. No. 1022, W., dated 13th September 1934.	

365 and 366 .. These are based on paragraphs 390 and 391 of the old Code and note 5 to paragraph 67 (iv) of the Works Audit Department Manual.

CHAPTER V.

Special rules for irrigation, navigation embankment and drainage works.

This chapter is an entire re-draft of Chapter V of the Public Works Department Code 10th Edition with many changes consequent on the fact that the subject is a provincial reserved one and the powers of the Local Government have been considerably enlarged under the Devolution Rules. The revision is based mainly on the Government of India, Public Works Department, letter No. 3., P. W., dated 24th September 1921.

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)
367—369 ..	These are introductory and describe the statutory position together with the limitations on the powers of the Local Government (Government of India, Department of Industries and Labour, Public Works Branch letter No. I-22/I, dated 6th August 1926). G.O. No. 1153, W., dated 27th April 1928.	
370—372 ..	These describe the terms "productive" and "unproductive" Works.	
373	Reproduces paragraphs 1 and 2 of State ment A of Appendix 4 to the Government of India, Public Works Account, Code. G. O. No. 1938, W., dated 25th September 1937.	Governor-General in Council and the Auditor-General-See paragraphs 5 to 7 of the Government of India letter No. 3., P. W., , dated 24th September 1921.

MEMORANDUM

403

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)

73 (a)	G. O. No. 1164, P. W., (Irrigation), dated 12th May 1941: G. O. No. 1553, P. W., dated 3rd May 1948.	
74	This is in revision of paragraphs 405 to 408, Public Works Department Code, 10th Edition (See paragraph 10 of the Government of India letter No. 3, P. W., dated 25th September 1921).	
175 (i)	G. Os. Nos. 2622, P. W., (Irrigation), dated 27th November 1940 and 803, P. W., dated 27th March 1941.	
175—377	Embody rules 3 to 5 of statement A of Appendix 4 of the Government of India, Public Works Account Code and G. O. No. 1938, P. W., dated 25th September 1937.	
178 and 379	These are based on paragraph 6 of Statement A of Appendix 4 of the Government of India, Public Works Account Code G.O. No. 2575, I., dated 13th October 1931.	These can be revised only with the concurrence of the Auditor-General.
380 and 381	These embody paragraphs 412 to 414 of the Public Works Department Code, 10th Edition, after suitable modification.	
382	No comment.	
383	This is based on paragraph 19 of the Government of India letter No. 3, P. W., dated 24th September 1921.	
384	Codifies the Local Government's rules and orders (Board's Standing Order No. 87 and G.O. No. 1566, Revenue, dated 17th October 1923).	

494

MEMORANDUM

- 385—388 .. These relate to investigation of new irrigation schemes and are based on G. Os. Nos. 518, I., dated 9th October 1925 and 1482, I., dated 11th July 1934, G. O. Ms. No. 1173, P. W., dated 25th March 1950.
- 389 G. O. No. 1482, I., dated 11th July 1934.
- 390—3 .. These are based on paragraphs 213, 214, 216, 217 and 212, respectively of the Public Works Department Code, 10th Edition, G. Os. Nos. 2857, I., dated 16th January 1931 and 1482 I., dated 11th July 1934.
- 396 This is based on paragraph 215 of the Public Works Department Code, 10th Edition Modified with reference to the fact that the rules regarding tools and plant have been revised. (See Appendix 7 to the Madras Public Works Account Code.) G. Os. Nos., 1153 W., dated 27th April 1928; 899, W., dated 31st March 1931; 1209, I., dated 6th June 1932; 2772, I., dated 19th December 1933; 2529, I., dated 20th November 1934; 1172, I., dated 20th May 1935 and 1176, P. W., dated 15th May 1936.
- 397 No Comment (Government of India, Department of Industries and Labour, Public Works Branch, letter No. I-22/I., dated 6th August 1923) and G. O. No. 1153 W., dated 27th April 1928.
- 398 This is based on paragraph 398 of the Public Works Department Code, 10th Edition, G.O. No. 2259, I., dated 31st October 1932.
- 399 This is based on paragraph 400 of the old Code and 79 (8) of the Works Audit Department Manual. G. O. Ms. No. 1784, I., dated 15th August 1933.
- 400 This is based on paragraph 401-II of the Public Works Department Code, 10th Edition.

This can be revised only with the concurrence 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)
401 and 402 ..	These relate to the completion reports of projects sanctioned by the local Government and are based on paragraph 401-III and IV of the Public Works Department Code, 10th Edition, revised in consultation with the Accountant-General with reference to the enlarged powers of the local Government after the Reforms. G. O. No. 1482, I., dated 11th July 1934.	
403 and 404 ..	Are in explanation of the rule (6) of the Provincial Audit Resolution (Auditor-General's Audit Instruction No. 58).	These rules have been issued with the concurrence of the Accountant-General.
405	This based on paragraph 401-VII of the Public Works Department Code, 10th Edition, G. O. No. 1153, W., dated 27th April 1928.	As this is based on a rule binding on the local Government it may not be modified except with the authority of the Government of India.
406	G. O. No. 2741, I., dated 30th September 1929.	

CHAPTER VI

Powers of Sanction.

Prefatory: This chapter is the result of almost complete recasting of Chapter VI of the Public Works Department Code, 10th Edition See paragraph 407 bid.

407	No Remarks	
408	Is paragraph 423 of the old Code with the last two sentences omitted as being out of date.	

- 409 Is the same as paragraph 434 (c) of the old Code and Audit Instruction No. 58.
- 410 Embodies the substance of paragraphs 430 and 443 of the Public Works Department Code, 10th Edition. Vide also rule 1 (6) (d) of the provincial Audit Resolution the note has been inserted to make the application of the rule clear.
- 411 This deals with the powers of the local Government for expenditure on Provincial Reserved subjects and is based on Government of India, Finance Department Resolution No. 1449, E.A. dated 29th September 1922. G. Os. Nos. 573. W., dated 14th March 1927, 1776 W., dated 16th August 1927, 1545 W., dated 22nd May 1929 and 1873 I., dated 26th June 1930. Memo. No. 1767-G-41, 2., P. W., dated 10th May 1941.
- 412 Reproduces rules 27 and 28 of the Devolution Rules for information. G. O. No. 2859, Public Works dated 15th December 1939.
- 413 Contains the substance of the rules 1, 2, 5 and 7 of schedule IV to the Devolution Rules. G. Os. Nos. 1907 W., dated 29th July 1931 and 2859, P. W., dated 15th December 1939.
- 414 Reproduces rule 38 of the Devolution Rules for information.
- 415 This paragraph deals with the financial powers of the Chief Engineer (Roads and Buildings) and is based on G. Os. Nos. 1146 W., dated 3rd August 1925, 1673 W., dated 27th October 1925, and 118, Finance dated 6th February 1926, paragraph 457 of the Public Works Department Code, 10th Edition, and note 5 (a) under paragraph 86 of the works Audit Department Manual. G. Os. Nos. 793 W., dated 15th July 1926, 1023 W., dated 13th August 1926, 1776 W., dated 16th August 1927, 302, W., dated 10th February 1927, 2507 W., dated 5th September 1930, 3556 W., dated 19th December 1930, 1940 W., dated 31st July 1931, 2501 W., dated 3rd October 1931, 1950 I., dated 14th September 1932, 1228, W., dated 2nd June 1934, 1281 W., dated 12th June 1934, 1981 W., dated 10th September 1934 1003 W., dated 24th April 1935, 2076, P. W. (Irrigation), dated 13th October 1937, 999, P. W., dated 17th May 1930 and G. O. Ms. No. 1268, P. W., dated 8th May 1942.

BIBLIOPHILE

497