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From

Er. R. Gopalakrishnan, B.E., FIE.,
Engineer-in-Chief (Buildings) &
Chief Engineer (Buildings), Chennai Region &
Chief Engineer (General), PWD, Chennai-5.

To

- The Chief Engineer (Buildings),**
Public Works Organisation,
Trichy Region, Trichy.
- The Chief Engineer (Buildings),**
Public Works Organisation,
Madurai Region, Madurai.

Letter No. HDO (A) / 57830 / 2004, dated 10.02.2012

Sir,

Sub: Public Works Department - Amendment to Public Works Account Code as advised by the Comptroller and Auditor General of India - Approved - Orders - Issued - Regarding.

Ref: G.O.Ms.No.27, Public Works (G2) Department, dated 01.02.2012.

A copy of the Government Order cited in which Amendment to Public Works Account Code is issued by the Government is herewith forwarded to the Chief Engineer (Buildings), PWD, Trichy Region, Trichy and the Chief Engineer (Buildings), PWD, Madurai Region, Madurai for information.

The Chief Engineers are requested to instruct all their Subordinate Officers to adhere to the instructions contained therein with regard to the fixing of Earnest Money Deposit while calling for tenders in PWD, without fail in future.

Encl.: A copy of G.O. cited

for Engineer-in-Chief (Buildings) &
Chief Engineer (Buildings), Chennai Region &
Chief Engineer (General), PWD.

Copy to All Superintending Engineers of Building Organisation (with enclosure) for information and strict adherence of the orders therein.

Copy to All Executive Engineers of Building Organisation (with enclosure) for information and strict adherence of the orders therein.

Copy to the Engineer-in-Chief (Buildings) & Chief Engineer (Buildings), Chennai Region and Chief Engineer (General)'s Table (with enclosure) for information.

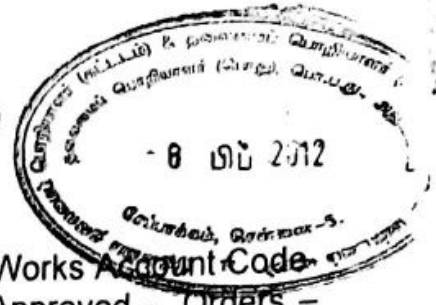
Copy to the Joint Chief Engineer (Buildings)'s Table (with enclosure) for information.

Copy to the Joint Chief Engineer (Electrical)'s Table (with enclosure) for information.

Copy to the Deputy Chief Engineer (Buildings)'s Table (with enclosure) for information.

Copy to the Head Draughting Officer and Assistant Executive Engineers of all Technical Sections of O/o. the EIC (B) & CE (B), CR & CE (GL), PWD, Chennai-5 for information.

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ABSTRACT

Public Works Department – Amendment to Tamil Nadu Public Works Account Code as advised by the Comptroller and Auditor General of India- Approved - Orders – Issued.

G.O.Ms. No. 27

Public Works (G2) Department

Dated . 1.2.2012

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Read:-

1. From the Office of the Accountant General (Accounts and Entitlements) Tamil Nadu Letter No. AG (A & E) PWC II/ DA1/ 491 Dated 8.11.2004
2. From the Chief Engineer (Buildings), Public Works Department Letter No. HDO(A)/ 57830/ 2004-1, Dated 28.6.2005
3. From the Engineer-in-Chief, Water Resources Department, and Chief Engineer (General), letter No. HDO/Misc 03/04 Dated 29.5.2006 and 7.9.2006
4. From the Deputy Accountant General (A/cs), D.O.No. AG (A&E) PWC 2/ DAI -Gen/ 2008-09/ 163 Dated 11.8.2008
5. From the Chief Engineer (Buildings), Public Works Department, Chennai HDO(A)/57830/2004, Dated 19.10.2010
6. From the Engineer-in-Chief (Buildings) and Chief Engineer (Buildings), Chennai Region and Chief Engineer (General), Public Works Department, Letter No. HDO(A)/ 57830/ 2004, dated 19.8.2011

Order:-

In the letter first read above the Accountant General (Accounts and Entitlements), Tamil Nadu has stated that the Comptroller and Auditor General of India has proposed certain amendments to Public Works Accounts Code to make the code more relevant to the existing scenario. Since a separate Government order is necessary for amending certain paragraphs, he has requested to issue necessary orders amending the paragraphs of Tamil Nadu Public Works Accounts Code and paragraphs of Tamil Nadu Accountant Code noted stands amended as per the orders of Comptroller and Audit General of India who is the competent authority to amend these paragraphs and requested for necessary correction slips to incorporate these amendments in the Tamil Nadu Public Works Account Code.

2. In his letter second read above the Chief Engineer (Buildings) has stated that a review committee has been constituted in G.O.(Rt.) No. 397, Finance (EAP.II) Department, dated 04.04.2005 under the Chairmanship of Joint Secretary (Finance) to review the report of the Consultant Thiru S. Pitchai on "Revision of Finance, Public Works Department & Public Works Account Codes and other Manuals". Hence, he has stated that the Committee, while finalizing the report, may be requested to take note of these amendment.

3. In the reference third cited, the Engineer-in-Chief, Water Resources Department Chief Engineer (General), has concurred with the views of the Chief Engineer (Buildings), and requested to issue necessary amendment to Public Works 'A' Code as decided by the Review Committee, constituted under the Chairmanship of Joint Secretary (Finance) in G.O.Ms.No.397, Finance (EP II) Department, Dated 4.4.2005.

4. In this regard to the lapsed deposit amount prescribed in Sub-Para (i) and (ii) under para 463 of Tamil Nadu Public Works 'A' Code, the Chief Engineer (Buildings) has recommended the following;

- (i) Original deposits not exceeding Five Hundred Rupees remaining outstanding for one whole account year.
- (ii) Balances not exceeding Five Hundred Rupees of items partly cleared during the year then closing.

5. Further suggested by the Accountant General the amendments be issued keeping in view the amount fixed for the minimum for Earnest Money Deposit (EMD) while calling for tender etc., the Chief Engineer (Buildings) has stated that the minimum Earnest Money Deposit (EMD) amount is being fixed in Tamil Nadu Public Works Department at present in the following lines:-

1.	Works costing Rs.20.00 lakhs	1% of the department value put to tender
2.	Works costing Rs.20.00 lakhs and above	1% of the department value put to tender upto Rs.20.00 Lakhs (+) 0.5% of the balance value put to tender (i.e. excluding initial Rs.20.00.Lakhs)

6. The Chief Engineer (Buildings) has also stated that since the powers for calling tenders by the Sub-Divisional Officers were fixed at Rs.50,000/- and below, the Divisional Officers are empowered to call for tenders for a value of more than Rs.50,000/- (but below Rs.30.00 lakhs). Keeping this aspect as basis, the minimum Earnest Money Deposit (EMD) amount may also be fixed at 1% of the department value of the work, subject to minimum of Rs.500/- in respect of Public Works Department.

7. The Government after careful consideration have decided to accept proposal of the Accountant General as advised by the Comptroller and Auditor General of India and issue amendment to Public Works Department Account Code as detailed in the annexures I & II of this order.

8. This order issue with the concurrence of Finance Department vide its U.O.No 3365/PW-II/ 2012, Dated 24.1.2012.

(By Order of the Governor)

M. Sai kumar
Secretary to Government

To

✓ The Engineer-in-Chief (Buildings), Chief Engineer (Buildings),
Chennai Region and Chief Engineer (General),
Public Works Department, Chennai-5

The Engineer-in-Chief, Water Resources Department,
Public Works Department, Chennai.-5

The Accountant General, (Accounts & Entitlements), Chennai-18

Copy to:-

The Finance (PW-II) Department, Chennai-9

The Senior Personal Assistant to Minister (Public Works), Chennai-9

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// Forwarded by Order//

[Signature]
3.2.2012
Section Officer

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G.O.Ms.No. 27, Public Works (G2) Department, Dated 1.2.12

S. No	PARA	SUBJECT	DETAILS OF SUGGESTION FOR CHANGE OR INCLUSION	AMENDMENT
1.	Para 131 of TNPW 'A' Code	Mode of obtaining cash from Treasuries - Cash / Cheque	Government of Tamil Nadu (Finance Department) vide letter No. 38663/ FCII/ 84-2 Dated 12.04.1985 has ordered that the DA should affix his signature as SECOND OFFICER in all cheques issued for Rs.1000 and above, by the PW Division. This may be included in this para.	The following is added to Para 131 of the TNPW 'A' Code "the DA/ DAO II/ DAO I/ Sr.DAO should sign as Second Officer along with Executive Engineer of the Division, in the cheques issued by the Division for Rs.1000 and above.
2.	189 of TNPW 'A' Code	As an exception to the general rule that all stock transactions shall be shown in the accounts as soon as they occur, the Administrative Ministry/ Administrator concerned may prescribe that issues of petty Sectional Office. Direct works under the supervision may be shown in the accounts collectively once a month when closing the accounts of the month	As far as practicable material need be issued in 'FIFO' method. (First in First Out).	The following is added as Note 3 below Para 189 of the TNPW 'A' Code. "As far as practicable material need be issued in 'FIFO' method" (First in First Out)

3	198 Note 2 of TNPW 'A' Code	<p>(Recoveries of Stock Issued)</p> <p><u>(i) Issue rates</u></p> <p>The issue rate should be worked out to the nearest multiple of 5 parts. Fractions of more than 2.5 paise and below being ignored and fraction of more than 2.5 paise taken as 5 paise.</p>	Article valued more than Rs.10/- per unit issue rate need be fixed at nearest rupee.	<p>Note 2 below Rule 198(a) is amended as follows:</p> <p>"Article valued more than Rs.10/- per unit issue rate need be fixed at nearest rupee"</p>
4.	463 of TNPW 'A' Code	<p>Lapsed and confiscated deposits –in the accounts for March each year, the following classes of items in the Public Works Deposits accounts should be credited to Government as Lapsed Deposits.</p> <p>(i) Original deposits not exceeding five rupees remaining outstanding for one whole account year.</p> <p>(ii) Balance not exceeding five rupees of items partly cleared during the year then closing</p>	Amount mentioned in (i), (ii), (iii), needs to be revised.	<p>(i) Original deposits not exceeding <u>Five Hundred Rupees</u> remaining outstanding for one whole account year.</p> <p>(ii) Balances not exceeding <u>Five Hundred Rupees</u> of items partly cleared during the year then closing.</p>

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		(iii) Balance unclaimed for more than three complete account years		
5.	Para 479 read with 556(d) of TNPW 'A' Code	District Fund Works	<p>Where these practices are in vogue need be reviewed.</p> <p>PW Departments have to make statutory recoveries on account of Advance ST, TT Royalties, etc., from outside agencies. Concerned departments insist on payments of such recovered amount in cash/deposit through treasury and monthly returns to the departments concerned. Unless specific rules, guidance is provided there is every possibility of erroneous booking of revenue. As far as practicable all these receipts through PW Departments need be adjusted through their respective Accountant General.</p>	Note 2 below Rule 556(d) is added for recording the recoveries towards Sales Tax as contemplated in Section 7(f) of TNGST Act, 1956.

M. Sai kumar
Secretary to Government

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[Signature]
3.2.2012
Section Officer

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Annexure II

G.O.Ms.No.27, Public Works (G2)Department., Dated 1.2.12

S. No	PARA	SUBJECT	STANDS AMENDED AS
1.	3.1.8 OF CPWA CODE 71 A OF TNPW 'A' Code	The classification and the Heads of accounts under which Government transactions are adjustable have been indicated in the list of major and minor heads of account of Central and State Receipts Disbursements issued as Appendix-2 to the Account Code (Third Edition)	The latest classification as per I. MMH issued by the Comptroller and Auditor General of India is to be followed by the Divisions, for accounting of Receipts and Disbursements.
2.	3.2.1(b) of CPWA Code 83(b) of TNPW 'A' Code	The Accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under the supervision of <u>an account</u> and are submitted monthly to the Accountant General	Wherever the word "Divisional Accountant" appears in the TNPW 'A' Code it is to be read as DA/ DAO Grade II / DAO Grade I/ Senior DAO
3.	6.6.8, 6.6.11 and 6.6.12 of CPWA Code 168 to 172 of TNPW 'A' Code	Rules regarding Imprest and Temporary Advance	The following note under Para 172 of TNPW 'A' Code is incorporated as note No.4 "Payment of advance of TA and expenditure on OE from Imprest and Temporary Advance is not admissible"

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4.	10.6 of CPWA Code 369 and 370 of TNPW 'A' Code	<u>Register of works</u> (i) Forms of Register of works and their preparation (ii) Examination by Divisional Officer	The following is added as Sub Para (6) under Para 369 of TNPW 'A' Code "The DA/DAO/ DAO / Sr. DAO should verify the entries in the Register of Works to ensure that the same is prepared as per the provisions of para 368 and 369 and the defects noticed in the preparation of the same should be brought to the notice of the Divisional Officer for orders"
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M. Sai kumar
Secretary to Government

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[Signature]
Section Officer
 3.2.2012