



GOVERNMENT OF TAMIL NADU
(ABSTRACT)

Codes and Manuals - Tamil Nadu Highways Manual Volume IV (Part I to III)
Printing of by Tamil Nadu Highways and Rural Works Divisional - Accountants' Association, Madras - Permitted.

TRANSPORT DEPARTMENT (N1)

G.O.Ms.No.1953

Dated : 20-10-87

Pirabava, Iypasi-3.

Thiruvalluvar Aandu-2018

Read the following :-

- 1) From the President, Tamil Nadu Highways and Rural Works Divisional Accountants' Association Letter dt. April, 87
- 2) From the Chief Engineer (H & RW) Lt.No.Accts/ME. 244/87 dt.11-5-87.

ORDER :

The Government accept the proposal of the Chief Engineer (Highways and Rural Works) in his letter read above and permit the Tamil Nadu Highways and Rural Works Divisional Accountants' Association, Madras-28 for the reprinting of the Tamil Nadu Highways Manual Volume IV (Parts I to III) for day to day Departmental use of the Manual. The entire cost of printing of the Manual will be borne by the Association.

2. The Chief-Engineer (Highways and Rural Works) is requested to arrange for comparing of correct proof copies before striking clean copies and certify that the contents are correct as per the original Manual. He is also requested to supply twelve clean copies to this Department urgently.

3. The action of the Chief Engineer (Highways and Rural Works) in having permitted the Association to proceed with the printing work of the Manual in anticipation of approval by the Government is ratified.

4. This order issues with the concurrence of the Finance Department vide its U.O.No.116656/PW87-1 dt.12-10-87.

(BY ORDER OF THE GOVERNOR)

A.K. VENKATSUBRAMANIAN
Commissioner & Secretary to Government.

TAMILNADU HIGHWAYS MANUAL

VOLUME IV

FOREWORD

Highways Manual generally deals with the Technical specifications and standards to be adopted for executing the various works. This is taken care of in the three Highways Manual volumes, originally prepared in the fifties and now revised.

Highways Manual volume IV contains the administrative financial and accounting procedure to be followed by the staff of this department. In this, the first part deals with the administrative and financial rules. The second part deals with the Accounting procedure. The third part deals with the defunct District Board works. This has been now ordered to be deleted, since there is a separate manual containing the rules applicable to Engineering works done in the Panchayat unions. The fourth part with annexure has been brought out as a separate publication, so this manual is being published with only two parts.

This manual is in effect a sum up of the provisions of the rules contained in the Tamilnadu Public works accounts code Financial code volume I, and Account code volume III, and Treasury code, where ever necessary. So this manual will be helpful as a comprehensive guide for the Engineers of this department in respect of administrations, accounting. From preparation of budget and control of expenditure to actual management of cash and stores and from accounting to audit every aspect is fully dealt with in this manual to provide complete guidance for the officers of the department.

The manual, first published by the Government in 1957 now needs revision in many aspects. Various circulars issued by the Chief Engineer (Highways and Rural Works Department) require to be incorporated in this, provide an up to date set of rules. Government orders issued from time to time need to be absorbed in this manual, to make it fully useful to the Engineer of the department.

All these aspects have been carefully attended to and compiled in this volume. It is hoped that the Engineers of this department will make use of this manual and derive the benefits.

R. Subramaniam, B.E., F.I.E.

Chief Engineer (H & R W)

7-4-87
Madras-5

Madras-5.

FOREWORD

I am happy to note that the updated version of Highways Manual Volume IV which is a manual of procedures and powers and permissibilities has been published now. It was a missing link for over a decade. The Administrative Reforms Commission modified a number of procedures, powers for different tiers of Officers and its recommendations are implemented by the Government over a span of years. Thus each amendment caused a change in reference. This caused too much of a menace to our boys appearing for the Account Test for Highways Engineers, as no book could give the latest corrections. The corrections bugged to such an extent, that the book with such corrections pasted lost the shape of its geometry and became a bundle of papers.

Therefore I must thank the Association of the Divisional Accountants who have brought out this book and thus fulfilled a long cherished need. I am grateful to the Association for their interest to serve the community of Engineers by publishing this book and helped them to qualify the Departmental Tests prescribed for their betterment.

I wish that this Association shall not stop with this publication. A Comprehensive effort should be put forth to evolve a code of ethics in Engineering, Construction, Accounts and Accountability. Apart from the Code, they should strive to evolve certain procedure manuals on complicated issues so that the executives who are conferred with decision making and sanctions follow the right paths.

I am really happy to find a band of sincere and service minded people gathered for this noble task and have devoted their time and energy to serve the community and nation at large.

I wish them well. Let this tribe multiply.

A. Venkatarangaraju, B.E., F.I.E.,
Chief Engineer (Highways),
Pamban Bridge Project.

Tamilnadu Highways and Rural Works Department Divisional Accountants Association

ACKNOWLEDGEMENT

All departments have set their own rules and procedures to be followed by them in their day to day routine in the form of a manual. Likewise the Highways and Rural Works Department Rules are compiled into four Volumes. The Highways Manual Vol. IV is of four parts. Part IV deals with mainly the annexures to the rules contained in Parts I and II. Part III dealt with the rules for adoption in the execution of works in respect of District Boards. Since the District Boards are no more in existence, the rules have since been ordered to be deleted. Parts I & II deals with the administrative, Financial and Accounts Rules and procedures to be followed in this Department.

Ever since the issue of the first edition of this manual, a number of amendments have been ordered by the Government which necessitated a complete revision of the Manual. Further to this, the limited stock made available at the first instant has also exhausted and the staff of this department, find it very difficult to get a copy of it whenever it is required either for reference in office or for use in the tests. Hence this edition containing only Parts I & II is being brought out.

Our respectful Chief Engineer (H) Er. A. Venkatarangaraju, B.E., F.I.E., came to the rescue and instigated us to bring this edition. Our Respectful Chief Engineer (Highways and Rural Works Department) Er. R. Subramaniam, B.E., F.I.E., encouraged us very much and also met respectful Commissioner and Secretary Transport Department, who was very kind enough to permit us for the Publication. Our sincere thanks are due to them. Our thanks are also due to our friends, who did the spade work, Thiruvalluvar J.P. Gandhi, S. Natarajan, R. Krishna moorthy and S. Kulasekara Pandian, Our Friends at Accounts Office Thiruvalluvar T. Anandan and R. Kuppusamy and Accounts Officer Thiru S. Ramakrishnan, B. A., have helped with upto date amendments. Proof reading was done by Thiru S. Ramasamy, Draughting Officer and S. Appadurai, Assistant.

Of all, Messrs. The Uma Press, Tirunelveli took up this eventful job of Printing this manual in an attractive manner. Our thanks are due to all of them and all others who helped us in bringing out this edition.

Kindly bring the corrections, if any, to the notice of the President.

S. Shahul Hameed, B.A., K. Krishnan, M.A., M.Com., B.L.,
Secretary & Treasurer. President.

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CHAPTER — 1

ESTABLISHMENT AND ORGANIZATION OF THE DEPARTMENT

A. — INTRODUCTORY

This Manual is intended to cover the administrative and executive functions and the special accounting procedure concerning the Highways & Rural works Department. It does not deal with questions of pension or leave. The rules contained in the Fundamental Rules and subsidiary rules thereto, the Tamilnadu Manual of Special Pay and Allowances and the pension rules (including wound and injury, pension rules) in the Tamilnadu Pension Code are applicable to officers of the Highways Department. The rules in the Tamilnadu Financial Code, Volumes I to III relating to the classes of transactions which occur in the Highways Department as well as in other departments are binding upon the Highways & Rural works Department except in so far as they have been overridden by specific provisions in this Manual. The Government Servant's Conduct Rules, Service Rules, General and other Provident Fund Rules and the Tamilnadu Budget Manual are also binding, subject to amplifications or modifications expressly included in this Manual. The detailed procedure for maintaining the initial and subsidiary accounts and for rendering compiled accounts to the Accountant-General, Madras contained in Parts I and II of the Tamilnadu Account Code, Volume III, shall apply to the Highways Department. Variations in accounts procedure applicable to the Highways & Rural works Department are mentioned in separate sections of the Manual.

"The procedure applicable to Panchayat Union transactions are contained in the Manual for the Guidance of Engineering Staff in Panchayat Unions for the execution of Public Works".

B. — ORGANIZATION AND FUNCTIONS OF THE HIGHWAYS DEPARTMENT

The operations of the department are controlled by the Government of Tamilnadu. The Various items dealt with by the

Highways Department contained in items 13 and 35 of the State list (List II) in the Seventh Schedule to the constitution of India are reproduced below for reference :-

"13. Communications, that is to say, roads, bridges, ferries and other means of communication not specified in list I (Union list).

35. Works, lands and buildings vested in or in the possession of the State".

Besides the functions described above, the Highways has, as the Agent of the Union Government, to execute works on behalf of the Central Government debitable to the Union funds in respect of the Highways declared to be "National Highways" with reference to item 23 of List I (Union list) in the Seventh Schedule to the Constitution. The operations of the department, will under Article 246 (1) of the constitution be subject to such laws and directions as may be issued by the Union Government in regard to National Highways (See Appendix I).

"In addition, the technical supervision of all "Rural Works" has been entrusted to this department designating it as "Highways and Rural Works Department" on the reorganisation ordered with effect from 1st April, 1961 to suit the pattern of Panchayat Administration".

(G. O. Ms. No 851, R. D. & L. A. dt. 9-5-1960)

3 The activities of the department are confined to

(1) Engineering Branch: Investigation, design, construction, improved surfacing and maintenance of roads classified as (i) National Highways, (ii) State Highways, (iii) Major District Roads, (iv) Other District Roads taken over by Government from the local bodies from time to time and bridges, culverts, etc., as well as buildings required for administrative purpose of the department and Panchayat Union Office buildings and staff quarters etc., borne in the register of Buildings of this Department".

(G.O.Ms. No.2306, R.D.&L.A. dated 12-11-1968)

(2) Highways research: (i) Highways research with a view to

enable traffic of all kinds to move safely, expeditiously, economically and comfortably.

(ii) Study of movement and behaviour of traffic with the object of improving road layout and design promoting safe traffic flow and reduction of operation cost of road transport.

(iii) Examination of materials and methods of construction with the object of producing safer and more durable road surfaces with less cost of construction and maintenance.

(iv) Undertaking, testing, research or experimental works required from time to time by the Government of India or by other State Government on payment of cost.

(3) Central Accounts Office: Compilation and internal check of the monthly divisional Accounts rendered by the Divisional Engineers of the department.

C. — RECRUITMENT OF OFFICERS, SCALES OF PAY, ALLOWANCES AND ADVANCES, LEAVE, ETC

4 The rules relating to the recruitment and conditions of services of officers and subordinates, the scales of pay and allowances admissible to them are contained in the Manual of Appointments and Allowances of Gazetted Officers in Tamil Nadu published by the Accountant-General, the Tamilnadu Services Manual, Volumes I to IV, and the Tamilnadu Manual of Special Pay and Allowances.

D. DUTIES OF OFFICERS OF THE HIGHWAYS DEPARTMENT

1. Chief Engineer

5 The Chief Engineer (Highways) is the administrative and technical head of the Highways Department and is responsible to Government for the efficient working of the department. He is the professional adviser of Government in all matters relating to the department.

6 It is the duty of the Chief Engineer to recommend to the State Government appointment of all gazetted officers of the department, postings, transfers and removals of Superintending Engineers and Divisional Engineers including Deputy Chief

Engineer. All postings and transfers of officers of the Tamil Nadu Highways Engineering Service to Divisional and Circle charges will be made by Government. The Chief Engineer is competent to post and transfer Asst. Divl. Engineers within the State. He has also powers to transfer the members of the Highways Engineering Subordinate Service from one circle to another or from one circle to the office of the Chief Engineer or vice versa.

7 The Chief Engineer has powers to censure Asst. Divl. Engineers, to appoint and dismiss Assistant Engineers and Junior Engineers as well as Head Draughtsmen, Personal Assistants and Superintendents in his office. He has powers to transfer members in the categories of clerks and typists and members of other subordinate services from the Chief Engineer's office to a circle and vice versa or from one circle to another subject to the provisions in rule 20 of the Tamil Nadu Ministerial Service Rules and rule 7 of the Rules relating to Class XXII of the Tamil Nadu General Subordinate Service. He is empowered to appoint, transfer within the State and dismiss Divisional Accountants of the Highways Department.

8 The Chief Engineer will exercise control over the duties of the officers of the department in connection with the maintenance of accounts and will give all legitimate support to the Audit officer in enforcing strict attention to the regulations concerning the disbursement of money, the custody of stores and the submission of accounts. He will have no authority over the Audit Officer in regard to Audit matters, but will have a claim on him for assistance and advice on matters relating to accounts and finance. At the same time, the Chief Engineer should arrange that the Audit Officer is kept fully cognisant of all proceedings and proposals to enable the latter fulfil his functions.

9 The Chief Engineer will prepare annually the portion of budget estimate relating to works under his control. It will be his duty to administer the grant and to keep a close watch over the progress of expenditure against the grant with a view to seeing that no excess is permitted to occur and that if additional funds are necessary, application for the same is made.

It will be further his duty to see that the grant is fully expended in so far as is consistent with general economy and that the money that is not likely to be needed during the year is promptly surrendered so as to allow of its appropriation for other purposes by the proper authority.

10. The Chief Engineer will prepare as soon as possible after the close of each year a report of the progress, made during the period on works under his charge giving a brief but clear account of the operations of the department.

11 The Chief Engineer may correspond direct with the heads of departments on all matters relating to the Department. When any Military works are placed under the administration of the Highways Department, questions relating to Military details will be referred by the Chief Engineer to the General Officers Commanding Divisions or Brigades.

12. The Chief Engineer will exercise general control over the officers of his office and ensure its efficient working. In the exercise of this function, he is assisted by the Deputy Chief Engineer, and in accounts and financial matters by the Accounts Officer.

The Chief Engineer should inspect annually the circle office and review in detail the reports of inspection of the division offices by the Superintending Engineers. A set of items on which remarks should be made in the notes of inspection of the Offices of the Superintending Engineer by the Chief Engineer is contained in Appendix 3 of this Manual. Copy of the inspection report should be submitted to Government by the 20th of the month succeeding the inspection. He should also review the inspection reports of Division Offices by the Superintending Engineer and forward his reviews on each report to Government.

Note: The procedure for the inspection, etc., of the works of the Corporation of Madras financed from State funds is contained in Appendix 7.

13 The Chief Engineer is responsible for all important structural designs. Responsibility for the technical features of all designs rests with the office of their origin.

II. Superintending Engineer

14 The administrative unit of the department is the circle, in charge of a Superintending Engineer, who is responsible to the Chief Engineer for the administration and general professional control of works in charge of officers of the department within his circle.

15 It is the duty of the Superintending Engineer to inspect the important works in his circle, to satisfy himself that the system of management is efficient and economical, that the regulations as regards works, stock and accounts are strictly observed, and that the executive and administrative work of the circle is satisfactorily performed.

Whenever large construction work is sanctioned in a circle for which no special staff is allowed, the Superintending Engineer may with a view to avoid delay, detach one or two subordinates from within his circle for some definite period and put them to the work in question. In other words, there should be some elasticity in the sectional and subdivisional charges and the Superintending Engineer should not hesitate to call upon the services of one or two officers under him for such special works. They should freely resort to these methods in order to accelerate construction work.

Note (i) : The Superintending Engineer (Highways and Rural Works) shall periodically review the progress of all important works in his circle and make a report to the Chief Engineer (Highways & Rural Works). Such a review shall be at intervals of six months, reckoning from the date of commencement of work.

Note (ii) : In the report of review referred to in note (i) above, the Superintending Engineer (Highways and Rural works) shall invariably state whether a revised estimate is necessary or not and whether the work under review is executed economically and in accordance with the rules and in any case where revised estimate is necessary, the steps taken for its

preparation and submission for obtaining the Revised Administrative approval of the competent authority in time.

(G. O. Ms. No. 1232, P. W. dated (11-7-1972))

16 It will be his duty to watch and control the rates paid for work and he may require a Divisional Engineer, to report to him such details of expenditure as he may desire.

17 It is his duty to satisfy himself that the staff employed is actually necessary and adequate, and that the divisional and sub divisional officers attend personally to their primary accounts. He will inspect each divisional office once a year during the period April to October and report thereon to the Chief Engineer. The questionnaire to be answered for the inspection of the Divisional Offices by the Superintending Engineer is contained in Appendix 4.

18 The Audit Officer concerned, that is the Accountant-General, and Superintending Engineer should assist each other in rendering the management of the departmental accounts as perfect as possible. To this end, during his inspection of divisional offices, the Superintending Engineer will examine the divisional registers, and other account and measurement books, the mode of preparation of estimates, contractor's accounts, the system of recording plans and papers and office work generally. He is expected to communicate freely and personally with Divisional Engineers and to advise them in performance of their duties.

19 The Superintending Engineers are empowered to transfer and post Asst. Divl. Engineers, and all other executive subordinates within their circles. In the case of office and petty establishment borne on divisional scales, it should be seen that these scales are not exceeded without proper authority. It will also be their duty to recommend removals and transfers of Divisional Engineers, Asst. Divl. Engineers and subordinate Engineers, from their own circles.

20 All reports on Engineer and subordinate establishment will be noted on by the Superintending Engineer before sub-

mission to the Chief Engineer. He will bring to the notice of the Chief Engineer cases of incompetence or disqualification for public duties. In like manner, he will bring prominently forward all instances of extraordinary zeal and ability.

21 He will have power to appoint, dismiss and control the drawing and the ministerial staff of the circle and the members of the last grade service of his office. Appeals will lie from any order of punishment passed by Superintending Engineer to the Chief Engineer.

22 The Superintending Engineer should generally prepare designs and have detailed plans & estimates prepared in his office for all original works and improvements likely to cost more than 1 Lakh. In the case of estimates for improvements to existing structures amounting to over Rs. 1 lakh where the Superintending Engineer could not undertake the preparation of estimates without being supplied by the Divisional Engineer with an amount of data which would make it more convenient if the latter himself prepared the plans and estimates in question, the Divisional Engineer should prepare them. The Superintending Engineer will be responsible for the engineering features of all designs prepared by him; his personal assistant will be responsible for the calculations and for the accuracy of the rates. When submitting to the Chief Engineer, any report, design or estimate, the Superintending Engineer will invariably state his own opinion and recommendations.

Note 1: In respect of designs plans and estimates pertaining to bridges, these will be finalised by the Divisional Engineer, Designs office and sanctioned by the competent authority according to the orders issued by the Chief Engineer from time to time.

Note 2: The rules governing the duties of the Superintending Engineer in regard to technical sanction to estimates, inspection and test check of municipal and panchayat works are contained in Appendix 7.

23 The Superintending Engineer should generally supervise and control the correct assessment and realization such revenue as is assessed or collected in the Highways & Rural works Department.

24 A Superintending Engineer is authorized to correspond direct with any of the local authorities, civil or military, within his circle. He will address General Officers Commanding Divisions or Brigades through their staff Officers and all other officers direct.

24 A. The Superintending Engineers are empowered to condemn old bicycles and sanction the purchase of bicycles in place of the condemned ones for use in their offices as well as in the subordinate offices under their control subject to a maximum of Rs. 500/ for each office".

(G. O. Rt No. 123, Public Works dated 29—1—1970)

III Accounts Officer

25 As a separate Highways Department was formed in view of the magnitude of expenditure incurred on communications the transactions of the department demand an effective system of internal administrative check conducted by a senior Accounts Officer to ensure that the accounts are faithfully kept and made readily available. An Accounts Officer is therefore appointed to be in charge of the Central Accounts Office.

26 The Accounts officer shall be a Gazetted Officer with sound experience of accounts and administrative office control. He is in charge of the whole organization for the central compilation and internal audit of the accounts of the Highways & Rural works Department and will be responsible for its efficient working.

27 His main functions are broadly classified below:

- (i) Financial Adviser to the Chief Engineer (Highways).
- (ii) Compilation from the divisional accounts received by him into a consolidated account for the department for submission to the Accountant-General.
- (iii) Internal audit of the transactions appearing in the divisional accounts.

28 The Accounts Officer while being under the administrative control of the Chief Engineer Highways & Rural works renders the compiled accounts direct to the Accountant-General acting

on his instruction in all accounts and audit matters. He will also be under the general supervision and control of the Finance Department, subject to orders in G.O. Ms. No. 287, Finance, dated 5th April 1946.

29. He will have full administrative control over the staff in the Central Accounts Office and the Divisional Accountants subject to such orders or limitations as imposed by the Chief Engineer (Highways & Rural Works)

30. The Accounts Officer is authorized to correspond direct with the Divisional Engineer in matters relating to works accounts. In other matters and in correspondence with the Superintending Engineers, he acts under the orders of the Chief Engineer as his Financial Assistant.

31 The duties of the Accounts Officer will be :

(i) to supervise and be responsible for the compilation of a consolidated monthly account, for the department as a whole from the monthly accounts rendered to him by the Divisional Engineer and submitting the accounts to the Accountant-General as prescribed by him from time to time.

(ii) To supervise and be responsible for the internal audit of the accounts and paid vouchers on the same lines as those prescribed in the Highways and Rural Works Internal Audit Manual and circulars issued by the Accountant - General from time to time.

(iii) To furnish to the Accountant - General the necessary materials for preparing the Appropriation Accounts relating to the grant of the Highways Department.

(iv) To furnish expenditure figures relating to works required for the preparation of the budget estimates, and offer remarks and suggestions on the budget estimates in final shape framed by the Chief Engineer's Office; and

(v) To advise on all estimates to be sanctioned and contracts to be accepted by the Chief Engineer (Highways) and all important questions which have a bearing on the finances of the department referred to him by the Chief Engineer.

32. He will be responsible for the efficient working of all the sections of the Central Accounts Office dealing with the compilation and auditing of the monthly accounts rendered by the Divisional Engineers. He will co-ordinate the work of these sections and satisfy himself that the Divisional Engineers render the monthly accounts promptly, that these accounts are checked and compiled as a whole for the department and a consolidated monthly account prepared correctly.

33 He will be responsible for the punctual rendering of the prescribed accounts and returns of the department to the Accountant General, Tamilnadu and for the audit of the Divisional Accounts and paid vouchers in accordance with the rules and instructions in force.

Note : The extent of responsibility for the audit of the accounts of Divisional Engineers attached to the Internal Audit Assistants, Internal Audit Superintendents and the Accounts Officer are more fully described in the Internal Audit Manual"

34 He will be responsible for seeing that all the prescribed registers, objection books and broad sheets etc. are maintained and kept posted up to date and arrange to make available to the Test audit staff of the Accountant-General whenever necessary, such accounts, documents etc., as will be required by them.

35 The Accounts Officer's work will be chiefly confined to Government works and he will offer his suggestions in respect of matters which may be referred to him by the Chief Engineers.

36 The Accounts Officer and the Divisional Engineer will assist each other in rendering the management of accounts as perfect as possible. He is expected to communicate freely and personally with the concerned officers and advise them in the performance of their accounting duties.

67. During his visits to the Division Offices, he should satisfy himself that the prescribed regulations as regard works, stock and accounts are strictly observed and report to the Chief Engineer

suggesting any possible economies. He will also review the work of the Divisional Accountant to see if he discharges his duties with efficiency.

IV Divisional Engineer

38 The executive unit of the department is the Division in charge of a Divisional Engineer who is responsible to the Superintending Engineer for the execution and management of all works within his Division.

Note : The Divisional Engineer is responsible for the exact performance of all duties connected with the works under his charge and for the good quality of all work done under his orders.

The employment of contractors for any work in no way relieves the Engineer of responsibility as to the manner and time in which the work is done. Contracts should give the Engineer full power to take remedial action in cases in which the contractor delays or fails to do the work to his satisfaction.

The Divisional Engineer should inspect the works in his jurisdiction as often as he can. He should inspect each subdivision office under his charge at least once every year the inspection being more frequent where laxity is known or suspected. Whether the Sub-Division is a special one or regular one.

His inspection of the work of his subdivisional offices will include an examination of their original accounts, of the cash balances in their hands and a check of measurements taken by them. Any serious irregularities observed at the time of inspection should be immediately brought to notice for orders.

The questionnaire for his guidance is contained in Appendix 4 (ii)

39 A Divisional Engineer can receive positive orders only from his own departmental superiors, the head of the administration or other Civil Officers duly authorized. In the case of

works considered urgent an officer commanding a station can in the circumstances explained in the Army Regulations of India, issue an order to the Divisional Engineer for the execution of works.

40 The Divisional Engineer is responsible that proper measures are taken to preserve all the buildings and works in his division and to prevent encroachment on lands and roads in his charge. He must keep accurate plans of all roads and lands borne on the registers of the Highways & Rural works Department and ensure that his subordinates are acquainted with the boundaries.

41 The Divisional Engineer should insist on periodical inspections of all vacant lands and road margins in his charge being made by his subordinates in proper time with a view to prevent encroachments thereon. It should be seen that encroachments do not occur or that they are rapidly detected and reported to the Revenue Department.

All lands should be demarcated, wherever it has not been done, and this work should be carried out by the subordinates of the Highways & Rural works Department in consultation with the officers of the Revenue Department. Instructions for the control of encroachments are contained in Appendix 6 in respect of Government and other properties.

42 The Divisional Engineer should immediately report to the Chief Engineer through the Superintending Engineer any serious loss of immovable property caused by any accident or unusual occurrence as required by Article 299 of the Tamilnadu Financial Code, Volume I. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and the probable duration of such interruptions being duly explained. All unusual losses in the manufacture of materials must, on their occurrence, be reported to the Superintending Engineer.

43 The Divisional Engineer, wherever necessary may transfer Junior Engineers, Assistant Engineers from one station to another within their divisions. The transfer will be reported in the ordinary Course to the Superintending Engineer and Chief Engineer. He is responsible for technical sanctions to estimates, inspection and test check or check measurement of municipal

and panchayat works as prescribed in the statutory rules of the local bodies concerned-*vide* Appendix 7.

44 A Divisional Engineer is prohibited from commencing any work or expending any public funds without the sanction of the competent authority or from making any other than trifling deviation from sanctioned designs in the course of execution, except in cases of emergency.

45 Immediately on a work being finished, it will be the duty of the Divisional Engineer to close the accounts of it and to prepare the completion report if required by the rules in paragraph 203.

46 The Divisional Engineer will submit his accounts punctually to the Central Accounts Office, according to the rules in force and will exercise control over his Divisional Accountant. The Divisional Engineer is responsible for the correctness of the original records of cash and stores, receipts and expenditure and for the submission of complete vouchers. The Divisional Accountant is responsible for the correct compilation of the Accounts from the data supplied to him.

47 The Divisional Engineer is responsible that the prescribed accounts are maintained properly and without permitting the accumulation of arrears. If arrears or confusion arise, which, in his opinion, cannot be cleared without the assistance of the Accounts Officer (Highways) or extra staff, he should at once apply for such assistance.

48. The Divisional Engineer has a right to seek the advice of the Accountant-General or the Accounts Officer (Highways), as the case may be, in matters connected with the accounts dealt with by him or the application of financial rules or orders, concerning which there may be any doubt. It will usually be desirable however that should first obtain the advice of the divisional Accountant who is specially trained for his duty and this should be done in writing in all cases of importance.

49 The Divisional Engineer is primarily responsible for reporting without delay, supported, if necessary, by a work-slip, the probability of any excesses over estimates, all important

liabilities not brought to account being noted, and for 1 prompt revision of Estimates when necessary.

Note : 1 The Divisional Engineer need not submit workslips in cases in which he has power to pass final excesses over estimates but should sanction workslips and keep them on record.

2 Workslips and agreements after completion a purposeless.

3 The provisions of the above paragraph will be relaxed in the case of famine relief works, but it does not relieve officers from the responsibility of obtaining necessary sanction to a revised estimate and additional appropriation as soon as they can foresee how far an estimate is likely to be exceeded.

50 The Divisional Engineer is responsible for the detailed assessment of such revenue as is collected through the Highway & Rural works Department within his division and will maintain such records and accounts as may be prescribed (*vide* paragraph 466-523)

51 The Divisional Engineer is responsible that surveying and mathematical instruments in his division are properly cared for and will report on their condition to the Superintending Engineer at the end of each working season. Any injury to the instruments due to neglect or carelessness should be made good at the expense of the officer or sub-ordinate responsible for the damage.

52 The Divisional Engineer is responsible for the purchase (subject to the provisions of the stores rules, Articles 122 to 145 of the Tamilnadu Financial Code, Volume I, manufacture, care and disposal of all stores required for his division (*vide* also para 451 and 452))

53 The Divisional Engineer may dispose of temporary buildings or structures required for and charged to works (*vide* paragraph 223)

54 "The Divisional Engineer will appoint or dismiss and generally control all the inferior and petty establishments authorised for his division such as Basic Servants and watchman". He may fill up acting and temporary vacancies of Junior Assts and Asst draftsmen in his division and grant leave (Other than special disability leave) to temporary, acting and permanent Assistants & Junior Assistants, draughtsmen and Assistant draftsmen. He should, however, report the appointments made and the leave granted, to the Superintending Engineer immediately. Appeals will lie from any order of punishment passed by the Divisional Engineer to the Superintending Engineer. (G. O. Ms No. 1339 P W Dt 2—9—75)

55 The Divisional Engineer is ex-officio, the professional adviser of all departments of Government and local bodies within the limits of his charge; and it will be incumbent on him to see that no undue formalities are allowed to interfere with the performance of his duty.

56 The Divisional Engineer is responsible for the engineering features of designs, accuracy and completeness of all drawings and estimates, whether prepared by himself or by his subordinates. All estimates should therefore be signed and submitted by him to the concerned competent authority wherever necessary. It will be his duty to carefully scrutinize all estimates in every respect and to see that they are drawn up with strict regard to economy and that whenever rates are proposed in excess of those in the sanctioned schedule of rates, they are really necessary and are supported by necessary data.

57 Divisional Engineers should address Officers commanding divisions, brigades or stations through their Staff Officers.

V. Sub Divisional Officer

58 The division is divided into subdivisions in charge of sub divisional officers, who may be Divisional Engineers, Assistant Divisional Engineers or where no such officers are available, Subordinate Engineers and who are responsible to the Divisional Engineer in charge of the division for the manage-

ment and execution of works within their subdivisions. No Subdivision can be constituted in the first instance without the sanction of the State Government.

The Sub Divisional Officer will be under the control of the Divisional Engineer and will attend to work on Government roads.

Note: The duties and responsibilities of the Assistant Divisional Engineers in regard to municipal and panchayat works in his area or jurisdiction are contained in Appendix 7.

The Sub Divisional Officers may fill up acting and temporary vacancies in the last grade Service in their Sub-divisions and grant leave (other than special disability leave) to peons and members of the work charged establishment, permanent and temporary and acting upto one month at a time and for not more than one month in a calendar year.

VI Divisional Accountant

59. The Divisional Accountant referred to in paragraphs 46 and 48 is appointed by the Chief Engineer and his functions are described in paragraphs 592 to 601, 605 to 610 and 650.

Temporary Establishment

60. In order to meet the demand for extra Supervision arising from time to time as well as to provide for the contraction as well as the expansion of staff as the volume of work diminishes or increases, the permanent Establishment may be supplemented by Temporary establishments to the necessary extent. Temporary establishment will include all such non permanent establishment, no matter under what titles employed, and is entertained for the general purposes of a division, or sub division or for the purpose of the general supervision as distinct from the actual execution of work or works. The specific sanction of Government is necessary for the creation and continuance of temporary establishment.

The prior sanction of Government should be obtained for establishments of a purely temporary nature, required for short

periods, except where they are required to meet sudden emergencies, such as floods, cyclones etc. In such emergencies the Chief Engineer, the Superintending Engineers and Divisional Engineers are empowered to entertain in anticipation of sanction engineering subordinates and Office establishments. The Divisional Engineers or Superintending Engineers should report at once to the immediate superior authority what has been found necessary, and regular proposals for the establishments so employed should be submitted by the Chief Engineer to Government for sanction within a month.

61. Deleted

62 Temporary officers have no claim to ordinary pension. The extraordinary pensions and gratuities to which they are entitled are subject to the conditions in Appendices 3 and 4. of the Tamilnadu Pension Code.

If temporary Officers are required for any special work, they may be engaged on contract and be appointed by the Government. Special provisions about the conditions of service, pay, allowances, pension, discipline and conduct will be embodied as provided in rule II of the General Rules of the Tamilnadu State and Subordinate Services Rules as the terms of an agreement - Vide Annexure VI to the Fundamental rule for the model leave terms applicable to officers engaged on contract.

Workcharged Establishment

63. Works establishment will include such establishment as is employed upon the actual execution, as distinct from the general supervision of a specific work or of sub works of a specific project or upon the subordinate supervision of departmental labour, stores and machinery in connection with such a work or sub works. When employees borne on the temporary establishment are employed on works of this nature their pay should, for the time being, be charged direct to the works.

Note : Provided the general principles of the rules in paragraph 60 and 63 are not infringed, the Chief Engineer

and Superintending Engineer are empowered, in consultation with the Audit Officer, to classify as 'works' or 'temporary' classes of establishment not covered by these definitions, to waive the rule which prescribes that works establishment must be employed upon a specific work and to determine in such cases, the proportions which the cost of such establishment shall be allocated between the works concerned.

64 In the Highways & Rural works Department members of the work-charged establishment fall under three categories

- (1) those engaged on original works and special repairs
- (2) those engaged for maintenance of roads, avenues etc. and
- (3) those engaged on the operations and maintenance of the plant and machinery of the department.

Pay and Its Provisions

65 The provision required for meeting the pay and allowances of the work establishment in regard to original works and special repairs is included and shown as a separate sub head of the estimate concerned; Subject to the note below, maintenance estimates shall ordinarily include the cost of work establishment on the scales of pay approved by Government for such establishment and by competent authority in other cases.

Note 1: The pay, leave salary and allowances of the work-charged establishment engaged to attend to the maintenance works of Government will be provided for in a consolidated estimate, to be sanctioned separately each year under each of the sub-heads, "National Highways" "State Highways", "Major District Roads", Other District Roads", etc in each division.

The norms for employment of Road Inspector / Gang Mazdoors for maintenance works are fixed as follows:-

Norms

- 1) One Road Inspector 25 kms. on plain 16 kms in Ghat Sections
- 2) One set of two Gang Mazdoors 5 kms on plain, Gnaas for all kinds of roads
4.8 Kms on water bound macadam
(G.O. MS. 397 TPT dt. 24-5 78)

Note 2: It is irregular to pay the wages of the members of the work establishment for the whole month of March on 31st March itself, as the wages are not due for payment until the first of the following month.

Note 3: A section Officer who has to disburse the pay or arrears of pay of any member of a work-charged establishment who is stationed or resides after discharge at a place more than 8 Km. away from his (Section Officer's) headquarters may remit the amount by money order at the expense of the Government and should debit the money order commission to the work against which the pay is charged.

Classes of Skilled Workmen

66 The following categories of workcharged establishment are classified as skilled:

Road Inspector	Carpenters
Roller and Lorry Drivers	Electricians
Mechanics	Foremen
Fitters	Time-keepers
Blacksmiths	Moulders
Welders	Rollersmiths
Turners	

66) a) i) With effect from 1st Jan, 77 all provincialized work-charged employees who are in the pay scales of Rs. 140-3-155-4-175-5-210 and above will be brought to regular establishment and consequently be allowed the following additional benefits as admissible to the Non-gazetted government servants:

a) Pension, Family Pension, Death-Cum-Retirement Gratuity as admissible under the Tamilnadu Liberalised Pension Rules;

b) Accumulation of earned leave upto 180 days instead of 90 days; medical and other unearned leave benefits as admissible under Tamilnadu Leave Rules.

c) General provident fund in lieu of contributory provident fund;

d) Maternity leave

ii) All provincialized work-charged employees who are in the scale lower than Rs. 140-3-155-4-175-5-210 will be brought to regular establishment and consequently be allowed the following additional benefits as applicable to the last grade Govt. Servants.

a) Pension, Family Pension, Death-Cum-Retirement Gratuity as admissible under the Tamilnadu Liberalised Pension Rules;

b) General Provident Fund in lieu of contributory Provident Fund;

c) Leave benefits as admissible under Tamilnadu Leave Rules;

d) On Completion of 15 years of service they will become eligible for the leave benefits admissible to Non-Gazetted Govt. servants.

e) Maternity Leave.

iii) The Govt. contribution portion of the accumulation in the contributory Provident Fund of the Provincialized work-charged personnel together with interest thereon will be remitted back to the Govt. account and the subscription of the employees with interest thereon be transferred to the general provident fund.

iv) Non-Provincialized work-charged personnel on completion of five years of continuous service will be brought to regular establishment. Consequently those Non-provincialized workers, who have completed five years of service and who draw pay of Rs. 140 and more will be eligible for the following additional benefits as applicable to Non-gazetted Govt. servants.

a) Pension, Family Pension, Death-Cum-Retirement gratuity as admissible under the Tamilnadu Liberalised Pension Rules in

lieu in Tamilnadu Retiring and Invalid gratuities (Non - Pensionable establishments) Rules 1941.

- b) Time scale of Pay
- c) Joining time
- d) House Rent allowance
- e) Travelling Allowance

f) Earned leave calculated at the rate of 1/11 of duty; Medical and other unearned leave benefits admissible under Tamilnadu leave Rules.

g) Maternity leave

h) Those non-Provincialized work-charged employees who have completed five years of service and who draw pay of Rs. 130 and less will be brought to regular establishment and consequently will be eligible for the following additional benefits as applicable to the last grade Govt. servants.

- a) Time scale of Pay;
- b) Joining time;
- c) House Rent Allowance;

d) Pension, Family Pension, Death-cum-Retirement gratuity as admissible under the Tamilnadu Liberalised Pension Rules in lieu of Tamilnadu Retiring and Invalid gratuities (Non-Pensionable establishment) Rules 1941.

e) Earned leave at the rate of 1/22 of duty and accumulation of leave upto 60 days.

f) Unearned leave on Medical certificate for 6 months.

g) Maternity leave

h) On completion of 15 years of service they will become eligible for the benefits as applicable to the Non-gazetted Govt. servants.

vi) On absorption in the regular establishment, provincialized work-charged establishment and Non-provincialized work-charged establishment personnel who have completed 5 years of service will be eligible for the loans and advances admissible under the rules in force.

(G.O. Ms. No. 51 Fin (FR 11) dt. 14-1-77)

Note 1: Superannuation benefits as per the provisions of the Tamilnadu Liberalised Pension Rules will apply to those who retire on or after 31-12-76.

Note 2: In regard to Non-Provincialized period of service of the provincialized work-charged personnel which will not count for pension the amount of gratuity admissible for the portion of Non-provincialized service under Tamilnadu Retiring and Invalid (Non-Pensionable Establishment) Rules 1941 and credited to contributory provident fund on provincialization will have to be withdrawn and credited to the general provident fund of the individual concerned.

Note 3: All provincialized service of work-charged Personnel will count for Pension under the Tamilnadu Liberalised Pension Rules.

Note 4: In regard to Non-provincialized work-charged Personnel who are directly brought to regular establishment the gratuity under Tamilnadu Retiring and Invalid Gratuities (Non-Pensionable Establishment) Rules 1941 for the portion of Non-Provincialized service will have to be worked out and credited to the General Provident Fund of the individual concerned.

Note 5: If during the course of implementation of these orders it is found that the final termination benefits admissible to a person are less favourable than those to which he would have been eligible had he not been brought to regular establishment the benefits hitherto admissible to such a person prior to the issue of Go. Ms. No. 51 Fin [FR II] dt. 14-1-77 will be admissible to him now also.

(Govt. Memo. No. 22478 / Pension / 77-1 dt 16-2-77)

vii) The Provincialized work-charged Establishment members when they are appointed to other posts under Regular Establishment (particularly by transfer to the posts of Junior Assistant under the Tamilnadu Ministerial Service) may be allowed to carry forward the leave earned by them in the post borne on provincialized work-charged establishment depending on

whether it is superior service or inferior service which should be restricted to the limit of accumulation of leave allowed in the post to which they are appointed. As such in the case of provincialized work-charged establishment who are in the inferior service namely in the scale of Pay less than Rs. 140-3-155-4-175-5-210, the earned leave transferred to their account after bringing them into regular establishment should be restricted to 60 days as according to G.O. Ms. No. 56 Fin (FR II) dt 14-1-77, they will be given leave benefits as applicable to the Last Grade Govt. servants.

(Govt. PWD. Lr. No. 109686/Fl/ 76-8 dt 14-7-77)

(viii) Persons who have not completed 5 years of service on 1-1-77 will also be brought under regular establishment as and when they completed the required service.

(G.O Ms. No 51 Fin dt 14-1-77 & GO.. Ms. No 450 Fin dt 16-5-73)

b) Consequent on bringing the provincialized work-charged personnel, Non-Provincialized work-charged personnel who have completed 5 years of service regular establishment with effect from 1-1-77 and extending to them the benefits detailed in this paragraph, the provisions in the other paragraphs of this chapter are applicable only to the Non-Provincialized work-charged establishment of less than 5 years service until such time they are brought to regular establishment.

Discipline - Penalties

68. No member of the work-charged establishment should be punished without careful investigation of the charges made against him. The procedure prescribed in rule 17 of the Tamilnadu Civil Services (Classification, Control and Appeal) Rules should be followed mutatis mutandis in respect of members of the works establishment before the order imposing any penalty is passed.

Any of the penalties mentioned in the rules including dismissal from service may be imposed on a member of the work-charged establishment convicted in a criminal court on the

basis of the facts which have led to his conviction. Dismissal need not automatically follow such a conviction and it is open to the competent authority to decide whether dismissal is really called for in any particular case having regard to the gravity of the offence. In the case of any member of the work-charged establishment who is found guilty by a competent court of an offence under section 4, 4A, 5 or 7 of the Prohibition Act, or convicted for offences under the Dangerous Drugs Act, the punishment to be awarded in respect of a first conviction should be decided on its merits and in respect of a second conviction the punishment should be dismissal from service.

Dearness And Other Allowances

69. The members of the works establishment will be eligible to the full rate of dearness allowance except casual employees (i.e.) those who are not employed for atleast six days continuously in a month.

House Rent Allowance will be admissible only in the case of drivers, cleaners, mechanics, blacksmiths and foremen on the scale of pay approved by Government and not to other categories of works establishment.

Conveyance allowance is not admissible to the work establishment.

Hill Allowance :- The drivers and cleaners of lorries and rollers employed in hill stations are eligible to draw hill allowance at the rates and subject to the conditions laid down in the Manual of Special pay and allowances, Volume I, Part I.

Note : Warm Clothing may be supplied to the work-charged establishment like drivers, cleaners, etc. working in hilly tracts subject to the instruction in rule 98 (iii) of the Stationary Manual, Volume I.

Increments

70. Increment to work establishment is sanctioned by the Divisional Engineer.

71. When labourers and artificers are unavoidably brought from a distance, they may be paid wages for the days of journey to and from the site of work, provided they join the work with quick despatch. At the discretion of the Divisional Engineer bonafide travelling expenses may be paid. These charges must be debited to the estimate of the work.

72. Advances of pay and travelling allowances may be granted to the following establishments by the officers noted against them:

1. (a) Labourers and artificers of divisional workshops proceeding to stations outside their jurisdiction on business connected with the shops.

Divl. Engr.
T & M Divn.
and Divl.
Engrs &
Asst. Engr.
T & M Work-
shop,
Pudukottai.

- (b) Steamer drivers, steamer crew & crews of staff boats

2. In special cases, the drivers of road rollers and lorry drivers when they have to travel beyond their ordinary jurisdiction

Divl. Engr.

All such advances must be recovered before the men are allowed to return to their work in the shops or from the pay of the men for the month concerned.

Other Conditions of Service

73. Leave: Members of the work establishment are not eligible for any leave except in the following cases:

(i) Leave for injury or wound sustained while on duty, for period certified by the Medical Officer, the wages for such periods being what is admissible under the Workmen's Compensation Act.

ii) Extraordinary leave without pay or allowances for one year in all.

iii) Leave with wages subject to the conditions with reference to sections 79, 80 and 83 of the Factories Act, 1948 and the Madras Factories Rules, 1950, in respect of workshops at Guindy and Pudukottai.

Note 1: The road inspectors will be allowed casual leave for 20 days in a year. At the discretion of the subdivisional officers short, casual leave on full pay or reduced wages subject to the general rules regarding the grant of casual leave to temporary establishment may be granted to other members of the works establishment.

Note 2: (i) The rules for the grant of concession to Government servants who have been bitten by rabid animals and who have to proceed to the Pasteur Institute at Coonoor, the District Headquarters Hospitals, or the General Hospital, Madras for treatment shall be applicable to work-charged establishment of the Highways Department.

(ii) The maximum leave admissible to a member of the work-charged establishment to whom the concession is extended will be casual leave upto one month, if no substitute is appointed and leave without allowance if a substitute is appointed. Any leave in excess of one month should be treated as leave without allowance.

(iii) The charges on account of travelling and maintenance allowances should be debited to "57, Miscellaneous charges for the treatment of patients at the Pasteur Institute, Coonoor".

Pension, Gratuity, Etc

The extraordinary Pension Rules, Tamilnadu, The Tamilnadu Retiring and Invalid Gratuities (Non-pensionable Establishment) Rules, 1941 and the Tamilnadu Compassionate Gratuities (Non-Pensionable Establishment) Rules 1941 are applicable to the members of the non Pro works establishment.

Note: Maistries under ex Pudukottai State merged in the Highways Department will carry with them the same status they had before, i.e. permanent but non-pensionable with provident fund facilities.

Other Concessions

(i) All members of the works establishment who are paid at fixed monthly rates are eligible for the medical concessions applicable to non-gazetted officers and their families sanctioned in G.O. Ms. No. 2628, Health, dated 13th August 1953 and No. 3152, Health dated 7th Oct '52.

(iii) The educational concessions granted to the children of the non-gazetted officers and others in G.O. Ms. No. 1250, Education dated 31st May 1952 will be allowed to the children of work-charged establishment who are paid at a fixed monthly rate. The concession will not be granted to children of casual workers.

(iii) Payment of subsistence allowance, at the rates admissible under Fundamental Rules, during the period of their suspension, is admissible to workers whether permanent, temporarily provincialized or work-charged.

Travelling Allowance

Members of the non-Pro work charged establishment are not entitled to any travelling allowance except in the following cases :-

1. For journeys performed within the jurisdiction of State Government or to and from a district or State adjoining divisions in which the establishment is working.

2. In the interest of the work on which the men are employed, the Divisional Engineer may allow the actual cost of transport plus such amount not exceeding the daily allowance of their grade as may be deemed reasonable by the officer ordering the journey subject to the condition that the extra allowance was not be payable for any calendar day for which the absence from headquarters is less than 8 hours. If the periods of absence from headquarters on the day of departure and on the day of return aggregate to 8 hours extra allowance for one day may be granted for these two days.

Note: 1 Actual expenses, subject to the maximum admissible as travelling allowance under the Tamilnadu Travelling Allow-

ance Rules for corresponding provincial. 31
admissible to road inspectors for journeys debited to the prescribed jurisdiction. para. 65.

2 Jeep drivers may be paid daily allowance for halts outside recognised headquarters at rates admissible to corresponding grades of provincial servants.

3 Divisional Engineers (H) are empowered to sanction the payment of daily allowance to the drivers, cleaners, firemen of road rollers and lorries for halts in excess of ten days but not exceeding 30 days outside recognised headquarters subject to the condition that the rate of daily allowances for the period of halt in excess of ten days does not exceed three-fourths of the ordinary rates.

4 Ordinarily there will be no transfer from one station to another of work-charged staff who are locally recruited persons. Transfers of skilled workmen should be made only in the public interest and in exceptional circumstances. The public interest served should be either in the interest of works or in the interest of Government tools and plant. In such cases, payment of travelling allowance under the Tamilnadu Travelling Allowance Rules is admissible to skilled workmen (and their families) borne on work-charged establishment.

5 No travelling allowance is admissible to a member of a work-charged establishment attending court as a witness. The subordinate should be directed to apply to the court for the travelling allowance.

Service Rolls

74 (a) Service Rolls should be maintained for members of the work-charged establishment and menials paid from contingencies. The entries made in the Service rolls should be verified by the Heads of Offices once a year and certificates of verification recorded in the rolls as in the case of entries made in the Service Books of members of the regular establishment.

owing decisions apply in respect of maintain-
etc., of works establishments.

i) Unless the breaks in service are condoned by the competent authority the services rendered prior to breaks cannot be allowed to count for purposes of gratuities (vide Article 422 of the Tamilnad Pension Code)

ii) As regards the method adopted in reckoning the previous service, services which can be verified from the records which have not been destroyed can be entered in the service rolls. When no authenticated records are available the procedure laid down in Article 915 (a) (iv) of the Tamilnad Pension Code and the note thereunder should be followed.

iii) In the register of sanctions to fixed charges, the names of persons should be entered in column II "Name of appointment".

iv) Verification should be made with reference to the entries in the register which should be preserved for 40 years.

v) The pay bills of the workcharged establishment and contingent establishment should be preserved for 45 years.

Age of Retirement or Superannuation

75. Members of workcharged establishment whose services are classified as superior for purposes of gratuity, should be retired on their attaining the age of 58. The gang mazdoors who are classified as Last Grade should also be retired on their attaining the age of 60.

76. Allocation of expenditure on wages and allowances of works establishment.

The actual expenditure incurred on the works establishment common to Government works shall be dealt with as mentioned in the note to paragraph 65.

The salary and allowances of Road Inspectors exclusively posted for original works or special repairs, should be debited to those works and those paid to the Road Inspectors borne

on the maintenance establishment only should be debited to the consolidated estimate referred to in the note to para 65. If, at any time the Road Inspectors in charge of maintenance works are utilized on the former class of works, their pay at a flat rate of 2½ percent of the work expenditure should be debited to such works and the balance only debited to the estimate sanctioned for the maintenance establishment.

78. Diaries and progress reports of work done should be obtained from the members of the work-charged establishment and reviewed by the Assistant Divisional Engineers each month before the pay roll for the next month is signed and passed. These diaries and progress reports should be made readily available to the inspecting staff of the Accountant General's inspection party and also to the Divisional Accountant during their annual inspection.

79. It is irregular to employ members of work-charged establishment even partially on clerical duties and to charge their pay to works.

80. Deleted

Compensation For Loss Of Property

81. No public officer is entitled to compensation for loss of property caused by an accident of any kind merely because such accident may have happened to him while he was employed in the service of the State, except to such extent, that the Government may relax the provisions of this rule.

Note 1: Instructions for guidance of heads of departments in recommending the grant of compensation for loss of property to Government servants serving under Government are given in Article 215, Tamilnadu Financial Code, Volume I.

Note 2: Amount paid to a Government servant under the orders of Government as compensation for loss of property will be debited to the same major and minor head of account to which the Government servant's pay is debited but under a different sub-head, viz, contingencies.

G. Service under Local Funds, Etc

82. Members of the department may be transferred temporarily to work under the Panchayat unions or municipalities and be paid wholly from such funds under the foreign service rules in part VII of the Fundamental Rules.

Police And other Guards

83. When marching or in camp on public duty, Officers are allowed a guard for the protection of public property. Such guards are supplied without charges by the Police Department and application for them should be made to the Superintendent of Police by the Officer requiring them unless he be an Assistant Divisional or Subordinate Engineer. Such guards will not, however be supplied unless the officer travelling is in charge of Government money or valuable Government property or unless the country is disturbed.

84. In all cases where through the inability of the Police Department to supply a guard from the regular Police Force, special guards have to be entertained, the sanction of Government will be necessary. Officers, may however, in urgent cases, entertain the guard in anticipation of sanction reporting their action at once to the higher authority. The services of such extra guards should be dispensed with directly they are no longer required.

Medical Establishment

85. The requirements of the department will be met from the Civil Assistant Surgeon's cadre of the Medical Department of the State.

86. Civil Assistant Surgeons will be allowed as part of the Highways establishment and furnished with medicines at public expense wherever any large body of workman is collected together. Sanction to their appointment must be obtained under the usual rules regarding increase of establishment and application for the services of individuals to fill sanctioned appointments will be made through the Superintending Engineers

to the Director of Health Services & Family Planning.

87. A Civil Assistant Surgeon employed in the dept. is entitled to the pay he was drawing in the time scale of pay of his class at the time of his transfer and to the usual increments. He will also be entitled to draw the usual special pay or compensatory allowance, if any, that may be attached to the new appointment.

88. Application for leave, retirement or resignation as well as casualty reports and invalidating papers should be forwarded to the Administrative Medical Officer. Whenever it is thought desirable to remove a Civil Assistant Surgeon from the Highways & Rural works Dept., the reasons for so doing should be reported confidentially to the Director of Health Services who will take such further action as may be considered necessary in accordance with the rules regulating the procedure to be observed in such cases.

Miscellaneous Rules

1. Personal

89. Persons employed in the department shall have no personal pecuniary interest directly or indirectly in the construction of any Highway work or in the manufacture, supply or sale of building and road materials. They are further subject to the rules in the Government Servants Conduct Rules.

Every member of the department must consider that his pay, for time being, or as defined in any agreement is his sole legal remuneration and that the receipt of commission or any consideration directly or indirectly on account of any business or transaction in which he may be concerned on behalf of Government, is prohibited. Every officer of Government is bound to report to his departmental superior any infringement of this rule which may come to his knowledge.

Note 1 :An exception is however allowed in cases of arbitration as follows :

1. An officer shall not act as arbitrator in any case without the sanction of his immediate superior or unless

he be directed so to act by a court having authority to appoint an arbitrator.

2. No public officer shall act as an arbitrator in any case which is likely to come before him in any shape in virtue of any judicial or executive office which he may be holding.
3. If an officer acts as arbitrator at the private request of the disputants, he shall accept no fees except as provided in Fundamental rules 46 and 47.
4. If he acts by appointment of a court of law he may accept such fees as the court may fix.

Note 2: There is also no objection to an officer of the department competing for any prize offered by a municipality for preparing for it any designs or estimates, and to his receiving the award if he completes successfully.

Note 3: An officer of the department called upon by a court to act as a Commission to give reliable information on certain technical points of engineering may comply with the request, unless debarred by the operation of clause (2) of Note 1 above. If he accepts the Commission, he may retain such fees as are fixed by the Court.

II. Publication Of Rules And Notice

30. Draft of rules, regulations and notifications having the force of law and affecting the outside public should, before issue under any Act, or in cases in which the previous approval or sanction of the President is necessary, before submission to the Government of India, be published with a view to ascertaining whether any valid objections can be taken thereto. A similar course should be adopted in the case of rules or notifications affecting the outside public intended to be issued not under any Act or regulation but as executive orders.

When drafts of any rules, regulations or notifications of the foregoing classes are submitted for the sanction of the President, it should invariably be stated whether they have been published and the result of publication described. If they have not

been published, the reasons for non-publication should be fully explained.

III. Relationship With The Press

31. No officer of Government should give any information to the press direct. Important news items intended for release to the press of a purely factual and non-confidential nature without referring to any policy of Government may be given through the Chief Engineer to the Press.

IV. General Rules of Office Procedure

32. No officer or subordinate of the department may except with the previous permission of the authority to which he is immediately subordinate, seek an interview with any officer. In respect of any matter affecting him personally as a Government servant. The previous permission of the Chief Engineer should be obtained through the proper channel in the case of an interview with a Minister or a Secretary to Government.

No officer should correspond direct with any authority superior to the officer under whom he is immediately serving or with the Government out of the regular course, except in a case of extreme urgency in which case he must send copies of his communications to his immediate superior together with a statement of his reasons for the direct correspondence.

Officers of the department should see that proper court-fee labels are affixed to applications and petitions presented to various offices or officers of Government subject to the exemptions provided in section 72 of the Tamilnadu Court Fees and Suits Valuation Act. 1955. Signed petitions containing requests for specific relief which are chargeable with court-fee should not, however, be rejected summarily because the proper court-fee has not been paid or no court-fee label has been affixed. But they may be returned to the petitioner for rectification of the defect.

In the case of anonymous or pseudonymous petitions, with out the necessary court-fee affixed to them, provision exists in section 4 (ii) of the Tamilnadu Court Fees and Suits Valuation

Act, 1955, for not taking any action on them. But it does not, however, prevent the officer to whom the petitions are addressed, from taking suitable action on the contents of such petitions, if in his opinion such action is called for.

In the case of petitions containing complaints or allegations against Government servants, necessary court-fee with reference to Article 10 (i) (ii) or 10 (k) (ii) of Schedule II to the Act should be collected. Where, however particulars of the sender are not given and no fee can, therefore, be collected, the petitions need not be lodged, but action may be taken on them at the discretion of the officer concerned.

V. Procedure In Regard To Law Suits

93. When any officer or subordinate in the department is personally sued in any civil court, by parties claiming from him wages or money arising out of transactions in which he is concerned only in his official capacity, and bonafide on behalf of Government, it will be necessary that he defends the suit by pleading that Government should be made the defendant as the party really interested. But when the suit is for damages in respect of an alleged wrongful act of a Government officer, the party aggrieved may, as a general rule, bring the suit against such officer, and it would be no defence for the officer sued to contend that Government ought to be the defendant. The plaintiff may legally contend that he has a right to look to the party by whose act he has been aggrieved, whether he could or could not have sued that party's principal. The distinction is between suits on contracts and suits for wrongs. In cases of the latter kind, it will remain with Government to determine whether it would be just and proper that the defence should be carried on at the expense of Government. This course should ordinarily be adopted only in cases where there is no reasonable doubt of the innocence of the defendant. When, on the other hand, there is prima facie evidence that he has acted improperly, he should be left to conduct his own defence, the question of Government contributing towards the cost of the defence being subsequently considered. Whatever be the nature of the case, failure to defend the suit, or to

reply to the plaint in person or by the counsel as the case may require, will render the officer or subordinate personally responsible.

Rules regarding the head of debits of law charges incurred on the execution of works are contained in local ruling 2 under Article 62 of the Tamilnadu Account Code, Volume I.

94. Rules for the grant of legal assistance to public officers are contained in G.O.M.S. No. 61, Legal dated 16th March 1937, as amended from time to time.

An Officer receiving a summons to produce official documents in a court of Law should, provided the documents be specified, produce them to the court unless they are unpublished official records relating to any affairs of State, when he must refer to the officer at the head of his department.

The Chief Engineer and the Superintending Engineer are authorised to verify and sign plaints or written statements in any suit by or against the State Government provided the institution or the defence of the suit has been duly sanctioned.

VI. Stationery And Forms

95. Stationery is supplied by the Director of stationery and Printing, Madras. Officers other than those to whom power has been delegated are prohibited from obtaining elsewhere articles which can be procured from Stationery office except under orders of Government in each case.

96. All the standardized forms relating to the Highways and Rural Works Department are kept in stock by the Director of Stationery and Printing, Madras.

97. Indents for forms and returns will be submitted annually by the Chief and Superintending Engineers direct to the Controller of Stationery and Printing for compliance. The forms will be despatched to the indenting officers direct.

Note: The rules in the Printing Manual and chapter XII of the Tamilnadu Stationery Manual are to be observed in indenting for forms.

98. All officers entrusted with a supply of stationery and forms for their official use will take proper precautions to keep them in the custody of responsible and trustworthy person and to maintain a record of the receipts, issues and balances. Stock should be verified quarterly and the certificate of verification recorded in the register of stationery over the signature of a gazetted or other responsible officer.

99. Forms of deeds and other documents ordinarily required by the department will be settled by the Law Officers of the Government and furnished through the Chief Engineer to whom all applications on such matters should be addressed.

VII Destruction of Official Records

100. The various records of the circle and divisional offices included in Appendix 9 may be destroyed after the periods specified therein unless in any case a record has been ordered to be kept for a longer period. As regards records not included in the Appendix 9, the sanction of the Superintending Engineer or of the Chief Engineer and the Accountant General in the case of accounts records should be applied for annually in the month of January. In ordering the destructing of such records, great care should be exercised that it is confined to such as are valueless but the following would on no account be destroyed;

- 1) Records in connection with expenditure which is within the statue of limitation.
- 2) Records in connection with expenditure on works not completed although beyond the period of limitation.
- 3) Records of experiments and observations.
- 4) Records in connection with claim to service and personal matters connected with persons in the service.

In each divisional office, full details of all records destroyed from time to time should be maintained permanently in the prescribed form (PWD vi. 119)

VIII Recording Of Plans And Drawings

101. A divisional Engineer must keep on record in his office the following plans, charts or such of them as are required in his division relating to Government works.

Plan of roads under his charge showing the quarries where the metal is obtained. Quarry chart for each road showing the average lead per each kilometre. Plans of all completed works in the case of works sanctioned by the Divisional Engineer.

Detailed drawings including foundations of all bridges and other works in the division as actually constructed any departures from sanctioned design being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

Complete plans, sections and elevations of every building under his charge whether military or civil as actually constructed any departures from sanctioned designs being carefully noted. The boundaries of the ground attached to any buildings should be distinctly shown.

Copies of all standard plans of buildings.

IX. Periodical Returns

102. With regard to periodical returns not prescribed by the Government of India, Government of Tamilnadu or the Comptroller and Auditor-General of India, Officers to whom such returns are submitted should institute at convenient intervals of time an examination of the necessity for each return with a view to the discontinuance of any that may be found to be no longer necessary.

CHAPTER II

WORKS

A. CLASSIFICATION OF THE OPERATIONS OF THE HIGHWAYS & RURAL WORKS DEPARTMENT

103. The term "works" covers not only works of construction, repairs, or maintenance of buildings, roads, bridges, avenues etc., but also the manufacture, supply, carriage and repair of tools and plant and other stores required in connection with works and other works incidental to them.

The operations of the department are primarily classified under two categories "original works" and "repair and Maintenance".

103. A. i) The expression "Major Estimate" referred to in this code is applied to the estimate of a work when the sanctioned amount of the works expenditure exceeds Rs. 1,00,000. The work is also classified as a major work.

ii) The expression "Minor Estimate" referred to in this Manual is applied to the estimate of work when the sanctioned amount of the works expenditure does not exceed Rs. 1,00,000. The work is also classified as a "minor work".

(G.O.Ms.No. 456. P.W.D. dt: 28-7-1975)

104. Original Works include all new constructions, whether of entirely new works of additions and alterations to existing works except as hereinafter provided, reconstruction of entire structure owing to the occurrence of fire, earthquake, abnormal storm or other calamity or owing to wear and tear and all repairs to newly purchased or previously abandoned buildings required to render them usable.

105. The term "Repairs and Maintenance" includes all the operations required from time to time to maintain the existing properties in proper condition and make good the damage due to wear and tear when complete reconstruction is not necessary.

106. There are certain operations of the Highways & Rural works Department which fall under both the categories of "Original Works" and "Repairs", i.e., operations which are of the nature of both, e.g., substitution of a terraced or tiled roofing, substitution of steel beams for damaged teak ones, dismantling and extending a veranda, etc. The classification and treatment of such mixed estimates will be determined by observing the following principles.

When a portion of an existing structure or other work, not being a road, road surface, road bridge, causeway, embankment, ferry approach, protective or training work in connexion with a road is to be replaced or remodelled whether or not the change involves any dismantlement) and the cost of the change represents a genuine increase in the value of the property, the work of replacement or remodelling as the case may be should be classed as "Original Works" (the cost which should be estimated if not known) of the portion replaced or remodelled being credited to the estimate for "Original Works" and debited to "Repairs". In all other cases the whole cost of the new work should be charged to "Repairs".

Note 1: In the case of buildings, the capital value of any portion of a building which is abandoned or dismantled without replacement should be written off the total capital value of the building, in any proforma account of its cost.

Note 2: The cost of restoration or special repairs shall not be added to capital cost or present value unless such restoration or repairs add to accommodation or involve replacement of the existing type of work of a more expensive character.

Illustrations:- The cost of replacement of palmyra rafters by karimarudu or of bamboo hurdling by teakwood reapers or of lime plastering by cement plastering should not be added to the capital cost of a building. The cost of deepening a well in order to restore the normal water-supply should not be added to the capital cost of a building. But the cost of replacement of country tiles by Mangalore tiles, and of replacing a

mud compound wall by a wall of brick in mortar plastered with cement, and replacement of a cement floor by tiles should be dealt with, in accordance with the following principles:

If the new work costs more than the original cost of the work it replaces, the whole cost should be first taken to original work but eventually the difference should be charged under "Original Works" and the costs of the dismantled portion under "Repairs". The costs of dismantled portion should be taken at its original cost of construction plus the cost of any additions subsequently made or where this is not known its estimated cost.

If the new work does not cost more than the original cost of the dismantled portion, the difference between the two will be written off the capital accounts where they are kept and the entire cost of the new work charged under "Repairs".

Note : If an existing structure dismantled for the reason that it is structurally unsound is replaced by work which is in material essentials the same as the work dismantled the work is strictly of the nature of repairs unless it is repairs to a newly purchased or previously abandoned building to make it usable.

(G.O. Ms. No. 43 STD dt 13-4-83)

107. When the existing portion of a road, road bridge, causeway, embankment, ferry approach, protective or training work in connexion with a road or a cross-drainage work is to be replaced or remodelled (whether or not the change involves any dismantlement) and the change represents a genuine increase in the value of the property, i.e., the change results in improving the strength and stability of the structure, the whole cost of replacement or remodelling, as the case may be, should be classed as "New Work", and debited to "Original Works" and the cost or value of the portion replaced or remodelled should not be debited to "Repairs". If however, the work merely consists in restoring structure or portion thereof to its previous conditions, the cost should be debited to "Repairs".

108. The following items of road work in addition to all repairs and renewals in materials similar to that pre-existing should be classed as 'Repairs'

i) Ordinary repairs and maintenance including surface painting and the necessary addition of stone chips, gravel or sand but not including asphaltic concrete, premix asphalt macadam, bitumen grout, bitumen semigrout, mix-in-place, cement concrete or cement macadam.

ii) Special repairs and periodical renewals.

iii) Surface dressing with precoated chips.

iv) Petty and miscellaneous items of work in any material as hereinafter described, which ordinarily should be classed as 'New Works' may be debited to 'Repairs' upto Rs. 50,000 (G.O. Ms. No. 278 P. W. D. dt. 8-2-66) in any one case provided that the works in question do not in the opinion of the Superintending Engineer form part of any comprehensive scheme or project covered by a works estimate :-

- a) Super-elevation at curves.
- b) Widening the formation or carriageway of a road, widening a drain or cutting back a hill side, to improve vision at curves, provided that the acquisition of land is not involved in any case.
- c) Improvement of alignment or gradients or changes of grade at Irish bridge or dips, carried out the time of renewing a surface, provided that the acquisition of land is not involved in any case.
- d) Improvements to or reconstruction of the surface of a road in some different material where it is desirable to carry out such improvement or reconstruction at the time of renewing a surface.
- e) The construction or reconstruction of road surface in different materials for the purpose of experiments.
- f) The reconstruction or remodelling of bridges, culverts causeways, embankments, ferry approach, protective or training works in connexion with a road.

Note : Item (f) includes 'Replacement of boats and other apparatus connected with Ferries'

109. In all cases where the first wearing and seal coat forms an integral part of the original pavement according to approved specifications, the estimate for the main work should provide for the same and the work should be classified as 'Original Work'. In cases where the first wearing and seal coat is not included in the estimate for the reason that it does not form part of the specification or where the estimate for the original work has been closed without giving the first wearing or seal coats, the first wearing and seal coat should be classified as 'Maintenance and Repairs' or 'Special Repairs' if the work cannot be done under 'Maintenance' allotment.

2. Surface dressing with pre-coated chips with 2.5 cm of granite chips 12mm. size with a quantity of 1.1 kg. of bitumen per square metre is classifiable under repairs. Similar work with addition of chips 2.7cm. and 2.1 kg. of bitumen per square metre should be treated as improvements and is classifiable under the head "Original Works"

3. Surfacing of heavier type with over 2.7cum of chips should be treated to fall under the category asphaltic concrete referred to in para 108 (i).

B. ROAD WORKS ENTRUSTED TO DEPARTMENTS OTHER THAN THE HIGHWAYS DEPARTMENT AND THE LOCAL BODIES

110. The Government have allowed the works relating to the following classes of roads to be executed by the department using or requiring such roads:

1) Works relating to maintenance of roads not handed over to the Highways Department. by the Public Works Department.

2) Construction of roads in connection with Irrigation Projects and construction of bridges, culverts, diversion roads, etc. on roads of the Highways Department by the Irrigation and Electricity Departments to meet the needs of those departments.

3) Stretches of roads vested in municipalities and panchayats for maintenance.

iii. The execution of the works by departments other than the Highways and Rural Works referred to in the proceeding Paragraph is subject to the following conditions :-

i) The expenditure incurred by other departments should be met out of the allotment of funds placed at the disposal of those departments by the Highways and Rural Works Department. For this purpose the budget estimate, revised estimate and the final modification proposals relating to these works will be submitted by the Superintending Engineers, Public Works Department concerned to the Chief Engineer (Highways & Rural Works) for incorporation in the Highways estimates for funds. The expenditure incurred on such works should be accounted for in the accounts of the Public Works Department Division directly under the Major Head concerned as indicated below:

Under the revised classification structure effective from 1st April 1974 all works expenditure whether relating to Public Works Department grant or not, should be shown directly under the Major concerned in the monthly account.

Note 1 : In respect of all works expenditure met out of Non-Public Works Department grant, the schedule of works expenditure should be rendered by the Divisional Officers in duplicate along with the monthly account.

Note 2 : Separate classified abstract for individual major head should be furnished along with the monthly account exhibiting separately the figures relating to Public Works Department and non Public Works Department grant under each minor sub-head and detailed head of account total of which is agreed with the figure shown in the monthly account against the major head.

Note 3 If the expenditure under the major head is fully out of non Public Works Department grant or partly out of non Public Works Department grant the classified abstract should also be prepared in duplicate and furnished to the Accounts Officers,

Note 4 In respect of works executed on behalf of other department, the correct and complete classification indi-

ating the major minor sub and detailed head as one found in the printed budget of the department concerned should be noted in the classified abstract and schedule of works expenditure. The Division should ascertain the complete classification from the respective department which should be noted in the register of works. A certificate that nomenclature of the heads of account noted in classified abstract is the same as in the printed budget should also be recorded at the bottom of the classified abstract over the signature of the Divisional Officers.

III (2) In special circumstances works relating to the construction of Roads and Bridges connected with irrigation project are executed by the public works Department by agreement with the Highways and Rural Works Department. The execution of such works is subject to the following conditions:-

a) the cost should be fully borne by the Department concerned.

b) the standards adopted for roads, bridges etc., should conform to the standards prescribed by the Government for the roads, bridges and culverts etc. in the Highways and Rural works Departments and

c) prior to the execution of the works copies of detailed plans and estimates should be sent to the Divisional Engineers (Highways & Rural works) concerned to enable the officers of the Highways & Rural Works Department to raise objections if any.

In connection with project works involving construction of bridges of various classes; the design, detailed calculation, the report specifying the standard and the estimate indicating the mileage and type, etc. for the first bridge under each of the class to be taken up for construction will have to be sent to the appropriate officer of the Highways & Rural works Department for approval of standard before the construction is taken up. As regards the bridges to be constructed subsequently the respective Officer of the Public Works Department will intimate the corresponding Officer of the Highways and Rural Works Department regarding the Kilometre and types of Bridges pro-

posed to be adopted giving also reference to the first bridge of similar type etc. approved by him previously and proceed with the construction work unless any point is raised by him promptly. The Superintending Engineer (Highways and Rural Works) and Divisional Engineer (Highways and Rural Works) should as usual intimate the facts about these works to the Chief Engineer (Highways and Rural Works). However in case of all works on national Highways prior approval of the Chief Engineer should be obtained for cutting up the National Highways. These orders apply mutatis mutandis to such work executed by Electricity Department.

3) In respect of Municipal and Panchayat works, the extent of technical control exercised by the various officers of the Highways Department are contained in Appendix 7. The works are executed by the local body concerned employing its own engineering staff.

C. ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION

Administrative Approval

112. Except to the extent that the power to accord administrative approval has been delegated to subordinate authorities as shown in paragraphs 289 to 307, every original work (including a mixed work of the kind described in paragraph 106) requires the administrative approval of Government. No administrative approval is required for a work which comprises only ordinary or special repairs (but see paragraph 107 also).

The administrative approval is in effect an order to the Highways & Rural works Department to execute a certain specified work at a stated cost. It is to be noted that for almost all Government works in the Highways & Rural works Department both the administrative approval and technical sanction are to be accorded in the same department except in the case of non-government works and works done for other departments states, etc.

Note : All proposals for the construction of compound walls reconstruction of collapsed compound walls, improvements to existing ones as well as proposals for the

provision of iron wire fencing require the approval of the Government even if the expenditure thereon could be met from the "Minor Works" grant. But their approval is not necessary in the case of part-reconstruction of a compound wall which may be done under "Repairs"

Technical Sanction

113. This name is given to the order of competent authority sanctioning a properly detailed estimate of the cost of a work construction or repair proposed to be carried out in the Highways Department. Ordinarily such sanction can only be accorded by Government in the Transport Department or by such authorities of the department to whom the power has been delegated by Government. Sanction accorded to a work by any other department of Government is regarded merely as an administrative approval of the work.

114. a) The detailed plans and estimates for a work should be prepared before Administrative Approval is sought, when the estimated cost of the work is less than Rs. 5000/- but only after the Administrative approval is accorded when the estimated cost of the work is Rs. 5000/- or more. Sketch plans and approximate estimates should be prepared in the first instance when the estimated cost of the work is 5000/- or more and should be submitted to the authority competent to accord Administrative approval along with a report elucidating the proposal and on the necessity for the work.

On receipt of the Administrative approval for the works costing below Rs. 50,000/- the Highways Department should prepare detailed estimates and plans and after the professional authorities are satisfied that the proposals are structurally sound the counter signature of the authorities who applies for the execution of the work should be obtained to the plans and estimates as token of approval. Technical sanction should then be accorded.

b) In the case of the work costing Rs. 50,000/ and above, the procedure indicated below should be observed. As soon as possible after administrative approval is obtained to any such

building scheme, detailed plans and estimates should be prepared with lumpsum provision for electrical and sanitary fitting. When the detailed plans are ready in a rough shape the Consulting Architect to Government should consult the Head of the Department who should in his turn obtain the advice of and circulate the plans to experienced officers of his Department. The Head of the Department should also consider specifically such points as lay out and orientation of the building on the site with an eye on sanitation, water and electric supply and the suitability and economy of arrangement of the building. The Consulting Architect to Government should ascertain the exact requirements from the head of the Department and incorporate them in the building plans which are then to be countersigned. Such approved plans countersigned by the Head of the Department should not be altered subsequently without the sanction of the Government. As soon as the plans have been countersigned, the Divisional Engineer should immediately proceed to obtain Technical Sanction communicating at the same time copies of the certified plans to the Electrical Engineer (General) and in case in which the Sanitary Engineer has to be consulted, to the Sanitary Engineer also for further guidance in the preparation of detailed plans and estimates for Electrical and Sanitary installations.

115. If in the preparation of detailed estimates, it is found that the cost will exceed the estimate administratively approved by more than 10 percent revised administrative approval must be obtained before technical sanction is accorded.

116. Nothing in these rules is to be construed into a permission to officers to carry out in portions any group of work or alterations or to make purchases of which the cost in the aggregate would exceed what they are empowered to sanction under the rules.

E. PREPARATION OF PROJECTS

1. General

117. The papers to be submitted with the project for a work will consist of (a) report, (b) a specification, (c) a de-

tailed statement of measurements, quantities and rates and (d) an abstract showing the total estimated cost in rupees only of each item. In the case of all works of importance the estimate should be accompanied also by a plan showing the design. These documents form what is called 'the estimate'. The form of the abstract will depend on the method proposed for the execution of the work. If it is intended to purchase or supply materials and to employ labour for construction separately (whether by contract or departmental agency), the abstract of the estimates should be so framed as to show separately for each distinct item of artificer's work (1) the cost and quantity of 'labour' (2) the cost of materials, and (3) the cost and extent towards utilization of tools and plant and equipment. But if this is not the case, e.g. when any time of work is to be executed by contract and it is proposed to contract for the completed items of work, the abstract of the estimate may show merely the quantity and cost of each item of work. In the case of project consisting of several works, the report may be a single document for all the works and like wise the specifications; but details of measurements and abstracts may conveniently be prepared for each work, supplemented by a general abstract bringing the whole together. In the case of estimates for "Repairs" or Maintenance only specification and the detailed statement of measurements and quantities with the abstract will ordinarily be required. In the case of ordinary annual maintenance estimates a report a specification or a plan is not necessary. The report should take clearly the purpose of the work, estimated for, and explain any peculiarities which require elucidation including where necessary, the reasons for the adoption of the estimated project or design in preference to others.

Note : Unless metal is to be obtained by purchase or contract, delivered on the road, the estimate should show the proposed cost, divided under "cost of collection" and "carriage" if the metal is to be manufactured the probable outlay on each sub-head of the operation should be shown distinct from carriage.

113. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be

prepared annually in each division. The rates entered in an estimate should generally agree with the schedule rates and of the road-metal rate book dealt with in Note 3 below as the case may be. When for any cause these rates are considered to be insufficient, or in excess, a detailed statement must be given in the data sheet showing the manner in which the rate used in the estimate is arrived at duly covered by the sanction of the Superintending Engineer.

Note a) With a view to compile a common schedule or rates applicable to Public Works Department, Highways Department and the local bodies so as to secure uniformity in rates for work done, Superintending Engineers of Public Works Department should convene a conference with Superintending Engineers of other departments (Electricity and Highways Department) who are concerned in the Public Works Department Circle of which the Superintending Engineer is the convenor, Collectors of districts with technical staff and such of the Executive Engineers and Municipal Engineers concerned in the circle and arrive at suitable rates for all items of work in line with market rates.

(b) After a conference of Superintending Engineers and others has been held and rates have been settled which form the basis for all estimates etc., Superintending Engineer (H) cannot alter the rate himself. If there is any need for any revision due to causes not covered by the schedule, the Superintending Engineer can accept additions without altering basic rates.

(c) If an item of work does not find a place in the schedule, Superintending Engineer (H) can sanction this provided he has sufficient data for it and that this is communicated to the Superintending Engineers Public Works Department concerned for inclusion in the schedule of rates of next year for general use which will apply to all Departments.

Note 2 : Copies of the schedule of rates as sanctioned as well as changes in them sanctioned from time to time should be furnished by the superintending Engineer to the audit

office to enable that office to see that the rates fixed are not exceeded except under the special sanction of the Superintending Engineer.

Note 3: A road metal rate book or schedule of rates showing the lowest rates at which metal can be supplied to the road side for each KM of every road in the Division should be maintained in the Divisional Office in the prescribed forms separately for Government roads with such modifications as may be considered necessary to suit local conditions. The rate should be revised from time to time as old quarries are exhausted and new ones opened or other circumstances affect the rate. The road metal rate book should be got approved by the Superintending Engineer every year.

When once the road metal rates are approved by the Superintending Engineers any change in quarries should not be made by the Divisional Engineers without previous approval of the Superintending Engineers.

It should be prepared in the first instance, from statements and quarry charts furnished by executive subordinates after they have been verified and approved by the Divisional Engineer himself. The rates should be calculated from those given in the schedule of rates for digging and stacking metal on road side, conveyance, loading and unloading, seigniorage and tolls, and distances shown in the quarry charts and statements. In the first instance, Sub-Divisional Officers may be authorized to verify and approve the statements and maps which relate to their sub-division but the Engineer himself is expected to personally satisfy himself of their correctness at the earliest convenient opportunity.

In the case of road materials to be borne by railway, the road metal rate book should include conveyance charges by rail based on the goods tariff-rates.

The lead in the quarry chart is to be rounded off to kilometre. Up to 1 kilometre, the lead may be taken as 1 kilometre and after that rounded off to the next higher kilometre, half and above being rounded as full and anything less than half kilometre being ignored.

The rates of the various descriptions of work are intended to cover all charges usual to or necessary for the execution of works by departmental agency including seigniorage on metal when payable, and rent of tool sheds temporarily hired for that work, other tool shed rents being charged to Establishment Contingencies. They should also include the salaries of all artificers, etc., specially employed on the particular description of work, who whether paid by the day or month will cease to be employed on the completion or cessation of the work.

In the case of annual maintenance and special repair estimates for which percentage tender system will apply, the estimate rates should be to the nearest pie and neither the individual item making up the estimate rate nor the final estimate rate should be allowed to be rounded.

119. In the case of materials supplied departmentally, the rates allowed to the contractor should not allow any profit on the cost of materials.

120. When an extra percentage is allowed on account of special local conditions such as in the case of out of the way works, it should be so stated at the end of the data statements accompanying schedules of rates, and this extra percentage should not be described as contractor's profit.

121. The schedule of rates should be prepared on the basis of rates prevailing in the locality and as it is used for the important purpose of preparing estimates and is also used as a guide in settling rates in contract agreements, necessary analysis of the rates of each description of work and the varying conditions there of should be given as far as practicable.

In working out the rates, the tenders accepted for the work in the division during the twelve months preceeding the date on which their preparation is due to begin and the tendency of rates and prices to rise or fall should be taken into account. When there is a general rise or fall in rates, and prices in the course of a year the Superintending Engineer should, in consultation with the Superintending Engineer, Public Works Department concerned, issue orders at any time, that a certain percentage should be added to or deducted from all the rates

or from rates for certain specified classes of items. e. g. for materials, or for labour. In the data accompanying the schedule of rates for works, the contractor's profit should not be added as a separate item.

Note : Such increase or decrease will not apply to contracts based on the previous rates.

122 In addition to the usual charge of 5 percent for petty supervision and contingencies, all incidental expenses which can be foreseen such as compensation for or cost of land, sheds or workmen and stores should be separately provided for in the estimate. The provision for contingencies may not be diverted to any new work or repair which is not provided for in the estimate and of which the cost exceeds Rs. 5000/-without the sanction of the Superintending Engineer- vide also paragraphs 289-307 dealing with the powers of sanction of officers of the department.

Note 1 : The provision for petty supervision should in no case be diverted to meet expenditure on other items of work.

Note : 2 The provision of 5 percent in the estimate is in addition to the cost of work estimate chargeable to the estimate under a distinct sub head. The provision of 5 percent for petty supervision and contingencies is intended to cover the cost of petty supervision and other incidental charges connected with the work which cannot ordinarily be estimated and is not intended to cover the cost of unforeseen works.

Note 3 : Subject to a ceiling of Rs. 2000/- (Rupees two thousands only) provision for the foundation laying as well as inauguration function may be included under the main estimates of all capital works of roads and bridges including over bridges. Necessary expenditure can be incurred against these items at the time of requirement subject to the condition that the provision made is related to the size and nature of works within the ceiling specified and the authority sanctioning the estimate is satisfied about reasonableness or otherwise of inclusion of such a provision in each estimate.
(G. O. Ms. No. 1269 P W D dt. 21-8-76)

123. In the estimate for major works, provision upto five percent of the estimated cost of the works portion may ordinarily made for "unforeseen work" when found necessary, this provision may be utilised for new items of works which are required by the administrative authority and which are essential for the fulfilment of the precise object for which the estimate for the main work is intended. The working estimates for such works will be sanctioned by the Divisional Engineer upto a limit of Rs. 5,000 for each item and by the Superintending Engineer beyond this limit, vide also paragraphs 289-307 dealing with the powers of sanction of officers of the department.

124. Percentage charges on establishment, tools and plants etc, leviable on the work expenditure under the rules in the Appendix 3 of the Tamilnadu Accounts Code, Volume III (e.g.) part cost of the work in the case of road works recoverable from local bodies, deposit works, Central works should be included in the estimate vide rule 17 ibid.

Note : No centage charges need be recovered from the Panchayats of Panchayat Union Councils and from the Harijan Welfare Department for Technical Assistance rendered by the Highways and Rural Works Department for executing their works.

(G.O. M.S. No. 3265 PWD dt 16-12-64 &

G.O. M.S. No. 1233 Home dt 19-4-66)

125. Estimate for works on which it is intended to use jail labour or free labour will provide for the full market value of the work to be done, but a note of the reduction, if any, to be effected thereby should be made at the foot of the abstract of the estimate. The reduction to be made shall be arrived at, assuming that jail labour will be charged for at the rate of 3/ paise per man per day. In cases in which jail labour is not employed on a work for the reason that the Jail Department is not able to supply it, a written statement from the Jail Department to that effect should be obtained and recorded by the departmental officers. In the case of works carried out wholly or in part from contributions made on account of construction or

maintenance whether in money or labour the abstract estimate should contain the nature and amount of such contribution.

126. Important structural designs, should, as far as possible, be prepared in the Chief Engineer's office together with the schedule of quantities and the remaining designing work of importance should be concentrated in the Superintending Engineer's offices, the Divisional Officers being left to deal only with designs for the alteration of existing buildings and less important new works. The responsibility for the technical features of a design lies with the office of origin. Local officers will be responsible however for settling locally questions connected with foundations and other similar matters. Subordinate officers should always bring to the notice of their higher authorities any unsuitability or technical defect in a design.

127. All Government servants should treat the rate and amount of cost entered against each item in an estimate and in the abstract showing the total estimated cost of a work or part of a work as strictly confidential. No information concerning them may be communicated on any account to any contractor, piece-worker or prospective tenderer.

In the case of road maintenance works and special repair works estimated to cost Rs. 1 Lakh and below the estimate rate and the relevant extract of the Road Metal Rate Book may be made available to intending tenderers who are required to quote on or off estimate rate. The data sheets working up to the estimate rates should not be shown to the contractors.

II. Original Works

(a) Buildings

128. The site for a new building should if possible be fixed before the detailed designs and estimates are prepared. The local authority concerned should always be consulted as to the suitability of the site except when the proposed new building is to be erected within a reserve forest. In the case of works or buildings which are intended to be erected in the

neighbourhood of any fort or contonment, the matter should in the first instance be referred to the local Military Works Officer for an expression of his opinion from the military point of view and the matter should then be reported to the Government and their orders awaited. Estimates for buildings should be accompanied by drawings as follows:-

(1) A block plan showing the situation of the proposed building with reference to others, the various features in proximity to the intended site, meridian line, prevailing direction of the wind, and all other matters capable of graphic delineation which may have influenced the selection.

(2) A ground plan or plans of the buildings, foundations and various stories as required.

(3) Sections through the buildings, in such directions as may be necessary to exhibit the intended forms and dimensions of every part.

(4) Elevations where necessary.

(5) A plan or plans showing the general arrangements and distribution of the timbers or iron work of the floors and roof and such working drawings as may enable the officers responsible for the project to judge of the details.

129. Rules regarding zones of defensive works will be found in the Army Regulations, India. Spacial attention is drawn to the restrictions on the construction of buildings alteration of ground level and collection of materials in such zones and to the prohibition of the transfer of State land in zones, without the sanction of the Government of India.

130. Powder magazines should be provided with lightning conductors as directed in the Code of Instructions for the guidance of Highways & Rural Works Department Officers on the subject. All conductors and their connections with the earth should be inspected and tested periodically under the rules, laid down in that Code, by Highways Department Officers, a report of each inspection being submitted to the Superintending Engineer.

131 Designs for the coach houses attached to residential buildings should include provision for a motor pit with wooden covering and a window. Teak coach house should be capable of being used either for a carriage or a car.

(b) Roads

132. No road, bridge, ferry, tunnel, ropeway or causeway declared to be of military importance may be abandoned or allowed to fall out of repair without the prior sanction of the Government of India.

133. Project for roads when submitted to the Government of India for technical approval and financial sanction should generally be prepared and sent with all accompanying documents mentioned in the note on "Recommended Uniform practice regarding the preparation and presentation" for Highway project schemes issued by the consulting Engineer, Government of India (Roads). If there is any difficulty in sending a complete duplicate copy with all accompanying documents a duplicate copy of the following items should be furnished to the Ministry of Transport (Roads Organization), Government of India viz,

1) Report including general specification, general abstract, key map and index map. The general abstract should include quantities and rates for all items including land acquisition.

2) Road Metal Rate Book in case the general abstract does not include rates for quantities of metal involving different leads. Alternatively a certificate that the rates provided for maintenance in each kilometre are as per sanctioned road metal rate book.

3) Quarry charts and analysis of rates for items not included in the schedule.

4) Plans for bridges including detailed drawing for bridge and culverts, trial pit and boring plans, etc.

The above procedure will apply mutatis mutandis to original works of importance on roads other than National Highways and to District Boards roads.

133 A. Land Acquisition estimates relating to National Highways and other roads financed partly or fully from the funds provided by the ministry of Transport should provide for the following items:-

i) Likely expenditure of actuals demarcating measurements and other field work including preparation of working drawings,

ii) Estimated amount of compensation for land and property thereon which is payable to the owners of land and property. The prevailing rates for compensation payable to land/property owners are broadly ascertained initially by the Divisional Engineers from the Collectors of the Districts;

iii) Reasonable provision for work charged Establishment and Contingencies which may be 2% and 3% of the amount of (i) and (ii) above. The provision for work charged Establishment is intended to cover the expenditure involved on the engagement of Supervisory staff for demarcation, measurement and other field work including preparation of working drawings. The provision for contingencies is intended for meeting possible variations in the acquisition awards given by the revenue authorities and the estimated amount of compensation and for departures in respect of measurement works.

iv) Nine percent agency charges on (i), (ii) and (iii) above. This is intended to include the departmental charges paid in the District Revenue officers and other Secretariate works,

2) The estimates for compensation referred to as item (ii) above are specifically meant to cover actual compensation and should not include any provision for the revenue and other regular establishment employed on land acquisition. Such estimates should also be accompanied by a certificate to the effect that no provision is included in item (ii) above for meeting expenditure on establishment of the Revenue and other Departments of the State Government.

(G.O.I. MOT (Roads wing) New Delhi No. 1DA/W-20 (21) 63 dt 17-7-65)

(CE's Endt. No. 52578/E1 65 dt 9-12-65)

134. Estimates for new lines of road should include the cost of all dwelling and inspection houses to be built along them for the accommodation of inspecting officers, subordinates and others, and the reports prefacing the estimates for such works must be full and informative, clearly showing the necessity for the road, its termini, the class of road proposed, facilities for future maintenance, and the type and volume of traffic anticipated, etc.

135. Estimates for Bridges must be accompanied by adequate calculations and the report should show how the stream has been crossed hitherto, why it is proposed to bridge it, the kind and volume of traffic expected, whether the stream has ever been bridged before, if so, a description of it should be given and if it failed the reasons, the kind of bridge now proposed, the reasons for the amount of waterway allowed, the height of roadway above the high flood level and headway allowed for boats, if any, the nature and size of snags, if any, the drainage of the stream whether flat or hilly the velocity of current in rainy and dry whether, liability to sudden floods, whether the stream is used for floating out timber, and if so, how, the nature of bed and banks, whether the banks are liable to erosion, whether the stream is navigated and if so by what types of vessel, the highest flood level, maximum and normal, and the nature of materials available within reasonable distance.

Whenever it is proposed to construct or modify a bridge culvert, dam, diversion or other work, within a Km of any railway line the Railway Administration should be consulted in regard to adequacy of the water ways, etc., provided in the proposals.

136. In addition to the actual bridge plans the following plans should accompany an estimate for a new bridge :-

A plan of the stream for 2 KM above and below the proposed crossing with connected cross-sections, at every 500 Metre (or oftener, if necessary) a cross section of the stream at the proposed bridge site showing the general level of the country on either bank as well as that of road approaches; the various water levels; depth at which good foundation is available and its nature,

Repairs

137. "Repairs may be divided into two classes 'Ordinary and Special Ordinary repairs include.

i) Those which as a matter of regulation, are carried out periodically and which are usually of the same quantity from time to time, such as the painting or white washing of a building or new coating of metal on a road;

ii) Other occasional petty repairs which may become necessary from time to time and which may have to be carried out between the times of periodical repairs.

138. Special repairs are other than ordinary repairs, i.e. they are repairs which are not periodical or frequent eg. re-roofing building, replacing of beams, renewal of flooring etc. Whenever a work of special or ordinary repairs is accompanied by improvements or by extensions, the rule in paragraph 106 for classifying the work should be observed. It is irregular to classify under "Special Repairs" an estimate which provides for items of ordinary repairs for the reason that the repairs cannot, be completed before the date fixed for the closure of annual maintenance estimates.

Special repairs estimates in connection with roads should ordinarily provide for flood damages and damages due to acts of God and other unforeseen causes.

Separate estimate for reconstruction or remodelling of each bridge or culvert or causeway should be prepared for sanction under repair when the cost does not exceed Rs. 50,000. Widening the formation and carriageway of a road to standard width should be sanctioned separately for each reach and classified under repair when the cost does not exceed Rs. 50,000. Separate estimate should also be prepared in respect of other items falling under the provisions of paragraph 108-i (iv) and sanctioned with the approval of the Superintending Engineer debiting the cost to repairs upto Rs. 50,000/-

Note All estimates classifiable as new works and falling under paragraph 108 (iv) should be sent by the Divisional Engineer to the Superintending Engineer (High-

ways) concerned for recording a decision about classification of the work and return to the Divisional Engineer for sanction and execution under "Repairs"

139. Ordinary repairs except when an annual lumpsum not exceeding Rs. 1000 - for the ordinary repairs to a building has been authorised, a separate estimate should be prepared annually for all the anticipated ordinary repairs of each building or work or group of works during the working year as detailed in the budget.

Annual maintenance estimate should normally provide for metal collection and consolidation including renewals in materials similar to that pre-existing, patch repairs to pot holes, repairs to wheel tracks making up worn out and existing gullies and berms replacing out of date kilometre stones, paintings sign posts and petty culverts. maintenance, of gang coolies and petty supervision, etc., Separate estimate for petty supervision is however necessary in cases covered by Paragraph 65.

140. An ordinary repair estimate lapses on the last day of financial year in the case of roads and buildings. If, however inconvenience would arise in any exceptional case from the stop-page of the work on the fixed date, the repairs may be carried to completion, the expenditure after that date being treated expenditure against a fresh repair estimate for the next working year. If any annual maintenance and repair work the accounts of which have under this paragraph to be closed on the 31st March is executed under the lumpsum contract system, and the date of completion thereof according to the agreement entered into with the contractor falls beyond 31st March the date of closing the estimate for the work shall be the date of the final bill to the contractor after the completion of the work.

The following programme should be followed in the execution of all road maintenance works (water bound macadam):—

1) Maintenance estimates should be got ready and tenders invited before the end of December.

2) Tenders should be settled by the end of January or in any case not later than 15th February.

3) Sites should be handed over by March.

4) Collection of materials should be completed before 31st July. in areas subject to south-west monsoon, collection should be completed by 31st May.

5) Spreading and consolidation works should be got completed in the rainy season from June to October or positively before the end of December.

6) Final payments should be made before 31st March.

141. Every estimate, whether for original work or for repairs, should provide for the removal of all rubbish which may have accumulated, filling in unsightly pits, etc., when necessary, at the site of the work, all works establishment employed specially on the work; any incidental expenditure required, such as the cost of sheds for workmen and stores, and, under separate sub-heads all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, etc.

142. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works vide paragraph 180.

143. In cases of urgency, the Superintending Engineer may authorise the commencement of periodical repairs in anticipation of formal sanction to the estimates, but in such cases, an approximate sum must be fixed to the expenditure of which sanction is provisionally given, and the Divisional Engineer will be responsible that sanction of the competent authority is accorded to the regular estimate at the earliest possible date.

144. In the case of all descriptions of works, for the renewal of which, a specific period of time has been fixed, the estimate for its repair should show the date when such item of work was last executed.

145. To facilitate the preparation of estimates for periodical repairs, to buildings, a standard measurement book may be kept in the office of the each Divisional Engineer showing the

detailed measurements of each kind of work which is usually subject to renewal in each work under his charge.

146 (As amended in G. O. Ms. No. 438/TD/ dt: 13 April 83)

Except in the case of lumpsum estimates for ordinary repairs dealt with under paragraph 149 the annual expenditure on ordinary repairs to Government buildings (Both residential and non-residential exclusive of Municipal taxes, should be limited according to norms fixed by Government from time to time. The following norms based on the book value of the buildings are to be adopted for the maintenance of Government buildings.

Description	Upto 31-3-48	From 1-4-48- 31-3-62	From 1-4-62- 31-3-74	From 1-4-74- 31-8-76 & 31-8-78	Remarks
1	2	3	4	5	6
	(%)	(%)	(%)	(%)	
Residential buildings (Permanent) ordinary repairs.	2.5	2.85	2.00	2.00	
Special repairs	2.00	1.75	1.50	1.25	
2. Secretariat blocks } Hospitals Inspection } Bungalows & Circuit } House Monuments, } Ordinary repairs }	4.50	.00	3.50		
Special repairs	2.00	1.75	1.50	1.25	
3. Other non-residential buildings (per)					
Ordinary repairs	3.00	2.50	2.25	2.00	
Special repairs	1.80	1.60	1.40	1.25	
TEMPORARY					
Ordinary repairs	4.50	4.00	3.50	3.00	
Special repairs	2.00	1.50	1.25	1.25	

The above norms are to be adopted until new norms are found on plinth area basis after further review.

(G. O. Ms. No. 1227 Public works dt 11-8-1977)

Tenders for these items of works with arrived quantity shall be called for, in the beginning of the financial year and suitable contractors shall be fixed for each compound.

To avoid monopolistic tendency in contracts for huge compounds these buildings shall be grouped in such a way as to limit the estimate value of ordinary repairs to Rs. 1.00 lakhs and for each group separate contract shall be decided. The detailed ordinary repairs estimate shall be prepared to ensure that the value and the quantity of various items are generally restricted to the quantity already contemplated.

The tenders shall be called for after wide publicity and suitable contractors fixed for doing repair works in a compound for a financial year.

If during the course of the year, the selected contractor is slow in executing the works entrusted to him, the Superintending Engineer will have powers, to give, the same works to any other contractor or contractors, on nomination at the same rate, irrespective of the value, after terminating the original contract. Such termination in each case will be regulated according to the conditions of contract and rules in force in the department and also taking into account relevant legal aspects.

(G. O. Ms. No. 141 Public works department; 1-2-78)

147. The following norms based on the books value of the buildings are to be adopted for the maintenance of Electric installations in Government buildings.

Description	Upto 31-3-48	From 1-4-48 31-3-62	From 1-4-62- 31-3-74	From 1-4-74 31-8-76 and upto 31-8-79	Remarks
	(%)	(%)	(%)	(%)	
Electric installation annual repairs.	8	7	6	5	
Special repairs with fans special without fan	4.5	4.00	3.50	3.00	

The above norms are to be adopted until new norms are fixed on plinth area basis after further review.

(G. O. Ms. No. 1227 Public works department 11-8-77)

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148. Provision for the payment of Municipal or other taxes on public buildings should be made in the annual repairs estimate if necessary with reference to rules in Article 120 of the Tamilnadu Financial Code, Volume I.

Lumpsum Repair Estimate

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149. If the cost of ordinary annual repairs, excluding municipal taxes to a building, residential or non-residential, is less than Rs. 1000 - the superintending Engineer may prescribe subject to revision from time to time, a lump sum limited to Rs. 1,000/- (plus the amount of Municipal taxes, if any payable by Government to cover the cost of ordinary annual repairs and within this amount, expenditure will be permissible year after year without any detailed estimate being prepared. The Divisional Engineer enjoys similar power upto a limit Rs. 500/- for each building. Such lumpsum estimate should be framed after a consideration of the cost of maintenance in the past and is not subject to the present limit under paragraph 146 except in the case of residential buildings. If in any working year the estimated cost of ordinary repair is more than the permissible limit given above, or if the lump-sum, sanctioned by the Superintending Engineer or Divisional Engineer is exceeded, a detailed estimate should be prepared in accordance with the ordinary rules and sanctioned by the competent authority. On sanction being accorded to such an estimate, the sanctioned lump sum estimate would automatically be superseded for the working year in question.

Similarly lump-sum estimates may also be prepared and sanctioned for ordinary repairs to floating plant based on a five-year limit of expenditure subject to the following conditions.

In the case of staff boats or steamers for which proforma accounts are maintained individually for each plant the expenditure on any one plant in any year together with the expenditure on that plant in the previous four years should not exceed the five year limit to be fixed. In the case of other minor floating plant, a single lump-sum estimate based on a

five-year limit to be fixed may be sanctioned for the repairs of all floating plant included in a class and the total expenditure for any one year on all the plant in any one class should not exceed one-fifth of the five-year limit fixed for that class.

Electrical Maintenance Works

150. Similar lumpsum estimates may also be prepared and sanctioned for ordinary repairs to electrical installations in civil buildings. Where the cost of such annual Ordinary repairs is less than Rs. 2,000/- the Chief Engineer (Buildings) may prescribe, subject to revision from time to time a lumpsum limited to Rupees 2,000/- to cover the cost of annual maintenance of electric installation in civil buildings. The Electrical Engineer (General) may similarly prescribe lumpsums upto a limit of Rs. 500. Within this amount the expenditure will be permissible year after year without any detailed estimates being prepared and when the above limits are exceeded in any working year detailed estimates will have to be prepared in accordance with the ordinary rules and got sanctioned by the competent authority.

Note : The sanction accorded to the lumpsum provision referred to in this paragraph should be held to be a sanction for an estimate for the amount of the lumpsum for all purposes of this Manual.

F. CONTRACTS

1. Methods of execution of works

151. (a) Works are executed by one or other of the following three methods:-

- i) Departmentally, by the employment of daily labour.
- ii) by piece work agreement in Form Public Works Department. V. 51. and
- iii) by an agreement in Form Public Works Department V. 53. based on a lumpsum tender system or percentage tender system applicable to road maintenance works.

Method (i) is adopted when no contractor is available or when it is considered to be the most economical method. Under this method, the department manufactures or purchases its own materials. The purchase of materials or tools and plant and machinery is governed by the Stores Rules in Chapter VII of the Tamilnadu Financial Code, Volume I.

Under method (ii) the piece-worker merely agrees to execute a specified work, at specified rates without reference to quantity or time. The conditions of the contract and the security to be taken from the piece-worker for the due fulfilment of the contract are set forth in Form P. W. D. V. 51. The piece-worker usually possesses little professional knowledge or capital and employs no supervising staff. The department arranges for the supervision, the setting out and the measuring of all the work done. The piece-work system shall ordinarily be confined to works (including improvements and repairs) costing not more than Rs. 50,000/-. If in any case or improvements and repairs costing above Rs. 50,000/- it is considered preferable to adopt the piece-work system instead of method (iii) which should not be resorted to as a matter of course, unless the situation strongly warrants it the reason therefor should be resorted in the relevant file. The schedule of rates in the piece-work agreements should show rates either for finished work or for labour and materials, as the case may be even for items for which lumpsums have been provided in the sanctioned estimate.

Under method (iii) the contractor agrees to execute a complete work in accordance with specifications for a lump sum payment. This method should be adopted except when one or the other method is considered more advantageous. The details of this method are set forth clearly in.

- 1) the Preliminary Specification of the Tamilnadu Highways Manual, volume I,
- 2) the Standardized forms of articles of agreements, tender notice and tender mentioned in the Standard Specifications for Road and Bridge Construction.
- 3) the intermediate and the final bill form connected herewith (P.W.D. Form Nos. V.75 (a) and 75 (b)).

(b) (i) When method (ii) or (iii) is adopted (i) special care should be taken to see that the rates and amounts fixed are economical giving due consideration to the amount and nature of the work to be done.

(ii) the authority accepting the contract will decide whether it is desirable to retain in the hands of the department the supply of imported stores or other materials. In cases where it is decided that the department should supply certain materials to the contractor for use on the work, a description of every such material and the rate and place at which it will be supplied should be specified in the notice calling for tenders and also in the schedule forming part of agreement - vide paragraph 540.

(iii) In cases where the contractors are allowed to supply the required imported articles themselves, the description of such articles must be clearly defined by governing specification. For cases where the "British Standard Specifications" or other specification standards are not applicable, other suitable methods should be adopted such as, specifying the catalogue number product of a reputable firm. When test certificates are demanded, full particulars shall be given in the tender notice and the agreement and it shall also be stated therein that the cost of furnishing such certificates shall be borne by the contractors.

No sales tax need be levied on occasional sales of materials by the department to the contractor in pursuance of the terms in the notice calling for the tenders and actually used on the work.

iv) In the cases where percentage system of tenders is adopted, the percentage shall not apply to the cost of materials supplied by the department, but only to the balance representing the real work done by the contractor. In consequence, in preparing bills for work done, the percentage addition or deduction will be made only in respect of the value of work done after excluding the cost of materials supplied by the department.

v) Contractors should be required to quote all inclusive charges for conveyance by road or rail to be incurred by them

for delivery of road materials at the road side or wherever else such material have to be stacked for use on works or for stock. Railway freight should not be paid for separately. For items involving Railway freight schedule tenders should be called for in all cases.

Note: Rules regulating the payment of bonus to contractors in very exceptional cases are given in Appendix II.

II. Contract documents and enforcement

152. Before a work is given out on contract, the authority competent to accept the contract must prepare "Contract Documents" to include :

1) A complete set of drawings showing the general dimensions of the proposed work and so far as necessary details of the various parts (works to be done under lump sum items in the schedule to the agreement should be clearly defined by specifications or drawings, as necessary)

(2) A complete specification of the work to be done and of the materials to be used unless reference can be made to specifications contained in the Tamilnad Detailed Standard Specifications and the Tamilnadu Highways Manual, Volume I- (in the case of items of work for which there are already standard specifications the numbers of the relevant specifications of the Tamilnadu Detailed standard specification, or the Tamilnad Highways Manual, Volume I, should be referred to in the schedule attached to the agreement)

Note : Items (1) and (2) above are necessary for both piece-work contracts and contracts based on the lump sum tender system.

3) A schedule of quantities of the various descriptions of of work. This is necessary only in the case of contracts based on the lump-sum tender system. In such a case, the total under the schedule "A" to the agreement must be equal to the lump-sum entered in the agreement ; and

4) A set of "Conditions of contract" to amplify as necessary the preliminary and other specifications of the

Tamilnadu Detailed stand specifications and the Tamilnad Highways Manual forming part of contracts based on the lump-sum tender system (in the case of piece-work contracts, the conditions considered necessary for any particular case in addition to those printed in Form Public Works Department V-51 should be attached to the agreement).

153. The description of all items for which tenders are called for schedule be completed and amplified as necessary by specification and details plans, as otherwise competitive rates cannot be obtained, nor can be tenderer intelligently arrive at a tender rate without such information. If the preparation of detail plans and specifications for any item or items will unduly delay the preparation of tender notices, then such items should normally be excluded from the schedule accompanying the tender notices. The latter procedure should, however, be usually avoided and the tender notice made complete for the work, as otherwise a uniform comparison of tender amounts is not possible. If the designs of any items are to be left to the tenderer, which cases should be rare, then the tenderer must be directed to furnish full specification and detailed plan for the items in support of his tender rates.

The following officers are vested with the powers as indicated against them in the matter of inviting tenders of all works,

Designation	Powers
i) Assistant Divisional Engineer (All Branches)	Upto Rs. 10,000 -
ii) Divisional Engineers (All Branches)	Upto Rs. 20,000 or any higher limit which may be authorised by the Chief Engineer (Highways and Rural Works) with reference to Paragraph 303
iii) Superintending Engineer (All branches)	Full powers.

154. The terms of a contract must be precise and definite and there must be no room for ambiguity or miscon-

trution therein. No contract involving an uncertain or indefinite liability or any condition of an unusual character should be entered into without the previous consent of the competent financial authority.

If the contract even when it is within the powers of acceptance of the Divisional Engineer is to be of a very special nature, he should before inviting tenders publicly, submit the contract documents to the Superintending Engineer for his approval or remarks together with a copy of the proposed advertisement for tenders and the form in which the tenders are to be submitted. The Superintending Engineer should, similarly when the amount of the contract is likely to exceed his powers of acceptance or when it is to be of a very special nature, requiring in his opinion, the Chief Engineers' advice, submit the contract documents to the Chief Engineer for approval.

155. Contracts, should, where possible, be executed on one or other of the standard forms, but they may be modified to suit the requirements of any particular case, or for works of great magnitude, after consultation with the legal advisers of the Government. In cases where it is considered that none of the standard forms can be used even with suitable modifications, the contracts should be got prepared specially by the Government Law officers.

Engineers and their subordinates are responsible that the terms of contract are strictly enforced and that no act is done tending to nullify or vitiate a contract.

All agreements entered into with the department by contractors for the execution of works are exempt from stamp duty.

III. Tenders

156. (1) Tenders, which should always be sealed should invariably be invited in the most open and Public manner (e.g.) by advertisement in the Government Gazettes and the local newspapers and by posting a notice in English and Tamil in Public places, and intending tenders should be given free access to

copies of the contract documents. The notice should always state:-

a) When and Where the contract documents can be seen and the blank forms of the tender can be obtained and also the amount to be paid for sets of plans or other tender documents;

b) When and where tenders are to be submitted and are to be opened (in the case of works costing more than Rs. 2 Lakhs, the date of receipt of tenders should be atleast one month from the date or first advertisement or notice)

G.O. Ms. No. 2786, PW dt 30—9—1965)

Note : 1 The officers of the department may fix at their discretion, any suitable day in the week as last date for submission of tenders provided the day proceeding the date of tender does not happen to be a holiday.

Note : 2 In the case of purchase of stores in respect of large contracts, the time limit of one month from the date of first advertisement shall be made applicable, if the value of stores is more than Rs. 2.00 Lakhs. In the case of tenders for purchase of stores below Rs. 2.00 lakhs a minimum time limit of 15 days shall be fixed.

Govt. Memo. No. 46501/D1/78-1, PW dt: 15—5—78)

c) The amount of earnest money that should be sent with the tender and the amount and nature of the security deposit to be made by the successful tenderer (the amount of earnest money for either a piece work contract or a lump-sum contract and the additional security required from the successful tenderer for a lump-sum contract should each be $2\frac{1}{2}$ percent of the sanctioned estimate figure when the contract is for the whole of a work or $2\frac{1}{2}$ percent of the estimated amount of the contract when it is only for the part of the work included in the estimate)

d) Who and what authority has power to decide as to the acceptance of the contract:

e) That the Income-tax verification certificate and sales-tax clearance certificate should be submitted

wherever necessary as prescribed in the orders of Government (to be detailed in the tender notice) failing which the tender will be summarily rejected:

f) That the contractor should employ jail labour on all unskilled items or works connected with the contract if such labour is available with the jail department and that the Jail labour if supplied will be charged for at the rate of 37 paise per men per day.

g) In the case of major bridge works, the tender notice should include a clause that the contractors may submit alternative designs with quotations for the complete work. Complete set of drawings, estimates and detailed calculations should be required to be furnished so that the alternative design can be fully and quickly examined.

Note: The alternate design tenders need not be called for in respect of bridge works costing less than Rs. 50/- lakhs and for the works costing more than 50 lakhs alternate design may be called for from the approved firms only subject to the following conditions:-

a) Only one design should be sent by each tenderer and

b) Conditions prescribed should be specifically mentioned to prevent unnecessary prolonging a fair comparison and quick decision.

Note: 2 In the case standing contractors of repute from whom special lumpsum deposits of Rs. one lakh together with indemnity bond have been taken the rate mentioned in (c) above shall be 1 percent each in respect of earnest money and security deposit for lump sum contract and 2 percent in respect of earnest money for K2 contracts; in such cases, the retention money from bills as additional security for the due fulfilment of the contract shall be 2½ percent instead of 5 percent.

The period of agreement with such contractors under the above provision shall be limited to three years at a time. The power to extend the above concession to individual firm or contractors may be exercised by the Chief Engineer.

2. a. Power should always be reserved to reject any, or all of the tenders received without the assignment of any reason, and this should be expressly stated in every invitation to tenders.

b) In the case of works to be given on contract based on lump-sum tender, the forms of tender notice and tender (standardized as Public Works Department Forms Nos. V-53 (a) and 53 (b) should be used with such modifications as any particular work may require.

c) No tender should be accepted from any person directly or indirectly connected with Government Service-Vide paragraph 89.

d) The Divisional Engineer or the Superintending Engineer as the case may, should open the tenders in the presence of any of the tenderers or their authorized agents who are present at the notified time and place and also read out the rates to them. The officer opening the tenders should initial every correction in each tender, which has been initialled by the tenderer. If there is any corrections in the tender which has not been initialled by the tenderer the officer who opens the tender should make a note in regard to it on the tender itself, when it is opened - vide paragraph 9 of the standard tender notice. Public works Department Form No. V-53 (a). He should keep a personal note of the total number of tenders opened by him and verify it with the number shown in the comparative statement of tenders.

After the receipt of the comparative statement of tenders and before the selection of a tenderer, the officer concerned should examine all the tenders and satisfy himself that no corrections which were not in the tenders at the time he received them had been made in any of them.

e) i) Notices calling for tenders should invariably be published in prominent local newspapers in respect of all works costing over Rs. 1,00,000.

ii) In respect of works costing from Rs. 2,500 to 26,000 the tender notices should be displayed on the notice boards of the circle, division and sub-division officer.

iii) In regard to works costing above Rs. 25,000 but not exceeding Rs. 1,00,000 the tender notices should be sent to all registered contractors of the division in which the works are to be carried out with a copy to each of the other divisions in that circle and also to the Superintending Engineers of circles for display on the notice boards of their officers.

iv) The Superintending Engineers may in their discretion publish the tender notices of works costing over Rs. 50,000 in the prominent local dailies, if they consider such works to be of sufficient importance. In such cases, tender notices need not be communicated to the registered contractors.

f) Tenders should invariably be called for when the amount involved in a particular contract is Rs. 2,500 or more. If it is proposed in any case, whether for urgency or any other reason, to depart from this rule, the previous approval of the Superintending Engineer should be obtained in the case of works costing not more than Rs. 10,000 and of the Chief Engineer or Government as the case may be in the case of those costing more than Rs. 10,000. When the amount involved is less than Rs. 2,500 the Divisional Engineer may call for tenders or not at his discretion. This rule does not admit of a major work being split up into parts each costing less than Rs. 2,500 and each part being given out on contract without calling for tenders.

g) The following officers are vested with the powers as indicated against them in the matter of entrustment of additional items and additional quantities of work, call of tenders to the main contractor.

Designation	Additional items	Additional quantities
1. Chief Engineer	10% of the value of contract or Rs. 1 lakh whichever is less	25% of the value of the contract or Rs. 1 lakh whichever is less.

Designation	Additional items	Additional quantities
2. Superintending Engineer	10% of the value of contract or Rs. 30000 whichever is less	25% of the value of contract or Rs. 30000/- whichever is less.
3. Divisional Engineer	10% of the value of contract or Rs. 7500 whichever is less.	25% of the value of the contract or Rs. 7500/- which ever is less.
4. Assistant Divl Engineer	No powers	No powers

(h) (i) The Chief Engineer may authorize dispensing with tender calls in the case of contracts pertaining to major works provided that the total aggregate value of such contracts in respect of a particular major work does not exceed Rs. 10,000/-

The Chief Engineer is empowered to split up major works into parts for purposes of waiver of tender calls.

(ii) The Chief Engineer is also authorized to split up work costing not more than Rs. 10,000/- into parts due to non availability of contractors to do the work as a whole, provided the cost of each part is not less than Rs 2500/- (correction slip No. 32)

(i) When once tenders have been called for, a work in accordance with clause (i) above, and there is no response or all the tenders received are unsatisfactory and have to be rejected and it is considered that a call for further tenders will be fruitless or is undesirable, the officer who is competent to accept the tender may allot the work to a contractor selected by him with the sanction of his immediate superior authority.

Such allotment of work to a contractor other than the original tenderers is permissible only if reasonable offer could not be secured from the lowest of single tenderer and negotiation with the other tenderers with the approval of the competent

authority by following the procedure (j) below was not fruitful. In such cases involving negotiation, a written statement from the original tenderers to the effect that they have been consulted should be obtained and submitted while seeking the approval of the competent authority.

156(2) (j) In cases where the lowest tender is not accepted and the next higher tender is very much above the estimate, the proper course to reject all the tenders and to call for fresh tenders and not to negotiate with contractors who have submitted the higher tender, and the reasons for rejecting the lowest tender or tenders should be recorded in writing in the register kept for the purpose.

When once all tenders are rejected, the officers concerned can invite a person who figures as the next higher tenderer on the former occasion to enter into fresh negotiation with Government after closing the previous file, legally and literally and the hands of the officer are not at all fettered in using the knowledge from the quotations received by the system of tender but they should not combine the system of tender with private negotiation. The officer who is authorised to enter into a contract should obtain the prior approval of his next superior officer before resorting to the above procedure and in the case of Chief Engineer (Highways and Rural Works) prior approval of the Government should be obtained.

(G.O. Ms. No. 697 PWD dt, 5-3-59)

k) Any abnormally exorbitant rate quoted for any items of work in a tender should be got modified whenever feasible before issuing orders accepting a particular tender.

l) Splitting up of a work, if necessary and permissible should usually be done before calling for tenders. If in any case splitting is found really necessary after the tender is called for, the special circumstances of the case should be reported to the higher authority for previous sanction.

m) The rule that tenders should be invited when the amount involved in a contract is not less than Rs. 2,500/- applies.

1. To contracts for execution of works including supply of materials for such works by the contractors themselves but not

to contracts involving only supply of materials other than road quarry materials or tools and plant.

2. To contracts for the supply of road quarry materials. In the case of supply of materials (other than road quarry materials and tools and plant) the stores rules in chapter VII of the Tamilnadu Financial Code, Volume I apply asphalt, tar and such bituminous products for road surfacing are governed by the stores rules.

n) As a rule no tender for the execution of a work of any description should ordinarily be treated as valid unless the tenderer presents along with it (1) a chalan showing that he has paid into the Treasury or Bank or (2) a demand draft on the State Bank of India in favour of the authority specified in the tender notice by designation or (3) deposits at call receipts of scheduled banks; and (4) Demand Drafts on scheduled banks or central Co-operative Bank approved by the Register of co-operative societies in favour of the authority specified in the tender notice by designation subject to realisation of cash before the consideration of tenders as the drawer of the drafts can countermand them at any time after offering the tender the draft may become time barred or (5) State Government Authority Tamil Nadu State Electricity Board Bonds National Savings Certificates or (6) 10 years defence deposit certificate and 12 years National Defence Certificate for the earnest money notified as necessary in the tender notice.

The earnest money is the guarantee of the tenderer to deposit the requisite security and to enter into the required agreement on intimation of the acceptance of his tender. It is forfeited in case of default vide form of tender notice and tender.

Note : The small scale industries units under the control of the Tamilnadu Small Scale Industries Corporation Limited be exempted from the payment of Earnest Money Deposits and Security Deposits in respect of tenders and contracts of the Govt. and quasi Government bodies including local bodies. They shall enter into agreements in respect of contract with

the buying and selling department as the case may be insisted for a regular agreement.

But agreements need not be insisted upon as a matter of course, for in case of dispute or disagreement arising out of such agreements, or even in dealings without any formal agreement the matter should be referred by the aggrieved party to its administrative department or government.

(G.O. Ms. No 1776 Ind. (spl) dt 14-12-73 Memo No. 17821/SID (Ind) 2/74 dt 26-5-75)

Note 2: The small Scale Industries Units sponsored by the National Small Industries Corporation Limited and in respect of which competency certificates are issued by the Corporation be exempted from payment of earnest money deposits and security deposits in respect of tenders called for by the departments of Government.

G. O. Ms. No. 4404 Ind (spl) dt. 5-7-61

Memo. No. 11790/spl A/68-8 LH dt 26-6-68

Note 3: The Tamil Nadu Agro Engineering and Service co-operative federation Limited Tamilnadu be exempted from payment of earnest money deposit, and security in respect of tenders and contracts called for by the departments of Government.

(G.O. Ms. No 301 Agr dt 28-1-75)

Note 4: The following concessions have been granted to unemployed Engineers in regard to contracts:

I. Works not exceeding Rs. 50,000/- in value unemployed Engineers

will be subject to the satisfaction of basic requirements get preference over other contractors

will be exempted from solvency certificates

will be exempted from earnest money deposits will be eligible for a rate upto 5% over and above the lowest acceptable tender rate in respect of tenders for works not exceeding Rs. 50,000/- in value.

will be eligible for a rate upto 5% over and above, the estimated rates in respect of nomination for works not exceeding Rs. 25,000/- in value.

will be eligible for a reduction of security deposit to 1% of the value of work.

will be subject to retention from interim bills to the extent of 2½% only of the value of the work done.

II Works Exceeding Rs 50,000 But not exceeding Rs 2 Lakhs in value

Unemployed engineers will get no preference over other contractors and will get no concessions in regard to tender rates or nomination rates; but

will have to produce solvency certificates for 10% only of the value of the work;

will be exempted from earnest money deposit

will be eligible for a reduction of security deposit to 1% of the value of the work;

will be subject to retention from interim bills to the extent of 2½% only for the value of the work done.

III Works Exceeding Rs. 2 Lakhs in Value

Unemployed engineers will get no preference over other contractors and will get no concession in regard to tender rates or nomination rates or in regard to earnest money deposit; but

will have to produce solvency certificates for 25% only of the value of the work;

will be eligible for a reduction of security deposit to 1% of the work.

will be subject to retention from interim bills to the extent of 2½% only for the value of the work done.

(i) There will be no distinction between engineering graduates and diploma holders in regard to concessions for jobless engineers as both categories shall be treated equally.

(ii) Unemployed engineers desirous of availing themselves of the concessions under this Government Order shall register their names with any one of the Divisional Engineers. The Divisional Engineer shall thereupon notify the fact to all Divisional Engineers of the Highways Department.

(iii) The time limit upto which an unemployed engineer will be eligible to these concessions shall be five years from the date of registration.

(G. O. Ms. No. 178 PW dt. 9-2-78)

(iv) No monetary limit need be fixed in respect of the total value of works to be entrusted to a particular unemployed engineer. At the same time some precautions will be justified in respect of the unemployed engineers in view of the concessions in solvency certificates, security deposits and retention from interim bills. Therefore to facilitate decisions, unemployed engineers while giving their tenders or offers for nomination should be required to give full details of the works that have already been entrusted to them in any part of the state, in the proforma that would be prescribed by the Chief Engineer.

Note 5: The following concessions should be given to Scheduled Castes and Scheduled Tribes in the case of Government works under the control of Chief Engineers (Highways and Rural Works)

1) The registration fee for contractors shall be waived so as to enable the scheduled Castes and Scheduled Tribes to enlist themselves as contractors.

2) The road formation works, ordinary repair works and other rural works costing upto Rs. 5000 which do not require much technical skill shall be entrusted to the Scheduled Castes and Scheduled Tribes at estimate rates.

3) The Earnest money deposit security deposit, and retention from bills shall in the case of Scheduled Castes and Scheduled Tribes be at 1%, 1% and 2½% respectively as against the usual rate of 2½%, 2½% and 5% in respect of lumpsum contracts.

(G.O. M.S.No 1529 Home dt 3-5-63)

4) In the cases of K2 contracts (piece work contract) the 1% earnest money deposit will be retained as Security for the fulfilment of the agreement. After the work has been carried out to the extent of 40 times the value of this security deposit a deduction of 2½% (against the usual rate of 5%) of the value of further work done will be made for the purpose of additional security from each intermediate bill until the completion of the work.

(Govt Memo No. 31548/c 3/68-7 PW dt 15-3-69)

5) The percentage concessions of earnest money deposit, security and retention from bills referred to under item 3 above shall be extended to all classes of contracts pertaining to minor works costing upto Rs. 10,000/- provided the contractor belonging to Scheduled Castes and Scheduled Tribes tenders for such works.

(G O. Ms No. 1529 Home dt 3-5-63)

Note: 6 The provisions of paragraph 156 (2) (n) are relaxed to the extent indicated below to permit tender accepting authorities to entrust works to labour contract societies and voluntary organisation like Bharat Sevak Samaj, Cementation Construction Company etc. on nomination upto the monetary limits fixed by Government from time to time and also to exempt them from payment of Earnest Money Deposit and Security Deposit.

i) Labour Co-operative contract societies need not be asked to pay Earnest Money and Security deposits for the contracts undertaken by them. In such cases, however, payments should be limited to 90% of the value of work done and the balance of 10% should be withheld and retained, as a security deposit for the due fulfilment of the contract.

ii) Works costing less than Rs. 5000/- should be entrusted to Labour Co-operative Societies without calling for tenders.

iii) Works done by the Labour Co-operative Societies should be checkmeasured by the departmental officers with the least possible delay and payment should as far as possible

be made within 7 days in the case of minor works and 14 days in the case of larger works.

G.O. Ms No. 4213 PWD dt 30-11-54

(iv) The concessions available to Labour Co-operative Contract Societies be extended to Burma repatriates and Ceylon repatriates (covered by the Indu Ceylon Agreement 1964) subject to the following conditions :-

(i) The above repatriate is not in a position to pay the earnest money and security deposits and

(ii) That the concessions will be available only for works not costing more than Rs. 5000 (Rupees Five thousand only)

G O. Ms No. 1855 Home dt. 23-7-69

(v) All works costing below Rs. 50,000/- which do not require a severe standard of technical skill may be entrusted to Bharat Sevak Samaj without calling for tenders if the Samaj agrees to take up the work 5% less than the estimate rates. These concessions are to be extended also to cementation construction company.

G. O. Ms. No. 1754 Public Works dt. 4-7-64

Note : 7 Tenders in other states may remit Earnest Money Deposits in future direct to the departmental officers by means of bank drafts drawn on Scheduled banks or the State Bank of India and the Departmental officers may credit the proceeds of the bank draft into the treasury/bank under the head, 'security deposit' and arrange for their refunds by means of bank drafts.

G O. Ms. No. 70 Public Works dt. 16 1-70

Note : 8 Cash or cheque shall not be accepted as Earnest Money Deposit.

o) In selecting the tender to be accepted the financial status of the tenderers, their capability, the security offered by them or the record of their execution of any works previously should be taken into consideration, Other conditions being equal, the lowest tender should be accepted See also Chief Engineer's

confidential Memo. No. 24716/D2-50 H dated 16th August 1950 containing general principles to be observed in this connection.

In cases where a tender other than the lowest is accepted a confidential record should be kept of the reasons for doing so. This confidential record should be produced for perusal by the Accountant-General or a duly authorized member of his staff if required to do so.

p) Departmental inspecting officers should also examine every case of acceptance of a tender other than the lowest and report to higher authorities any such case for which in the opinion of the inspecting officer there was no sufficient justification.

q) The acceptance or rejection of a tender is, a matter within the discretion of the officer to whom the duty is entrusted and no tenderer should be told the reasons for rejecting his tender. When it is considered desirable to do so, a superior authority or the Account-General or a duly authorized member of his staff will call on the officer who dealt with the tenders to justify the manner in which he exercised his discretion and may require him to state his reasons for rejecting any particular tender.

157. Tender documents must be prepared for each work separately and noted in a register. The name of works, the names of persons to whom the forms are sold and date should be entered in the forms making necessary entries in the register. Only such forms sold by the department should be deemed valid for a particular work.

IV. Registration of Contractors

158. A register of contractors in the prescribed forms shall be maintained in the office of the Divisional Engineer, such register shall be treated as confidential. For registration fee and other details vide paragraph 502 and the rules for the registration of contractors in appendix 38.

V. Form of Security For Performance of Contracts

159. Whenever a private person or a firm contracts with the Government to supply stores or execute a work he or it should, unless exempted by a competent authority be required to give security for the due fulfilment of the contract and suitable provisions regarding the security should be incorporated in the agreement executed. A reference to the agreement should be recorded in the register of security deposits.

The forms of security to be taken in the case of piece work contracts is laid down in the conditions printed in public works department form no. V-51. The forms of security to be taken in the case of contract based on the lumpsum tender system are given in the forms of tender notice and articles of agreement connected therewith (Public Works Department) forms no. V-53 (a) and 53 (b) vide Article 279 of the Madras Financial Code, Vol. 1 for the forms of security and the conditions on which they are accepted.

VI Custody of accepted tenders and other Contract Documents Authority Competent to give Certified Copies of Tenders and Agreements

160. Originals of tenders and agreements for execution of works approved by the Divisional Engineer or by higher authorities should be kept in the personal custody of the accountant of the division office. He should maintain a careful check of all original tenders and agreements that are put up for reference in connection with audit of bills, etc. or sent to sub divisional officers. When copies of such tenders and agreements are issued to sub divisional officers or contractors the Divisional Engineer should see that the copies are correctly transcribed from the original and should sign them himself. Similarly originals of the tenders and the agreements approved by sub divisional officers should be kept in their personal custody and they are responsible for their safe preservation. Copies made for submission to the Divisional Engineer or for issue to contractors should be signed by the sub divisional officer.

The schedule A of the agreement is usually a copy of the schedule attached to the tender notice; show the contractor

does not generally require a copy of the agreement. When however copies of agreements are asked for by the contractors concerned they may be supplied free of cost. The contractors are legally entitled for a copy of the agreements.

At the time of transfer of charge, a written statement of original tenders and agreements handed over and taken over should be made out and signed by the relieved and the relieving accountants or the sub divisional officers as the case may be.

VII. Officers Empowered to Execute Contracts and Rules on Contracts

161. No authority lower than the officer in-charge of a sub-division can accept any tender or make a contract for Highways Department Works. The officers legally empowered to execute on behalf of the Government of Tamilnadu the different classes of deeds, contracts and other instruments are detailed in Appendix 13. This power is, however, in each case subject to the departmental rules laying down the powers of officers to enter into contracts.

The Authority which calls for or invite tenders on behalf of the Government shall also accept the agreement therefore in accordance with the terms and conditions laid down by the tender accepting authority.

G.O. Ms No 1104 PW dt 18-7-77

162. An officer who has been authorized to enter into contract may, after an estimate has been duly sanctioned, enter into separate contracts with different contractors for the execution of different parts of the same work, even though the total estimated cost of the work exceeds the amount upto which he is authorized to accept tenders, provided that there is no special order to the contrary, and that the amount of each contract is within the limit of his power to accept tenders. He should not enter into a second contract with a contractor who has already received a contract in connection with the same work if the total amount involved in the two contracts

exceeds the limit up to which he has been authorized to accept tenders.

163. The following rules must be carefully observed in connection with award of contracts and contract documents:-

1) No officer may enter into a contract into which he is not empowered to enter under the provisions of paragraph 161 and Appendix 13.

2) The limitations defined in paragraphs 289-V, 294, 303 and 307 (d) shall not be exceeded.

3) No authority may accept any contract for a work until an assurance has been received from the authority competent to provide funds for the same that such funds will be allotted before the liability matures vide the last sentence of paragraph 169.

4) On no account should rates in excess of those provided in the agreement be paid as the payment of such rates which are not due would nullify the contract.

5) Duplication of agreements should in no case be required, that is to say, an authority who has concluded an agreement should not be required to draw up and sign again an agreement already executed.

6) No authority subordinate to the State Government may, waive the provisions of the stores purchases rules in Article 125 of the Madras Financial Code, Volume I.

7) (i) The contract documents should be page numbered including the special specification, additional conditions, plans, etc., which may be attached to the contract documents and entries made in the first page of the contract agreement as follows:-

Total number of pages (in words)

Total number of corrections (in words)

(ii) The contract agreement, the plans and specifications should be signed by the authority competent to accept

the contract, viz., Divisional Engineer or Superintending Engineer (Highways and Rural Works Department) and by the contractor in each page.

(iii) In the case of a priced memorandum or piecework agreement, the contractor should also date his signature.

(iv) The signature of both parties in page 3 of the lump-sum contract agreement should be witnessed in the space provided in the form. The addresses of the witnesses should also be entered.

(v) Corrections in agreement should be attested by the initials of both the parties to the contract and the total number of corrections in each page should be noted at the foot of each page and attested by the Divisional Engineer or Superintending Engineer (Highways). The blank pages have to be initialled by the contractor.

(vi) Value of contract as noted in page 2 should agree with the total in Schedule A which should be expressed in whole rupees, although individual rates should be worked out to the nearest paise.

(vii) If Government materials are proposed to be issued to the contractor, the rates at which they are to be issued and the place of delivery should be clearly specified as foot notes in schedule to the agreement. The rate of recovery for failure to return empties relating to materials issued by Government should be included as a separate note in the schedule.

Note 1: The officers of the department should not accord any permission to the contractors to use their own cement on works for which the agt. contemplates departmental supply and in particular where departmental supply is effected in part.

Note 2: The empty cement gunny bags and empty bitumen drums need not be required to be returned by the contractors to the Department.

(viii) The insertions in the blank spaces provided in the contract forms, e.g., page 2 of the lump-sum though not of the

of regular corrections or interpolations should be attested by both parties as a measure of precaution.

8) The date to be entered in the first line of the preamble to the lumpsum agreement is the date on which the last executant signs the agreement, viz., the Divisional Engineer or the Superintending Engineer (Highways) as the case may be. This date should be entered by Divisional Engineer or the Superintending Engineer when the contract document is actually signed.

9) There is no necessity for the signature of the Divisional Engineer in any part of an agreement to be approved by the Superintending Engineer. The Divisional Engineer after checking the agreement and obtaining the signature of the contractor should forward it to the Superintending Engineer with a covering letter bearing signature with date. Such letter is a sufficient authentication that the agreement has been checked by the Divisional Engineer.

10) In respect of agreements based on 'percentage tender system, the estimate or schedule of rate should be noted to the nearest paise in any case against each item and the percentage of tender premium or discount should be applied to the total value of the work to be done exclusive of the cost of materials supplied departmentally for arriving at the actual value of contract.

G. DISPOSAL ACQUISITION AND LEASE OF LAND AND BUILDINGS

1. Sale of Government land and immovable Property

164. (i) In regard to the sale, transfer, etc., of Government land and buildings all Government servants should observe the rules contained in Chapter I of the Standing Orders of the Board of Revenue. See particularly Board's Standing Orders 22 and 23, extract, from which are contained in Appendix 25 of the Tamilnadu Financial Code, Volume II.

(ii) All land the property of Government should be sold through the Revenue Department

iii) The sale of land or building with the site on which they stand is generally left to the Collector of the district, but, it is at the same time open to the Highways Department to apply for permission to sell land, etc., themselves when they see cause to recommend such a measure.

iv) Collectors have power to sell buildings with their sites and attached lands if the combined value does not exceed Rs. 5,000. The Board of Revenue exercises similar powers up to a limit not exceeding Rs. 10,000. The sanction of Government is necessary when the value exceeds Rs. 10,000.

Note : Lands in charge of the Highways Department which are no longer required by the department for some administrative purpose, or for some sanctioned scheme, which has to be executed in the near future, should be handed over to the Collector of the district.

v) When any immovable public property is made over to a local authority for public, religious, educational or any other purposes, the grant should be made expressly on the conditions in addition to any others that may be settled, that the property shall be liable to be resumed if used for other than the specific purposes for which it is granted and that should the property be at any time resumed by the Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to Government for the grant together with the cost or their present value whichever may be less, of any buildings erected or other works executed on the land by the local authority.

Note : No readjustment of the accounts of cost of works already constructed or land already purchased is necessary.

ii. Acquisition of land

(a) General.

165. (i) When a land which is not already in the possession of the Government is permanently required for the purposes of the Government, it should be acquired through the

agency of the Land Acquisition Act (Act I of 1894) as amended by Act. XXXVIII of 1923, which alone can confer an indefeasible title. The Divisional Engineer concerned should in the first instance indicate the central line of alignment of the road in the case of new road formations. The preparation of land plans and survey demarcations, etc., will be done by the Revenue Department with the assistance of the Highways Department Junior / Assistant Engineers who should be deputed for the purpose. He should consult the Revenue Divisional Officer and obtain from him the fullest possible information as to the probable cost of the land per acre or otherwise together with the value of building, etc., situated on the property for which compensation will have to be paid and a draft notification under section 4 (1) of the Land Acquisition Act. Upon the informations thus obtained, an estimate should be framed by the Highways Department Officer and submitted for sanction. The draft notifications should be submitted with the estimate for the approval of Government and publication in the Fort Saint George Gazette.

Note 1 : Collectors may submit the draft notifications under Sections 4 (1) of the land Acquisition Act Direct to the Government provided the authority requisitioning the land has specifically stated that sanction of the competent authority exists for the work for which the land is required. This fact should be reported to Government by Collectors in the covering letter submitting such notifications.

165 (ii) In cases which the owner of the land about to be acquired is willing to make a free gift of the land required, a deed of gift should not be executed in favour of Government, but the procedure prescribed by the land Acquisition Act should be followed and an award should be passed under section 11 of the act for the full market value of the land and not for a nominal amount. The Owner who is willing to make free gift of the land should receive the compensation awarded and make a gift of the amount of the compensation to the Government to be utilised for the public purpose for which the land is acquired.

(iii) There is, however, no objection to local officers negotiating with the owners of land with the object of coming to an amicable agreement with them as to the price to be paid previous to the initiation of the proceedings under the land Acquisition Act with a view to guard against subsequent exorbitant demands or awards, provided that this procedure will result in economy. Any settlement thus arrived at should immediately be communicated to the land Acquisition Officer. The settlement must take the form of an agreement that the owner is willing to sell for a certain specified sum plus 15 per cent of that sum for compensation, the total of the two sums being the actual price agreed on.

(iv) In case of urgency, acquisition should be made under Section 17 of the act, possession is then obtainable fifteen days after publication of notice under section 9(1) of the Land Acquisition Act. When possession has once been taken, under Section 16 or 17 of the act, Government cannot withdraw from its acquisition, therefore, when the claim is in large excess of the award, possession should not be taken without a reference to the authority sanctioning the work.

166. When sanction to an estimate framed as above directed has been obtained and when the draft notification referred to has been published, the Divisional Engineer should make over the matter to the Revenue Divisional Officer who will take the necessary steps for the acquisition and transfer of the land, subject to the instructions which he may receive from the Revenue authorities to whom he is subordinate. These instructions provide that if the estimate originally framed and sanctioned is likely, when the land comes to be acquired, to be materially exceeded, the Revenue Officer making the award should give sufficient notice to the Highways Officer and should take into consideration any representation which such officer may make, whether it is made orally or by letter. More especially he should before making the award, allow such an officer an opportunity of appearing in person or by agent and of producing evidence as to the value of the land. When such a reference is made, the Highways Officer should, if it is found impossible to obtain the land required without materially

exceeding the estimate or to obtain some other plot of land in lieu of that originally proposed, submit a revised estimate for sanction. When possession has once been taken under section 16 or 17 of the Act, Government cannot withdraw from the acquisition of the land.

In cases, therefore, where the amount claimed in pursuance of a notice under the Act is largely in excess of the amount subsequently awarded by the Collector, and acquisition of the land is not absolutely necessary, possession should not be taken without a reference to the authority sanctioning the work until the time within which an application for a reference to the Court must be made under Section 18 of the Act has elapsed without such application being made.

Note : The arrangements between the officers of the department and the Revenue Officers to determine as to which land should be taken up should where practicable be made without divulging the intentions of the Government in order to prevent the prices being put up and to render private bargaining possible.

167. After the preliminary arrangements described in the preceding paragraphs been duly carried out, the land will be taken up under the Act either by the Collector or by a special officer placed at the disposal of the Highways Department and invested with the powers of a Collector under the Act. The procedure in the two cases is described in the Land Acquisition Manual.

167 A: "Under the revised procedure, the amount of land acquisition charges will be provided by the Public Works/Highways and Rural Works Department Officers by Cheque direct to the Land Acquisition Officers who send their accounts to the Public Works/Highways and Rural Works Department Officers will get incorporated in works accounts immediately, eliminating the operation of remittance hedges.

The following accounts instructions are to be adhered to under this procedure:-

i) The Divisional Officers will make the advance payments directly to the Land Acquisition Officers only on the basis of

a written demand for funds received from Land Acquisition Officers.

ii) The Land Acquisition Officers should be required to grant receipts for the cheques issued to them.

iii) The payment of advance should be restricted to the immediate requirements and should be subject to valid appropriation of funds during the year being available. The voucher for the payment of advance should contain in addition to the names of work, the details of survey Number and extent of land, the acquisition for which the advance is given.

iv) The advance payments so made by the Divisional Officers will be debited directly to a suspense head 'Land Acquisition' which will be opened within the works accounts.

v) The suspense Head 'Land Acquisition' will be cleared by the Divisional Officer only on receipt of the accounts along with the Land Award statements, vouchers etc., from the Land Acquisition Officers by debit to the final head 'Land' in the accounts of work by means in a Transfer entry.

vi) Any unspent balance of the amount of advance should be refunded by the Land Acquisition Officers promptly and the amount should be credited back to the Suspense Head 'Land Acquisition'.

vii) The Land Award Statement and vouchers should after necessary check and entry in Land Register and adjustment be forwarded to the Accounts Officers (Highways and Rural Works Department) Madras along with the monthly Accounts concerned.

viii) The Land Acquisition Officers should be asked to render accounts monthly to the Divisional Officers for the advances taken. The Divisional Officers should ensure that advances are reduced to Nil without any undue delay submission of accounts and vouchers and refund of unspent balance if any. A simple register may be maintained to watch the receipt of vouchers for the advance given.

ix) If there is any delay in the Land Acquisition proceedings and final payments of compensation act the accounts of the work can be closed leaving the amount under Suspense, 'Land Acquisition' unadjusted as in the case of Suspense

Heads 'Labourer' in the accounts of work and may be reopened in case refund has to be made or some further amount has to be paid.

x) Adjustment of outstanding amounts if any, after the closure, of the accounts of works should be watched through a separate Register.

xi) The Suspense Sub-head 'Land Acquisition' opened in the accounts of the work being in the same footing as other authorised suspense heads, the Divisional Officers should obtain confirmation of balances outstanding as on 31st March from the Land Acquisition Officers and then furnish the Annual Certificate of balances to this office in the form enclosed every year along with other certificates, prescribed in Articles 235 of Tamil Nadu Accounts Code Volume III.

xii) To enable the Accounts Officer (Highways and Rural Works) to watch that the Payments made in advance by debit to the Suspense head 'Land Acquisition' are fully adjusted by obtaining paid vouchers and refund of the balance amount, if any, by the Land Acquisition Officers the Divisional Engineers are instructed to send a statement every month in the form (Annexure II) along with the monthly Accounts.

ANNEXURE II

Statement Showing The Advance Payments Made And Adjusted To The Final Head Of Account During The Month Of

Sl. No.	Opening balance	Name of works	Name of Village	
			Survey No	Extent of land
1	2	3	4	5
Amount advanced during the month			Amount adjusted during the month	Balance still outstanding
C.B. Vr. No.	Mon- th	Amount Total	Award No date	Vr. No Month
6	7	8	9	10
				11
				12
				13
				14

Note: 1 The Land Acquisition Officers should continue to send copies of Award statement to the Accountant General II and Accounts Officer (Highways) on the date of award.

2. The Land Acquisition Officers should operate only P. D. Account. They should not utilise the funds obtained for one scheme for other schemes on hand.

3. Land Acquisition Officers should not draw funds far in advance of requirement and also in excess of their requirement.

4. They should also render detailed accounts with vouchers to the Divisional Officers from whom they draw the advance promptly and refund any unspent balance of advance.

Land Acquisition Officers should draw funds only from Divisional Officers.

(b) Land held for Military purposes.

168. No land, whether

a) within contonment limits,

b) forming part of an encamping ground, or

c) other wise held for Military purposes, should be taken up or occupied for any purpose, whether either by contractors or any other persons (official or non-official) acting under the orders of any Civil Department of the state, until the sanction of the Government of India in the Defence Ministry to the occupation or use of the land has first been obtained and communicated to the General Officer Commanding the Divisions or independent Brigades through the Quarter-Master General in India. Application for such land within contonment limits should be made by the officer in-charge of works to the contonment authority and by the letter to the superior Military authority, but in the case of Military encamping ground application should be made to the General Officer-Commanding the Division or independent Brigade. The Military authorities will then take the necessary steps to obtain (i) the opinion of the

State Government which should invariably be recorded upon all application and (ii) the sanction of the Government of India to the occupation of the required land. The foregoing procedure will apply in cases where it is proposed to purchase or otherwise acquire permanently any building situated on Military land for the use of civil department - Vide Board's Standing Order in Appendix 24 to the Tamilnadu Financial Code Volume. II.

H. Execution of Works

I Starting Work

169. a) It is a fundamental rule that no work shall be begun unless a properly detailed design and estimate have been sanctioned, allotment of funds made and orders to begin issued by competent authority. Provision in the budget conveys no authority for the outlay. The exceptions are petty works and lump sum repair estimates undertaken by the Highways department and cases of real emergency which must be reported immediately to the authorities competent to accord administrative approval and technical sanction. Similarly the sanction of a design of and estimate by any authority, whatever conveys no permission to incur expenditure initially unless funds have been provided for the expenditure by a competent authority.

b) Further, no liability may be incurred and no officer may accept a contract for any work until an assurance has been received from the authority competent to provide funds that such fund will be allotted before the liability matures.

Note: The Officers of the Highways Department in charge of construction of public buildings in areas in which Town-Planning Schemes have been introduced shall comply with the provisions of the Government Buildings Act, 1899, and consult the Municipal authority before starting the work. They should also keep themselves informed of the planning requirements.

170 Ordinarily no work executed by piece-work agreement or by an agreement based on the lump-sum tender system should be started without a formal agreement or contract sanc-

tioned by a competent authority. The procedure to be followed in emergent works is described in paragraph 173.

171. No formal agreement is necessary in regard to petty works and repairs, the estimated cost of which is Rs. 1,000/- or less; but even in these cases, there should be some written understanding though not in any prescribed form specifying prices and rates-vide price memo form.

Note 1: No formal agreements are necessary in cases involving first and final payment which do not exceed Rs. 200. But some written understanding specifying prices and rates will be necessary except in cases when the first and final payments do not exceed Rs. 50.

Note 2: Rates and taxes and watchman's wages provided for in annual maintenance estimates should be excluded from the total amount of estimates for the purpose of deciding whether an agreement should be taken in the case of repair estimates for buildings.

172. (a) In the case of piece-work agreements the contract is valid and enforceable between the parties for the whole of the work, i.e., the contractor is as much bound to execute the whole work as the Government are bound to allow him to execute the work. The department cannot take away an item in the piece-work agreement which is required for the completion of the work and give it to another contractor for execution except on grounds of default.

(b) When a contractor refuses to execute work at the rates provided in his piece-work agreement, then the agreement should be terminated and the work measured up and paid for at the rates in sanctioned agreement, enforcing or not, as the case may be the forfeiture of security, provided in the agreement. The work should not then be given out at higher rates, unless open tenders have been called for and the most favourable rates obtained.

Note 1: If however, it is found necessary in any case to give out the balance of work at higher rates to another contractor without calling for open tenders, whether on

account of urgency or any other reason, the previous approval of the next higher authority above that which accepted original cancelled agreement should be obtained.

Note 2: The procedure outlined in Note 1 would also apply to cases of termination of piece-work agreement for any other reason too with reference to the relevant conditions in the agreement for relevant clauses of the Preliminary Specification to the Standard Specifications for Road and Bridge Construction applicable to piece-work agreements.

c) Revision of rates in accepted agreement of any kind, during the currency of such agreement is normally prohibited. In cases, however, where the Divisional Engineer considers there are sufficient reasons to revise rates in current agreements then the sanction of the authority above that which accepted the agreement should be obtained placing on record with the agreement the reasons for such revision and the effect of the same on the total amount of work to be done under the concerned items and on the total amount of the work to be done under the agreement. Whenever revised rates in an agreement are sanctioned, the increased rates will have effect only from the date of sanction of such revised rates, unless it is specially stated by the sanctioning authority that they should have retrospective effect.

d) In all cases, as in (a) and (b), it must be observed that the rules in the manual governing such estimate revision as may be involved are complied with.

e) The corrections in agreement should be attested under dated initials by the accepting authority also, not only to indicate his acceptance of the altered rates but also to prevent any tampering with agreements after approval.

f) In all cases in which works not covered by the original agreement is ordered the rates for such items of work should be settled as laid down in clause 7 of the condition printed in the form of piece work agreement or clause 110-04 of the Preliminary Specification to the Standard Specifications for Road and Bridge Construction. Such extra items of work should not

be ordered by the Divisional Engineer on his own responsibility, if the revised estimate or deviation statement providing for them requires the sanction of higher authority.

g) In respect of fines or forfeiture of deposit ordered by an authority with reference to the relevant conditions in the form of agreement or relevant clauses of the Preliminary Specification to the Standard Specifications for Road and Bridge construction in an agreement in use in Highways Department, the authority higher than the one who has accepted the agreement may in his absolute discretion waive or modify the fine or forfeiture imposed by a lower authority.

h) Sufficient precautions should be taken in selecting the proper quarry so as to avoid the necessity for a change of quarry during execution of works. If, however, a change of quarry is found necessary during execution of the work, for which the contractor has tendered finished rates including the quarry seigniorage fees, fresh tender should be called for in the case of works executed on K-2 agreements and in the case of other works, the new rates should be carefully worked out and alternations in the agreement rates effected in a supplemental slip (to be signed and dated by both the contractor and the sanctioning authority and attached to the original agreement), before change of quarry is permitted. A change of quarry may involve, exemption from seigniorage fees or differences in lead, facilities for blasting, class of stones available, etc.,

173. It, in any case whether on ground of urgency or otherwise an executive officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision exists (whether estimates have been sanctioned or not) the orders of officer authorizing the work should be conveyed in writing. On receipt of such written orders, the officer who is directed to carry out the work, should immediately intimate to accountant General, that he is incurring a liability for which there is no provision or inadequate provision of funds and should at the same time, state approximately the amount of the liability which it is likely he will incur by complying with the written orders which he has received. The Accountant-

General will then be responsible for bringing the facts instantly to the notice of the Chief Engineer, except the irregularities committed by the Chief Engineer himself, which should be reported direct to Government. The Chief Engineer will report to Government any cases that call for disciplinary action or failure to comply with the provisions of the Manual. The Accountant-General should also report to Government any cases in which he considers the action taken by the Chief Engineer inadequate. There will be no hesitation on the part of Government in enforcing disciplinary action against any officer administrative or executive who may fail or delay to comply with these orders.

Note: The provisions of the above paragraph will be relaxed in the case of famine relief works, but this does not relieve officers from the responsibility of obtaining the necessary sanction to a revised estimate and additional appropriation as soon as they can foresee how far an estimate is likely to be exceeded.

174. If in the case of a work executed on the contract or piece-work system, the circumstances are so emergent that it is impossible to enter into a formal contract or agreement, the officer on the spot who starts the work should enter into a piece-work agreement at least in the first instance. This form of agreement is particularly suitable as it is terminable in case the higher authorities, who are competent to sanction the proper agreement in the standard form disapprove. When the circumstances are so emergent that even a piece-work agreement cannot be signed, it will be sufficient to have a written order for the work signed both by the piece-worker or the contractor and the officer on the spot. There should, however, be no avoidable delay in preparing a proper estimate and agreement in the standard form and in obtaining the sanction of the competent authority. The detailed procedure to be followed in such cases is indicated in Appendix 14 to this Manual.

175. When any new building is about to be commenced or any alteration, addition or repairs executed to any building, due intimation of such intention must be given to the local head of the department, Military or Civil concerned.

176. Except in the cases of emergent works such as repair of breaches, etc., no work should be started on land which has not been duly made over to the Highways Department or district board by the Government servant duly authorised to do so.

Scope Sanction

177. The sanction to an estimate must on all occasions be looked upon as strictly limited to the precise objects for which the estimate was intended to provide. Accordingly, any anticipated or actual savings on a sanctioned estimate for a definite work should not, without special authority be applied to carry out additional work not contemplated in the original project or not fairly contingent on its actual execution.

Note: The tender savings and anticipated savings under the provision for contingencies and petty supervision charges if available from the estimates for sanctioned original works on National Highways should not be utilised for other improvements in the appropriate stretches. Such works when they become necessary should be treated as separate works and justified on merits.

Savings due to the abandonment of a substantial section of any project sanctioned by any authority are not to be considered as available for work on other sections without the further sanction of that authority.

A substantial section of a project shall be considered to have been abandoned if the estimated cost of the works in such section is not less than 5 percent of the total sanctioned cost of the project.

Note: The Superintending Engineer is responsible that in case where a substantial section of the project sanctioned by a higher authority has been abandoned even though provisionally the aggregate assumed cost (including contingencies) of the works included in the section is intimated to the Audit Officer for exclusion from the total sanctioned estimate of the project.

178. a) No work should be started until both administrative and technical sanction have been accorded for the whole work.

b) In exceptional cases where it is desirable to begin work which has been administratively approved before the detailed estimate for the whole project has been prepared it is permissible for the authority competent to sanction the final technical estimate as a whole to accord sanction to detailed estimates for component parts of the work subject to the following conditions:

i) For each such work or component part there must be a full prepared detailed estimate and in the administrative approval as a whole there must be a clear and specific amount corresponding to the work or component part in question.

ii) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 percent.

iii) The sanctioning authority must be satisfied before acceding sanction that the amount of technical sanction for the whole work is not likely to exceed the amount of the administrative approval and that the work or component part in question can be appropriately commenced without affecting or being affected by any other part of the work financially or otherwise.

iv) Detailed estimates for parts of a single building should not be sanctioned separately under this provision unless the preliminary estimates administratively approved have been serially prepared.

c) When acceding technical sanction for a component part or parts of a work under the provision of clause (b) the sanctioning authority should communicate to the Accountant General and also intimate to him the amount of expenditure administratively proved for the whole work.

179. To prevent delay in commencing work on a work for which detailed estimates have been prepared and submitted for technical sanction, when minor amendments are needed, in

the design or the estimates, the sanctioning authority should adopt one or other of the following courses:-

i) Amend the design or estimates in his own office and sanctioned it; or

ii) Sanction under Paragraph 177 (b) these parts of the detailed estimates which he accepts if the conditions stated there are satisfied and call for ended detailed estimates for the other parts of the work.

Lapse of Sanction

180. The approval of sanction to an estimate for any public work other than annual repairs will unless such work has been commenced, cease to operate after a period of five years from the date upon which it was accorded.

Alterations in design during construction

181. Where important structural alterations are contemplated though not involving increased outlay orders of the original sanctioning authority should be obtained. A revised estimate should be submitted for technical sanction, should the alterations involve any substantial change in the cost of the work.

182. No alterations or additions to an estimate sanctioned by the Government of involving expenditure beyond the powers of the sanction of the State Government should be made without the previous approval of the Government of India, when however in any case matter is of extreme urgency the local authority may act in anticipation of sanction, provided a full report of the circumstances is made to the Government of India without delay.

VI. Miscellaneous Rules For The Execution of Works

183. In the execution of works, every care should be taken that the safety and convenience of the public are duly attended to and that all operations are carried out in such a manner as to interfere as little as possible with the traffic or ordinary pursuits of the people. Temporary roads, bridges lights

and barriers should when necessary be provided and the occupation of land when practicable be so timed as not to lead to the destruction of standing crops. Brick and lime kilns should not be erected so close to the inhabited part of any town or contonment as to be a nuisance.

184. Any reasonable outlay for temporary accommodation for the work people, and for entertaining temporary estimate for the purpose of security, sanitation, or temporary hospitals may be authorized as part of the contingent outlay on work.

185. No temple, mosque, church, chapel, tomb or other building devoted to religious use should on any account be destroyed, injured or occupied in connection with the execution of any work, unless it is done under the special order of the Government or with the full and free consent of the persons interested in the religious edifice and the concurrence of the principal civil authority on the spot.

186. a) Divisional Engineers and other officers or subordinates in charge of works should furnish immediate information to the proper civil authorities on the occasion of every serious accident and in the case of death on the spot, they should not allow the body to be removed till an enquiry has been held. (see also para 42)

b) Whenever an interruption occurs on National Highways, State Highways, and major district Roads a telegraphic report should be sent to the Chief Engineer (Highways) indicating the date of interruption and the probable date of restoration of traffic. The restoration of traffic should also be reported by telegram. In respect of interruption relating to roads other than National Highways, State Highways, and major district roads, is enough if reports of interruption and also restoration of traffic are sent by post in the prescribed form containing the following information:

- 1 Name of district
- 2 Name of authority maintaining the road
- 3 Classification name and exact mileage of the road
- 4 Cause of damage

- 5 Date on which interruption occurred
- 6 Date of probable restoration
- 7 Date of actual restoration
- 8 Remarks

c) Where any damage other than damage due to ordinary road accidents is caused to life or property on a National Highways or dislocation of traffic occurs or some structure (bridge etc.) is damaged by floods, earthquakes etc. the Divisional Engineer of the division should immediately report it to the Government of India, Ministry of Transport (Roads Wing) direct by wire or telephone whichever is quicker the telegram or telephone, being repeated to the Chief Engineer (Highways) also. A detailed report should also be sent thereafter at the earliest to the Government of India, copies of the report being sent to the Superintending Engineer, Chief Engineer, and State Government.

VII Water-supply To Government Buildings

187. (a) The connection to the water main in the street and the pipe leading therefrom to the building together with the stop cock meter and a sufficient length of pipe to lead the water through the outer wall of the building to the interior thereof should be laid and constructed entirely by municipal agency at the cost of the Government. The point at which the supply to be taken into the building and the place where the meter house box or cupboard should be constructed should be determined by the local Public Works or Highways Officers subject to the approval of the Municipality. All work within the house shall be carried out by the Public Works Department.

Note : In cases where the by-laws relating to water-Supply in a municipality stipulated provision of meters at the cost of that body and the payment by the owner or occupier of the house of meter here alone or of meter hire and the cost of fixing the meters, those provisions should be followed in respect of Government buildings also.

(b) The cost of the works are executed by municipal agency in accordance with the above instructions shall not be payable in advance to the municipal council concerned. The actual cost of the works should be billed for and payment claimed by the council after the works have been executed.

VIII Advances to contractors

188. Advances to contractors as a rule are prohibited and every endeavour should be made to maintain a system under which the payments are made except for works actually done. Exceptions are, however, permitted in the following cases (vide also clause 110-02 of the Preliminary Specification to Standard Specifications for Road and Bridge construction)

a) Cases in which in the interest of works it is absolutely necessary to make petty advance, i. e. when it is necessary some times to engage labourers or contractors or to incur other liabilities on behalf of the contractors concerned with a view to complete work which he has neglected or failed to complete. In such a case it is permissible to spend Government funds on behalf of the contractor in accordance with the terms of his agreement. In such cases, subordinates in charge of works, Subdivisional Officers and Divisional Engineers are authorised, to make advances upto a limit of Rs. 50/-, Rs. 100/- and Rs. 250/- respectively. They should however, take the necessary precautions to secure the Government against loss. With a view to avoid subsequent disputes with the contractor suitable intimation should be sent to him (1) as soon as action is taken under this paragraph and (2) subsequently as charges are incurred on his account.

Note: The limits referred to above apply to each work and not to each individual workman employed on a work.

b) In other cases the State Government may, in exceptional circumstances, authorize such advances as may be deemed indispensable, but the local officers must take necessary precautions for securing Government against loss and for preventing the system from becoming general on continuing longer than is absolutely essential.

IX. Sanitary Rules on Extensive Works

189. A set of special rules framed by the Director of Medical Services is printed as Appendix 15 of this Manual. It is the duty of the Superintending Engineer to see that these rules are carried out. Any reasonable outlay connected with sheds for work people, water-supply, drainage, conservancy, hospital or police may be authorized as forming part of contingent outlay on a work under execution.

X. Information For The Survey of India

190. To enable the survey of India to keep the map of India upto date in respect of embankments, roads, etc. an index record map from original surveys on a scale not less than one centimetre to 500 metres should be sent to the Survey of India office, Calcutta, on completion of the work. The topography adjoining the alignment such as village sites, tri-junction boundary pillars, other permanent objects and the crossing of roads and stream should be accurately shown and it should be stated on the maps supplied whether the information has been derived from actual survey or otherwise.

I. Deposit Works

1. General

191. The department may occasionally execute works provided wholly or partly from

- a) Funds of a public nature such as local or municipal or similar funds
- b) public contribution
- c) loans from Government to a local body

Note: Estate works under the Court of Wards should be treated as "Deposit works"

192. Where a work is financed partly from the funds in paragraph 191 above and partly from Government grants - in aid should be observed:-

If a work for which Government give financial assistance is executed as a deposit work by the Highways Department on behalf of a local body, the Government's contribution should be adjusted by transfer of credit under the head, 'Public Works Deposits' and debited to 'Grants-in-aid' under the Public Works -major head concerned, irrespective of the object of the assistance. The deposits accounts of a local body which has not withdrawn its balance from the treasury will simultaneously be credited and debited with the amount. Ordinarily in the case of contribution works which are executed partly from Government funds or grants-in-aid and partly from the funds of the local bodies, the Government contribution or an instalment of it will be paid only after the local body has paidout of its own funds a corresponding amount. e.g. in the case of a work costing one lakh to which the Government have undertaken to contribute Rs. 75,000 an instalment of Rs. 30,000 may be paid by Government as soon as the local body makes a payment of Rs. 10,000. The bills on which the Government contribution is adjusted in this manner should be countersigned by the Divisional Engineer who should see that the rule is observed. If in the case of such works, it is considered not desirable to suspend the works pending receipt of contribution Government money may be spent in advance of its turn, but interest shall be charged on the amount so spent for the period it is advanced. In such cases, demand for payment of the contribution shall ordinarily be made atleast a month before the money is required, and the date on which it should be paid shall be stated in the demand, and interest will accrue from that date or from such later date on which Government money may be actually advanced. If not sufficient Government funds in a year to be utilized on the works pending receipt of the contribution due from the local body or private body concerned orders of Government shall be obtained for the provision of funds in proper time. In cases where the excesses are comparatively small appropriation to cover such excesses as are not expected to be cleared before the end of the financial year shall be obtained from Government in December of each year under the suspense head 'Miscellaneous — Public Works Advances'.

The rule regarding recovery of interest on Government money spent in advance of its turn may be relaxed in the case of the amount spent in advance of the first instalment payable by a local body for a contribution work which is partly financed by that body by means of a loan. For Government money spent in advance of the second and subsequent instalments, interest shall be charged unless in any case Government decide not to charge interest.

193. Contribution towards works undertaken as "Deposit Works", should be realized before any liability is incurred on account of the work. No interest will be allowed on the contributions.

Note : 1 Superintending Engineers are empowered to recover contributions by suitable instalments on fixed dates, if they are satisfied that money will be forthcoming when required. The Divisional Engineer may exercise similar powers for works within his powers of sanction. No advance of Government money is permissible in the case of works wholly financed from sources mentioned in 191 and if the payments are made by instalments, the Highways and Rural Works Department will not be responsible for damage or additional cost due to suspension of work for want of funds.

Note : 2 No interest shall be charged on the amount spent from Government funds in advance in respect of works (both maintenance and Original works) relating to secondary Education under the administrative control of the special District Board Educational Officer and which are executed by Highways and Rural works Department as Deposit Works.

194. Provision must be made to cover the cost of estimate tools and plant at percentages prescribed in paragraph 6 of Appendix 3 of the Taminadu Account Code, Volume III. No reduction of these charges may be made in case of works costing Rs. 1,000/- or more but when the cost of the work is less than Rs. 1,000/- these charges may be remitted with the sanction of the State Government.

Note 1: When lump-sum contributions are received towards Government works from local bodies or private persons or bodies, the amount of deposit should be rateably divided into two parts, the one representing a share of the works expenditure and the other the amount chargeable on that share for establishment, tools and plant and pensionary charges calculated according to the percentage fixed in rule 6 of Appendix 3 of the Tamilnadu Account Code, Volume III. No charges for audit and accounts should be levied in such cases.

Note 2: The contributions recoverable from Municipal councils towards improvement works on stretches of Government roads within Municipal limits will be governed by the following rules.

1) In the case of improvement works including bridge works on Government roads other than National Highways in Municipal areas, 25% of the cost of the work should be met by the Municipal council concerned, 10% of the works outlay of the Municipal portion should also be recovered as centage charges towards cost of establishment and tools and plant. The consolidated contribution payable would be 26.875% percent of the works outlay inclusive of centage charges. In respect of these works even if the Municipal councils are ready with their contributions they will have to wait till the Government find the remaining 75 percent of the cost amidst all their various other commitments. It is possible, therefore, that many works on Government roads in Municipal areas which the Municipal council concerned consider to be urgent are not taken up because they have a low priority when all such works in the State are considered as a whole. In order however to enable the Municipal councils to get such works done out of their turn and without delay such works may be taken up immediately if the Municipal councils concerned are prepared to meet 50 percent of the cost of such works.

2) When stretches of Government roads within Municipal limits are provided with surface dressing with precoated chips

under maintenance grant no contribution need be recovered with effect from 15th February 1956.

(G.O. Ms. No. 782, P.W. dated 15th February 1956)

3) In the case of National Highways in Municipal areas improvement works will be carried out from the State Government spend over and above what the Government of India contribute, should be shared equally between the State Government and the Municipal council concerned. No centage charges need be levied in respect of such works on National Highways. In other words, one-half of the net expenditure to the state on improvements of portions of National Highways in Municipal area will be recovered from the Municipal councils concerned.

Note 3: Centage charges are not leviable in cases in which local bodies ask merely for the advice of the Highways and Rural Works Department Officers regarding the size to be adopted for ventways, sill levels, etc. during the construction of culverts and bridges across channels and rivers and do not submit regular plans and estimates for scrutiny.

For every non-Government work, there must be a duly sanctioned detailed estimate or requisition, as the case may be, in the same way as for the Government work.

195. Deposits on account of one work cannot, in any circumstances, be utilized for another.

In the Public Works account, contributions made to local bodies are charged to the minor head 337 Roads and Bridges. See also Article 45 of the Tamilnadu Account Code, Volume III and the Local Ruling thereunder.

Special Rules For Works Wholly Financed From Non-Government Funds

196. a) Besides the rules in Section I above, the following specially applicable for works financed wholly from non-Government funds :-

1 The design and estimates must be drawn up in consultation with the authorities administering the funds and must

also be approved by the Highways and Rural works Department authorities like any ordinary Highways Departmental work.

2 A written approval to the estimate and design as well as an understanding that the Highways and Rural Works Department does not accept any responsibility for unavoidable and reasonable excesses caused by any rise in prices, authorized deviations, losses by fire or theft or other unforeseen factors should be obtained from the administrators of the funds before starting work. Alterations in design should be similarly dealt with.

3 The officer-in-charge of the work should report at once to his superiors and to the contributors any anticipated excesses and give full information regarding the progress of expenditure so that there may be no responsibility for Government if the work has to be stopped later on for want of funds.

4 The authorities undertaking such works should see that both parties understand clearly their mutual responsibilities.

5 Where the work is of such magnitude or there are special circumstances justifying it, an agreement should be drawn up under legal advice.

6 Panchayat works when entrusted for execution by the Highways & Rural Works Department should be treated as non-Government works and centage charges levied under rule 6 of Appendix 3 to the Tamilnadu Account Code, Volume III.

III: Special Rules for buildings constructed by local bodies at the cost of private donors

197. The construction and entrustment of work to private donors are governed by the instructions in Appendix 16 of this Manual.

J. DISPOSAL OF ESTIMATES

I. Office of Record for Estimates

198. Estimates after being sanctioned by proper authority should be returned to the Divisional Engineer for record in his office.

II. Communication of sanction of estimate to the audit officer

199. A return of all estimates sanctioned by the Divisional Engineer should be sent monthly to the Superintending Engineer. Serial numbers being given for the estimates of the division and a copy of the return should simultaneously be forwarded to the Accountant General, Madras and the Accounts Officer Highways by the same date by the Superintending Engineer in respect of estimates sanctioned by him.

Advice of all detailed estimates sanctioned by an authority higher than a Superintending Engineer should be communicated to the Accountant-General, Madras and the Accounts Officer (Highways) as and when sanctioned or atleast monthly.

Extracts from these returns as regards major original works should be sent to the Chief Engineer so as to reach his office not later than the 10th of each month.

The Superintending Engineers (Highways) should submit before 10th of every month a consolidated return of estimates sanctioned by them and the Divisional Engineers (Highways) in respect of works financed from Central budget.

Separate returns should be sent for works coming under different schemes, i. e. National Highways, Central Road Fund (Ordinary Reserve, Special Reserve) Scheme for construction and development of State roads of economic or interstate importance etc.

Note: The Superintending Engineer is responsible that in cases where a substantial section of a project sanctioned by higher authority has been abandoned even though provisionally, the aggregate assumed cost (including contingencies) of the works included in that section is intimated to the Audit Officer for exclusion from the total sanctioned estimate of the project. (See also para 177)

III. Supplementary Estimates

200. Any Development of a project or work thought necessary while a work is in progress, which is not fairly

contingent on the proper execution of the work as first sanctioned, must be covered by a supplementary estimate, accompanied by a full report of the circumstances which render it necessary. It should be submitted before the additional works are undertaken.

The following particulars should invariably be furnished when submitting supplementary estimates for sanction:

1. Every supplementary estimate should be numbered consecutively as first supplementary estimate, second supplementary estimate, third supplementary estimate and so on; and

2. the application for sanction to supplementary estimate should show the amount of the original estimate and the total amount including the supplementary estimate, for which sanction is sought and also of the supplementary estimates sanctioned previously.

IV Revised Estimates

201. A revised estimate must be submitted when the sanctioned estimate is likely to be exceeded by more than 5 per cent for any cause whatever, except as mentioned in the preceding paragraph) or when material developments or deviations (e.g. change of design or plans) have necessitated revised administrative approval. It must be accompanied by a report showing the progress made to date explaining fully the cause of the revision. The revised estimate need not contain details of items which are not altered, but merely a note to this effect; but the altered items should be shown in a comparative statement, P. W. D. Form VI-17 and 18, as the case may be. The sanctioned estimate must accompany a revised estimate. It is the duty of the Divisional Engineer to see that a revised estimate is prepared and disposed of directly the necessity arises and before the completion of the work.

Note : A certificate to the effect that the Superintending Engineer (Highways and Rural Works Department) Divisional Engineer (Highways and Rural Works Department) have inspected the site, test checked the work and carefully

scrutinised the revised estimate should be attached to the revised estimate while submitting it for obtaining the Revised Administrative approval of the competent authority.

V Utilization of completion report as revised estimate

202. When excesses occur at such an advanced period in the construction of a work as to render the submission of a revised estimate purposeless the excess, if beyond the power of the Divisional Engineer to pass, must be explained in a completion report.

K COMPLETION REPORTS, CERTIFICATES AND PLANTS

203 (a) A consolidated completion statement of works and repairs in Form P.W.A. XXXIV should be prepared monthly of all completed works other than those referred to in clause (b) the actual expenditure on which is in excess of the sanctioned estimate by an amount greater than that which the Divisional Engineer is empowered to pass. This statement should show for each work or group of works the estimated cost, the outlay, and the excess. When the completion report is utilized instead of a revised estimate under paragraph 202, sufficient details must be given, if the excess is more than 5 percent to satisfy the authority whose sanction is necessary,

b) A detailed completion report in Form F.W.A. XXXIII need only be prepared in respect of works on which the outlay has been recorded by sub-heads.

1) When, if the work was sanctioned by higher authority the total estimates has been exceeded by more than 5 percent, and

2) When if the work was sanctioned by the Divisional Engineer the total estimate has been exceeded by an amount greater than that which he is empowered to pass.

This report should give a comparison and explanation of differences between the quantity, rate and cost of the work executed and those entered in the estimate. See also paragraph 177 and Article 148 of the Tamilnadu Account Code, Volume III and also the local ruling there under.

Note 1: The Superintending Engineer may if he so desires, require a detailed completion report to be prepared on the completion of any other work.

Note 2: Completion reports or certificates in respect of original works connected with National Highways should be submitted to the Government of India through the Accountant General in the forms prescribed by the Union Government vide paragraph 42 (a) of Appendix 1 to this Manual.

Note 3: In respect of works financed from Central Road Fund (Allocation) information regarding (a) date of completion of the work and (b) final completion cost should be supplied to the Ministry of Shipping and Transport (Road Wings) New Delhi, soon after the work has been completed.

204. It is left to Superintending Engineers when starting the execution of a work to decide whether intermediate completion reports may be submitted for important component works forming part of a large scheme.

205. In all cases of submission of revised completion reports full particulars should be furnished as regards the excess incurred and the circumstances under which the revision of the original completion report has become necessary.

206. Completion statements or reports should not be delayed for want of a completion certificate.

207. When the settlement of compensation claims is unavoidably delayed, the completion report should not be held back on this account, but the estimated amount of compensation for land should be recorded therein as a distinct item in order that the total cost of the work including liabilities may be brought out in the completion report, so as to admit of administrative check being exercised over the total outlay as compared with the sanctioned estimate.

II Works executed on behalf of other Departments

208. On the completion of a work in accordance with the sanctioned approval, executed on behalf of another department,

the local head of that department will be informed in writing by the Divisional Engineer to that effect. Such formal notification will constitute the handing over of the work to the department for whom it was carried out. Reasonable warning of the imminence of such notification must of course be given.

209 Civil and military officers are required to fill up and sign all authorized forms and requisitions concerning the execution of any original work affecting their department.

III Record Drawings

210. Record drawings, showing the work as actually constructed, should be completed as soon as possible by the officer in immediate charge of every new work or alteration of an existing work, for approval and by the Divisional Engineer (vide paragraph 101). Completion plans consisting of copies of the record plans of the most important works and alterations should, if required to educate the report or if otherwise so directed by the Superintending Engineer, be prepared in the Divisional Engineer's office to accompany the completion report.

IV. Office Of Record

211. On the completion any work in respect of which a completion report or statement is required under rule, such report or statement should be forwarded by the Divisional Engineer to the Accounts Officer (Highways) who should after verification of figures, transmit it to the Superintending Engineer. That officer should forward it to the Chief Engineer, if he is not himself empowered to deal with the excess. After disposal by the authority concerned it should be returned to the Divisional Office, or such other office as the State Government may decide on as the office of final record.

Completion plans, if any, should not be sent to the Accounts Officer but should be forwarded direct to the Superintending Engineer who should attach them to the completion report on its receipt.

Completion certificates, which should not be submitted to audit should ordinarily be retained in the divisional office, but in the event of unfavourable remarks having been recorded upon such a certificate by any civil or military officer, it should be submitted for the orders of the Superintending Engineer with the explanation of the Divisional Engineer and on account of any action he may have taken.

CHAPTER III PUBLIC BUILDINGS

A — GENERAL

1. General Rules

212. The main function of the Highways Department : construction and maintenance of roads including bridges. Buildings required for administrative purpose will also be attended to the department. Such buildings are intended purely for departmental purposes as follows:

i) Non residential buildings such as for stores workshop laboratory, offices etc;

ii) Inspection bungalows for the use of camping officers and others,

iii) Panchayat union office Buildings, staff quarters in Blocks including village level workers quarters, veterinary dispensaries, key village centres and sub-centres borne in the register of buildings of this department.

(G.O. Ms No. 2685 RD&LA dt 9-12-64)

(G.O. Ms. No. 2306 RD&LA dt 12-11-78)

(G.O. Ms. No. 50 dt 10-1-77)

iv) Residential buildings for officers required to live in the vicinity of roads or for other purposes,

Buildings necessary for the efficient maintenance of the communications should be provided for in the project estimates for the construction of roads, bridges etc.

Note 1 : The women teachers quarters will continue to be maintained by the Panchayat union councils and the expenditure will be met from the general funds of the panchayat union councils as laid down in G.O. Ms. No. 56 RD & LA dt 11-1-1969.

Note 2 : The veterinary dispensaries and key village centres and sub-centres buildings will continue to be maintained by Highways and Rural Works Department as per orders issued in G.O. Ms. No. 2306 RD & LA dt 12-11-1968. The agriculture Department (Animal Husbandry Wing) will provide the requisite funds in the budget as would be applied for by the Chief Engineer (Highways and Rural Works Department).

Note 3 : The Maternity and Child Welfare Centres including those run by Government are vested with the Panchayat Union Councils and the buildings will continue to be maintained, by the Panchayat union councils. No extra grant will be granted for this purpose.

(G.O. Ms. No. 50 RD & LA dt 10-1-77)

213. The officer-in-charge of each buildings should make some person of his establishment answerable for its general condition.

214. No Government building in which stores or Government property is kept or in which naked lights are used should be used for theatrical purposes. By "naked lights" is meant all lights requiring air for their burning.

215. Insurance of Government buildings are not to be effected except in the case of specially valuable property liable to special risks. In the later case, the sanction of Government should be obtained.

216. The initial supply of fire buckets and fire extinguishers together with other appurtenances such as, stands, brackets.

etc., as well as all renewals of, and repairs to, the fire buckets and the fire extinguishers shall be made by the heads of the offices concerned.

The detailed rules for protection of Government buildings against fire will be found in Appendix 17. Fire buckets shall not be supplied to residential buildings or inspections bungalows.

II. Fixtures and Furniture

(a) Fixtures

217. Every public building for use by the Highways and Rural Works Department should be provided with all necessary fixtures by that Department which should also repair, these fixtures periodically.

Note 1: In the case of residential buildings, plain and inexpensive matting such as ordinary coir matting etc will be treated as fixtures to be provided by the department.

Note 2: No pandals may be erected or maintained for residential buildings at State expense.

Note 3: Pumps should not be installed at public expense on wells attached to residences.

Note 4: (i) Flags will be provided by Divisional Engineers of Divisions, in consultation with the Collectors concerned for public buildings in charge of the department.

Where a group of buildings contains a number of offices, sufficient if one flag is provided for the whole group.

The following buildings need not be provided with flag:

Godowns, Stores, workshops, toll gates and wharf, all offices of non-gazetted officers, inspection bungalows and rest-houses and residential buildings.

ii) The initial supply of flags, flag staff, blocks and ropes for buildings in charge of the department will be met from "137 Roads & Bridges" and the estimates for their provision

will be classed as "Original Works". Charges towards renewals and repairs of flags, flag staff etc. will be debited in the same way as repairs to the buildings.

Note 5: In case of an official residence, whether newly constructed, purchased or hire, punkahs with their fittings on the scale approved by the local Government may be supplied and maintained by Government. All other punkahs and fittings should be provided and maintained by the tenant. Punkah includes its suspending ropes, tubes, pulleys, its pole or board and the flag attached there to and its pulling ropes or leather thongs. It does not include covering for the flag or frills.

(b) Furnitures

218. Purchase and repair of furniture to non-residential buildings shall be subject to the special rules and restriction in item 20 of the Appendix 5 to the Tamilnadu Financial Code, Volume II in the case of public buildings in charge of the Highways and Rural Works Department. Those rules do not apply to the supply and repair of furniture, crockery, cutlery etc. should be charged to the estimate of the building for which they are required and subsequent repairs and renewals should be treated as "Bungalow repairs"

Note 1: Inspection bungalows should not ordinarily be furnished with the cutlery and crockery and the sanction of Government should be obtained in each case to the provision of them.

Note 2: Loose covers for furniture in residential buildings should not be provided by Government but it should be left to the tenant to do so.

219. A Superintending Engineer may accord sanction for the provision for furniture for inspection bungalows on the scales laid down subject to the money-limits. In according sanction in each case he should certify that the cost of new supplies together with the cost of the articles already supplied to the bungalows does not exceed the money-limits laid down. The Divisional Engineer can sanction estimates for subsequent repairs and renewals. In according sanction to renewals he

should see the number and cost of the articles renewed does not exceed the number and cost of those replaced.

220. The following scale of furniture is laid down for inspection bungalows. The list is not exhaustive and the Chief Engineer is empowered to vary the number of any article or sanction any additional, new articles required provided the total cost does not exceed Rs. 1500 (One thousand and five hundred) for a bungalow with double accommodation and Rs. 1000 (Rupees one thousand) for a bungalow with single accommodation:

Two iron bed stands with wire mattresses and complete mosquito curtain arrangements.

Two wash-hand stands with basins.

Two galvanized iron bath tubs.

One combined meat safe and drawer (common to both rooms)

Two sanitary commodes with tripod stands.

One dining table, 4 feet by 4 feet (common to both rooms)

Two medium size office tables.

Two small size dressing tables.

Two clothes stands (horse with pegs 6)

Four arm chairs

Two Easy chairs.

Two box patent mirrors.

Two kitchen tables, 4 feet by 2 feet with 1 inch mango top.

Two matty tables, 4 feet by 2 feet polished top.

Two teakwood towel racks, ordinary.

Two teakwood stools, small round top, 13 inches diameter.

Two teakwood ordinary teapots.

Two galvanized iron buckets.

Note: Lanterns required for the use of watchers in inspection bungalows should be classified as ordinary tools and plant and not as bungalows furniture.

III. Purchase, Sale And Transfer Of Government Buildings

(a) Purchase of Buildings

221. No building may be purchased for public purposes without the order of Government to whom a survey and valuation report by the Divisional Engineer of the Division should in all cases, be submitted. (See also paragraph 243)

(b) Sale and dismantlement of buildings

222. Chief Superintending Engineer, and Divisional Engineers have power to sanction the sale or dismantlement of Government provincial buildings in charge of Highways Department when the book value of the buildings does not exceed Rs. 10,000/- Rs. 5,000 and Rs. 1,000/- respectively. As however they have no power to sell land, whenever they sanction the sale of a building they should communicate their order to the Collector who will then take the necessary steps to sell both buildings and land together—vide Appendix 24 to the Tamilnadu Financial Code, Volume II.

Note 1: No building shall be sold unless it has been previously ascertained that it is not required by any department of Government and the approval of the Collector should be obtained before any building is ordered to be sold.

Note 2: No building should be demolished unless it is in a dangerous condition or past repair.

Note 3: The powers will not extend to the sale or dismantlement of several individual buildings situated in a compound, the total cost of which exceeds Rs. 10,000/- Rs. 5,000 or Rs. 1,000 as the case may be.

Note 4: When it is proposed to sell or dismantle a portion of the building, the value of the entire building and not of the portion shall be taken for the purpose of determining the authority competent to sanction it.

223. Temporary buildings erected during the construction of a work may, under the sanction of the Divisional Engineer be sold or dismantled on the completion of the work or when,

the purpose for which they were erected has been served. It is the duty of the Divisional Engineer to report when, in his opinion, any other building or property of Government in his charge ought to be sold or dismantled.

224. The sale-proceeds of Highways and Rural Works Department buildings including the actual area occupied by or auxiliary to a building should be apportioned as follows :-

When the cost of the building was originally debited to a capital expenditure head outside the Revenue account (537 Capital outlay on Road & Bridges) even though no capital and revenue accounts are kept for the work, the sale-proceeds should be credited to the capital expenditure head originally debited as recoveries of expenditure.

When the sale is of buildings the cost of which was originally debited to "337 Roads and Bridges" the amount should be credited to "137 Roads and Bridges". in all other cases (i) if sold in the Highways and Rural Works Department (but see Paragraph 222) the amount should be credited to "068 miscellaneous General Services"

C- TRANSFER OF BUILDINGS

225. Authority competent to sanction the transfer of vacated Government buildings from one department to another —

(1) Buildings in charge of the Highways and Rural Works Department — Superintending Engineers have power to sanction in consultation with Collectors and other heads of departments the transfer of a Government Building in charge of the Highways and Rural works Department, when vacated, to any department for occupation as an office, without reference to Government except in the following cases:—

1) When it is proposed to transfer a building to local bodies or private bodies or to any department of the Union Government or

2) When the buildings belong to a department of Union Government, or

3) When two or more departments ask for the same building

In these cases, the orders of Government should be obtained by the authorities concerned, before the transfer is made.

Note : The discretion in regard to the transfer of Government buildings (which though not immediately required for Government purposes it is not considered desirable to dismantle) to local bodies on terms which will ensure the buildings being kept in proper repair and to secure the right of re-entry after reasonable notice, will be exercised by Government.

IV. Hire Of Office Accommodation For the Officers Of the Highways Department

226. (a) Office accommodation may be hired for the Highways and Rural Works Department if no Government building is available. A Certificate that no Government building is available should be obtained from the Executive Engineer, Public Works Department concerned and enclosed to the proposal for the hiring of non-Government buildings. The Divisional Engineer (Highways & Rural Works Department) concerned should also furnish a certificate that the accommodation is suitable and necessary and that the rent proposed is reasonable.

In the case of office accommodation for his office or any of the subordinate officers of his department the Chief Engineer can sanction rent up to Rs. 2500/- per mensem in each case, when accommodation is provided in a separate building. In the case of office accommodation for Superintending Engineers, the Chief Engineer can also sanction rent up to Rs. 2500/- per month in each case, any higher rent being sanctioned by Government. In the case of Divisional Engineers, the Superintending Engineers may sanction the renting of a building upto maximum of Rs. 400/- per mensem, any higher rent being sanctioned by the Chief Engineer or the Government as the case may be. A Divisional Engineer may sanction the hiring of office accommodation for a subdivisional officer upto the limit of a monthly rent of Rs. 100/- in each case, any higher rent being sanctioned by the Superintending Engineer or the Chief Engineer as the case may be. The

specific approval of Government is necessary where the period of lease exceeds a period of one year.

b) When the Divisional Engineer or Sub Divisional Officer, for whose office no accommodation is provided in buildings owned or leased by Government, provides office accommodation in a privately rented residence, he may, under the orders of the Superintending Engineer, in the case of a Divisional Engineer and of the Divisional Engineer in the case of the Sub Divisional Officer draw in his contingent bill office rent proportionately to the extent of the main building set aside solely for office use not exceeding half the rent of the house. This is further subject to a maximum of Rs. 400/- in the case of a Divisional Engineer and Rs. 100/- in the case of a Sub Divisional Officer. In according such sanctions the Superintending Engineer or the Divisional Engineers, as the case may be, must certify that no Government building is available and that no suitable separate building can be hired for the purpose at a less cost.

c) If the house is a Government building the rent to be paid by the occupant should be calculated under the paragraph 242.

d) In the case of leased buildings the lease should distinctly show whether the Municipal tax is payable by the lessee in addition to the rent or by the lessor himself. If it is the local rule or custom for the taxes to be paid by the lessee, then the tax for the entire building will be paid by Government; if a portion of the building is occupied by the officer as residence then he should pay the share of such tax corresponding to the share of the rent payable by him and Government should be debited with the difference. In the case of Government buildings the entire tax will be paid by Government-*vide* also para 234.

e) In the case of a subdivisinal office, the following conditions also apply:-

i) In calculating the accommodation set apart for office purpose no allowance should be made for a separate room, apart from the office to be occupied by the Subdivisional officer.

ii) The Sub divisional officer's immediate superior must certify both as to the adequacy of the accommodation provided for the office and its suitability.

f) i) When a private building is taken up by an officer for location of both office and residence either by private leasing or by allotment under the Madras Building (Lease and Rent control) Act 1949 its suitability for the location of the office and occupation by the officer and reasonableness of rent should first be considered.

ii) Having taken up the building it should be suitably allocated to the office and residence and rent for the two portions fixed on the basis of plinth area.

iii) Once this allocation is made the officer concerned should be made liable to pay the full rent for the residential portion irrespective of his pay and he should not be allowed to change the allocation unless there is an expansion or contraction of the office.

iv) When once the portion of the building is allotted to an officer, as his residence, he is liable to pay the full rent for the residential portion of the building from the date it is occupied by him till the date of his vacating the portion of the building. When an officer to whom a portion of the building is allotted as residence, is transferred out of the station and the portion of the building becomes vacant, it should be allotted to his successor. If there is no officer occupying the post for which this portion is allotted and if it cannot be assigned to any other officer or office during such period, the portion of the building in question should be immediately released to the owner if the latter is agreeable to such a course. If the residential portion of the building is occupied by the family of an officer, even after his transfer from the station or if the officer stores his personal effects in the portion even after his transfer he is liable to pay the full rent for the portion of the building till it is completely vacated by him.

g) i) Divisional Engineers are authorized to sanction the renting of ordinary office accommodation for officers in charge of sections, the amount of rent being limited to Rs. 30/- per mensem.

(ii) In cases where office accommodation is to be provided in a building partly used as the section officer's residence, conditions similar to those in clauses (b) and (e) under this paragraph will apply and the rent to be paid by Government will be limited to half the actual rent of the building subject to a maximum of Rs. 30/-

Note 1: The rules in paragraph 226 do not apply to the hiring of accommodation for the storage of Government materials obtained for the execution of specific work. Such payment should be provided in the estimate for sanction by the competent authority.

Note 2: Rent for private buildings occupied by the Government should invariably be paid in arrear after a month's occupation and not in advance.

Note 3: Sanction of Government will be required for provision of fixtures like ceiling fans to the building but under, no circumstances should the Government bear the cost of electrification of the buildings.

Note 4: Table fans, partition doors, portable fixtures, if any, may be sanctioned under tools and plants.

Note 5: The lease deeds for such buildings hired shall be obtained for a period of not more than one year in each case on stamp paper and shall be executed by the Divisional Engineer. (Highways) concerned.

V. Renting of Buildings

227. It is the duty of the Divisional Engineer to endeavour to get tenants for public buildings not immediately required for Government use. They should generally be let from month to month, but a lease may be given with the Chief Engineer's sanction. A clause in the agreement should be added when necessary to enable the Divisional Engineer to terminate the lease at short notice in case the building is required by Government.

228. Rent should be recovered from Panchayat Union provided with office accommodation in Government Buildings. See paragraph 253.

A local board occupying a Government building must provide its own record-racks at its own cost, but may ask the Superintending Engineer concerned to render it any necessary assistance.

Note 1: Expenditure on addition and alterations to buildings occupied by local bodies should not be incurred without the specific sanction of Government.

Note 2: Local boards which have not exercised the option of buying up record racks, formerly fixed in such buildings by Government, are required to pay rent, the cost of the racks being included in the capital cost of the building or the portion thereof occupied by the local board.

Note 3: It is not necessary to sanction data statements for calculating the rent of buildings not immediately required for Government use and let to local bodies or private persons under para 227 and 228.

229. Rent should be recovered from commercial departments and from departments of the Union Government for State Buildings occupied by them wholly or partly for non-residential purpose as below:-

Rent should be charged at 7% on the capital cost which represent:

i) Replacement cost of the building that is the present value of the building including sanitary, water supply and electric installation and fittings in the buildings, plus.

ii) Current value of the land.

Municipal or the Union Taxes should be paid by the occupying departments direct to the authorities concerned except in the case of a commercial department or a department of the Union Government which occupies only a part of the buildings. In such cases the procedure laid down in rule 1 (b) below Article 120 of the Tamilnadu Financial Code Vol. I. should be followed.

Superintending Engineers of circles are empowered to approve finally, on the certificate of the audit officer, data statements for calculating the rents of such buildings provided the rent is fixed strictly in accordance with the above rule and the notes hereunder:

Note 1: In the case of residential buildings occupied by officers of commercial departments rent will be fixed and recovered by department in accordance with the Fundamental Rule 45 and the subsidiary rules thereunder".

(G. O. Ms No. 901 Public Works Department 27-6-76)

230 Public buildings let to private individuals should not be altered or enlarged at Government expense to suit the tenant and persons occupying public buildings on rent are prohibited from making any alterations even at their own expense, except with the express concurrence of the Divisional Engineer. The fact of any additions or alterations being made by the tenant confers no right of ownership on him, nor can the fact of the occupant having made additions or alterations at his own expense be considered as giving him any claim to a set-off against or diminution of, rent. These conditions should be entered in agreement or lease vide Appendix 18.

Note 1: The agreement form is a general one and does not preclude Superintending Engineers from inserting any special considerations which may be found desirable in the case of particular buildings or individuals. Such conditions should be inserted in consultation with the Government Solicitor.

Note 2: In cases in which the rent proposed to be recovered inclusive of municipal or other taxes, which are payable in respect of the premises and which will be borne by the lessor, i.e. the Government, clause (2) in paragraph 2 of the standard form should be omitted.

Note 3: The lease agreement, referred to above should be written on a stamped paper and the cost of the stamp be borne by the lessee. The agreement need not be registered.

231 No Public building in the charge of the Divisional Engineer may be occupied as a private residence without his consent, except under the orders of his departmental superiors or of the State Government.

232 On no account is any church, chapel, mosque, temple, tomb or other building devoted to religious use to be occupied as a dwelling house or for any other purpose, without the consent of the persons interested and the sanction of the principal civil or political authority on the spot. See also paragraph 185.

VI. Custody of Vacant Government Buildings

233 Whenever, a public building which is not borne on the registers of the Highways & Rural works Department falls vacant, it should be handed over to the custody of the Revenue Department by the occupying department. If it is considered desirable for any special reasons, to transfer the building to the charge of the Public Works Department, orders of Government should be obtained. Public buildings borne on the registers of the Highways Department if occupied by other departments should be handed over to the Highways & Rural Works Department when vacated.

VII. Taxes

234. The rules governing the payment of municipal and local taxes on buildings in the occupation of departments of the Tamilnadu Government or of Government servants under the administrative control of that Government are given in Article 120 of the Madras Financial Code, Volume I.

Provision for the payment of Municipal or other taxes and public buildings should be made in the annual repair estimates in cases indicated in Article 120 of Tamilnadu Financial Code Vol. I. (G. O. Ms. No. 1235 P. W. dt. 14-7-72)

VIII. Remission Of Municipal Tax For Vacant Buildings And For Buildings wholly or Partly Demolished

235. (i) Whenever a Government building (residential or non residential) is likely to fall vacant the occupant of the

building immediately before the actual vacancy occurs or the head of the office to which the occupant belongs, should on the date on which the building falls vacant, give notice of the vacancy direct to the Chief Executive authority, of the Corporation of Madras or of the Municipal council or of the Panchayat concerned, as the case may be a copy of such notice being sent to the Divisional Engineer (Highways and Rural Works Department) or the Executive Engineer of the Public Works Department Division concerned as the case may be, to enable him to claim remission. The head of the office mentioned above shall take similar action on the first day of every succeeding half year if the building continues to be vacant even then. The Divisional officer concerned shall thereafter, in due course, claim remission of Municipal or house-tax in cases when the vacancy lasted for 30 or more consecutive days under section 87 of the Madras District Municipalities Act, 1920 or under section 105 of the Madras District Municipalities Act, 1919 or for the one hundred and twenty or more consecutive days under sub rule (i) or rule 5 of the rules issued in notification G. O. Ms. No. 1248 R. D. L. A. dt. 26-4-63 as the case may be. The officer paying the tax for a vacant building should ascertain that remission of tax has been claimed for the period that the building was vacant.

ii) When a Government building (whole or part) is demolished or destroyed the Divisional Engineer concerned should immediately give the requisite notice to the Municipality, Village or Town Panchayat concerned and obtain remission of property tax under section 89 (2) of the Madras District Municipalities Act, 1920 or section 107 (2) of the Madras City Municipal Act, 1919 or sub-rule (2) of rule 5 of the rules issued in the notification No of 4-55.

G.O. Ms. No 1248 R.D.L.A. dt 28-4-61 as subsequently amended.

IX. Taxes on New Buildings

236 i) Under section 107 of the Madras City Municipal Act, 1919 section 89(1) (a) of the Madras District Municipalities Act 1920 and rule b(1): (a) of notification No. 40 of G.O. Ms No. 1248 R.D.L.A. dt. 26-4-61 intimation should

be given to the executive authority of the local body concerned about the construction of new building or the reconstruction of a building within fifteen days from the date of completion or occupation whichever is earlier. This intimation shall in the case of buildings (residential and non residential) on which the Highways and Rural Works Department will have to pay the property tax, be given by the Divisional Engineer concerned. In the case of other buildings, on which the Highways and Rural Works Department will not have to pay the property tax, the intimation to the local body shall be given by the occupants or the heads of offices who will have to pay the tax on the buildings.

In some cases remission of Municipal or other local taxes can be obtained for a part of the half-year in which the construction or reconstruction of a building is completed, provided the intimation mentioned above is duly given in time. Any Government servant who fails to give the required intimation when he should do so, and thus causes the Government to lose any remission of taxes will be held personally responsible for the loss.

(ii) In order to avoid delays in the assessment and payment of Municipal taxes on new buildings constructed by the Highways and Rural Works Department, the Corporation or the local body as the case may be, shall be informed by the Divisional Engineer of the cost of a new building within six months of its completion. In cases where it is not possible to close the accounts of a work within six months of its completion, provisional figures of cost, so far as can be made out at the time, shall be given by the Divisional Engineer so that the assessment may be calculated on these figures subject to revision when the final figures of cost are available.

X. Sanitary and Water Supply Installations

237 All works and repairs in connection with sanitary installations and water-supply to Government buildings should be carried out by the department except in Municipal areas where such works are executed by the local body. Payment in such cases shall be made on bills presented by the local bodies and certified by local gazetted officers, or in advance if the local bodies so demand, suitable adjustment being made during the final payment.

XI Electrical Sanitary Works

238 (a) Whenever a new building is constructed or an existing building is extended or improved in a place where public supply of electricity is available and it is contemplated to provide an electric installation in the building, the estimate should be provided for it.

As soon as administrative approval to a building is obtained and the detailed building plans are approved the Divisional Engineer should communicate a copy of the approved plans to the Electrical Engineer of Public Works Department. The Electrical Engineer (General) should without delay and in consultation with the Chief Engineer (Highways and rural works Department) prepare detailed estimate and plans for the full electrical equipment required and obtain the countersignature of the Chief Engineer (Highways and Rural Works Department) to plans and estimates. The Electrical Engineer (General) should then obtain technical sanction of the higher authority if and where such technical sanction is necessary. A copy of the approved plans and estimates should then be sent to the Divisional Engineer in charge of the construction work.

Similarly, the Divisional Engineer concerned, will have detailed designs and estimates prepared in consultation, where necessary with engineering specialist firms for all constructions, connections and fittings in connection with water supply, sanitation and drainage required. If, any case, it is considered necessary to consult the Sanitary Engineer where his specialized knowledge is essential, the sanitary Engineer will prepare detailed estimates and designs for such items in consultation, where necessary, with engineering specialist firms.

The detailed plans and estimates for sanitary and water supply installations are to be countersigned by the Chief Engineer (Highways and Rural Works Department).

After such detailed plans and estimates for the electrical and sanitary installations are obtained, the Divisional Engineer should incorporate them in the detailed plan for the building work and obtain competent technical sanction. The actual construction work need not wait until this final sanction is

ready. It should be started as soon as technical sanction to the building work is obtained.

As soon as the final plans and estimates, incorporating details of electrical and sanitary installations are ready, copies thereof should be sent to the Electrical Engineer, who will in cases where tenders have to be called for take necessary action in close consultation with the Divisional Engineer, as regards the time when he should call for tenders and start the electrical work.

As a rule, all original electrical works connected with Government buildings will have to be executed by the Electrical Engineer of Public Works Department. In cases where it is desired to carry out electrical works departmentally instead of by the Electrical Engineer of Public Works Department, the previous approval of Government should be obtained. After such approval has been accorded detailed plans and estimates may be got prepared through any competent agency. Technical advice required or assistance needed in the execution of the works will be given by the Electrical Engineer.

The Divisional Engineer should similarly settle at an early date the time when work on sanitary installation should be commenced. Tenders for the buildings, sanitary and electrical installations should all be called for in proper order in co-ordinated programme, which should be settled by the divisional Engineer at the commencement of execution of the work to ensure that the use of the building is not delayed on account of failure of the sanitary and electrical contractors to complete their works in time.

It is imperative that there should be close co-ordination between the work of the Government servants concerned so that at no time is any delay allowed to occur in the preparation of plans and estimates, in obtaining technical sanction, in calling for tenders and in the actual execution of the works concerned. The Superintending Engineer of the circle in which the building is situated will be responsible for seeing that the various works are carried out at the proper time and that unnecessary delay is avoided, and he will be held personally

responsible for seeing that the above instructions are carried out.

Execution-Original works-Private agency should be employed wherever possible for the carrying out of all original works including minor works. Departmental construction which involves the accumulation of stores and the employment of special establishment should be avoided. Tenders should invariably be invited when the amount involved in a particular contract is Rs. 2,000 or more.

Repairs (Maintenance) ... Wherever private agency is available it should be employed. Tenders should be invited for the purpose when the cost of repairs is Rs. 2,000 or more. Departmental maintenance should be resorted to only where no reliable firms tender, or where their tenders are excessive. Departmental repairs, should, as a rule, be confined to small items.

In all cases, the contractors should be required to base their tenders on proper specifications, etc., of the Department.

Electrical works should ordinarily be executed by the lump-sum contract method.

In places where electric supply is available to the public, payments may be made in advance for service connexions to Government buildings, if the supply agencies demand such advance payment.

238 (a) (i) The Divisional Engineers (Highways and Rural Works Department) (including National Highways Wing) are empowered to prepare in consultation with the Heads of occupying Department, plan and estimates for Electrical Works (both original and repair works) not exceeding Rs. 15,000/- from out of allotment made in the original estimate for electrical installations not requiring any special technical specification or scrutiny such as wiring provision of lights, fans and geysers, technically sanction the estimate accept tenders for contracts and execute the work.

(ii) In the case of specialised works either by themselves such as provision of lifts, connecting high voltage lines setting

up of transformers air-conditioning units etc., or combined with ordinary works, the works should be executed under the responsibility and supervision of electrical Engineer and the procedure indicated in para 238 (a) of the Manual should be followed.

(G.O. Ms. No. 923. P.W. dated 17-6-77)

b) i) No authority subordinate to the Government is empowered to accord administrative approval for the first installation of electrical works in a building whether residential or non-residential. Administrative approval may however be accorded for additions, improvements and alteration to existing electrical installations by the officers of the department subject to the extent of powers mentioned below:

	Extent of power	
	Non-residential buildings	Residential buildings
(1)	(2)	(3)
Chief Engineer (Highways)	Upto Rs. 5000 for each estimate	Upto Rs. 2500 a year for each residence including out-houses.
Superintending Engineer (Highways)	Upto Rs. 5000 for each building including appurtenant buildings in the same compound.	NIL
Divisional Engineer (Highways)	Upto Rs. 750/- year for each building including appurtenant buildings in the same compound.	NIL

238 b) ii) Specific sanction of Government should be obtained for the electrical installations including table fans even though the sanctioned estimate for the buildings might include necessary provisions for such installations.

(G.O. Ms. No. 3099 PWD dt 29-11-63)

Note 1: The replacement of bulbs only in non-residential buildings, in cases of failure of the lights due to defects in the bulbs themselves should be attended to by the occupying departments except in the case of the electrical installations under the control of the Electrical Engineer (General) which are dealt with in note (3) below. For this purpose the occupying departments can obtain and keep stock of bulbs, by placing indents for dozen bulbs (with Government seals) at a time, according to requirements, with the Chief Controller of stores, or the Controller of Purchase, Bombay or Calcutta who will authorize the contractors, branches at Tamilnadu to supply the bulbs at once.

Note 2: Departments of Government, occupying non-residential building can also purchase electric bulbs locally if the number required for replacement or stock is below a dozen. The expenditure on the purchase of electric bulbs should be debited to the budget of the department occupying the building.

Note 3: With a view to avoid inconvenience to several offices and to centralize the procurement of lamps in an economical and efficient manner the supply and stock of bulbs will be made by the Electrical Engineer (General) in respect of the installations under his control. These lamps will be handed over to the departments as and when demanded and their cost debited to the budgets of the respective departments.

c) The provision of lights and fans to Government residences should be strictly limited to the scale sanctioned by Government as these are fixed after considering the initial expenditure the normal requirements of the building and the cost of maintenance in relation to the rent recoverable from the tenant. Every addition to the installation means increased cost of maintenance. Additions and improvements to the electrical installations in Government residences without proper prior sanction even though the charges were met with from the private funds of the occupant, should be prohibited as being not only irregular but objectionable. Arguments such as the existing arrangements

were inadequate, the additions were legitimate or useful, or the fittings will become the property of the Government will not be accepted.

d) The standard scale of electrical fittings in Government residences are found in Appendix 19. The installation of an electric refrigerator or similar appliance, will be allowed only on condition that the occupant bears the entire cost of a separate connection and meter and undertakes to bear the cost, if any, of disconnection, if his successor in the quarters does not want it. The initial supply of bulbs will be made by Government, but renewals should be done by the tenants at their cost. No portable fittings such as table fans and table lights will be provided by Government; the tenant should arrange to provide these at his cost.

Note: Electrical water heater, frigidario, etc. should be treated as furniture and not as electrical installation.

e) Whenever any building is taken over by this Government from another Government or a private party, or from another department of the Government an inventory of all fixtures, electric and sanitary fittings, furnitures etc. should be prepared at once and it should be got signed both by the officer handing over charge of the buildings and the officer taking charge of it. The same procedure should be followed whenever any building of the Government is handed over to another Government, private party or to another department of this Government.

f) A list of all fixtures, electric and sanitary fittings, furniture, etc. in each non-residential building owned, leased or rented by Government will be maintained by the officer who is occupying the building. The fixtures and fittings, etc. should be verified with the list atleast once in a year by the officer occupying the building, and if he notices any loss or damage during such verification, he will take requisite action for the recovery of the cost of the articles lost or damaged from the party responsible. The officer will also sign the list with date in token of such verification if and when there is a change in the officer occupying the building, the outgoing officer should obtain from the incoming officer a certificate that all the fittings

fixtures noted in the list are in good order. Shortages or damages, if any, should be brought at once to the notice of the officers concerned for necessary action.

g) The instructions in the above paragraph will be applicable also to residential buildings leased or rented by the Government.

(h) The head of the office concerned in the department in whose charge the building is, should ask the supplier of electric energy to cut off the supply only in cases where the total of the minimum charges for the installation leviable by the supplier, for the complete calendar months the building is expected to be vacant, would be more than the reconnecting fee. In cases where the building is likely to be vacant only for a short period, the meter and minimum charges may be paid by Government, the charges being debited to the annual maintenance estimate.

As the charges pertain to the electric installation they should be treated as part of the expenditure on the maintenance of the electric installation. The head of the office in whose charge the residential building is, may pass on the demand of the supplier of electrical energy for those charges to the Divisional Engineer of the Division concerned who will pay the amount and pass on the debit to the Electrical Engineer in cases where the electric installation is maintained by the Electrical Engineer.

XII Inspection of Public Buildings

239 a) Every public building borne on the Highways and Rural Works Department registers should be carefully examined atleast once every year by the officers of the Highways Department as indicated below, such inspections, being made in respect of the soundness or otherwise of the roof and floor, timbers in the buildings and in respect of their general conditions, as laid down in Chief Engineer's circular No. 1737-Ac-37-CP, dated 31st August 1937, which is reproduced below :-

239. (a) (i) Section Officers should inspect once every year all buildings costing upto Rs. 5000/- constructed prior to 1-1-46

and costing upto Rs. 10,000/- for buildings constructed after that date within their jurisdiction.

(ii) Sub-Divisional officers should inspect all residential and non-residential buildings in their jurisdiction every year costing above Rs. 5000/- and upto Rs. 25,000/- for building constructed prior to 1-1-46 and costing from Rs. 10,000/- upto Rs. 50,000/- for buildings constructed after that date.

iii) Divisional Engineers should inspect every year all the buildings in the Division costing Rs. 25,000/- to Rs. 2/- lakhs for buildings constructed prior to 1-1-46 and costing from Rs. 50,000/- to Rs. 5/- lakhs of buildings constructed after that date,

Note 1: The class of officer who is competent to inspect public buildings should be determined with reference to the cost of each individual building and in doing so, each of the subsidiary buildings appended to a main building in a compound should be taken into consideration separately.

Note 2: A certificate of inspection should be obtained from all field officers and filed in the office of Chief Engineer (Highways and Rural Works Department).

Note 3: The Chief Engineer (Highways and Rural Works Department) should submit to Government every year a certificate of having filed the certificate of inspection by Field Officers as also all copies of all certificates by Superintending Engineers.

(G. O. Ms. No. 1235, P. W. D. dated 14-7-1972)

b) The Divisional Engineers, the sub Divisional officers and the section officers should record notes of their inspection in separate registers to be maintained by each of them in the prescribed form containing the following particulars:

- 1 Serial Number
- 2 Item number and page in the register of buildings
- 3 Taluk and Village
- 4 Purpose for which the building is being used.
- 5 Capital cost

- 6 By whom examined (name and rank) with date of inspection.
- 7 Condition of floor and Walls
- 8 Condition of roof timbers and condition of roof with reference to leakiness during rains.
- 9 Condition of doors and windows.
- 10 General condition
- 11 Date of last inspection
- 12 Information regarding the year in which the building was last repaired and the amount spent on repairs.
- 13 Here information regarding estimates submitted for repairs but not sanctioned should be noted.
- 14 Remarks

All these registers should be shown to the Superintending Engineer during his annual inspection of Division offices.

c) Divisional Engineers should inspect as often as possible, buildings which show cracks or definite signs of deterioration and take early steps to effect the necessary improvements there to.

XIII Register of Plans and Buildings

(a) Register of buildings.

240 Each Superintending Engineer will keep a register of all buildings purchased or constructed and in charge of the department within his circle and each Divisional Engineer a similar register of all the buildings within his division. The register should contain information under the following heads:

- 1 Name of building
- 2 Source of funds from which purchased or erected.
- 3 Funds from which maintained.
- 4 Date of erection or purchase (if purchased, enter also the date of erection as nearly as can be ascertained)
- 5 Recorded value.
- 6 By whom and how occupied.

Nature of buildings:

- 7 Walls
- 8 Roofs
- 9 Floor
- 10 Number of storeys
- 11 Superficial plinth area including verandahs
- 12 cubic contents

In these registers the value of the land comprised in a property will be shown separately from the value of the building or buildings thereon, the value of each separate structure being also shown separately, e.g.

- i) Main building
- ii) Out-houses such as kitchen, servants quarters etc. if any
- iii) Garage
- iv) Well
- v) Water-supply and drainage or sanitary fittings
- vi) Fencing and compound wall
- vii) Electrical fittings
- viii) Fixtures
- ix) Land-appurtenant to the buildings, vacant land adjoining
- x) Stores room attached if any should be shown separately.

The date of construction, the account number to which the cost is charged, the capital cost, the plinth area with dimensions, the cubical contents, brief description, such as

Walls	Rough stone in cement mortar, brick in lime, unburnt bricks
Floor	Cemented bricks pointed
Roof	Terrace, Mangalore tiled, storeyed, etc. in the case of building and

Running feet of water pipe, drainage, number of taps, etc. in the case of electrical fittings; whether metered or unmetered; and

The land with dimensions should be furnished in detail.

In the case of a purchased property the price will be suitably apportioned between the various items comprising the property. The registers will also show whether the building is to be maintained at the cost of Union or State funds. The Divisional Engineer will be responsible for reporting any alterations or additions made to buildings in their territorial area in July of each year. The register shall include residential as well as non residential buildings, purchased or constructed.

The register should also include other vacant lands belonging to the department, store sheds, repair houses, etc. but not the cost of electrical equipment apparatus or structures.

(b) Plans of buildings

241. In cases of buildings and works borne on the return of Highways Department, the Divisional Engineer, will be held responsible that plans of such buildings are corrected on completion of any alterations.

B. RESIDENCES FOR GOVERNMENT OFFICIALS

242. The rules regulating to the provision of residences for Government officials are laid down in Fundamental Rules 45, 45-A and 45-C, and the subsidiary rules thereunder. These rules apply to residences leased, acquired or constructed at the expense of the State Government and supplied to an officer under its administrative control. They apply also to residences belonging to the Central Government but under the control of the State Government acting as agent to the President of the Indian Union which are supplied by the State Government to Government servants under its administrative control but paid from Union Revenues.

When an officer of the Central Government occupies by official arrangement a residence provided by the State Government, later Government shall claim no more than the rent, which would be recoverable from the officer under these rules, if he were serving under its administrative control.

C. CONSTRUCTION OR LEASING OF RESIDENCES FOR GOVERNMENT OFFICIALS

I. General

243. Residences may be leased, built or purchased by Government.

(i) When it is the recognized duty or established custom of the Government to provide quarters at Government expense.

ii) When it is necessary on public grounds, for the officer to reside on, or close to, the premises in which his duties have to be performed, such as a jail, a Police station, a school, a factory etc.

iii) When it is necessary to provide residences in parts of the country where no civil station or cantonment exists, and where a lengthened term of residence would render camp accommodation unsuitable e. g. buildings along lines of roads or canals for the housing of officials employed on their construction or maintenance.

iv) When it is shown to the satisfaction of Government that suitable house accommodation for officers whose appointments are permanent in respect of locality is not available in a civil station or cantonment already in existence, or is available only under circumstances which will be likely to place such officers in an undesirable position in relation to house proprietors.

244. Before submitting a proposal to Government for the construction of a residence for a Government official it should be considered whether the requisite accommodation cannot be more conveniently provided by taking an existing building on lease with the sanction of Government. Every such proposal for the leasing of such buildings show clearly.

i) The sum payable annually to the lessor;

ii) Whether all repairs will be executed by the lessor, and if not;

iii) the estimated annual charges for maintenance and repairs, if they are to be executed by Government.

iv) in cases in which Government is liable to pay the Municipal taxes, the amount of such taxes;

v) the standard rent of the residence under Fundamental Rule 45-A-III; and

vi) the average emoluments of the officer for whom the residence is proposed and the maximum rent recoverable from him.

The proposals should show distinctly, that the scale of accommodation is not in excess of that which is appropriate to the status of the officer.

The lease should ordinarily provide that the lessor will execute all structural repairs before the building is occupied and will carry out all necessary additions, alterations and repairs.

245 All proposals to Government to construct or purchase a residential building for a Government servant when it is possible to take an existing building on lease under the conditions laid down in the previous paragraph should contain full information on the following points:-

i) that the conditions of Fundamental Rule 45-A-IV (a) will be fulfilled.

ii) the probable capital cost, the average annual cost of maintenance including taxes and the standard rent under Fundamental Rule 45-A-III.

iii) the average emoluments of the officer for whom the quarters are constructed.

246. As a rule no proposal should be made for the supply of accommodation in excess of a scale appropriate to the status of the occupant. Subject to this main principle, every proposal should as far as possible be so formulated that the standard rent does not exceed the maximum rent ordinarily recoverable from the occupant under the Fundamental Rules.

II. Classification of Residential Buildings

247. For the purposes of the foregoing rules Government residential buildings will be divided into two classes:

Class I — Buildings which will ordinarily be occupied by officers liable to pay the full standard rent subject to the limit of 10 percent of their emoluments (See Fundamental Rule 45-A IV (b))

Class II — Buildings from which recovery of the full standard rent is not expected, i.e. buildings which will ordinarily be occupied by officials who are entitled to accommodation rent free or at rates reduced under Fundamental Rule 45 A-V.

Note 1: The fact that a building of class I is occasionally occupied by a tenant who is entitled to accommodation rent free, or at a reduced rent, will not justify its removal from class I to class II and vice versa a building in class II should not be transferred to class I whenever it is occupied by a tenant who may be required to pay rent in accordance with the rules. Buildings should be transferred from one class to the other only when there is a permanent change in the conditions under which they will ordinarily be rented. Transfers should be made only under the orders of Government and should have effect in all cases from the commencement of a financial year.

Note 2: Buildings for which rent is recovered for a season only, such as those meant for the migratory staff of Government should be shown under class I, if they are allotted to officers liable to pay the full standard rent [limited to 10 percent of their emoluments]. Such buildings may however be exhibited under a separate group of that class.

D. MISCELLANEOUS

248. Procedure in the case of applications of reduction of rent — All applications for sanction to reduce the rents of Government buildings occupied as residences below the amounts which should be charged under the foregoing rules must be accompanied by a tabular form in which should be shown the undermentioned particulars:

1. Value of building and site
2. Average annual charges for maintenance
 - a) special; and
 - b) ordinary
3. Rent assessed according to rules
4. Proportion of total area occupied by office (if any)
5. Deduction on account of office rent (if any)
6. Rent that would be payable by occupant
7. Rent that is proposed
8. Average emoluments of occupant
9. Market rate for similar accommodation in the same station (to be given as far as practicable)
10. Average rent chargeable under these rules for other Government buildings with as nearly as may be similar accommodation (to be given as far as practicable).

249. In all cases in which it is proposed to exempt an officer from the payment of rent the undermentioned particulars should invariably accompany the application :-

- a) Actual or estimated value of the house and site
- b) Rent chargeable under the rules
- c) Emoluments of the official recommended for the grant of free quarters
- d) Date from which it is proposed to grant the privilege of free quarters.
- e) Specific grounds on which the concession is recommended.

Note : When a well in a Government residential building is dry or otherwise unfit for use, for a continuous period of not less than two months, the standard rent of the residence should be reduced, with the sanction of Government by an amount equal to the rent on the capital cost of the well (if such cost is included in the capital cost of the building), for the period for which the well is dry or otherwise unfit for use. The occupant of the residence should pay either the reduced standard rent or 10 percent of his emoluments, whichever is less, to such periods.

250. Whenever a house is occupied free of rent, or at a reduced rent, by any Government official the authority under which the exemption of reduction is made should in every case be communicated to the Accountant-General.

251. Periodical review of concessions: In cases in which the grant of free quarters or of quarters at reduced rents has been sanctioned, the Chief Engineer may, should such concessions appear to him for any reason, to be no longer necessary review such cases and recommend to Government the withdrawal of the concessions accompanied by data statements for sanction to the recovery of rent.

252. The practice of allowing public officers and others to occupy Government buildings rent free, on condition of keeping them in repair is prohibited. A rent fixed with the reference to the value of the property should, in all cases, be demanded and the repairs should be executed through the agency of the Highways and Rural Works Department in respect of buildings in their charge.

When the value of the building is not known the present value shall be assessed, and rent at 7% per annum of such value shall be calculated in accordance with the rules in Fundamental Rules 45 A III (b)

Rent Recoverable From Private Persons:

253. When any Government building is, under proper authority, let to a private person, rent should be regularly recovered for the same at the rates prevailing in the locality for similar accommodation belonging to private owners but without the special permission of Government the rent charged for the buildings thus let, in any station, should not be less than the rent calculated by taking into account 7 percent for interest on the capital cost of the building comprising of (i) Replacement of cost of the buildings, that is the present value of the building including sanitary water supply and electric installations and fittings in the buildings, plus (ii) Current value of the land.

Municipal or Panchayat taxes if any should be paid by the occupant direct to the authorities concerned.

Note 1: The value of the site occupied by the residential buildings and vacant space around the building and within the compound wall or the barbed wire fencing shall be taken into account while arriving at the capital cost.

Note 2: The Chief Engineer is authorised to sanction renewal of leases of Government buildings let to private persons on the terms originally sanctioned by Government in cases where the rent does not exceed Rs. 200/- per mensem.

(G.O. Ms. No. 910, P.W.D. dated 21-6-1976)

Note 3: Rent for the occupation of tiffin room in Government buildings should be recovered from vendors in accordance with this paragraph. As regards ground rent for the erection of sheds in the compound of Government offices and the right to sell tiffin, discretion is left to the head of the office to grant, or refuse a licence or to auction the right to sell tiffin. If a licence to erect a shed of any kind is granted, a licence should be issued in the form prescribed.

254. Improvements to residential buildings ... When estimates for improvements and additions to residential buildings are submitted for the sanction of the competent authority, information as to:

- The present capital cost of the site and building separately;
- The standard rent of the quarters;
- The probable revised standard rent after completion of the works; and
- The probable actual rent likely to be recovered should be furnished along with the proposals.

255. Additions and improvements to buildings for which special reduced rents have been sanctioned by Government proposals for additions and improvements to buildings for which special reduced rents have been sanctioned by Government under Fundamental Rule 45 A-V (b) should be jealously scrut-

nized. Adequate additional rent in proportion to further capital expenditure should, as a rule be recovered in all cases in which the reduced rent was fixed in consideration of certain defects as it would not be correct to reduce the rent of a house on account of defects and then to improve it without increasing the rent.

256. Liability to rent for new buildings and additions and alterations — a) the Divisional Engineer should fix under the provisions of Fundamental Rule 45 A-III (b) and with reference to special orders, if any, passed by Government, the approximate rate of rent to be recovered and should give notice thereof to the officer for whom the building is intended, one month in advance of its probable date of completion. Immediately the building is fit for occupation, the Divisional Engineer or the Sub-Divisional Officer concerned should intimate the fact of its completion to the officer concerned. The liability to rent commences from a date one week after the date of receipt of intimation by the officer, and the rent should be recovered in accordance with rules, whether the building has been occupied within that time or not. The rent so fixed will be subject to adjustments later, should the rent finally sanctioned by the competent authority under Fundamental Rule 45-A-III (a) differ from that decided upon by the Divisional Engineer.

b) In the case of additions and alterations to a residential building which necessitate revision of rent, the Divisional Engineer will fix, in the first instance, the revised rate of rent to be recovered, subject to modification, and the necessary adjustments after the sanction of data statements by the competent authority and will give notice thereof to the tenant within ten days after completion of additions and alterations. The revised rate will have effect from the date of completion of the work.

c) Revised data statement should be submitted to the competent authority immediately after the completion of each work involving an increase to the capital cost of the building without waiting for the completion of works subsequently sanctioned.

Note : Superintending Engineers are empowered to approve finally, on the certificate of the Audit officer of data statements for calculating the standard rents of Government residential buildings except those which fall under Fundamental Rule 45-A-II (b) (v) (1) and (2) provided the standard rent is fixed strictly in accordance with the instructions in Fundamental Rule 45-A-III (a), (b) and (c) and the subsidiary rules thereunder. Data statements in which the Audit Officer differs from the Superintending Engineer should be submitted to Government for orders.

257. Damage to residential buildings in charge of the Highways and Rural Works Department by tenants - Every officer for whom a Government residence has been provided is bound to leave it in a fit state for occupation by his successor, and will be required to pay the cost of any special painting white-washing cleaning or other repairs which may be rendered necessary by any improper use of the building. In order to give effect to this rule and to see that the quarters have been handed over for occupation in thoroughly good order, the Divisional Engineer or the sub divisional officer should arrange to have each residential building inspected immediately after it is vacated. The incoming tenant will also be responsible for bringing to the notice of the Divisional Engineer any special damage at the time he enters the building.

Note : 1 The intention of the rule is that, while repair occasioned by natural wear and tear should be carried out at Government cost, damages to Government property which can be proved to be due to culpable carelessness on the part of the tenants should be charged to them.

Note 2: A notice to the above effect should be issued to occupants before they occupy their allotted quarters.

Note 3: A list of fixtures in each residential building shall be maintained by section officers and in sub division and division offices and a copy of it shall be hung in each building. Whenever a change in occupancy of a building occurs, the outgoing officer should obtain from

incoming officer a receipt for the fixtures handed over and forward it to the Highways and Rural Works Department section officer in charge of the building. If the building on being vacated by one officer is not occupied immediately by another, the outgoing tenant on vacating the building should obtain a certificate from the section officer that all the fixtures noted in the list are present and in good order; and, when the building is reoccupied, the section officer should obtain from the new tenant a receipt for the fixtures. If any of the fixtures are left in a damaged condition, the section officer should immediately report the fact through the sub divisional officer to the divisional engineer who will recover the cost of damaged articles from the outgoing tenant.

258. Use of vacant residential buildings as rest houses; - Vacant Government residential buildings should not be allowed to be used as rest-houses, but officers on tour may be allowed to occupy temporarily such buildings with the previous permissions of the Divisional Engineer subject to the payment of rent at the rate of 50 paise a day in the case of a gazetted officer and 25 paise a day in the case of a non-gazetted officer for an occupation of twenty four hours or a fraction thereof; such occupation should not, however be permitted of buildings which would otherwise be eligible for vacancy remission of tax under the provision of the Tamilnadu District Municipalities Act or the Tamilnadu Panchayat Act 1958, unless the rent payable is sufficient to cover the loss of vacancy remission.

Note : Officers on tour may also be permitted to occupy temporarily non-residential Government buildings partially or wholly vacant subject to the same conditions and rates of rent as in this paragraph.

259. Care of vacant buildings - If an officer for whom a Government residence in charge of the Highways department is provided with or without rent is allowed for his own convenience to live elsewhere, he is expected to engage a watchman to take care of the building. Until a private watchman is so employed, the Highways Department will employ

recover the cost from the tenant; when however a residence remains unoccupied not purely on account of personal reasons but because the post to which the residence is attached is vacant or its incumbent is exempted both from occupying it and from the liability to rent in the circumstances described in subsidiary Rule 5 to Fundamental Rule 45, the following arrangements should be made:-

- 1) If the quarters are expected to be vacant for one month or less, the officers on the spot discharging the duties of the permanent officer for whom the quarters are intended should arrange to depute a peon or other manial to look after the vacant building and garden attached to it.
- 2) If the quarters are expected to be vacant for more than one month the department in charge of the building will employ a watchman at the cost of Government to look after the building as well as the garden.

Note: A watchman employed for a vacant residential building need not be discharged when the building is temporarily used as a rest house by touring officers for not more than 15 days-vide paragraph 258.

E. UPKEEP OF THE COMPOUNDS ATTACHED TO PUBLIC BUILDINGS

260. To ensure the proper upkeep of the compounds attached to Government buildings including residences in charge of the Highways & Rural Works Department the following rules should be observed:-

- 1) The occupant of a Government building or residence shall be responsible for the proper care and upkeep of the trees shrubs and hedges in the compound and will also see that the compound is kept in proper order.
- 2) No tree or main branch of a tree shall be cut without the Divisional Engineer's concurrence.
- 3) The ground of the compound shall not, without the concurrence of the Divisional Engineer, be broken for any purpose except that of 'Gardening' in the ordinary sense of the word,

and this sense shall not include the digging of pits, ponds or wells for watering purposes.

4 Bushes and shrubs planted in the ground are the property of the Government and may not be cut down or removed from the compound without the concurrence of the Divisional Engineer but concurrence shall not be required for such cutting down, uprooting or trimming of any bush or shrub or lopping of any trees as may be necessary for the proper maintenance of the garden.

5 The Divisional Engineer will report to the Superintending Engineer any breach of the above rules which may come to his notice.

261. Tenants of rented or rent-free residences may be allowed the enjoyment of the usufruct of trees, provided the compounds are maintained at their cost and the pay of the gardeners and all garden expenses are borne by them.

An officer occupying Government quarters has no right to the trees or branches blown down by cyclone, as the term usufruct is not meant to include them.

F. INSPECTION BUNGALOWS, TRAVELLERS' BUNGALOW AND REST HOUSES.

262. All inspection buildings are in charge of the Highways and Rural works Department but Collectors continue to control the use of inspection bungalows in those cases as was obtaining before the formation of the department.

263. Inspection Bungalows are ordinarily classified into two classes first and second according to the scale of accommodation, furniture and other conveniences. The rules regarding the conditions of occupation, rent, etc. will be found in Appendix 34.

264. Every Divisional Engineer should keep a register of inspection bungalows, travellers' bungalows and rest-houses in his charge for each class separately for the Highways and Rural Works Department.

G. INSPECTION OF BRIDGES, CAUSEWAYS AND CULVERTS

265. The different classes of bridges, causeways and culverts on the roads under the control of the Highways and Rural Works Department should be inspected by the officers of the department as indicated below:-

(i) Assistant Engineers, Junior Engineer (Highways and Rural Works Department) should inspect once a year all masonry works and culverts the total length of which does not exceed 5 metres between the abutments.

ii) Assistant Divisional Engineers (Highways and Rural Works Department) should inspect once a year all minor bridges and causeways the total length of which is above 5 metres below 30 metres between the abutments. They should also inspect the culverts which are reported by the Assistant Engineers to be in a dangerous condition and test-check some of the other culverts.

iii) The Divisional Engineers (Highways & Rural Works Department) should inspect once a year all major bridges and causeways, i. e. bridges and causeways which are not less than 30 meters in length between the abutments or end to end respectively. They should also inspect minor bridges which are marked weak and dangerous and test check some of these reported as safe and in good condition.

iv) The Superintending Engineers (Highways & Rural works Department) should inspect bridges of over 150 meters length between the abutments and test check other cases to the extent necessary to make sure that culverts and bridges are being inspected regularly.

Note 1; The classification laid down above is not intended to preclude officers and subordinates from inspecting the bridges and culverts with a view larger or smaller than the limits prescribed for them, for formal annual inspection report. Every officer and subordinate must inspect and keep correct records of all structures which superior officers are to inspect apart from those for

whose formal annual inspection he is personally responsible.

Note 2: The officers should inspect these masonry works culverts, bridges, and causeways between the months of January and March. The results of inspections should be detailed against each work which requires repairs. In other cases a certificate that the culverts, etc. are in sound condition should be recorded. Mere repairs to parapets or plastering which can be done under maintenance grant, need not be shown in these reports. The notes of inspection in the case of minor and major bridges should also deal with any scours formed and the action proposed to be taken.

Note 3: Inspection reports on the condition of bridges culverts should be submitted to the Superintending Engineers (Highways & Rural Works Department) in the prescribed form.

Note 4: A register of bridges, causeways and culverts should also be maintained in the prescribed form separately for Government.

CHAPTER IV

Miscellaneous Rules Regarding Office Work
Excluding Accounts Procedure

A. INITIAL RECORDS OF ACCOUNTS

1. General

266. The initial records upon which the accounts of works are based are:-

- The Muster Roll Form P. W. A. XV-A or XVB
- The casual Labour Roll P.W.A. XVI
- The measurement book (common form no. 298)

For work done by daily labour the subordinate in charge of the work will prepare a muster or casual labour roll recording thereon when practicable the work done and the amount payable. For piecework and for contract work generally, the measurement book will form the basis of account. From the muster rolls the subordinate will prepare the labour reports, and from the measurement book he will check (or, if so arranged, prepare) the bills and accounts of contractors and suppliers.

II. Muster Rolls

267. The nominal muster roll form No. P.W.A. XV-A or XV-B or the casual labour roll form P.W.A. XVI is the initial record of the labour employed each day on a work and must be written up daily by the subordinate deputed for the purpose.

A muster roll should be prepared in Form P.W.D. XV-A or XV-B as the case may be, and dealt with in accordance with the following rules which have been prescribed by the Government, in consultation with the Accountant General.

Departmental Labour: 1 With the following exceptions, all persons engaged departmentally for the execution of work are considered as day labourers and their wages should be drawn on muster rolls, Form P.W.A. XV-A or XV-B and charged to the estimates of the works on which they are employed.

- a) Permanent and temporary employees of the division whose pay is charged to the head "Establishment".
- b) Members of the work-charged establishment as defined in paragraph 63 to 80.

Discrepancies between labour reports and muster rolls should be investigated as soon as the latter are received.

2. a) One or more muster rolls should be kept for each work, but muster rolls should never be prepared in duplicate, it is permissible, however, to keep one muster roll for labourers employed upon several small works in cases in which no harm can result if the total unpaid wages are regarded as relating only to the largest work in the group.

Note: Entries in muster rolls should be made in ink or indelible pencil.

b) Labourers may be paid more than once a month and the period covered by each payment may be determined locally; but separate rolls must be prepared for each period of payment.

c) The daily attendances and absences of labourers and the fines inflicted on them should be recorded daily in part I of the muster roll in such a way as

i) to facilitate the correct calculations of the net wages of each person for the period of payment.

ii) To render it difficult to tamper with or to make unauthorized additions to or alterations in entries once made, and

iii) To facilitate the correct classification of the cost of labour by works and sub heads of works where necessary.

Note i: Subdivisional officers should, as frequently as possible, test check the attendance of labourers especially in cases where it is anticipated that the aggregate payment to be made on nominal muster rolls in connexion with a work will exceed Rs. 1000/-

Note ii: Where daily payment exceeds Rs. 500/ it should be disbursed by an officer of not lower in rank than a rank of Assistant Divisional Engineer.

d) After a muster roll has been passed by the sub divisional officer payment thereon should be made as expeditiously as possible. Each payment should be made or witnessed by the official of highest standing available, who should certify in the payments individually or by groups, at the same time specifying, both in words and figures, at the foot of the muster roll, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded in part II the register of arrears before the memorandum at the foot of the muster roll is completed by the person who made the payment.

Note: The rule that a sub divisional officer should pass all muster rolls may be relaxed by the Divisional Engineer

in exceptional cases, where its enforcement will lead to objectionable delays so far as works executed departmentally are concerned.

The relaxation of pre-audit by the subdivisional officer given under this delegation by the Divisional Engineer carries with it also the permission to pay the amounts of the nominal muster rolls from the permanent imprest with the section officers.

e) Unpaid items should subsequently be carried forward from muster roll to muster roll until they are paid, the payments being recorded and certified to in Part II in the same way as payments of current items. It is optional, however, with Divisional Officers to adopt any other alternative method of making payments of unpaid wages, provided that a systematic record of items remaining unpaid is maintained on the basis of the original entries made in part II of the muster roll under clause (d) that a systematic record of such payments is maintained and that suitable precautions are taken to prevent double payments. See also Article 140 of the Tamilnadu Account Code, Volume III.

f) Wages remaining unpaid for three months should be reported to the Divisional Officer who will decide in each case whether the liability as an amount available for payment should continue to be borne in the accounts of the work concerned as exhibited in the subdivisional record prescribed in clause (e)

For action to be taken on the completion of the work, see Article 139 of the Tamilnadu Account Code Volume III, and the Local Ruling 1 thereunder.

g) In part III of the muster roll form should be recorded the progress of work done by the labour shown thereon in all classes where such work is susceptible of measurement. If the work is not susceptible of measurement a remark to this effect should be recorded.

Note: It is not necessary to reproduce the details of measurement in part III, nor need part III be written up if progress is reported once a month or oftener in any other suitable form and such separate reports are considered sufficient.

Labour Engaged Through a Contractor

The payment of daily labour through a contractor, instead of by muster roll in the usual way, is objectionable in principle. In a case of great emergency it may sometimes be found impossible to employ labour otherwise than through a contractor. Should it be possible, in such case to determine the quantities of work done after its completion or at intervals during its progress, it is expedient to pay contractor, at suitable rates, on the basis of work actually executed. But if, as in the case of urgent repair of canal breaches, this method of payment is not practicable, it is permissible to pay the contractor on the basis of the number of labourers employed, day by day his own profit or commission being either included in the rates allowed, or paid separately in lump-sum or at a percentage rate. When this course is adopted, a report of the number of labourers of each class employed daily should be made by the subordinate in charge of the work daily to the sub-divisional officer in the prescribed form P. W. A., XV to enable the latter to keep a check on the expenditure and to deal with the contractor's claim when received. To avoid disputes with the contractors, they should be encouraged to sign the daily reports in token of their acceptance as correct.

The use of the muster roll or the measurement book (Article 123 of the Tamilnadu Account Code, Volume III) is not permissible in such cases.

268. A muster roll need not be kept in exceptional and urgent cases, such as urgent silt clearance of canals or closing of breaches, where labourers are employed casually for short periods. Nor need they be kept in the case of petty works and repairs done on petty works requisition when the entries of daily labour are few and can be endorsed on the form of requisition itself.

Payments on a casual labour roll in Form PWA XVI in which the names of labourers are not given should not be made except by a gazetted Government servant or an upper subordinate.

268A. 1. When labourers are required for a particular item of work and the work is of a continuous nature regular

posts should be got sanctioned. Nominal Muster Rolls should be employed only in exceptional cases where there is no justification to get regular posts sanctioned.

2. If a nominal Muster roll is to be retained in a job for more than six months, the officer concerned should record the specific reasons on the connected file and then alone permit his continuance.

3. Prior sanction of the Divisional Engineer permitting the employment of Nominal Muster Rolls specifying the number of labourers class of labourers and period required should be obtained.

4. A Register showing the cases of approval accorded for the employment of Nominal Muster Rolls, should be maintained by the Divisional Engineer which should be produced for Superintending Engineer's inspection for review and remarks. Similar register should also be maintained in sub division and produced for the Divisional Engineer's inspection.

5. Assistant Divisional Engineer Assistant Engineer should alone mark attendance in the Nominal Muster roll forms and other subordinates should not be entrusted with this work.

6. Identity cards should be maintained for each Nominal Muster roll as ordered in G.O.Ms.No. 223 Public Works Department. dt: 17-2-76. The addresses of the labourers should be mentioned in the Nominal Muster rolls.

7. The work carried out by the labourers should be required to be check-measured by the Assistant Divisional Engineer before passing the Nominal Muster roll for payment if the value of work carried out exceeds Rs. 1000/

8. The specific item of work entrusted to the Nominal Muster roll should be put down on paper as a job chart and the acknowledgement of the nominal muster roll worker obtained, so that a close watch could be maintained whether the Nominal Muster Roll is put to proper and regular use.

9. Whenever departmental works exceeding Rs. 5000/- on Nominal Muster Rolls are made, it shall be incumbent for the

Assistant Divisional Engineer and Assistant Engineer to send daily labour report direct to the Superintending Engineer for check during his inspection.

10. A list of name of works and classes of labour that are to be employed under Nominal Muster Roll as prescribed should be maintained so that the service of the existing work-charged establishment personnel could be utilized fully.

(G.O. Ms. No. 781 PWD dt: 20-6-78)

IV Measurement Books and Measurement of Works

(a) General

269 a) The measurement book, Common Form No. 298 is a most important record since it is the basis of all accounts of quantities whether of work done by daily labour piecework, schedule contract, deviations in a lump-sum contract, or of materials received. It is the original record of actual measurement or count. The description must be lucid so as to admit of easy identification and check. A reliable record is the object to be aimed at as it may have to be produced as evidence in a court of law.

b) During their tour and inspections of Divisional Officers, Superintending Engineers should make it a special duty to see that measurement books are carefully kept, that measurements are properly recorded and that the books are complete records of the actual measurement of each kind of work done and are maintained in accordance with the above rules.

c) Superintending Engineers are competent to deal with all losses of measurement books, survey field books and levelling field books. All losses of books should at once be reported to the Superintending Engineer who will deal further in the matter. He will write off the loss and will take disciplinary action, if necessary.

270 The following rules have been prescribed by the Government in consultation with the Accountant-General.

1 All the books belonging to a division should be numbered serially and the pages of each book should be machine numbered and a register of them should be maintained in Form P.W.A XVII in the divisional Office showing the serial number of each book, the name of the subdivision to which issued, the date of issue and the date of return so that its eventual return to the divisional office may be watched.

Note 1: A similar register should also be maintained in the subdivisional office showing the name of the subdivisional officer or section officer to whom such measurement book is issued. Books no longer in use should be withdrawn promptly even though not completely written up.

Completed measurement books containing measurement of works executed under contracts for which running accounts are maintained should be sent to the Divisional office for final record after the final bills have been paid to the contractors concerned. Until then, such books if not required for reference by the subdivisional officer or section officer should be sent to the Divisional Office for temporary record until they are required for making payments, when they should be taken back.

Completed measurement Books containing wholly measurements of works or supplies for which payments are made on hand receipts or first and final bills, or measurements of items of work carried out departmentally for which payments are made on nominal muster rolls, or both, should be sent to the Divisional office for final record immediately after all bills relating to the measurements recorded therein have been paid.

Note 2: Lorry log books, are also treated as initial account records like the measurement books, for the settlement of claims on account of supply of petrol etc.

2 Whenever measurement books change hands, even if it is only from one office to another situated in the same building

the receipt of the books should be acknowledged in writing by some responsible person of a grade, not inferior to that of a Junior Assistant or Record clerk in a section office.

3 The conditions under which payments may be made without detailed measurements are given in local ruling 16 under Article 125 of the Tamilnadu Account Code, Volume III

(b) Detailed measurements

271. In recording detail measurements, the following general instructions should be carefully observed:-

a) The topmost lines under columns (1) to (4) in each page of a measurement book should invariably be filled in the field. None of the lines should be left blank. Any lines not required, should be carefully scored through in order to prevent additional entries being made later on. Detailed measurements should be recorded only by Divisional, Asst. Divl. Engineers or by executive subordinates in charge of works to whom measurement books have been supplied for the purpose.

Note 1: Engineer and Engineer subordinate students undergoing their practical course may be allowed to record measurements provided they are systematically checked by one of the officers mentioned above.

Note 2: Divisional store keepers or stores clerks or the divisional head clerks in the absence of both, may in cases where there are no executive subordinates on the spot, and in special cases where the Divisional Engineer considers that the exigencies of the service requires it, record their measurements of stores received in measurement books.

Note 3: The storekeeper, Transport and Machinery Division Guindy is empowered to record measurement of supplies upto Rs. 100 without check-measurement and to record measurement of supplies from Rs. 100 to 500 subject to the check-measurement of a large proportion of them by the Assistant Divisional Engineer.

b) All measurements should be neatly taken down in a measurement book, C. F. No. 298 issued for the purpose and nowhere else.

c) Each set of measurements should commence with entries stating:—

- i) in the case of bills for work done
 - a) full name of work as given in estimate
 - b) situation of work
 - c) name of contractor
 - d) number and date of his agreement
 - e) date of commencement of work (i.e. date on which the site was handed over)
 - f) date of actual completion of work, and
 - g) date of measurement

ii) in the case of bills for supply of materials

- a) name of supplier
- b) number and date of his agreement or order
- c) purpose of supply in one of the following form applicable to the case:—

- i) 'Stock' (for all supplies for stock purposes)
- ii) Purchase for direct issue to (here enter full name of work as given in estimate)
- iii) 'Purchase' for (here enter full name of work as given in estimate) for issue to contractor on

d) date of written order to commence supplies

e) date of actual completion of supplies and

f) date of measurement ... and should end with the dated signature and designation of the person making the measurements. A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned subhead.

(d) As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quan-

ties clearly and accurately. He will also be responsible for the correctness of the entries in the column 'contents or area' for the measurements recorded by him. If the measurements are taken in connexion with a running contract account on which work has been previously measured, he is further responsible (1) that reference to the last set of measurements is recorded and (2) that if the entire job or contract has been completed, the date of completion duly noted in the prescribed place vide clause (c) above. If the measurements taken are the first set of measurements on a running account, or the first and final measurements this fact should be suitably noted against the entries in the measurement book and in the latter case the actual date of completion noted in the prescribed place. The signature of the contractor or his agent should be obtained in measurement books after each set of measurements with the addition 'I accept the measurements. In the case of illiterate men their marks should be attested by an independent witness.

e) Entries should be recorded continuously in the measurement book. No blank pages may be left and no page be torn out. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested. See also paragraph 269 (a).

f) No entry may be erased. If a mistake is made, it should be corrected, by the responsible officer. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation or by a reference to his orders initialed by the officer who made the measurements. In either case the reason for cancellation should be recorded.

g) All entries in measurement books should if possible be made in ink. If this is not possible, they should at least be written in indelible pencil. The entries in the contents or area, column should, however, always be made in ink in the first instance and not inked over.

h) Each measurement book should be provided with an index which should be kept upto date.

(c) Standard Measurement Books

272. It is usual to maintain standard measurement books of buildings in order to facilitate the preparation of estimates for periodical repairs. Where such standard books are maintained it is also permissible to utilize them for the purpose of preparing contractors' bills for such repairs, so that it may not be necessary to take detailed measurements on each occasion. The following rules for the efficient maintenance of the books have been described in consultation with Accountant-General:-

The entries of measurements and abstracts thereof should be recorded legibly in ink and certified by an officer of at least the standing of a sub-divisional officer in his own handwriting to the effect that they are correct for the purpose of preparing both the periodical repair estimates and the contractor's bills. Any corrections necessary should be attested by Sub-divisional officer or a Divisional Engineer.

All the standard measurements books maintained in a division should be numbered in an alphabetical series, so as to be readily distinguished from ordinary measurement books, and a register of them maintained in the Divisional Office in Form No. PWA XVII Part II. A similar register should be maintained in each Sub-division showing the books belonging to it, and the registers kept under lock and key in the custody of the division or the sub-divisional Officer concerned. The original standard measurement book should be kept in the personal custody of the divisional Accountant in the Division office.

Certified copies of measurement books relating to works in charge of sub-divisional officers should be sent to them to be kept in their personal custody and noted on separate pages of the sub-divisional register of measurement books.

Note : This need not be done when the division Office and sub-divisional office are at the same station.

For the use of section officers, standard measurements of each work copied in loose sheet and signed by the Divisional Engineer should be sent to the sub-divisional officers who will issue them to the Section Officers concerned.

Note : This need not be done when the sub-divisional office and section office are at the same station.

When corrections have to be made owing to additions or alterations in buildings the sub-divisional officers concerned should make the corrections in their copies of the measurement books. At the same time they should be intimated to the Divisional Engineers who will have the books, in their office corrected under their initials. The copies with the section officers, in which corrections have to be made, should be called for by the sub-divisional officers, corrected under their initials and returned.

On the 30th April each year, Divisional Officers should send certificates to the Superintending Engineer that all the standard measurement books in their divisions have been inspected by them, that the entries therein have not been tampered with, and that all corrections due to additions or alterations in the buildings have been made in the books and that the latter are reliable and up-to-date records.

When a payment has to be based on standard measurement the gazetted officer or subordinate preparing the bill for payment should certify in the ordinary measurement book and the bill that the whole of the work (or work since previous running bill as the case may be) as per standard measurement in a book the number of which should be quoted, has been done and that it has not previously been billed for in any shape.

Separate measurements books should be set apart for noting the detail of such bills so as to facilitate the review of payment based on standard measurements.

All bills so paid should be specially checked in the division office with reference to standard measurements on records in that office.

Note : Standard measurements books may also be maintained for boats and ballacuts that require periodical repairs and the above rules are applicable to such measurement books.

Check Measurement

273. a) Sub divisional officers are expected to check the calculations etc. recorded in measurement books as laid in local ruling 8 under Article 125 of the Tamilnadu Account Code, Volume III (vide paragraph 537) and to check-measure works as laid down in paragraph 528. Divisional Engineers will check-measure the work done on not less than 24 of their important works in any 12 months. The items in the measurement books actually check-measured should as a rule, be initiated by the checking officer.

b) A register of check-measurement should be maintained in each division showing all the check-measurements made by the Divisional Officer and this register should be available for inspection by the Audit Officer during his inspection.

Progress Report of Works

274. Sub divisional officers and subordinates will furnish to the Divisional Engineer such progress reports of works and at such intervals as may be prescribed. It is the duty of the official in charge of any work to bring to notice any dilatoriness, bad works, or anything militating against the interest of Government on the part of any contractor or piece-worker.

B. TRANSFER OF CHARGES

1. General

275. An officer must not delay making over charge after the arrival of the relieving officer; nor must he without the permission of his immediate superior officer, leave the station before the arrival of his successor. The relieving officer will take up the expenditure of cash and stores from and for the first day of the month during which the relief took place and submit the next monthly accounts in the same manner as if he has been in charge during the whole month. But the relieved officer remains responsible that proper explanation is forthcoming for transactions during his incumbency.

Every transfer of charge of a gazetted Government servant should be reported by post in the prescribed form (T. & A 7) on the same day to the Chief Secretary to the Government, the Secretary to Government, Public Works Department, the Accountant General and to the departmental authority as shown below:

a) Transfer of Sub division charges—Divisional Engineer, Superintending Engineer and Chief Engineer.

b) Transfer of Division charges—Superintending Engineer, and Chief Engineer.

c) Transfer of Circle charges — Chief Engineer.

Whenever the transfer of a divisional, subdivisinal or other executive charge in the Highways Department is prolonged so that two Government servants become entitled to draw pay and allowances simultaneously for the same appointment, the superintending Engineer should inform the Accountant-General whether the time taken for the transfer of charge is reasonable and whether the relieving officer should be treated as having been on duty for the full period. If the Superintending Engineer considers that the time taken in making over and receiving charge in a particular case was excessive, the relieving officer should be treated as if he had been on joining time or on leave, as the case may be, for so much of the time, as is held to be in excess of the time reasonably necessary.

276. A register of incumbents of charges should be kept in every divisional office showing the period of incumbency of each person who has held charge of each post (excluding the last grade) in the division and in the several subdivisions. In each sub divisional office, a similar register should be maintained in respect of the incumbents of that subdivision only.

II. Divisional Engineers and Subdivisional officers

277. The cash book or imprest account should be closed on the date of transfer, and a note recorded on it, over the signature of both the relieved and relieving officers showing the cash and imprest balances and the number of unused cheques, made over and received in transfer by them respectively.

A copy of this note, with the following documents, should be forwarded the same day to the Superintending Engineer in the case of divisional or to the Divisional Engineer in the case of subdivisional charges :-

- 1) Transfer report in the prescribed form Vide Appendix No. 33, being used in the case of subdivisional charges.
- 2) Receipt of stock, tools and plant and other stores under the immediate charge of the Relieved officer, Forms A and B being used for divisional and subdivisional charges, respectively.
- 3) A detailed report (Public Works Department, Form No. 42-E), on the state of surveying and mathematical instruments. In the case of transfer of divisional charges, this report should be in respect of instruments at the headquarters only.

The receipt of cash and stores balances should be prepared by the relieved officer, but the relieving officer should note any inaccuracies therein so that the Superintending Engineer of the Divisional Engineer, as the case may be may pass such orders in respect of any deficient articles as may be necessary. A copy of the receipts may be given to the relieved officer, if desired by him.

FORM A

Received in transfer from A. B. Divisional Engineer,
..... Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of the stock and tools and plant in charge of all subdivisional officers for the half year ending respectively, are on record, and the divisional stock returns have been prepared to end of.....

C. D.,

Divisional Engineer
.....Division

(Station and date).

FORM B

Received in transfer from A. B., officer-in-charge
sub division, the stock and tools and plant which have been

in his personal custody, as detailed in the list, balance return and accounts of receipt and issues to date.

The returns for the year ended the half year ended and for the month of for the whole subdivision have been submitted to the Divisional Engineer, and the account of daily receipts and issues for the current month has been written up to date.

(Station and date).

C. D.,

Relieving Subdivisional Officer

278. The relieved officer should further give the relieving officer a list and memorandum showing all the works in hand and the orders remaining to be complied with and of such matters as particularly require his attention with full elucidation of any peculiarity of circumstances, or apprehended difficulties. He should also furnish the relieving officer a complete statement of all unadjusted claims, with the reasons for their not having been adjusted in due course and a report as to any complication likely to arise owing to their non-adjustment.

279. On assuming charge, a Divisional Engineer will make it his business to acquaint himself with the works in progress in the division; he will examine the state of the accounts and inspect the stores. He should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of works. He shall further go through the registers, books and other account records and report on any arrears or confusion that may come to his notice. A subdivisional officer should in addition count, weigh or measure selected stores in order to test the accuracy of the returns, and should minutely examine the works in progress as to their quality and as to their accordance with the sanctioned plans and estimates. He will report to his superior anything irregular or objectionable that may come officially to his notice. If the relieving officer fails to bring to the notice of his superior within a reasonable period (say 3 months) any deficiency or defect in works, stores, accounts etc., taken over, he will be held responsible or the same so far as he was in a position to ascertain it.

In cases where the relieved and the relieving subdivisional officers or divisional engineers are present to handover and take over, the transfer of charge will be held to be complete only after all the stores and tools and plant in the personal custody of the relieved subdivisional officer or Divisional Engineer are actually counted, handed over, and taken over. The Superintending Engineers concerned, shall, under paragraph 275 allow them such time as is reasonably necessary for such counting, handing and taking over. In a case, however, where the relieved officer cannot be present to hand over either by reason of serious illness or sudden death, an immediate verification of the stores in his personal custody would be arranged for by the officer taking over charge under paragraph 282. If the relieved officer is unable to be present on account of serious illness, he shall be required to nominate a person who will represent him during such verification and sign for him for the correctness of the check. If on such verification any deficiency is noticed, the officer, who left the charge suddenly on account of illness, shall be held responsible for the deficiency, unless, after his recovery from illness he is able to account for it from the accounts or other records maintained by him. If the charge taken over is that of a deceased officer, such deficiency, if any shall be written off by the competent authority.

280. a) In the case of the transfer of a division, the report of completion of transfer should, except in the special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieving officers, a reference should be made to the Superintending Engineer.

b) The transfer report of a subdivisional charge, should on receipt by the Divisional Engineer, be scrutinized by him, any remarks necessary being entered in the column provided for that purpose and returned to the subdivisional officer, who after acting on the orders received, should return it to the Divisional Engineer for record in the Divisional office. The Divisional Engineer is responsible for seeing that the transfer of charge is conducted properly and for reporting to the Superintending Engineer any points on which orders are required.

281 In the case of a divisional or subdivisional charge becoming vacant by the death or sudden departure of the officer-in-charge, the next senior officer of the Department present should assume charge and take action as above prescribed forwarding to the Superintending Engineer or the Divisional Engineer, as the case may be, the receipts which would otherwise be given to the relieved officer.

III. Other Officers

282. In the case of transfers of charges, other than divisions and subdivisions, the Divisional Engineer should issue instructions as to the work to be jointly inspected by the relieved and relieving officer.

Every transfer of charge of an Assistant Engineer or Junior Engineer should be reported by post in the prescribed form on the same day to the Assistant Divisional Engineer, Divisional Engineer, Superintending Engineer and Chief Engineer.

Note: In the case of all transfers of charge of subdivision and sections detailed lists of the component parts of heavy plant and machinery and of tramway plant should always be included among the transfer papers and that if, for any reason, it is not possible to verify these lists at the actual time of transfer, they should be verified immediately afterwards by the relieving officer, who in case of any avoidable delay will be held responsible for any deficiencies.

IV Divisional Accountant

283. When a Divisional Accountant is about to be relieved of his duties in a divisional office, either permanently or temporarily, he should prepare a memorandum reviewing the accounts of the division. The state of stock and other suspense accounts and of outstandings in the accounts of works, should be reviewed in particular. All important liabilities, as also

to be made from the staff or from contractors and others which should receive special attention, should be mentioned. Any arrears or defects in the working of the divisional office or subordinate offices rendering accounts to it should be

specified with a statement of the remedies applied or contemplated. Other points requiring the special attention of the relieving accountant, whether in regard to the initial of compiled accounts or to objection statements and audit notes received from the audit office, should also be set forth in detail.

The memorandum should be in a tabular form with columns for (1) remarks by the relieving accountant, (2) remarks by the Divisional Officer, and (3) remarks of the Accounts Officer (Highways and Rural Works Department). The relieving accountant should examine it when taking over charge and promptly forward it, with his remarks, to the Accounts Officer (Highways and Rural Works Department), through the Divisional Officer, who will record such observations as he may consider necessary.

A statement of original tenders and agreements handed over and taken over should also be appended to the transfer report.

When there is a change of incumbency during the year relieved Divisional Accountant should complete his share of the review of the measurement books this share is determined with reference to the number of completed months of his stay in the division, e.g., if a Divisional Accountant is transferred say in October, he must have reviewed 6/12 of the total number of books and the fact of having done so recorded in the register and brought to the notice of the Divisional Engineer. A list showing the measurement books outstanding for review should be appended to the transfer report.

Store Keeper

284. In addition to the instructions to be issued by the Divisional Engineer when a store-keeper is transferred or when his services have to be terminated a thorough verification of stock should be made by the reliever or by the stock verifier, as this case may be in the manner prescribed for stock verification and the articles taken over.

During the absence of the storekeeper on leave for a period exceeding one month, the storekeeper should, choose

one of the sub storekeepers as his nominee, who will be asked to officiate as storekeeper with the approval of the Superintending Engineer. As a rule, the items of stock under the storekeeper will be taken over by the acting storekeeper after verification. But, it will be optional for the storekeeper proceeding on leave to declare in writing that a handing over of the stock in his custody to sub-storekeeper (the nominee of the storekeeper) relieving him is unnecessary and that he will continue to hold himself responsible for any shortage that might occur during the period of his absence on leave and also to indemnify the Government against any resultant loss.

C. MISCELLANEOUS

I. Bridge over irrigation canals and channels

285. If the construction of a new irrigation channel interferes with an existing public right of way, the cost of construction and upkeep of the bridge to a standard adequate to the requirements of normal road traffic from time to time shall be met from irrigation funds. In cases where such bridges have to be improved or reconstructed in order to meet the requirements of increased traffic, the entire cost should be met by the Public Works (Irrigation) Department irrespective of the question whether the bridge is structurally sound or not or whether the roadway interrupted is a maintained road, a puntha or a cart-track, etc. subject to the condition that the Public Works (Irrigation) Department is satisfied that such reconstruction or improvement due to increased traffic is really necessary. The cost of the increased road way over the bridge and its maintenance should be borne by the Highways and Rural Works Department or other local authority concerned. Railings, sidewalks and embankments up to the limits of the Public Works Department and those beyond the limits of Public Works Department land should be treated as part of the approach road and constructed and maintained by the Highways and Rural Works Department or the local body concerned with the maintenance of the roadway.

II. Expenditure on surveys and investigations

286. In respect of major works on Government roads, the prior approval of the Government should be obtained for taking

up the detailed investigation and preparation of plans and estimates.

In exceptional cases, where it is necessary to take up detailed investigation etc. before administrative approval is accorded, specific approval of Government should be obtained for taking the detailed investigation and preparation of plans and estimates for the works.

III. Famine Relief Works

287. Government have issued a Famine Code for the guidance of officers and others while employed on famine duty. Chapter I of the Famine Code contains detailed instructions for the preparation of famine programme and preparation of estimates for road works to be included in famine programme.

The following are special orders relating to famine works undertaken by this department.

a) The taking up of works of permanent utility such as expansion works and the payment of wages on the basis of outturn may, where possible, be preferred to the method of starting regular famine works. The Collectors should prepare famine relief programme in such a way to provide liberally for irrigation, well works, construction of spring ponds, spring channels, etc. eliminating road works of a mazdoor type. Among road works, works which find a place either in the Post-War Road Development Comprehensive plan or in the village road programme should be selected. Preferences should be given to works not involving earth work in selecting works for famine relief if such works are to be executed in the dry months. In the dry months metal breaking can be done without let or hindrance and greater number of labourers can be employed and continuous employment assured to them by taking up metalling of existing earthen roads. Opportunity should also be given to skilled workers of the locality by taking up construction of culverts causeways etc.

Note : In the matter of providing relief to agricultural labourers affected by adverse seasonal conditions preference should be given to repairs of existing roads. If how-

ever formation of new roads is considered necessary only those works included in approved programme should be proposed as far as possible.

b) The minimum width of famine roads should be 11 metres and the maximum width including the side drain should be limited to 20 metres.

c) It is irregular to execute works without properly sanctioned estimate.

d) Measurement and check measurement of work done: Trained maistries may also be directed to measure the works initially, Junior Engineers / Assistant Engineers who are permanent or who have put in a service of five years may be empowered by the Chief Engineer (Highways and Rural Works Department) to check measure famine works upto a limit of Rs. 2500 at a time subject to test check by Assistant Divisional Engineer.

288. (i) The following rules indicate the powers delegated to the various authorities in the Highways Department in regard to expenditure on works and matters incidental thereto :-

ii) The powers delegated are subject to the following conditions:

1) Budget provision should exist or funds should be re-appropriated by the competent authority.

2) The sanction should be specific, the financial effect, duration, etc., being specified. All sanctions should be communicated to the Accounts Officer (Highways and Rural Works Department) and the Accountant General, Tamilnadu wherever, necessary. All sanctions will have effect from the date of order unless otherwise specifically stated.

3) In the case of works on National Highways, Road Development Fund Works, and other works, the expenditure on which is met fully or in part from the funds allotted by the Government of India, the powers are subject to compliance with the special orders of the Government of India, issued from time to time ... vide Appendix I.

iii) In respect of matters for which powers have not been specifically delegated to any officer of the Department, prior

sanction of the Government should be obtained before undertaking any commitment.

289. The following powers have been delegated to the Chief Engineer (Highways and Rural Works Department).

I. Sanction of Estimates

a. Administrative approval.

337 Roads and Bridges other than Investigation works.

i) To accord administrative approval to estimates for works required for his department (Other than works on National Highways and works financed or aided by the Government of India, residential building and electrical works) Rs. 10,000/-

Note 1: For Electrical works - See paragraph 238

Note 2: Chief Engineer may accord administrative approval under this power to the construction of huts for watchers of inspection bungalows. He may also accord administrative approval to works connected with quarters for employees inferior service, subject to the following conditions:-

i) that the proposals are in accordance with the latest type-designs approved by the Government and that out side works are limited to minor sanitary works, such as drains, latrines, wells and the like; and

ii) that an enhancement of the limit fixed for 'Minor works' is not asked for on this ground.

Note 3: The Chief Engineer (Highways & Rural Works Department) may accord administrative approval to proposals for improving the existing residential buildings subject to the conditions that the addition to the capital cost does not exceed Rs. 500 in each case and that the standard rent of the buildings will exceed Rs. 500/- in each case and that standard rent of the building will not exceed 10% of the average emoluments of the class of tenant for whom it is intended. The above delegation does not apply to rent-free quarters or to proposals for

acquisition of land for additions to compounds of residences whatever the cost or value of the land may be.

ii) Contribution Works Rs. 40,000/-

b. Technical Sanction

iii) Original Works:- After administrative approval to a work has been accorded by the competent authority, the Chief Engineer can accord technical sanction to detailed working estimates, provided that whenever any modification is proposed in the details of the work, involving a departure from the approved design or the alteration of other parts of the work, affecting the standard of efficiency or stability of the whole work, he should move the Government to accord or obtain fresh administrative approval.

iv) Tools and plant; Full powers.

C. EXCESS OVER ESTIMATES

To deal finally with all excess of not more than 5% of the amounts of any sanctioned estimates, he may pass excess expenditure upto a limit of Rs. 5000/- on all work, irrespective of the amounts of the sanctioned estimate. This delegation applies to electrical works also.

G.O. Ms. No. 1018 PWD dt 30-6-75.

II. Re-appropriation of funds voted expenditure

To sanction re-appropriation of funds from one circle to another under the same minor head within a grant provided that

1) Such re-appropriation is not made to a new service or object not contemplated in the budget for the year;

Note Under this clause, the Chief Engineer (Highways and Rural Works Department) 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 re-appropriation has not the effect of increasing the expenditure on an item, the provision for which has been

specifically reduced by a vote of the Legislature or by Government.

4) The total budget provision for minor works under a minor or departmental head under 337 Roads & Bridges is not increased.

5) The appropriation does not involve a transfer of fund between voted and non-voted heads.

6) The re-appropriation does not involve a transfer of funds to a work or project has not received the requisite administrative approval and technical sanction under the rules in this Manual or does not involve an appropriation of funds in excess the amount of the estimate if technical sanction has been accorded.

7) The amount re-appropriated from or to a single major work in the same head of account does not exceed Rs. 40,000 and

8) A copy of the order sanctioning the re-appropriation shall be communicated to the Finance Department, to the Accountant-General and the Accounts Officer (Highways & Rural Works Department) as soon as it is passed.

Non - Voted expenditure

Subject to the above restrictions, the Chief Engineer (Highways & Rural Works Department) may sanction re-appropriations in respect of the charged expenditure between sub-heads of appropriation within a minor head.

III. Sale of Dismantlement of buildings

See Paragraph 221.

IV. Office Furniture

To sanction purchase of Office furniture upto Rs. 7,500/- subject to Budget provision.

V. Contracts

To accept any tender for execution of works by contract within the amount of the sanctioned estimate, he may invest

individual Divisional Engineers in charge of Divisions with powers to enter into contracts based on the lumpsum tender system upto a limit of Rs. 2,00,000/- (G. O. Ms. No. 308 / Transport / dt 5-3-80) subject to the condition that no additions or alterations in authorised standard forms are made by a Divisional Engineer — vide paragraph 303.

VI. Write - Off

To write - off the irrecoverable value of stores on public money lost by fraud or other causes, unprofitable outlay on works and loss of revenue subject to a maximum limit of Rs. 7,500/- in each case and for immovable properties of Rs. 5,000/- provided the loss does not disclose:-

1) a defect of system or in rules which require the sanction of a higher authority ; or

2) Serious negligence on the part of some individual officer or Officers which might possibly call for disciplinary action requiring the action of a higher authority.

All sanctions to write-off under this rule should be communicated to 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. 15,000/- in each case, unless they involve any important question of principle or are in nature of test suits, in which case, irrespective of the money value, the orders of Government should be obtained.

Note 1: The point whether a case does or does not involve a question of principle shall be decided by the Chief Engineer.

Note 2: Before according such sanction, the Chief Engineer shall obtain the opinion of the Government Pleader, 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.O. Ms. No. 4350/ Home / dt. 25th October 1940 and No. 200 / Home/ dated 11th January 1941.

Note 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.

Note 4: The Superintending Engineer or the Divisional 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.

Note 5: Sanction of Government is necessary for payment of fees to the pleader in case where the cost is not recoverable from the other party to the suit.

Powers of Superintending Engineer

290. The following is a summary of the powers of a Superintending Engineer (Highways and Rural works Department)

Original works

337 Roads and Bridges other than investigation works.

To accord administrative approval to estimates upto Rs. 15,000 for works other than on National Highways, works financed or aided by the Government of India, residential or electrical.

Note 1: For electrical works see paragraph 238.

Note 2: Superintending Engineers may accord administrative approval under this power to the construction of huts for watchers of inspection bungalows. They may also

accord administrative approval to works connected with quarters for employees in inferior service, subject to the following conditions:-

i) that the proposals are in accordance with the latest type-designs approved by the Government and that outside works are limited to minor sanitary works, such as drains, latrines, wells and the like and

ii) that on enhancement of the limit fixed for 'Minor works' for on this ground

b) Contribution works

To sanction the undertaking of contribution works upto Rs. 15,000/-

c) Technical sanction to estimates

Superintending Engineers are empowered to accord final or technical sanction as detailed estimates for original works upto rupees three lakhs.

Where the detailed estimate is working estimate for a work or part of a work, included in a general estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the general or subsidiary estimates is not exceeded. A Superintending Engineer may transfer ascertained savings from any one portion of the project to another within the sanctioned estimate.

d) Excess over estimates

To deal finally with all excess of not more than 5% of the amount of any sanctioned estimates G.O. Ms. No. 1018 PWD Dt 30-6-75 provided that the total amount of the exceeds within the limit of his powers to sanction estimates technically, he may also pass excess expenditure upto a limit of Rs. 1,500/2 1/2 on all works irrespective of the amounts of the sanctioned estimates. He has however no power to sanction any excess over a revised estimates sanctioned by a higher authority see also paragraph 177.

e) Alterations of designs

To sanction necessary alterations in the constructive details of works during their execution provided that such alterations do not cause an increase of charge beyond the limit of his powers to deal finally with excess over estimates - Vide (d) above.

f) Contingencies in the estimate for a work

To divert the provision for contingencies to new works or repairs which are not provided for in the estimate.

g) Unforeseen works in an estimate for a work

To divert the provision under this item for new works are required by the administrative authority and which are for due fulfillment of the precise object for which the work was intended. See also paragraph 123.

II Repairs

291. a) To sanction estimates for annual and special repairs within the limits assigned for his circle in the budget estimate under each head of service and to prescribe lump sum provision for the annual repairs to buildings as laid down in paragraph 149. In the case of roads the sum should be limited by the Superintending Engineer to a fixed amount per kilometre.

b) Periodical Repairs

To authorize the commencement of urgent periodical repairs in anticipation of formal sanction to estimates - vide paragraph 143

c) Emergent Repairs

To sanction emergent repairs to any reasonable and necessary amount in case of imminent danger to the structure.

d) Excess over estimates

Same powers as under original works, if a revised estimate is prepared it may be dealt with under sub-paragraph (a) above.

III Tools and plant

292. To sanction detailed estimates for the purchase and manufacture of ordinary tools and plant upto Rs. 1,00,000.

IV Photographic Charges

293. Superintending Engineers may sanction photograph within the limits of budget provision.

Note : In case where the photographs taken are of completed works and for general purposes and not in the interest of works themselves the charge should be debited to Establishment - Contingencies.

V. Contracts

294. To accept tenders for contracts for all original works and repairs upto the limit of the estimates sanctioned by competent authority plus such excess as he is competent to sanction under the provisions of paragraph 290 (d) To execute contracts and piece work agreement up to the same limit provided they are drawn up in standard forms.

Note : In the case of officers holding officiating or temporary rank for a period not exceeding three months, these powers are restricted to a money limit of one lakh.

VI. Stores

(a) Purchase, Manufacture and Repair,

(i) General

295. To accord administrative approval to estimates for the purchase or manufacture of tools and plant (not including livestock or office furniture to a maximum expenditure of Rs. 15,000 for each estimate, and to order the purchase or manufacture of any stores required for the construction of a sanctioned work, subject to the conditions laid down in the Stores Rules.

Note : Estimates for the purchase, improvements and repairs of floating plant other than motor or steam launches, staff boats and boats for which rent or hire is payable may be sanctioned by Superintending Engineer upto a limit of Rs. 1000.

ii) Office Furniture

To sanction purchase of office furniture within the budget allotment subject to a maximum expenditure of Rs. 500 for each estimate.

iii) Indents

To pass indents on other departments for articles required for sanctioned works, and to forward indents for the imported stores direct. See the Stores Rules in Chapter VI of the Tamilnadu Financial Code, Volume I.

iv) Repairs

To sanction estimates for repairs to tools and plant within the limits of the appropriation assigned to his circle.

(b) Disposal of stores

i) To issue orders for the disposal of all unserviceable or surplus stores including stock, tools and plant, materials at site of works and materials received from works dismantled or undergoing repairs to write off the loss due to disposal of such articles (i.e. the difference between the book value of the articles and the amount realised by their disposal), when the total loss on all articles disposed of at a time and included in one survey report is Rs. 20,000 or less.

ii) To sanction the issue of any materials from store yards to private persons at full value including storage charges plus the usual supervision charges of 10 percent, when this can be done without inconvenience to the public service.

iii) To waive the 10 percent supervision charges when materials are sold to the public in the case of surplus stock materials which in his opinion would otherwise be unsaleable.

iv) To write off famine tools that have been lost or become unserviceable.

v) A Superintending Engineer may deal finally with the disposal of any unserviceable floating plant subject to the provision that the condemnation, sale or disposal otherwise of all

staff boats and of other vessels of which the original cost was Rs. 10,000 or more should be made after the sanction of Government.

c) Losses due to depreciation

To sanction estimate for losses due to depreciation of stock upto a limit of Rs. 10,000.

(d) Write-off

To write-off the irrecoverable value of stores or public money lost by fraud or other causes, unprofitable outlay on works and loss of revenue subject to a maximum limit of Rs. 1,500 in each case provided the loss does not disclose (1) a defect of system or in rules the amendment of which requires the order of a higher authority; or (2) 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.

(e) Sale and dismantlement of buildings

See paragraph 221.

(f) Losses in manufacture

To adjust losses in manufacture upto a limit of Rs. 750/- in each case.

VI—Powers of reappropriation

296. The following are the powers of Superintending Engineers (Highways and Rural works Department) to reappropriate funds:-

337 Roads and buildings, and 537 capital outlay on Roads and Bridges.

- a) Original Works - Communications.
- Original Works - Miscellaneous.

A Superintending Engineer may, within the funds allotted to his circle re-appropriate funds from one work to another subject to the following conditions:-

1) that the total of the amounts proposed to be re-appropriated from or to a single major work does not exceed Rs. 15,000.

2) that in the case of resumption, the head of department is informed of the fact explaining why it was not possible to spend the appropriation on the work in question,

3) That no re-appropriation is made to a new major work or to a new minor work costing over Rs. 2,500 not provided for in the budget,

4) That the re-appropriations are confined to works under the same minor head,

5) That the re-appropriation 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 Manual or does not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded,

6) That the re-appropriation has not the effect of increasing the appropriation under a unit, which has been reduced by a higher authority and

7) That the re-appropriation has not the effect of increasing the total budget provision for minor works under a minor head under 337 Roads and Bridges.

b) Repairs and "Tools and Plant" — No powers.

Note : Lump-sums will be allotted by the Chief Engineer for each circle under the primary units under these heads. The Superintending Engineer should redistribute the amounts under each primary unit among the several divisions under him.

c) Copies of all orders of re-appropriations sanctioned by the Superintending Engineer should be forwarded to the Finance Department through the Chief Engineer to the Accountant General and the Accounts Officer (Highways & Rural Works Department)

VII. Miscellaneous Powers

297. Rules and powers regarding the grant of advances of pay and travelling allowances, etc., and contingent expenditure will be found in the Tamilnadu Financial Code.

298. i) Superintending Engineers of Circles are authorized to arrange with the Telegraph Engineering Department on their own authority, for the establishment of telephone connexions required as a temporary measure in connexion with the execution of work, subject to a condition that the cost of the connexions has been provided for in the sanctioned estimate for the work.

ii) Superintending Engineers are authorised to incur expenditure in the employment of water and supplying drinking water to their office from their office contingencies when the necessity for such expenditure arises.

(GO. Ms. No. 1683, Public Works, dt. 29—6—64)

iii) The Superintending Engineers are empowered to condemn old by-cycles and sanction the purchase of new by-cycles in place of the condemned ones for use in their offices as well as in the sub-ordinate offices under their control subject to a maximum of Rs. 500/- for each office"-

(GO. Rt. No. 123, Public Works, dt. 29—1—70)

299. Superintending Engineers may approve of alterations of the dates of birth entered in the service books of the non-gazetted establishments serving under them.

D. POWERS OF DIVISIONAL ENGINEERS

300. The following is a summary of powers of a permanent Divisional Engineer in charge of a division. Officiating Divisional Engineers in charge of divisions are also empowered to exercise these powers provided the officiating period is likely to exceed three months. Once an officiating Divisional Engineer has exercised these powers he will exercise them again whenever he acts as a Divisional Engineer, whatever the period unless the powers have for any reason been expressly withdrawn.

1. Original Works

a) Administrative approval

To accord administrative approval to work of the classes shown below subject to the limit for any one work shown against each class :-

337. Roads and Bridges other than miscellaneous expenditure on investigation of roads, and bridges, National Highways and Works financed or aided by the Government of India electrical works Rs. 7500

Full contribution works Rs. 7500

Note 1: For electrical works See paragraph 238

Note 2: Divisional Engineers may accord administrative approval to works connected with quarters for employees in inferior service upto a limit of Rs. 6,000 for any work subject to the following conditions :-

i) That the proposals are in accordance with the late type designs approved by the Government and that outside works are limited to minor sanitary works, such as drains, latrines wells and the like and

ii) That an enhancement of the limit fixed for "Minor works" is not asked for on this ground.

b) Technical sanction to estimates

To accord final or technical sanction to detailed estimates for original works upto a maximum limit of Rs. 1,00,000 excluding charges for establishment and tools and plant.

When the detailed estimate is a working estimate for a work or part of a work, included in a general estimate or in any subsidiary estimate subsequently sanctioned by competent authority, the sanction is subject to the condition that the provision for it in the general or subsidiary estimate is not exceeded.

Note :- The Divisional Engineers of divisions can accord technical sanction to estimates for small extensions to electric installations in Government buildings in their charge upto a limit of Rs. 15,000.

c) Excess over estimates

To deal finally all excesses over the amounts sanctioned by himself or by higher authorities upto a limit of Rs. 750 irrespective of the total amount of the sanctioned estimate, and in

other cases provided that the total amount of excess is within 5% of the sanctioned estimate and within the limit of his powers to sanction the estimates technically, Divisional Engineer has no power to sanction any excess over a revised estimate sanctioned by a higher authority. See also para 177.

G.O. Ms. 1018 PWD Dt 30-6-75.

d) Alterations of designs

The sanction alterations in the constructive details of works during their execution in cases of necessity, reporting as a general rule, his action to the Superintending Engineer provided that such alterations do not cause an increase of charge on the work beyond the limit of his powers to deal finally with excesses over estimates—Vide (c) above. When however, such alterations affect the administrative side of the works, they should be effected only after consulting, the administrative department concerned.

(e) contingencies in the estimate for a work

To divert the provision for contingencies to new works or repairs not provided for in the estimate upto a maximum of Rs. 5,000 for each item (paragraph 122). The Divisional Engineer can divert the provision in any estimate under "Contingencies" to meet excesses due to increased rates of any cause whatever, provided the total amount of the estimate after revision does not exceed by more than 5 percent of the sanctioned amount inclusive of contingencies and provided that the excess is within the Divisional Engineer's powers of sanction.

(f) Unforeseen works in an estimate for a work

To divert the provision under this item for new works which are required by the administrative authority and which are essential for the due fulfilment of the precise object for which the scheme was intended, upto a limit of Rs. 5,000 for each item. See also paragraph 123.

II Repairs

(i) Maintenance works

301. a) To sanction estimates for maintenance of roads without any money limit subject to the condition that the limit

for each road based on the mileage rate for each reach of that road fixed by the Superintending Engineer is not exceeded. "to sanction estimates for ordinary and special repair estimates to buildings within the limit of budget allotment upto a limit of Rs. 6,000/- for each work"

(ii) Emergent repairs

To sanction emergent repairs to all works in charge of the department to any necessary and reasonable amount, in case of imminent danger to the structure.

(iii) Repairs to electric installations

To sanction estimate for ordinary or special repairs to electric installations in Government buildings in their charge up to a limit of Rs. 5,000/-

b) To prescribe lump sum amounts for ordinary repairs under paragraph 149 up to Rs. 1000 under the conditions laid down therein.

(c) Excesses over estimates

Same powers as under original works, if a revised estimate is not prepared: if a revised estimate is prepared, it may be dealt with under sub-paragraph (a) above.

III Tools and Plant

302. Same powers as under original works

IV Contracts

303 The following shall be substituted for the existing para 303 of Highways Manual Volume IV,

"To accept tenders for contract for sanctioned original works and repairs subject to the limits indicated below:

Upto Rs. 20,000/- or any higher limits which may be authorised by the Chief Engineer under the provision of the such para below,	5% excess over technically sanctioned estimate.
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The Chief Engineer (Highways and Rural Works) may at his discretion invest individual permanent Divisional Engineer in charge of division or officiating Divisional Engineer in charge of division who has officiated or is likely to officiate in such a charge for more than 3 months with powers to enter into contracts, based on the lumpsum tender system upto a limit of Rs. 2,00,000/- subject to the condition that no additions to or alterations in authorised standard forms are made by a Divisional Engineer.

Note : In cases where materials are supplied by Government to the contractor, the amount of Contract should for the purpose of determining the authority competent to accept it, be taken to be the net amount to be paid to the Contractor exclusive of the cost of value of the materials so supplied. Further the amount of the contract added to the cost of materials must not exceed the sanctioned estimate by an amount greater than that which the officer is empowered to sanction under the provision of paragraph 300 (c)".

V Stores

(a) Purchase, Manufacture and repairs

304. i) To accord administrative approval to estimates for the purchase or manufacture of tools and plant (not including livestock or office furniture) subject to a maximum of Rs 7,500/- for each estimate and to sanction estimates for regular repairs of special tools and plant other than running or working expenses upto Rs. 4,000 for each estimate and for the maintenance of ordinary tools and plant upto Rs. 3,000 a year for the division limited to the appropriation allotted for the division. The Divisional engineers may sanction estimates technically for ordinary maintenance of special tools and plant like lorries, power rollers, etc., upto Rs. 30,000 per year for each such plant.

"The Divisional Engineer, Transport and Machinery may sanction estimates technically for special repairs to tools and plants upto Rs. 5,000/- for each plant at a time.

(G.O. Ms, No. 2953 Public Works, dt. 2-11-62)

ii) To accord administrative approval to the purchase of office furniture upto Rs. 400 for each estimate.

iii) To order any stores required for the execution of a sanctioned work, subject to the conditions laid down in the Stores Rules Chapter VII of the Madras Financial Code, Volume I and to provision in the sanctioned estimates.
See paragraph 431.

iv) To purchase or manufacture stock, sufficient to keep the stock of the division upto the reserve limit vide paragraphs 432 and 433.

b) Write-Off

i) To sanction the writing off the returns of tools and plant of all tools and plant, the full value of which has been recovered. In recovering the value of tools lost, centage charges must be recovered.

ii) To write-off tools and plant in those cases where only part values have been recovered for causes which he considers reasonable.

iii) To Write-off unserviceable tools and plant and stores the original cost of which did not exceed Rs. 250 when no value is recovered for causes which the Divisional Engineer considers reasonable.

iv) To write-off famine tools the full value of which has been recovered, subject to the provision that if such write-off affects the authorized reserves, the orders of the Superintending Engineer concerned should be obtained.

v) To write-off finally the irrecoverable value of stores of public money lost by fraud or other causes unprofitable outlay on works and loss of revenue subject to a maximum limit of Rs. 400 in each case, provided that the loss does not disclose:

1) a defect of the system the amendment of which requires the orders of higher authority or,

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

c) Disposal of stores

i) To issue orders for the disposal by a sale or other wise, surplus stores at a rate not less than the prevailing market rate in the locality at the time of their disposal or at their full book value whichever is less and of materials received from works dismantled or undergoing repairs at their estimated value upto a limit of Rs. 2,500 vide paragraph 547.

ii) To sanction the sale of articles on the stock accounts to private persons upto Rs. 1,000 when it can be done without inconvenience to the public service for full value including storage charges plus the usual supervision charges of 10 percent. The supervision charge may, however be waived by the Divisional Engineer in the case of surplus stock which in his opinion would otherwise be unsaleable.

iii) To sanction the sale of unserviceable store at less than their full book value when the original purchase value of the articles does not exceed Rs. 2,500.

(d) Sale and dismantlement of Public buildings

See paragraph 221

VII Powers of Reappropriation

305 The following are the powers of Divisional Engineers to re appropriate funds:

337 Roads and Bridges and 537 Capital outlay on Roads and Bridges

Subject to the following conditions:

1) that the total of the amounts proposed to be reappropriate from or to a single major work should not exceed Rs. 4,000 in the same head of Account.

2) that in the case of resumptions, the Chief Engineer (Highways and Rural Works) should be informed of the fact, explaining why it was not possible to spend the grant on the Work in question:

3) that the amount resumed should on no account be diverted to new major works not provided for in the budget;

4) that the re-appropriate are confined to works under the same minor head;

5) the re-appropriation 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 Manual or does not involve an appropriation of funds in excess of the amount of the estimate, if technical sanction has been accorded; and

6) That the re-appropriation has not the effect of increasing the appropriation under a unit which has been reduced by a higher authority.

Minor Works Divisional Engineers have full powers to sanction the transfer of funds between the minor works with in the division subject to the following conditions:-

1) No transfer should be made from one minor or departmental head to another,

2) No transfer of funds should be made to a new minor work costing over Rs. 2,500 not already included in the appendix to the State Civil Works Budget,

3) No transfer should be made to a work or project which has not received the requisite administrative approval and technical sanction under the rules in this manual and when the amounts so transferred involve sanction of grant in excess of the amount of the estimate if technical sanction has been accorded, and

4) that the transfer has not the effect of increasing the total provision for minor works under a minor or departmental head under "337 Roads & Bridges".

2) Copies of orders sanctioning any reappropriation should be communicated to the Finance Department through the proper channel, to the Accountant-General and the Accounts Officer (Highways and Rural Works) as soon as such orders are passed.

VII Miscellaneous powers

306. i) Rules and powers regarding the grant of advances of pay and travelling allowances, house building advances; etc.;

and contingent expenditure will be found in the Tamilnadu Financial Code and the Tamilnadu Treasury Code.

ii) Divisional Engineers (Highways and Rural Works) are authorised to incur expenditure in the employment of watchman and supplying drinking water to their office staff from their office Contingencies when the necessity for such expenditure arises, (G.O. Ms. No. 1683 Public Works, dt. 29-6-64a)

iii) Divisional Engineers (Highways and Rural Works) are empowered to sanction payment of compensation to workmen in connection with accidents falling under section 4(1)(d) of the workmen compensation Act 1923 irrespective of whether compensation was awarded by the Commissioner for workmen compensation or not"

(G.O. Ms. No. 2257 Public Works, dt. 7-8-65)

E. POWERS OF SUBDIVISIONAL OFFICERS

307 The powers specified in clauses (g), (h) and (i) below can be exercised by all subdivisional officers (Permanent and officiating) irrespective of the length of their services.

The powers specified in clauses (a) to (c) below can be exercised by

1) Permanent Assistant Divisional Engineers recruited from Assistant Engineer / Junior Engineer irrespective of the length of their service as subdivisional officers.

2) Officiating Assistant Divisional Engineers recruited from Junior Engineer / Assistant Engineer with three years service as subdivisional Officer and

3) Direct recruited permanent Assistant Divisional Engineers with three years service as subdivisional officers;

The power specified in clause (d) can be exercised in full by all officiating Assistant Divisional Engineers recruited from Assistant Engineer / Junior Engineer irrespective of the length of the service.

a) Technical sanction to estimate for works other than those relating to residential buildings and electrical works.

- (1) Buildings, designed on standard plans Rs. 3000
- (2) Buildings not based on standard plan Rs. 2000

Note 1 : Subdivisional Officers should consult Divisional Engineers in any case of doubt regarding foundations.

Note 2 : Selected officers who have put in a service of not less than five years as subdivisional Officers may, however be recommended by Superintending Engineers to be invested with enhanced powers up to Rs. 5,000 and Rs. 3,000 under item (1) and (2) respectively.

b) Sanction to estimates for special repairs except in the case of residential buildings and electrical works subject to the following limit.

Roads and Buildings — Rs. 500

C. Sanction to estimates for ordinary repairs:—

Roads and buildings excluding residential buildings and electrical works subject to the limit prescribed in paragraph 146 — Rs. 1,000

Note : This does not confer powers to sanction estimates containing provision for work establishment.

d) i) To accept tenders and to enter into piecework agreements on standard forms - Rs. 5,000

d) ii) All assistant Divisional Engineers direct recruits and officiating and all temporary Assistant Divisional Engineers who have completed 5 years of Services are empowered to accept piece work agreements upto a limit of Rs. 2,000.

Note 1 : Selected officers who have put in a service of not less than five years as Subdivisional officers may, however be recommended by Superintending Engineers to be invested with enhanced powers up to Rs. 10,000 in the matter of accepting tenders and entering into piece work agreements on standard forms.

Note 2 : The above delegation in respect of 'Agreement' applied to piecework agreements only subject to the following conditions:—

1) That the agreements containing lump-sum items or items not included in the sanctioned estimate or rates in excess of those in the sanctioned estimate of additions to or alterations in the authorized form should be accepted by a higher authority than the Subdivisional Officer; and

2) that, for items for which lump-sums are provided for in sanctioned estimates, the agreements should specify the rates with details and the total amount for each of the items, according to the specified rates should not exceed the lump-sum provision in the estimate, provided that such specified rates are directly deductible from the accepted schedule of rates of the division and that in cases where the rates are not so deductible, and where the total of the relevant lump-sums in the estimate exceeds Rs. 50 data in support of these rates are got approved by the higher authority before the agreement is accepted.

e) Powers to purchase tools and plant forming part of a sanctioned estimate, but not including furniture or livestock, Rs. 500.

f) Subdivisional officers have no powers to sanction excess over estimates sanctioned by higher authority nor to approve deviation statements on workslips for estimates sanctioned by a higher authority.

g) Subdivisional officers can approve of sales of dead and fallen trees in the compounds of public buildings or by the sides of roads in charge of the Highways Department upto a limit of Rs. 50 in each case subject to the following conditions:

1) That the sales are confined to trees fit for use as fire wood only and to those which are less than 4 feet in girth in the case of timber trees used for building purposes:

2) that wide publicity of the sales is given which must be certified to in the sale accounts submitted by Subdivisional officers; and

3) that if any objections from the public to the notice or conduct of sales are received within a fortnight of the sales, the orders of the Divisional Engineer should be taken the sales

in case where there are no objections being confirmed after a fortnight.

h) Subdivisional Officers are also invested with power to approve of sales of materials of insignificant value received from works dismantled or undergoing repairs such as brick, debris, cuddapah slab pieces, at their estimated value upto a limit of Rs. 50 subject to the condition that the articles are not required immediately for use on any works in the locality and subject also to conditions (2) and (3) in clause (g) above.

i) Subdivisional Officers can approve of gross, fruit and fishery leases upto a limit of Rs. 50 in each case subject to the conditions that the period of lease shall not exceed one year and that the sale amount shall not be less than the average of the previous three years.

j) Under section 255 and 59 (d) of the Tamilnadu Forest Act., 1882 (Tamilnadu Act V of 1882), Assistant Divisional Engineers are invested with powers of Forest Officers within their respective jurisdiction for the purpose of compounding of forest offences committed in relation to unreserved lands (other than tank bed lands) which are solely under the control of the Highways and Rural Works Department.

PART II

CHAPTER - I

A -- INTRODUCTORY

308 The main financial accounting rules which are common to all departments are not included in this part of the Manual as they are incorporated in the Tamilnadu Financial Code, Tamilnadu Account Code Volume I to III, etc., The rules in the Tamilnadu Treasury Code, the Tamilnadu Financial Code and Tamilnadu Account Code are binding on the Highways and Rural Works Department, except in so far as they may be modified by express provisions in this Manual. This part of the Manual, is, therefore, to be read in conjunction with the provisions in the relevant codes.

The general arrangement in this part follows the various chapter in the Tamilnadu Account Code, Volume III and the matter contained in this Manual supplements that code, unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this Manual.

B. DEFINITIONS

309 1) Advance payment means a payment made on a running account to a piecework contractor for the work done by him but not measured — Vide Local Ruling 16 under Article 125 of the Tamilnadu Account Code, Volume III. All intermediate payments made in the case of contracts based on the lump-sum tender system are also treated as advance payment.

309 (2) Agency transactions is the term employed to denote those transactions of the Union Government for which, the State Government acts as merely the agent in relation to any matter to which the executive power of the Union extends with reference to Article 258 of the Constitution.

3) Book Transfer:— This term is applied to the process whereby financial transactions which do not involve the giving or receiving of cash, or of stock materials, are brought to account. Such transactions may either affect the book of a

single accounting Officer, or they may involve operation on the books of more than one accounting Officer whose accounts are ultimately incorporated in the accounts of Government. They usually represent liabilities and assets of Government brought to account either by way of settlement or otherwise, but they may also represent corrections and amendments made in cash. Stock or Book Transfer transactions previously taken into account.

4) Department:— This term when qualified by the prefix "The" is used to indicate the Highways and Rural Works Department. Wherever, "Public Works Department" is mentioned in the Tamilnadu Account Code, Volume III it may be held applicable to the Highways and Rural Works Department also.

5) Direction Office:— This term indicates the office of an administrative officer who has one or more Divisional Officers working under his orders and is not himself entrusted with the execution of works or with the receipt and disbursement of Public money e.g., a Chief or a Superintending Engineer; but if such an Officer is also entrusted at any time with the receipt and disbursement of public money, he is treated as a Divisional Officer for the purpose of this Manual even though some part of his emoluments may be treated as direction charges.

6) Direction Officer:— The Head of a Direction Office is known by this designation

Explanation:— A Government servant holding the rank of a Superintending or even a Chief Engineer is not a Direction Officer, unless the direction of the business of one or more divisions is entrusted to him. Thus a Superintending Engineer employed on special duty is not a Direction Officer.

7) Imprest:— An imprest is a standing advance of a fixed sum of money given to an individual to enable him to make certain classes of disbursements which may be entrusted to his charge by the Divisional Officer. The amount of an imprest should not, however, exceed one thousand rupees, in any case, without the special sanction of Government.

8) Major Estimate:— Is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure

exceeds Rs. 1,00,000. This term is also applied, for the sake of convenience to the work itself.

9) Minor Estimate:— Is a term applied to the estimate for a work, when the sanctioned amount of the works expenditure does not exceed Rs. 1,00,000/-. This term is also applied for the sake of convenience, to the work itself.

10) Storage rate and storage charges:— These expressions denote respectively the centage rate fixed for and charges levied on all issues of stock from the Stores to cover such actual expenditure as is incurred after the acquisition of the stores establishment employed on handling and keeping initial account, the custody of stock and the maintenance of the store godowns or yards, etc.. This rule may, with the sanction of the State Government, be extended to any other stores in which appreciable storage charges are incurred—vide Local Ruling 6 under Article 100 of the Tamilnadu Account Code, Volume III.

CHAPTER II

GENERAL OUTLINES OF SYSTEM OF ACCOUNTS

A. CLASSIFICATION OF TRANSACTIONS

310 In the Budgets and Government Accounts of the Tamilnadu Government the receipt and expenditure of the Highways and Rural Works Department are grouped as shown below:—

i) Revenue Receipts; (ii) Expenditure (iii) Department heads and (iv) Remittance Heads.

These are further sub-divided into major and minor Heads. A list of these is given in Appendix 26.

311 Transactions relating to the charges and receipts connected with the services pertaining to the works of the Tamilnadu Government are adjusted finally in the accounts of Divisional Officers against the provision of funds therefore

placed at their disposal. Transactions connected with the services for other Government works are not so adjusted, finally but pass eventually out of the accounts of Divisional Officers for Incorporation in the accounts of the departments and administrations concerned. Outlay on non Government works is charged against the deposits received there for.

Note 1: If the Highways Department executes, on behalf of the Union Government a road work the necessary funds are usually placed at its own disposal.

Note 2: When a Highways and Rural Works Division undertakes a service on behalf of another Highways and Rural Works' Public works or Electricity Division, the connected receipts and charges are passed on for adjustment finally in the accounts of the latter division.

Note 3: Operations undertaken in the manufactories and workshops of a division on behalf of other Divisions, departments, local bodies or individual are treated as operations of the Division in the first instance but the entire cost is ultimately recovered from the party concerned.

312. In all cases, the primary accounts of these transactions should be kept in accordance with the rules of this Manual, even though the ultimate cost of the transactions may not have to be brought to account finally in the books of the Divisional Officer.

313 The performance of these services and the subsidiary proceedings, gives rise to a number of other transactions with other departments etc., which have also to be obtained from treasuries to meet liabilities incurred. receipts realised have to be lodged in treasuries, and stores have to be obtained from other divisions or Departments or from abroad.

314. The transactions of Highways Officers may be grouped under the heads indicated below:

i) Expenditure Heads :- for charges adjustable finally in the accounts of Divisional Officers.

ii) Revenue Heads:- for revenue receipts creditable finally to Government in the accounts of Divisional Officers.

314 III) Remittance Heads:- Receipts as well as payments: for cash, stores or other values received from, or paid to or on behalf of, other divisions or departments.

iv) Debit-Heads:- for certain receipts and payments held in suspense pending clearance by payment or recovery (as the case may be) in cash or otherwise. The suspense accounts for transactions of this group are treated either as heads subordinate to the Expenditure Heads or as independent heads of account, as will be explained in latter chapters.

315. The transactions under each of these groups are further sub-divided as six tier of classifications for purpose of accounts as indicated below:

First Tier	Sector	Fixed by C & AG	C. Economic Services (a) Tpt & Communication
Second Tier	Major Head	Fixed by CAG	337 Roads & Bridges
	Sub-Head Major	Fixed by C&AG	337 A Roads and Bridges
Third Tier	Minor Head	Fixed by C&AG	AA. Direction and Administration
Fourth Tier	Group sub Head	Fixed by Government	1 Non Plan
	Sub Head	Fixed by Government	A.E. Executive Establishment
Fifth Tier	Detailed head	Fixed by Government	1 Salaries
Sixth Tier	Sub-detail- ed head	Fixed by Government	1. Pay

Note 1: There are 26 standard detailed Heads which do not require Accountant General's authorisation for opening in the accounts

2: Non standard detail heads 27 to 57 has been authorised as per G.O. 211, Finance B.G. II Department, dated 5-3-1977 from 1-4-1977 onwards.

3 : The data processing code designed based on the above with 12 digits code and this has to be indicated in all the sanctions accorded by the Government/Head of department/department officers.

The lists of few major heads operated by the Department indicated below:

Revenue Receipts (1)	Revenue Expenditure (2)	Capital Expenditure (3)	Loans and Advances (4)
021. Income Tax			
040. Sales Tax			
049. Interest Receipts			
069. Public Works	259 Public Works	459 Capital Outlay on Public works	
077. Education	277 Education	477 Capital Outlay on Education, Art and Culture	
083. Housing	283 Housing	483 Capital Outlay on Housing	683 Loans on Housing
	306 Minor Irrigation		
	308 Area Development		
	314 Community Development	514 Capital Outlay on Community Development	
137 Roads and Bridges	337 Roads and Bridges	537 Capital Outlay on Roads and Bridges	737 Loans for Roads and Bridges
			766 Loans to Government Servants

316. "Revenue is realised and placed to credit of Government as it falls due under the statutory or other rules governing, but expenditure can be incurred only again at a grant voted by legislature or against the appropriation provided for to meet charged expenditure. The incidence of Expenditure between voted and charged is determined by the relevant provisions in the constitution of India.

Note : Under Articles 202 (3) (e) of the Constitution of India, any sum required to satisfy the award of an arbitral tribunal is to be charged on the consolidated fund of the State. In order that a body or authority may be tribunal within the scope of the term arbitral tribunal used in this Article it, must be constituted by the State and not merely by an agreement of the parties and must be invested within the States inherent judicial as distinguished from purely administrative or executive powers and the trappings of a court. However, in cases where the award made by a private arbitrator is filed in a court, and a decree is obtained in terms of the award, the expenditure required to satisfy the decree of the court will be expenditure charged on the consolidated funds of the State".

317 All Expenditure of the Highways and Rural Works Department is subject to the vote of the Legislature with the exception of the items enumerated below in Sub-Section (3) of Article 202 of the constitution of India reproduced below;

The following Expenditure shall be expenditure charged on the consolidated fund of the State.

a) the emoluments and allowances of the Governor and other expenditure relating to his office.

b) the salaries and allowances of the speaker (and Deputy Speaker) of the Legislative Assembly and in the case of State having a Legislative Council also the Chairman and the Deputy Chairman of the Legislative Council.

c) Debit charges for which the state is liable including interest, sinking fund charges and redemption charges and other

expenditure relating to the raising of loans and the service and redemption of debt.

d) expenditure in respect of the salaries and allowances of Judges of any High Court.

e) any sums required to satisfy and judgement decree, or award of any court of arbitral tribunal.

f) any other expenditure declared by this constitution or by the Legislature of the State by law to be so charged-Vide also Appendix J to the Tamilnadu Budget Manual Third Edition.

318 "The rules framed by Government in regard to allocation of expenditure between capital and Revenue (537. Capital Outlay on Roads and Bridges, and 337 Roads and Bridges) are as follows:-

Capital expenditure is broadly defined as expenditure incurred with the object of either increasing concrete assets of a material and permanent character or of reducing recurring liabilities, such as those for future pensions by payment of commuted value.

The following principles will be followed in classifying expenditure as 'Capital Expenditure',

1) The main criteria for taking a decision in this regard is the nature of expenditure and also the magnitude of the expenditure. In the case of new works such as for construction of buildings, purchase of machinery etc. which satisfy the definit of capital expenditure and whose cost individually exceeds Rs. 1,00,000/- or groups or works of a similar character where the individual cost is below this limit, but they form, part of a scheme having continuity of purpose, time and space and the cost of the scheme as a whole exceeds rupees five lakhs the expenditure might be charged to capital. This criteria should apply not only to civil works but also to departmental works. Capital works entirely financed by specific grants from outside sources such as from the Central Road Fund, etc. should however, remain as Revenue Charges.

2) Expenditure on roads and bridges falling within the definition of "Original Works" the cost of which exceeds Rs.

1,00,000/- or in the case of scheme Rs. 5,00,000/- may be debited to capital, but works financed entirely from subventions or other outside sources should continue to be debited to revenue.

3) Semi-Permanent constructions which do not strictly satisfy the definition of capital, expenditure may also be charged to capital, if the amount is too large to be met from current revenue provided adequate arrangements are made to write off the capital expenditure to Revenue over a series of years.

4) In the case of a grant to local bodies for water-supply and drainage schemes, new road works, etc., the expenditure will be debited to the capital account, only if the cost of the individual works or a scheme of works is Rs. 5 lakhs and above. For this purpose, a group of works which are inter-dependent or form part of the comprehensive programme of works relating to a single object or necessitated by a single cause will be treated as a single scheme. The expenditure on payment of grants for such works initially debited to 'Capital' in each year will be written back to the Revenue account over a period of fifteen years commencing from the subsequent year.

5) In respect of purchase by Government department for consumption in various departments (eg) purchase of stores in Stationary and printing Department, Purchase of Cement and steel by Highways and Rural Works Department the existing practice of debit to revenue account or capital account depending on the final debit shall be followed.

6) Whenever machinery is replaced costing individually more than Rs. 1.00 lakh, the expenditure may be debited to capital account. While replacing the machinery if the total cost of the new arrangement is more than Rs. 5.00 lakhs although individual items may cost less than Rs. 1.00 lakhs the entire expenditure should be shown under capital account".

B. System Of Accounts

319. The main features of the system of Highways and Rural works Department Division accounts are:-

a) The Divisional Officer is the primary disbursing officer of the Division who is permitted to obtain by cheques on civil treasuries the funds required for all disbursements in connection with the execution of works. He also collects some of the departmental receipts of the division and pays them into civil treasuries.

b) The Accounts of these receipts and disbursements (including the transactions of subordinate officials acting on his behalf) are compiled under his supervision by an accountant posted to his office by the Chief Engineer and are sent monthly to the Accounts Officer (Highways and Rural works Department) who compiles the consolidated accounts for the department and submits them to the Accountant - General, Tamilnadu, for incorporation in the General accounts of the State.

c) He is further required to maintain clear accounts of all stores received by him and to make these accounts available for audit by the Accountant — General.

d) Under each major head of expenditure, the charges on each project, work or sub-work are recorded separately in the accounts of Divisional Officers. In the case of works of certain classes (see examples cited below) proforma accounts of all transactions connected therewith are prepared annually, and for this purpose, the receipts pertaining to each work of this class in so far as the Divisional Officer is responsible for realising and accounting for the same, are also shown separately in Divisional Accounts:-

i) Quasi-commercial undertakings, such as departmental workshops.

ii) Lorries and rollers.

e) Personal payments to all Government servants of the department are made on bills presented at Civil treasuries in accordance with the general rules of the Tamilnadu Financial Code and Treasury Code Applicable to all civil departments, and are therefore brought to account by the Accountant General himself from data furnished to him direct by Treasury Officers.

320. Every Government servant should see that proper accounts are maintained for all Government financial trans-

actions with which he is concerned and render accurately and promptly all such accounts and returns relating to them as may have been prescribed by the Government, the Accountant General or the competent departmental authorities. He should check the accounts as frequently as possible in order to see that his subordinates do not commit fraud misappropriation or any other irregularity. The Government will hold him personally responsible for any loss that may be found to be due to any neglect of the duties laid upon him by the provisions of Financial Codes issued by the Government (see also Chapter XII of the Tamilnadu Financial Code, Vol. I). The fact that a Government servant has been misled or deceived by a subordinate will in no way mitigate his personal responsibility, since every Government servant should be familiar with the financial rules laid down by the Government and exercise a specially strict and close control over his subordinates, in regard to the use of Public funds and the maintenance of proper accounts.

321. It is not sufficient that an officer's accounts should be correct to his own satisfaction. A disbursing officer has to satisfy not only himself, but also the Audit Department, that a claim which has been accepted is valid, that a voucher is a complete proof of the payment which it supports, and that an account is correct in all respects. It is necessary that all accounts should be so kept and the details so fully recorded, as to afford the requisite means for satisfying and enquiry that may be made into the particulars of any case, even though such enquiry may be as to the economy or the bonafides of the transactions. It is further essential that the records of payment, measurements and transactions in general must be so clear, explicit and self contained as to be producible as satisfactory and convincing evidence of facts, if required in a Court of Law. All transactions involving the giving or taking of cash, stores, other properties, rights, privileges, and concessions which have money values should be brought to account.

APPROPRIATION AND CONTROL OF EXPENDITURE:-

A. General

322. The term "expenditure" includes also charges classified as refund of revenue receipts. It also includes expenditure on store leave salary etc., incurred in England by the Common Wealth Relations Office and the High Commissioner for India and eventually adjusted against the grant of the department.

323 a) No item of expenditure can be incurred from public funds unless the following two conditions are both satisfied:—

i) the expenditure must have been sanctioned by a general or special order of the authority competent to sanction such expenditure and

ii) sufficient funds must have been provided for the expenditure in Appropriation Act (s) for the current financial year or by a reappropriation of funds sanctioned by the authority competent to sanction such a reappropriation.

The two conditions are independent and it is not sufficient or only one of them to be satisfied. It should always be ensured that both of the conditions are satisfied before any expenditure is incurred from the Public funds.

Further every Government servant who incurs or authorizes the incurring of any expenditure from Public funds should see that it does not contravene the following principles, which are known as the standards of financial propriety:

i) The expenditure should not be prima facie more than the occasion demands. Every Government servant is expected to exercise the same diligence and care in respect of all expenditure from public moneys under his control as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

ii) No Government servant should exercise his powers of sanctioning expenditure so as to pass an order directly or indirectly to his own advantage.

iii) Public moneys should not be utilized for the benefit of a particular person or section of the community unless:—

1) The amount of the expenditure involved is insignificant, or

2) A claim for the amount would be enforced in a Court of law, or

3) The expenditure is in pursuance of a recognised policy or custom.

4) The amount of any allowance, such as a travelling allowance granted to meet expenditure of a particular type, should be so regulated that it is not, on the whole a source of profit to the recipient.

b) It is the duty of every Government servant not merely to observe complete integrity in financial matters, but also to be constantly watchful to see that the best possible value is obtained for all public funds spent by him or under his control and to guard scrupulously against every kind of wasteful expenditure from public funds.

c) For payments chargeable to the accounts of other divisions, departments or Governments or of non-Government works, and repayments of deposits, a divisional Officer does not require any specific provision of funds within the appropriation for his own division. It is sufficient to see that such payments are made only in accordance with the rules in the relevant chapters of this Manual.

d) It should, however, be clearly understood that the fact that no appropriation of funds has been authorized for a particular item of expenditure is not a valid excuse for delaying the payment of any amount indisputably due by the Government. Every claim for any such amount should invariably be paid as promptly as possible, and the superior authorities concerned should deal severely with any unnecessary delays which come to their notice in regard to the payment of claims of this kind. Similarly, the want of sanction by a competent authority for a particular payment actually made is not a valid excuse for delaying the entry of the payment in the Govern-

ment accounts. Under no circumstances may any payment actually made by or on behalf of the Government, be kept out of the Government accounts for a day longer than is absolutely necessary.

B. PREPARATION OF BUDGET

324. The detailed procedure relating to preparation of demands for grants, to the appropriation and reappropriation of funds and to budget matters generally, is laid down in the budget Manual. The powers of reappropriation delegated to the Chief Superintending and Divisional Engineers will be found in Part I of this Manual.

C. Grants and their Distribution

325. A grant of supplementary grant may include expenditure falling under one or more major heads or sections of a major head for purposes of accounts classification, each major head of account is sub-divided into minor heads, the latter being further divided into detailed heads and sub-detailed heads. The sub-divisions of a minor head from the point of view of the distribution of grants and the control of expenditure are known as primary and secondary units of appropriation. The primary and important secondary units into which the grants for expenditure under the several Highways Department major heads are divided are contained in Appendix 27. The primary and secondary units for civil works of the Union Governments are contained in Appendix 27.

325. a) The demands for grants presented for Legislative Assembly are for the gross amount of expenditure to be incurred; recoveries taken in reduction of expenditure being shown separately by way of foot notes. But appropriation and reappropriations for the minor head "Suspense" subordinate to Roads and Bridges Major head should provide for the net expenditure for the whole year. The issue of stock materials to work etc., and other credits of the year are exhibited separately in the demands. In the case of works expenditure, however, the credits arising as a result of sale proceeds of surplus materials and plant acquired specially for any work, or of materials received from dismantled structures should be taken in reduction of

expenditure vide paragraph 600 and the demand should before the net amount of expenditure.

Note 1: The procedure regarding recoveries relating to works indicated in this paragraph is applicable only to the estimated recoveries, which are known at the time of framing the estimates, unanticipated credits should be surrendered separately and the final grant should not include them.

Note 2: Regarding the value of materials received both for stock purposes and specific works which have not been paid for or not expected to be paid for during the month, such amount should be taken as reduction of expenditure of the concerned works or stock 'suspense' as the case may be, as the value of materials is to be charged to the work or sub head of stock per contra credit to new 'suspense sub head "Purchase" opened within the amount of work and suspense head "Stock"

(G. O. Ms. No. 1680, Public Works Dept: dt: 30-10-73)

326. Separate provision is made, within each grant for Indian and English expenditure, the English provision being intended to cover charges, such as those mentioned below, incurred by the high Commissioner:-

- a) cost of stores purchased or to be paid for in England including freight charges payable at that and,
- b) leave and deputation pay payable in England,
- c) Sterling overseas pay.
- d) Other expenditure such as passage money, advances of pay etc., incurred in England.

All charges paid at ports or elsewhere in India in connexion with stores obtained from England should be treated as Indian expenditure.

Communication of Grant

327 As soon as the Legislative Council has voted the grant or grants for the service or administration of the several branches of the Highways and Rural Works Department, the Finance

Department will communicate to the Chief Engineer concerned the amounts so voted as well as the provision made on account of non-voted expenditure. The particular attention of the Chief Engineer will be called to reductions made by the council from a demand, as no addition can be made in the case of demand so reduced without the sanction of the council except on the Governor's certificate under Article 205.(1) (a) and (b) of the constitution of India. The amount will be communicated in the form of lumpsums allotted under minor heads and sub heads of account and distributed over the appropriation primary, and when considered desirable, over the secondary units of appropriation. In any case in which the primary and secondary units are too numerous or are too inadequate Government will adopt a smaller or larger number of units as the case may be. If in any case, the appropriation under a primary or secondary unit includes also expenditure on subjects requiring a specific appropriation, such items and the appropriation therefor will also be specifically communicated through the Departmental Budget. A copy of the order communicating the distribution will be sent to the Secretary to Government in the Transport Department and to the Accountant General. (G. O. Ms. No. 1680 P.W.D. dt: 30-10-73)

Should the sanctioned estimates include provision for expenditure in England, the finance Department will communicate to the Chief Engineer the amount allotted for such expenditure. A similar intimation will be sent to the Auditor India Office, and to the High Commissioner or to the Accountant General at the India Office.

328. An appropriation or reappropriation within the grants of a year can be authorized at any time before, but not after, the expiry of the year.

329. a) An appropriation is intended to cover all the charges including the liabilities of past years, to be paid during the year or to be adjusted in the accounts of it. It is operative until the close of the financial year. Any unspent balance lapses and will not be available for utilisation in the following year unless government include any anticipated lapses in the demand for the following year.

The financial year closes on the 31st March. After that date all cash and stock transactions are treated as pertaining to the following year, but bonafide transfer entries for rectification of errors or for settlement of outstanding are permissible. For this purpose the accounts are kept open upto 20th May or such other date as may be prescribed by Accountant General Vide Article 199 of the Tamil Nadu Account Code Volume III.

b) The expenditure should be strictly limited to grants sanctioned by the legislature and no expenditure should be incurred without appropriation or in excess of it. Should any necessity arise for charges for which no appropriation is made, supplementary grants should be applied for as soon as possible.

Note: Whenever a proposal is made in the course of a year to incur expenditure on an object for which no provision has been made in the budget, the application for sanction to the expenditure should be accompanied by re-appropriation statement for the additional re-appropriation during that year.

329(a) The drawal of cheques by the officers of the Highways and Rural Works Department should be regulated by the system of issue of letter of credit on the expenditure side under Highways and Rural Works Department for each drawing Officer of the Highways and Rural Works Departments, on the sub-Treasury or Treasuries stipulating the amount that could be drawn by the Officers concerned every month and also the total amount that could be drawn during the year. The Head of the Department should furnish to Government a statement showing the Budget allocation, the amount necessary for operation at Head quarters for adjustments against Central purchases and by way of Central reserve for further allocation for special and urgent need of subordinate officers and the limits upto which their subordinate Officers need be allowed to draw funds every month. The Government in the Finance Department will issue necessary instructions to the Treasury Officers indicating the monthly as well as annual allocations for the various drawing Officers.

The drawal of cheques by the Officers of the Highways and Rural Works Department should be regulated with reference to the allotment for these Officers communicated to the respective, Branch of the State Bank of India upto the amount of allocation communication to the Bank in respect of that Officer. In case, the drawing in a particular month, fall below the allocation for that month the Officer will be permitted to carry over such balance to the subsequent month, subject to overall provisions not being exceeded. The balance outstanding as at the close of the financial year namely 31st March of the Year will however stand lapses.

G.O. Ms. No. 1442, Public Works Department, dated
23-9-1977)

- Note : 1) The letter of credit for the month of March shall be kept open upto June. The cheques issued during the last quarter of financial year shall be counted against the letter of credit for the month of March and paid till the balance is exhausted. These carry over payments should not on any account be counted against the letter of credit for the months from April to June for which separate account should be opened.
- 2) The Superintending Engineer may resume and allocate funds among the Divisions under their charge from the amount placed with them for the month subject to the condition that the monetary limit of the district for the month shall not be exceeded.
 - 3) On request from the Divisional Officers, the Treasury Officers can resume and re-allocate to sub-Treasuries after ascertaining from the concerned sub-Treasury whether balance is available for resumption.
 - 4) Amount drawn for refund of deposit shall not be taken against the limit of letter of credit. Such cheques will bear a rubber stamp "Refund of Deposit outside letter of credit limits". Under attestation by cheque drawing Officers.
 5. Cheques drawn towards expenditure on works coming under "Remittances" and "Public works Deposits" shall also be included in the letter of credit.

6. Cheques drawn by the National Highways Branch will be outside the purview of letter of credit system. Such cheques will bear a rubber stamp "National Highways"
7. The Divisional Officers will allocate the allotment made to them under letter of credit to Assistant Divisional Engineers and inform the Treasury Officers. Drawal of cheques by the Assistant Divisional Engineers shall be regulated with reference to allotment communicated by the Treasury Officers".

(VIDE T. R. S. R. 52, 54 (a) & 55 (b))

330 Distribution by the Chief and Superintending Engineers: The Chief Engineer concerned will distribute the amounts allotted to him among the Superintending Engineers and other officers under his direct control. The Superintending Engineers will likewise distribute the amounts at their disposal among the several Divisional Engineers who are subordinate to them. The Chief and Superintending Engineers may, in carrying out such distribution, retain a portion of their appropriation as a reserve in their own hands. In making this distribution, the following points should be borne in mind.

- i) The sum total of the appropriation made by the authority from a unit should not exceed the amount of the unit or portion thereof placed at his disposal.
- ii) An officer at whose disposal an appropriation for a primary or secondary unit has been placed may, out of it, allot funds for expenditure on a specific work or item or on a group of works or items of expenditure, provided that no funds are allotted to new minor works costing more than Rs. 5000 or to new major works not mentioned in the budget.
- iii) The appropriations for any unit or for works or other objects for which a specific appropriation has been provided may be increased or decreased only by a formal order or reappropriation authorizing a transfer of funds from or to another unit or work by a competent authority.

Lumpsum Appropriation at the disposal of the Divisional Officer:

331 A Divisional Officer at whose disposal a lump-sum appropriation has been placed for a group of works or items

may allot out of it funds for specific works or items. Thus, for example, a Divisional Officer may allot appropriations for minor works and repairs individually out of the lump-sums at his disposal.

D. PROGRESS OF EXPENDITURE AND WATCHING OF ACTUALS

Duties Of Divisional Officer

332. It is an important function of the Divisional Officer to keep a constant watch over the progress of expenditure and to keep himself informed of such circumstances as may affect the progress of expenditure in order to take early steps to obtain extra funds or surrender probable savings, as may be necessary. The plan to be followed in actual practice for this purpose will be slightly different in the case of expenditure met by means of cheques drawn on the treasury and accounted for in the monthly divisional account, from that to be followed in the case of expenditure met by bills presented at the treasury and not passing through the divisional accounts.

Procedure To Be Followed In the Case Of Expenditure Accounted For In the Divisional Accounts:

333 The bulk of the expenditure falls under the category of one or the other of the following:-

- 1) Works (Original works, extensions and improvements maintenance and repairs) ;
- 2) Tools and Plants; and
- 3) Suspense

The accounts maintained in the Highways Department contain already all the details necessary for an adequate watch of expenditure under the above heads. Thus in the case of works, Works Abstract and Registers of Works Forms (P.W.A 10 to 13) contain a progressive account of the Expenditure on each individual work. Where a specific appropriation has been provided for any work, the progress of expenditure against the appropriation, can, therefore, be watched through the Register of works. In cases in which a lumpsum has been placed at the disposal of the Divisional Officer for a number of works,

the Divisional Officer can, if he distributes the lumpsum among individual works, watch the expenditure on each of the latter in the same manner. Further, the expenditure on all such works against the lumpsum may be watched through the Schedule of Works Expenditure Form P.W.A. 27-Vide Article 215 of the Tamilnadu Account Code, Volume III. Similarly Form P.W.A. 27 which is also the form utilized for consolidating the month's expenditure on Tools and Plant and the Suspense Schedules in Forms P.W.A. 28, 29, 31, 32, 33 and 35 can be utilized, after noting in the latter in a suitable place the appropriation for the year, in watching the progress of expenditure against the appropriation. Thus the divisional accounts can be suitably adopted for the purpose. It is, however, necessary that an abstract of expenditure should be prepared monthly for each major head of account with the help of the divisional accounts to enable the Divisional Officer to take a comprehensive view of the expenditure for the division as a whole and also to furnish the information necessary to enable the Superintending Engineer to watch the progress of expenditure in the divisions severally and collectively.

334. The Divisional Officer should prepare a monthly statement in Form X (P.W. D. New X-2, Old XIII-2) for each major head of account. This statement should show the various minor heads, sub heads of appropriation and individual works for which specific appropriation has been sanctioned by a higher authority, as well as the appropriations therefore as modified from time to time. Works for which a lumpsum appropriation has been placed at the disposal of the Divisional Officer, may, however, be grouped together and only the totals shown. The expenditure incurred under each primary and secondary unit and under any work or item requiring a specific appropriation should be posted in the relevant column from the Register of Works and the Schedules of Works Expenditure in Form P. W. A. 12-13 and 27. In the case of the suspense heads, the debits and credit should be posted separately from the register in Form P.W.A. 41. Undischarged liabilities, and anticipated credits should be separately recorded in the column provided for the purpose.

The Statement should be completed within a week after the date fixed for the closing of the divisional accounts and a

copy should be forwarded to the Superintending Engineer with such proposals as the Divisional Engineer may think necessary for the re-appropriation of funds or for the surrender of probable savings. The Divisional Officer should attach special importance to the statements after the first six months of the year and should devote particular attention to their review.

II. Duties of The Superintending and Chief Engineer

335. The Superintending Engineer should, after a thorough review of the statements received from the Divisional Officers, take such action as he considers necessary without delay and consolidate the statements of the Divisional Officers in Form Y (P.W.D. New X-3, Old XIII-3) in order to review the progress of expenditure against the appropriation placed at his disposal by the Chief Engineer. A Circle report should be prepared in duplicate and forwarded to the Chief Engineer. The Chief Engineer will review the progress of expenditure for each circle with the help of these statements. The circle statements should then be consolidated in Form Y for the purpose of reviewing the progress of expenditure for the whole state.

336. The Chief Engineer will check the circle report with the accounts of the Audit office and return the duplicate copy of the report with corrections, if any, to the Superintending Engineer explaining at the same time the reasons for such corrections. Any corrections pointed out by the Chief Engineer should be incorporated by the Superintending Engineer and communicated to the Divisional Engineer.

337. a) In this review of expenditure, undischarged liabilities play an important part and their effect on individual and lump sum appropriations should, therefore, be watched.

Liabilities may be divided into four classes: i) those outstanding in the suspense accounts, relating to contractors and labourers in the accounts of works, ii) those outstanding in any of the regular suspense accounts of the divisions (iii) outstanding debts adjustable by book transfer and iv) matured claims of contractors, suppliers etc., awaiting settlement, and all unmatured claims, recurring or non-recurring

likely to fall due for settlement before the close of the year. Liabilities of class (ii) may affect not only the grants for the minor head "Suspense" of the major head "337 Roads and Bridges" but also the grants for works and services falling under the same and other major heads — See also paragraph 344.

b) Anticipated credits (if any) which will ultimately be taken in reduction of the expenditure chargeable against any individual or lump sum appropriation should also be taken in to account — See Articles 65 — 72 of the Tamilnadu Account Code, Volume III.

338. All liabilities and assets of the division adjustable by transfer credit or debit to remittance heads of accounts should be registered in Public Works Account Code, Form 57 [P.W.D. VI-37 (a)] Register of Transfer Awaited, as soon as they become known. As they are cleared, an entry should be made in columns 7 to 9 so that items awaiting adjustment may be known at any time.

This register is intended primarily for all transfer transactions, recurring or non-recurring which have to be responded to by the division, but if desired, important item which will be cleared by original debits or credits may also be entered to facilitate the watching of their clearance.

III. Expenditure incurred by bills drawn on the treasury debitale to the Highways Department Major Heads

339. The only expenditure that fall under this category is that classified under the minor heads "Establishment" and "grants-in-aid". The detailed procedure for controlling the expenditure under "establishment" will be found in Chapter VII of the Tamilnadu Budget Manual.

IV. Grants-in-Aid

340. Grants-in-aid under "337 Roads and Bridges" are not accounted for in the divisional accounts as they are paid directly at the treasury. The majority of these grants-in-aid consists of grants to local bodies ...

a) for the road maintenance paid on standing sanctions; and

- b) other grants to local bodies for roads and bridges and village communications.

341. In the absence of a head of department to record and watch the progress of expenditure under these heads, Government (in the Local Administration Department) - watch the progress of expenditure on the information furnished by the Accountant-General between the months of November and April in the prescribed return.

342 to 344 Deleted (G.O. Ms. No. 2185 PWD dt 16-10-68)

F. APPROPRIATION AUDIT BY THE ACCOUNTANT GENERAL

345 (a). The Accountant General is responsible for watching firstly that the total expenditure under a grant does not exceed the grant and secondly that the total expenditure under each minor head and each primary unit within a minor head does not exceed the State Appropriation therefor as modified by orders of reappropriation passed by a competent authority from time to time.

b) He must further see that in case of Maintenance of Works (Major head 337 and 537) the expenditure on each major work is watched against the appropriation therefor and that no expenditure is incurred on any new major work not mentioned in the budget without the sanction of Government.

Note 1: The appropriation audit referred to above is also conducted in the system of internal audit done in the Chief Engineer's office.

Note 2: The duty of enforcing that the distribution made by the Chief Engineer among the Superintending Engineers and by the latter among their subordinates are not exceeded rests with the Chief Engineer and the Superintending Engineers themselves. Divisional Officers should likewise see that the distributions made by themselves or by a higher authority for specific works or projects are not exceeded.

c) Subject always to the provision of clause (a) above the Accountant-General is authorised to pass in audit upto Rs. 500.

i) expenditure not covered by appropriation on unfinished major works of the previous years which are likely to be completed in the new year, and

ii) expenditure in excess of appropriation.

CHAPTER IV

SECTION I

CASH

A. INTRODUCTORY

346. The term "cash" as used in this chapter, includes legal tender coin, currency notes, cheques payable on demand remittances, transfer receipts, Deposit at call receipt of scheduled Bank and demand drafts. A small supply of 20 paise revenue stamps, may when necessary for use as receipt stamps, be kept as part of the cash balance. Government securities, deposit receipt of banks, debentures and bonds accepted as security deposit under the provision of paragraph 552 are not to be treated as cash. See also Subsidiary Rules 1 (a) and 8 (a) under Treasury Rule 10 in the Tamilnadu Treasury Code, Volume I.

347. Primarily the Divisional Officer is the responsible disbursing officer of the division and all realizations and payments on Government account made by his subordinates are made on his behalf and on his responsibility. Superintending Engineers, may however, empower subdivisional officers to pay bills without pre-audit in the divisional office upto a maximum amount of Rs. 1,000 in the case of all first and final bills and Rs. 10,000 in the case of intermediate bills. A Divisional Officer, may, if necessary, require bills even below the limits laid down under the above rule to be sent for pre-audit.

Note 1: Payments to several payees as provided in Local Ruling 2, under Articles 125 of the Tamilnadu Account Code, Volume III, may be made by subdivisional officers themselves in a single, first and final bill without the

necessity for pre-audit in division office, provided the amount due to each individual included in the bill does not exceed Rs. 1,000.

Note 2: The limit of Rs. 10,000/- in respect of intermediate payments refers to the value of work actually executed or supply received including nominal muster rolls and petty payments and is also the maximum limit upto which payments may be made on any work in a month-Vide Local Ruling 15 under Article 125 of the Tamilnadu Accounts Code, Volume III. This limit is not affected by bills paid after pre-audit in the division office.

Note 3: Sub divisional Officers are authorized to refund deposits credited in the subdivision cash book after necessary verification except in cases where the party fails to produce the original receipt, or the item to be refunded has already been credited to Government under Article 271 of the Tamilnadu Financial Code, Volume I, or confiscated under the provisions of an agreement or bond.

348. Every Government servant is personally responsible for the money which passes through his hands and for the prompt record of receipts and payments in the prescribed account as well as for the correctness of the account in every respect. The private cash or accounts of members of the department may not be mixed up with the public cash or accounts.

349. In their application to treasuries the cash business of which is conducted by the Bank the rules in this Manual are subject to the provisions in the Subsidiary Rules and instructions, under Treasury Rules 10, 13 and 16 of the Tamilnadu Treasury Code, Volume I.

B. MODES OF OBTAINING CASH FROM TREASURIES

I. GENERAL

350. a) Disbursing Officers of the department obtain cash for disbursement in two ways, viz directly by bill drawn on the treasury or by means of cheques. For payment of pay and allowances of Government servants on the regular establishment not charged directly to works, certain heads of offices and other officers draw bills on treasuries in prescribed forms in

accordance with the rules in Chapter V of the Tamilnadu Treasury Code, Volume I. All other disbursements are made by Divisional Officers, who may empower Subdivisional Officers to make disbursements on their behalf. For this purpose, Divisional Officers are ordinarily placed by the Accountant-General in account with one or more treasuries within their jurisdiction.

b) The Accountant-General will not issue any letter of credit specifying the total amount upto which the Divisional Officer or other drawing Officer may draw cheques during the month.

c) Divisional Officer who is authorized to draw cheques on a district treasury may also, when necessary, draw cheques on any sub treasury subordinate to it.

d) A Divisional Officer may authorize any Subdivisional Officer working under him to draw cheques against his own account with a district treasury (including the sub-treasuries under it). No separate account shall be opened for a Subdivisional Officer so authorized. When the Divisional Officer has issued the necessary letter of authority, the cheques drawn and paid under it shall be charged to his account as if drawn by himself.

Note: It is permissible to place subdivisional officers with funds by means of a fixed imprest or by transfer of cash from the divisional cash chest.

II. Limits of Subdivisional Officer's drawings

351. When the Divisional Officer considers it necessary to impose a monthly limit on the drawings of a Subdivisional Officer with a view to maintaining satisfactory control over the disbursements of his division, he shall fix a suitable limit which may be either a standing limit applicable to every month, or a limit revised or a limit to be fixed afresh for each month. If necessary, he shall require the Subdivisional Officer to submit in a suitable form and by a convenient date, a monthly estimate of the total amount for which he will need to draw cheques during the next month. The Divisional Officer may raise or lower, whenever necessary, any such limit that he had fixed. Whenever he fixes or changes such a limit, he shall inform both the Subdivisional Officer and the Treasury Officer. When

he fixes a limit, it shall be for the account month of the subdivision and he shall specify the dates on which the month begins and ends when communicating the limit to the Treasury Officer.

Note : At the option of the Divisional Officer the limitation may not be intimated to the Treasury Officer, and the bank concerned if the check exercised by the Divisional Accountant over the subdivisinal cash accounts, after the expiry of the month, is considered sufficient for the purposes of the Divisional Officer — See paragraph 608.

When the Divisional Officer fixes a limit for the drawings of a Sub-divisional Officer on a district treasury or a sub-treasury during any month, the Treasury or Sub-treasury officer as the case may be, shall note the cheques drawn by that subdivisinal officer during that month (as defined in the Divisional Officer's letter advising the limitation) irrespective of the date of payment, on the reverse of the letter. The Treasury Officer shall initial each such entry and see that a balance is struck each time a payment is made. The entry regarding each cheque in the register of cheques paid shall, however, be made under the date of actual payment. Any balance for which cheques are not drawn during the month shall lapse and not be available for subsequent drawings. When the treasury or Sub-treasury Officer concerned finds that cheques drawn by a subdivisinal officer during a particular month have been paid upto the limit specified for that month, he shall inform the subdivisinal Officer of the fact and see that no more such cheques are paid.

352 When it is necessary for a Subdivisinal Officer to draw on a treasury within the division on which the Divisional Officer himself is not authorized to draw, the latter shall take steps to get himself placed in account with that treasury, and then empower the subdivisinal officer to draw against his account. Funds shall not be made available for such a purpose by means of Government Drafts.

353 When a Superintending Engineer considers it necessary for the convenient despatch of public business that a Divisional or Subdivisinal Officer be authorized either temporarily or as a standing arrangement to draw cheques on a treasury outside the

division and makes a recommendation accordingly, the Accountant-General may sanction such an arrangement. Similarly, the Divisional Officer may, if he considers it necessary, specially authorize a Sub divisional Officer to draw cheques on treasuries situated outside the subdivision but within the division.

This rule shall be applied with special care and only when there is a genuine necessity for it. Payments to contractors, shall, as far as is conveniently practicable, be made by cheques on that treasury within the jurisdiction of the Government servant making the payment which is nearest to the work, and a stipulation to the effect that payments shall be so made shall be inserted in the contract agreement when necessary.

354 Sub treasuries are collecting depots and not disbursing treasuries, but to meet the convenience of Highways and Rural Works department Officers it has been arranged that funds required for disbursement may be obtained by means of cheques drawn on sub treasuries subordinate to a treasury with which a disbursing officer has been placed in account. See also Subsidiary Rule 39 under Treasury Rule 16 of the Tamilnadu Treasury code, Volume I.

Note : The term "treasury" as used throughout this Manual includes a sub treasury unless the contrary is evident from the context.

355 The procedure prescribed for accounting for cash obtained from treasuries on bills for pay and allowances of establishment not charged directly to works or on contingent bills, is detailed separately. Undisbursed balances of cash thus obtained may be kept in departmental cash chests, but they should not be mixed up with regular cash balances of the department, accruing from money obtained on cheques, which are dealt with and accounted for in accordance with the rules in the following paragraphs.

III. Cheques

356. Petty sums under ten rupees should not be paid by cheques and for the disbursement of these and other charges which naturally are paid in cash, e. g. the wages of labourers

and of establishment charged directly to works, and value payable postage, it is permissible to draw money from time to time from the treasury by cheque to replenish the cash chest. Whether there be a guard or not, disbursers must draw cheques for the minimum of cash actually required to meet current disbursements, and if it is found at any time that the balance in hand is larger than is required to meet the anticipated expenditure of the next month, or of the next fifteen days if the treasury is not situated at an inconvenient distance, the surplus should be returned into the nearest treasury.

Note : Payment of railway freight not exceeding Rs. 100- should always be made in cash as the issue of Railway Credit note in such cases is prohibited.

357. In drawing cheques (Form 6) drawing Officers should be guided by the general rules laid down in the Subsidiary Rules 39-41 under Treasury Rule 16 in the Tamilnadu Treasury Code, Volume 1. The special rules applicable to the department are set forth in succeeding paragraphs.

358. Before a drawing officer brings a cheque book into use, he should mark all the cheque forms in it with a distinguishing letter. The letter marked on the cheques in a cheque book which is to be used by a particular drawing officer for drawing cheques on a particular treasury should be different from the letters marked on cheques drawn by other drawing officers of the 'division on that treasury' and also from those marked on cheques drawn by himself on other treasuries.

359. A drawing officer should ordinarily send the advice to a sub treasury regarding a cheque book to be brought into use for drawing cheques on it (see treasury rule 28) through the district treasury. If it needs to be sent urgently, he may send it direct to the sub treasury and forward a copy simultaneously to the district treasury.

360. If a limit has been set by the Divisional Officer on the drawings of a Subdivisional Officer under the provisions of paragraph 351 the limit prescribed for the drawings on each treasury during a month should be entered on the reverse of the counterfoil of the cheque book for that treasury, before

any cheques are drawn during that month, and the Subdivisional Officer should watch that the limit is not exceeded by deducting from it, on the reverse of the counterfoil, the amount of each cheque as it is drawn. The undrawn balance at the close of the month should not be carried forward to the next month.

In the absence of monthly limit on his drawings the drawing officer should record on the reverse of the counterfoil of each cheque the amount of the next cheque drawn and the total of the drawings during the month and carry forward their total to the next counterfoil, thus enabling himself, from time to time to exercise an independent check on the postings in his cash book.

361 Time-expired cheques: If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months after the month of its issue it may be received back by the drawer who should then destroy it and draw a new cheque in lieu of it. The fact of the destruction and the number and the date of the new cheque should be recorded on the counterfoil of the old cheque and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the cash book but not in the column for payment, a note being made at the same time against the original entry in the cash book.

362. LOST CHEQUES: When a drawing Officer receives a report that cheque drawn by him has been lost, he shall at once report the fact to the Treasury Officer and request him to stop payment of the cheque. The Treasury Officer shall at once examine the lists of paid cheques and, if he finds that the cheque has not been paid take steps to stop payment. A board showing the particulars of all 'stopped' cheques shall be hung up before the clerk concerned. The Treasury Officer shall also send the drawing Officer a certificate in the accompanying form when a cheque reported as lost has not been paid and he has stopped payment:

'Certified that cheque No. _____ dated _____ for Rs. _____
reported by the _____ (Drawing Officer) to have been drawn

by him on this Treasury in favour of _____ has not been paid and will not be paid, if presented hereafter.

The _____ Treasury 19 _____ Treasury Officer."

On receipt of the certificate duly signed by the Treasury Officer the drawing officer shall cancel the original cheque and make the necessary entries in his accounts and may then issue another in its place.

If any "stopped" cheque is presented at the treasury for payment the clerk concerned shall at once bring the fact to the notice of the Treasury Officer, and the latter shall refuse payment and return the cheque to the person who presented it with the words "payment stopped" written across it.

Note : All the departmental officers who are empowered to draw cheques should furnish a certificate to the effect that their basic records have been verified by them before calling for a "non-payment certificate" from the Treasury Officers in respect of uncashed cheque".

363 Cancelled cheques:— When it is necessary to cancel a cheque, the cancellation should be recorded on the counterfoil, and the cheque, if in the drawer's possession, should be destroyed. If the cheque is not in his possession, he should promptly request the Treasury Officer to stop payment of the cheque and on ascertaining that payment has been stopped, he should write back the entry in his cash book by exhibiting the amount of the cheque as a minus figure on the payment side in the "Bank or Treasury" column. A counter reference should be given in the cash book against the original to the second entry of the cheque. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner.

364 Cheque books required by officers of the Highways and Rural Works Department are printed by the Controller of Stationery and Printing. Supplies of cheque books except in the City of Madras should be obtained from the Treasury Officers who will receive their supply from the Government

Press. Divisional Officers should intimate their requirements of cheque books by the 1st March of each year to Treasury Officers who will send a consolidated indent to the controller of Stationery and Printing, Press Branch, Madras. Officers in the City should send similar indents direct to the Controller of Stationery and Printing (Stationery Branch) Madras. Sub Divisional Officers in each division should obtain the cheque books required by them only from their divisional offices.

365. Every cheque book should be carefully examined by the Divisional or the Subdivisional Officer concerned immediately on receipt. The officer should, then, count the number of forms in each book and record a certificate of count on the fly-leaf. In the case of books issued to the Subdivisional Officers by the Divisional Officer, the certificate of the latter on the fly-leaf will not dispense with the examination of the books on their receipt by the former. The Subdivisional Officer should make a fresh count in such cases and record a certificate of count again on the fly leaf as soon as the books come in to his hands. A cheque book supplied should invariably be kept in the personal custody of the drawing officer under lock and key.

366 Counterfoils of used cheque books should be returned promptly to the divisional office for record—vide Miscellaneous Local Ruling I-C under Article 239 of the Tamilnadu Account Code, Volume III.

C. CUSTODY OF CASH

367. Moneys received by a Government servant on behalf of the Government and not immediately remitted to a superior authority, a treasury or a collecting depot (See subsidiary rule 3 (b) and 4 under Treasury Rule 10 in the Tamilnadu Treasury Code, Volume I) shall, until they are so remitted or otherwise disposed of in accordance with the rules, be lodged in a cash-chest, secured by two locks of different patterns which shall be kept in the Government servant's office or in his personal custody, as may be convenient. The Government servant who is responsible for the moneys shall keep the key of the chest and the duplicate key shall be deposited in the treasury. When an office is provided with an iron-safe for the custody of cash or other valuables, the safe shall, if practicable, be embedded in masonry so as to prevent removal by thieves.

368. The duplicate keys of divisional and subdivisional cash chests should be placed, under the seal of the Divisional Engineer, in the custody of the Treasury Officer in the jurisdiction of the division concerned. A duplicate key register should be maintained in Form 26 of Tamilnadu Treasury Code and once a year in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct. The key of the one lock should be kept apart from the key of the other lock and in a different person's custody when practicable. When there is a police guard, the havildar or other petty officer of the guard should usually be the custodian of one set of keys. The chest should never be opened without both custodians being present. The non-commissioned officer or daffadar of the guard should always be present when a treasury chest is opened and until it is again locked. Whenever a cashier is attached to a division or subdivision, the key of one of the locks of the treasure chest will necessarily remain in his possession.

Verification of monthly closing cash balance

369. The actual balance in the cash chest of each office should be counted on the last working day of each month immediately after closing the cash account of the month or if this is not possible, at least on the morning of the next working day before any further transactions take place. A statement of the details of the actual cash balance should be prepared in the prescribed form. A certificate of verification specifying the actual cash balance (exclusive of imprests and temporary advances) both in words and figures and stating that it was ascertained by actual counting by himself should be recorded below the closing entries in the cash book, contingent register, register of undischarged pay, as the case may be, and signed and dated by the disbursing officer.

A memorandum of verification as shown below shall be prepared and signed and dated by the Government servant who counted the cash.

Balance shown in cash book

Balance shown in acquittance
rolls or register of undischarged pay etc.

Balance of permanent advance
shown in contingent register
or permanent advance disbursement
register

Total, book balance

Cash balance ascertained by counting

When it is impossible for the disbursing officer, owing to absence from headquarters or illness, to count the cash balance on the prescribed date, he should do so at the earliest opportunity and record the reason for the delay on the cash balance report (Form P. W. A. 2 in the Tamilnadu Account Code, Volume III)

D. RECEIPT OF MONEY

1. Account Procedure

370. When money is received by a Government servant on behalf of Government it should at once be brought to account in the cash book and a receipt in form No. 3 (P. W. D. VI-17) should invariably be granted to the payer. If, however, the amount is realized by recovery from a payment made on a bill or other voucher setting forth full particulars of the deduction, a receipt should be granted only if specially desired by the payer, but the fact of the recovery having been made by deduction from the payment voucher should be clearly recorded on the receipt.

Rule 1 : Final acquittance for private cheques and drafts on local banks accepted under proper authority (vide S R 3 B) under Treasury Rule 10 in the Tamilnadu Treasury Code, Volume I, should not be given to the payer until they have been cleared.

Rule 2 : Before an officer signs a receipt in Form No. 3 (P. W. D. VI-17) for cash actually received by him, he should see that the receipt of the money has been duly recorded in his cash book and in token of this check the entry in the cash book should be initialled and dated at the same time.

When the officer signing the receipt is in camp but the cash book is at his headquarters, the counterfoil of the receipt

book should be compared with the entry in the cash book on the next occasion when he sees the cash book or when he returns to headquarters whichever is earlier, the entry in the cash book being initialled and dated in the usual manner in token of this check.

Rule 3: The Superintendent or Assistant or Cashier may, when specially authorised to do so by the Divisional Officer or sub-divisional officers, receive money at headquarters when the latter is in camp. In such cases he should promptly issue an acknowledgement in C. F. No. 106 (a) for the cash actually received by him and should simultaneously enter the amount in the cash book. Formal receipts in Form No. 3 P. W. D. VI 17, in confirmation of the acknowledgement should be issued signed duly by the Divisional or Sub-Divisional officer immediately on the latter's return to headquarters. Before signing the formal receipt the officer concerned should compare it with the amount of the counterfoil of the acknowledgement and the corresponding entry in the cash book and he should initial the counterfoil of the acknowledgement and the entry in the cashbook.

Note 1: Acknowledgement books should not be allowed to be in the custody of a superintendent or Assistant or cashier beyond the minimum period necessary and they should be kept in the personal custody of the officer when he is at headquarters.

Note 2: The procedure laid down in paragraph 370 will also apply in respect of Deposit at-call Receipt of schedule Banks which are received prior to the date fixed for opening of tenders or which for any reason cannot be returned on that date.

Note 3: When cheques accepted from private individuals are dishonoured on presentation to the Bank, the original entries on both sides of the cash book should be written back by minus entries.

Note 4: As an exception of this rule in respect of cheques/ Bank Drafts received in settlement of inter-divisional transactions which bear the endorsement 'Payment by Government only' it is not necessary to issue

receipts in Form 3, as the acknowledgement given will serve the purpose.

Note 5: Cheques of private individuals if accepted in payment of Government dues should be treated as cash, vide paragraph 346 and entered in the cash book in the ordinary way just like other cash transactions. When they are sent to the Bank for encashment, they should be shown in the disbursement column as "remittances into treasury". In order, however, to relieve the cash book of a large number of detailed entries in cases in which the transactions of receipt of private cheques are frequent and numerous the cheques may be initially entered in Form P.W.A.I (a) 'Register of cheques received and adjusted' and only the daily totals of receipts and remittances entered in the cash book. This register will also facilitate the watching of the clearance of the cheques.

371. Receipts in Form No. 3 (P. W. D. VI-17) can be issued only by Divisional Officers, Subdivisional Officers or other Government servants specially authorized by Government, and all persons regularly or frequently receiving money on behalf of Government should keep a cash book in Form P. W. A. I.

Note: Receipt books Form 3 (P. W. D. VI-17) should be obtained from the Controller of Stationery and Printing, Madras. (Please see paragraph 372 (c) for the procedure regarding examination and recording certificates for receipt books). The counterfoil of the used receipt books should be sent to the Divisional Officer for scrutiny-vide Miscellaneous Local Ruling I (c) under Article 239 of the Tamilnadu Account Code, Volume III. Completed receipt books should be sent back to the Sub-divisional Officer after their check in the division Office. The Subdivisional Officer should watch their return and keep them in some safe or box, the key of which remains in his personal custody.

372. a) When a Section Officer collects revenue from parties to whom miscellaneous properties including ferries are leased or receives money from the sale of materials, etc. and

when any Government servant who is not in charge of a cash book similarly receives any money on behalf of the Government in exceptional circumstances, he should keep it separate from the imprest and any other cash in his charge and should remit it at the earliest opportunity either to the Subdivisional Officer (or other nearer Superior Officer having a cash book) or else direct into the treasury together with a chalan in duplicate, in which case he should send the treasury receipt to the nearest superior office having a cash book. Along with the money or the treasury receipt as the case may be, he should send a remittance slip in Form No. 8 (T.T.C.) on the back of which he should enter full particulars of the amounts in question and the date of receipt by him. He should also send a copy of the remittance slip to the Divisional Officer for check of the receipt entry which should appear in the copy of the subdivisional or other cash book. The section officer or other Government servant who receives the money in the first instance should also issue promptly to the payer an acknowledgement in CF 108 (a). The Subdivisional Officer or other nearer Superior Officer who maintains a cash book should on receiving the remittances slip with the money or the treasury receipt, fill in the two forms of memorandum of acknowledgement attached thereto in duplicate make the necessary entry in the cash book and send forthwith to the Government servant who collected the money, a copy of the memorandum of acknowledgement and a final receipt in Form No. 7 for issue to the payer in the confirmation of the temporary receipt. If the memorandum of acknowledgement and final receipt are not received by the Government servant who collected the money within one week of his sending the cash or the treasury receipt, he should forthwith report the fact in writing to the Subdivisional Officer by name and obtain them.

b) The forms for acknowledgement and permanent receipts (Form No. 6 and Form No. 3 PWD VI 17) should be printed and bound in books, in such a way that the copy to be issued to the party as a receipt and a carbon copy to be retained as the office copy may be prepared simultaneously with carbon paper. The pages of the books should be machine numbered.

c) Every receipt book (acknowledgement or permanent)

should be carefully examined by the Government servant concerned immediately on receipt and the number of forms in the book should be counted and a certificate of count should be recorded in the following form which will be printed on the inner side of the outer cover of the book.

Certificate

The receipts in book No. _____ are complete, and in consecutive order.

Signature _____
Designation _____

Dated _____

Note 1 : The number of acknowledgement, if any issued, with date and that of the permanent receipt should be recorded in the prescribed columns of the cash book. The entries made in the cash book in such cases should be initialled and dated by the Subdivisional Officer at the same time - vide sub-paragraphs in paragraph 370.

Note 2 : If the headquarters of the Section Officer or other Government Servant who received money on behalf of Government are situated in or near station where there is a treasury he should remit the money into the treasury and send the treasury receipt with other particulars to his Superior Officer who maintains a cash book.

Note 3 : The Section Officer or other Government servant receiving money should, at the end of every month, send to his superior officer in whose cash account the receipt will appear full particulars (giving reference to remittance slip or treasury chalan and acknowledgement receipt) of amounts collected and remitted by him during the month. The superior officer should personally verify the items with reference to the entries in the cash book and take prompt and efficient action in regard to discrepancies, if any. He should verify if the numbers of the temporary receipts and remittances slips relating to the transactions of a month

in each section are continuous. If not he should enquire immediately what the missing numbers pertain to and promptly take all necessary further action when the transactions are nil, a nil statement should be sent. If the statement is not received on the due date it will be the duty of the Superior Officer to call for it.

Note 4 : The following procedure should be followed in Divisional offices:-

1. The triplicate copy of remittance slips received in the Division office should be filed in serial order and checked with cash book or extracts.
2. Any slip wanting should immediately be called for and their receipt and final disposal watched.
3. The Divisional Accountant should furnish monthly a certificate to the Divisional Officer that the remittance slips from the subordinate officers have been received and checked with the cash book or extracts and filed in serial order.

The certificate and remittance slips filed should be made available for examination by the Accountant-General during inspection.

Note 5 : When the sub-divisional officer is away from head quarters on camp, and in his absence the head clerk of the sub-division receive money remitted by a section officer, the procedure prescribed in Note 4 should be followed mutatis mutandis.

(Govt. Memo. No. 30403 Codes 70-20 PW dt 21-3-72)

II. Disposal of Receipts

373 Cash realized by officers of the department should be paid, as soon as possible into the nearest treasury for credit as miscellaneous receipts of the department. The direct appropriation of departmental receipt is strictly prohibited. Should a Divisional Officer or Subdivisional Officer however, require to make use of cash receipts temporarily for current expenditure, he may do so instead of obtaining fresh cash by cheques, but

before the end of the month, he must send to the treasury a cheque for the amount thus realized, drawn in his own favour and endorsed by himself with the words 'received payment by transfer credit to the Highways Department'.

Note 1 : This rule does not apply to receipts realized by short payment on bills or other vouchers.

Note 2 : The remittance of collections into the treasury may be made once in a month in time for incorporation in the cash book of the superior departmental officers for the month or when the total collection on hand exceeds Rs. 10/-

E. PRECAUTIONS TO BE OBSERVED FOR CASHING OR REMITTING OF MONEY FROM ONE OFFICE TO ANOTHER

374. The following instructions are laid down for the guidance of all officers in cashing bills or in remitting money from one office to another. They embody the minimum precautions to be observed for safeguarding Government money outside a Government office in normal circumstances. If conditions are in any way abnormal as when the general tranquility is disturbed or when the money has to be transported a long distance or when crimes against property have been unusually rife in any area, it is expected that officers will use their judgment as to the additional precautions that may be required :-

Instructions

Sums below Rs. 1000 :- (i) If the sum is below Rs. 500, a single office Assistant may be employed.

ii) If the sum is between Rs. 500 and Rs. 1000, two office Assistants atleast one of them being a permanent one or a clerk may be employed.

Officers must use their discretion as to the person employed. A office Assistant recently entertained or a Office Assistant whose honesty has been suspected should not be employed alone. Sums between Rs. 1000 and Rs. 5,000 A permanent clerk accompanied by a Office Assistant should be employed.

Sums between Rs. 5,000 and Rs. 20,000 : Two clerks or the Divisional Superintending or the Divisional Accountant, who

hold substantive posts in the Government service and have rendered not less than ten years service accompanied by one or two Office Assistants should be employed.

Sums above Rs. 20,000: Such transaction should not be common. A Divisional Superintendent or a Divisional Accountant who holds substantive post in Government service and has rendered not less than 10 years' service and a clerk who should atleast be an approved probationer should be employed with an escort of two Office Assistants

For sum greatly in excess of Rs. 20,000 special arrangements should be made.

In the case of Chief Engineer's Office when the amount exceeds Rs. 5,000 the party who should go to the bank for encashment and to bring the amount back, should consist of one Superintendent two Upper Division Clerks and one record clerk Either the Superintendent or the Upper Division Clerk should be permanent and should have rendered service not less than ten years.

The following instructions shall be observed by the section officers in cashing bills or remitting money:

1) For sums upto Rs. 250, the section officer should use his discretion as to whether Office Assistant or a Record clerk should be deputed as the occasion demands.

2) For sums between Rs. 250, and Rs. 500, one office Assistant and one Record clerk should be employed.

3) For sums of Rs. 500 and above, the supervisor should personally go.

F. CASHIERS

I. General

375. Cashiers may be appointed with the sanction of Government whenever the cash transactions of a division or subdivision are sufficiently extensive to require it.

376 One cashier may make the cash payments of two or more subdivisions or throughout the whole of a division, wherever such an arrangement is found to be practicable.

377 The Divisional Engineer will count the cash in the hands of Superintendent or Cashier atleast once a month, or in the case of out-stations, he or the Assistant Divisional Engineer will count it whenever he may visit them. He will, on such occasions, record a note in the cash book showing the date of examination and the amount (in words) found.

II Security Deposits

378 Cashiers, whether appointed permanently or temporarily must furnish security, the amount being regulated according to circumstances and to local custom in each case, under the sanction of the Chief Engineer, Store-keepers, Sub store keepers and lower subordinates, also Head clerks of Superintending Engineer's offices, and other members of the clerical, petty establishment, entrusted with the custody of cash or stores should subject to any general, or special orders, of Government on the subject, be required to furnish security at the option of the Superintending Engineer of the circle in accordance with the rules in Chapter XII of the Tamilnadu Financial Code, Volume I.

Note 1: Superintendents of Divisional Engineer's Office who may have charge of cash need not, except in special cases, when large sums are in question, furnish any security. They may be made responsible imprest holders when this is considered necessary.

Note 2: Toll keepers and shroffs on the permanent establishment entrusted with the collection of tools and licence fees need not furnish security except under special orders. Men on temporary establishment should, however, furnish security.

Note 3: Subdivisional head Assistants may at the discretion of the Divisional Engineer, be allowed imprests without security provided the amount does not exceed Rs. 15.

Divisional Engineers may, at their discretion, authorize Sub divisional officers to entrust, during their absence from head quarters, the custody of the sub divisional cash chest to the subdivisional Head Assistants. Whether the Head Assistant of subdivisions should, in such cases, furnish any security or not may be decided by the Divisional Engineers at their discretion.

G. PAYMENTS

I. Manner of Payments

379 Officers authorized to draw cheques should, as far as possible, pay by cheques; but see also paragraph 356.

380 It is permissible to make payment to suppliers of stores by obtaining Bank drafts in accordance with Subsidiary Rule 58 under Treasury Rule 30 of, the Tamilnadu Treasury Code Volume I. Remittance for which Bank drafts cannot be issued may be made by postal money order at public expenses.

Note : For instructions regarding making payments for stores obtained by direct order from private firms and individuals in United Kingdom and other countries, see Instructions 7 and 8 under Rule VIII of the Stores Rules under Article 125 of the Tamilnadu Financial Code, Volume I.

381. As a rule no cheque should be drawn until it is intended to be paid away and cheques drawn in favour of contractors and others should be made over to them by the disbursing officer; but the disbursing officer may be assisted in making disbursements by a cashier if appointed for the purpose. The occasional delivery of cheques through a subordinate may be permitted at the discretion and on the responsibility of the disbursing officer. In such cases the subordinate should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the cash accounts of the disbursing officer who draws the cheque, and the subordinate's record will be in his correspondence.

It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the day for the purpose of showing the full amount of grant as utilized.

382. Payments due to contractors may, if so desired by them, be made to financing Banks instead of direct to contractors provided that the department obtains (1) an authorization from the contractor in the form of a legally valid document like a power of attorney or transfer deed conferring authorities on the Bank to receive payment, and (2) the contractor's own acceptance of the correctness of the account made out as being due to him by Government or his signature on the bill or other

claim preferred against Government, before settlement of the account or claim by payment to the bank. While the receipt given by the Bank holding a power-of-attorney or transfer deed from the contractor constitutes a full and sufficient discharge for the payment, contractors should, wherever possible, be induced to present their bills duly receipted and discharged through their Bankers.

II. Vouchers

383. General instruction regarding the preparation and completion of vouchers are given in Subsidiary Rules and Instructions under Treasury Rule 32 of the Tamilnadu Treasury Code, Volume I. The following supplementary instructions should also be observed.

384. A Government servant is responsible for the safe custody of moneys received by him from the treasury for expenditure on behalf of the Government and shall maintain the prescribed accounts for watching the correct disposal of the money (e.g. by disbursement of pay, allowances, etc., among the staff) and for checking the cash balance in the office.

385. a) Subject to the provisions of clause (b) below, a Government servant shall obtain for every disbursement which he makes on behalf of the Government including every repayment of moneys which have been deposited with the Government, voucher setting forth full and clear particulars of the claim using as far as possible the particular form, if any, prescribed for the purpose and shall obtain at the time of making payment, either on the voucher or on a separate paper to be attached to it, an acknowledgement of the payment signed by the payee by hand and in ink. In doing so, he shall observe carefully the directions in Subsidiary Rule 2 under Treasury Rule 16 of the Madras Treasury Code, Volume I, in regard to the preparation of vouchers and the stamping of receipts. The signature in Hindi or Tamil need not be translated. When possible, he shall require the payee to note the actual date of payment in his acknowledgement. When it is not possible for the payee to note the actual date of payment either because he is illiterate or because he is required to present a signed receipt before payment is made, the dis-

bursing officer shall enter the actual date of payment on the relevant voucher with his initials either separately for each payment or for groups of payments, as may be found convenient.

If a payee is not able to write, his signature on the acknowledgement shall be taken in the form of his mark or preferably his thumb-impression, attested invariably by some known person. See Subsidiary Rule 2(a) under Treasury Rule 16 of the Tamilnadu Treasury Code, Volume 1.

If a payee signs his acknowledgement in a language other than English, he shall be required to write also the amount acknowledged in words in that language in his own hand writing. His acknowledgement, including the amount acknowledged and any remark made by him, shall be translated into English and his signature shall be transliterated in Roman characters. If a payee cannot sign his name in a script known to the disbursing officer or a member of his staff, or if he can sign in a script known to one of them but cannot write the amount acknowledged in words in it, the procedure applicable when a payee is not able to write shall be followed.

A cash memorandum shall not be treated as a proper voucher (or a valid receipt), unless it contains a specific signed acknowledgement of the receipt of the money by the signatory from the Government servant concerned, and is duly stamped with 20 paise stamp if the amount paid exceeds Rs. 20

Exception : 1 A special procedure is prescribed for obtaining the payee's acknowledgements of payments on account of the pay and allowances of Government servants. See Subsidiary Rule 4 under Treasury Rule 32 of the Treasury Code, Volume 1.

Exception : 2 The facsimile signature of the executive authority of a municipality may be accepted as the payee's signature on an acknowledgement of the payment of a municipal tax on a Government building.

b) If, in very exceptional circumstances, it is quite impossible to furnish a proper voucher with the payee's acknowledgement in support of payment, a certificate of payment showing the particulars of the claim, signed by the disbursing officer and endorsed by his immediate superior, shall be placed on record.

c) If a disbursing officer anticipates any difficulty in obtaining an acknowledgement in the proper form from a person to whom any moneys are due he shall decline to deliver the cheque or cash to him or to make a remittance to him, as the case may be, until he receives a proper acknowledgement of the payment with all the necessary particulars.

Whenever a payment is made by remittance, a note of the date and mode of remittance shall be made on the bill or voucher at the time of remittance. When a remittance is made by postal money order, its purpose shall be briefly stated in the acknowledgement portion of the money order form in continuation of the entry "Received the sum specified above on

" and sufficient space shall be left below the manuscript addition for the signature or thumb-impression of the payee.

Whenever a disbursing officer of the Department tenders money orders to the Post Office for issue with a cheque in lieu of cash, he shall demand an individual receipt for each such money order.

d) When an article is obtained by value payable post, the value payable cover, together with the invoice or bill showing full details of the items paid for, shall be treated as a voucher and the disbursing officer shall note on the cover that the payment was made through the post office and includes the postal commission.

e) A disbursing officer may retain a certified copy marked "Duplicate" of a receipted voucher when this is necessary in order to complete the record in his office but the payee shall not be required to sign any such copy or to give a duplicate acknowledgement of the payment.

Note : As adjustment bills for nil amount involve no payment it is not necessary to insist upon any acknowledgement of payment in respect of such bills.

386. No Voucher shall be treated as a valid voucher unless it bears a distinct pay order, specifying the amount payable both in words and in figures separately and signed or initialled and dated, by hand and in ink by the responsible disbursing Officer.

Cashiers and other Government servants who are authorised to make payments on passed vouchers shall not make any payment on a voucher unless it bears pay order satisfying these requirements,

387 After check, every voucher should be enfaced with the word "checked" over the dated initials of the Divisional Accountant as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to Audit (See Art 232 of Tamilnadu Account Code, Volume III) should be "cancelled" by means of perforating or endorsing stamp and kept carefully to be made available for Test Audit whenever demanded by the Accountant General.

Stamps affixed to vouchers should be so cancelled that they cannot be used again and, if with this object they are punched through, care should be taken that the acknowledgement of the payee is not destroyed thereby.

Vouchers relating to New supplies of Tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on the Account of Receipt of Tools and plant (Form PWA I in volume III of TNAC III)

388. Government servant should encourage contractors, suppliers of stores and other persons making claims against the Government, to submit their bills and claims on the proper departmental forms. A disbursing Officer should not, however, reject a bill prepared in another Form if it contains all the necessary details of the claim, but should add any additional particulars that are required.

389. When a contractor or supplier endorses in favour of a bank, a bill payable by the Government, payments should be made to the Bank only if he has also receipted the bill and after verifying the genuineness of the signature in both the receipt and the request to pay the amount to the Bank. For this purpose the disbursing Officer should require the contractor or supplier to furnish a specimen signature in his presence. If the contractor or supplier has authorized an agent to draw bills or receive payment on his behalf, the disbursing Officer should

quire the Agent to furnish a specimen signature in his presence and the contractor or supplier to attest it in his presence. Before paying the amount to the Bank, the disbursing Officer, should compare signature on the receipt and the request to pay the amount to the Bank with the specimen signature furnished separately in his presence and satisfy himself that they are genuine. The disbursing Officer should keep a file of the specimen signatures of contractors or Suppliers and their agent for reference.

390 The disbursing Officer should see that in every voucher relating to charges for works, the following particulars are prominently specified,—

- 1) the full name of the work as given in the estimate;
- 2) the name of the component part (or sub-head) of it, if separate accounts are kept for the several component parts.
- 3) the charges, if any, which are of the nature of recoverable payments and the names of the contractors or other from whom they are recoverable; and
- 4) the head of account to which the charges are to be debited and that to which any deduction made in the voucher is to be credited.

391 When a voucher or account exhibits any expenditure from which revenue may prima facie be expected to accrue, e.g. when a bill includes a charge for removing material from a building or other work which is being dismantled or is undergoing repair or for clearing jungle or cutting trees in the compound of a building or on the bank of the canal, the account or voucher should show how the old materials removed or the trees cut have been disposed of, and, if they have been sold, the approximate date when the sale-proceeds will be credited in the accounts. The Divisional officer should make a note on each voucher which includes a charge of this kind as to whether the timber, etc., has any sale value and, if so, by what approximate date the value realized by sale in auction or otherwise will be credited in the accounts,

392 The disbursing Officers should deal with bills received

from firms for the supply of stores in original and submit them to the Accountant-General as vouchers. He should not keep a copy of any such bill in his office, except as provided for under paragraph 385 (e).

III. Prohibitory orders or injunctions

393. When any moneys due by the Government to any person otherwise than as pay and allowances of a Government servants and payable by means of a departmental cheque (i.e. amounts due on works bills) are attached by a prohibitory order of a court of law, the disbursing officer should give effect to the court's order unless he has reason to think that the amount payable is exempt from attachment, in which case he should report the matter to the Government for orders before making the payment. In giving effect to the court's order, he should deduct the attached amount from the bills and pass it for the net amount only; if the prohibitory order was issued by a court not situated at his headquarters, he should also deduct from the bill the money order / Bank draft commission required for remitting the amount to the Court. If the court which issued the prohibitory order is situated at his headquarters, he should remit the attached amount deducted from the bill to the court by drawing a cheque in its favour on the treasury and sending it to the court, if the court is not situated at his headquarters, he should draw the amount from the treasury on a cheque and send it (less the money order / Bank draft commission) to the court by money order. He should invariably obtain a receipt for the attached amount from the court either before or after remitting the amount to the court. The receipt should show that the payment is on account of an attached debt and should set forth *Inter alia* the name and capacity of the actual creditor to whom the amount is due from Government and on what account it is due and the number and date of the court's attachment order in accordance with which the amount is paid to the court. If the attached amount relates to a disbursement in respect of which the rules require that sub-vouchers for amounts in excess of Rs. 250 should be sent to the Accounts officer (H), the court's receipt should, if it is for an amount of Rs. 250 or more, be attached to the

relevant bill in which the particulars of the creditor's claim are recorded (or sent to the Accounts Officer (Highways and Rural Works Department) later on to be attached to that bill) and a reference to that bill should be enfaced on it in red ink. A reference to the court's receipt should be similarly enfaced on the bill, if possible.

When the attachment relates to an amount for which a bill has to be drawn on the treasury, the procedure laid down in Subsidiary Rule 33 under Treasury Rule 16 of the Tamilnadu Treasury Code, Volume I, should be followed (See also articles 87-88 of the Tamilnadu Financial Code, Volume-I).

H. REMITTANCE TO TREASURIES

394 The officer in charge of a cash book should keep a remittance book (Form 12) in which he should make an entry of the amount of each remittance, and should send this book as well as a single chalan along with each remittance, so that the Treasury Officer or the Bank may acknowledge receipt by signing the entry in the book.

Remittances made to the Bank of cheques paid in as Highways and Rural Works Department receipt should be entered in the Remittance Book, but in the place for the treasury receipt should be entered "By bank Cheques" and even then the book should accompany the cheque, so that the treasury may give a preliminary acknowledgement for the receipt of the cheque in the book. The final receipt will be given by the treasury after the cheque is cleared in the "Original Chalan".

Note : All payments of miscellaneous receipts made by Highways officers into Civil treasuries, whether acknowledged or not by the treasury officer in the same month, should be debited to the civil department as payments into treasuries. Difference if any, between the amount debited and that acknowledged by the treasury officer should on no account be charged to a suspense head pending adjustment.

395 (a) As soon after the expiry of the month as possible a monthly settlement should be effected with all treasuries in respect of the transactions of the entire division with them.

b) For payment into treasuries, consolidated receipts should be prepared in Form 50 PWD VI 16 for the whole of the remittances made to each treasury and sent to the Treasury Officer for signature.

396 (a) For cheques drawn, the pass books, duly completed for the month, should be obtained from the Treasury Officers with the certificate of issues from treasuries (which are prepared in the form reproduced below), and their agreement with the cash books of the division should be effected in part II, Form P.W.A. 26 Schedule of Monthly Settlement with Treasuries, which also gives details of the differences:

I hereby certify that the total issues made from on cheques drawn against the account of Mr. _____ Division, during '19 amounted to Rs. _____ (in words).

The certificate of agreement should be recorded in the pass book over the signature of the Divisional Officer without regarding any details of the uncashed cheques or other differences.

Note 1 The pass book or list of cheques cashed is written up in Tamilnadu Treasury Code, Form 73. It should remain in the Divisional Office as an account record of the office and should be sent to treasury periodically on fixed dates to be written up. Pass books of the divisions which have all their subdivisions in the Headquarters of the Division should be sent to the Treasury once at the end of each month, but Divisions which have their subdivision offices located at places different from the Division Headquarters should send the pass book to the Treasury twice a month, viz on the 10th and at the end of each month. The identity and the amount of the cheques entered as cashed should be examined at the earliest opportunity, the pass-book being initialled (and dated) by the Divisional Accountant in token of the check.

Note 2: Form P. W. A. 26 is required for submission to audit in original- vide Article 230 of the Tamilnadu Account Code, Volume III. The office copy of the details recorded

in it should be signed by the Divisional Officer and carefully recorded for a period of twenty years.

Note 3: If the Divisional Officer is placed in account within any treasuries which are in account with an Accountant-General other than his own Audit Officer, or with a Military treasure chest, a separate Schedule of Monthly Settlement with Treasuries, Form P.W.A. No. 26 should be prepared in respect of the treasuries of each Audit circle.

b) As sub-divisional cash books are closed on various dates before the last date of the calendar month, and the accounts of sub-treasuries are also not closed on that date, transactions recorded in the cash books of the Highways and Rural Works Department for a month may some times be responded to by the treasury in an earlier or a subsequent month. This factor should be borne in mind. Differences which are neither due to this cause nor represent amounts of uncashed cheques, should be settled expeditiously in consultation with the treasury officer concerned.

(G.O. Ms. No. 1195 P.W.D. dated 28-7-73)

CASH ACCOUNTS

1. Cash book Up Keep

397 (a) An account of their cash transactions should be maintained in the cash book, Form I (PWD VI 3) by all Government servants authorised as a regular arrangement, to receive money on behalf of Government as well as by those entrusted with making disbursements out of cash, received by them in transfer from the divisional cash chest or obtained by drawing cheques on the treasury. Government servants entrusted with fixed imprests or temporary advances should maintain and render accounts of their disbursements in Imprest cash Account, Form 2 (P.W.D. VI 2)

b) The cash book is one of the most important account records of the department. The detailed instructions prescribed for writing it up are given in the notes on Form I (P.W.D. VI 3) and disbursing officers are required to observe them strictly in practice.

Balancing

397 (c) The cash book must be balanced on the date prescribed for closing the cash accounts of the month, but when the transactions are numerous, a weekly or even a daily balance is recommended, and it is advisable to count the cash whenever a balance is struck, or at convenient intervals, as this affords an independent check on the accuracy of the postings. The results of such intermediate counting should be recorded in the form of a note in the body of the cash book (column 8) so as not to interfere with the up-to-date totals; the actual balance of cash in the chest should invariably be stated in the note both in words and figures, and the outstanding balances of imprests and temporary advances should be taken into consideration when certifying the accuracy of the cash chest balance.

RECTIFICATION OF ERRORS

d). An erasure of an entry once made in the cash book is strictly prohibited. If a mistake has been made and it is discovered before the copy of the cash book has been submitted to the divisional office, the mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials. When the mistake is discovered too late for correction in this way an intimation of the necessary correction should at once be sent to the divisional office, accompanied by a proposed transfer entry, if necessary. Except as indicated above, no correction of an entry once made in his cash book should be made by a sub-divisional officer, unless authorised by the Divisional Office to do so.

The same principles should be observed in correcting errors noticed in the divisional cash book. If the accounts of the month have been closed no corrections of errors in amount, classification, or name of work, should be made in that book. A suitable remark in red ink (quoting reference to the correction in accounts) should however, be recorded against the original erroneous entry:

Verification

The disbursing Officer is required to check all the entries in his cash book as soon as possible after the date of their

occurrence, and he should initial the book, dating his initials after the last entry checked. The cash book should be signed by him at the end of the month and such signature should be understood as fixing responsibility for all the entries of the month inclusive of the closing balance.

The following is the memorandum of some of the more important parts of the verification:-

The disbursing officer should

1) Compare each entry of payment with the gross amount chargeable as shown in the connected voucher, seeing at the same time, that it bears (i) a payment order recorded by himself or the Divisional Officer, and (ii) the certificate of disbursement signed by himself or an authorized subordinate, and ticking off each voucher as it is passed;

2) See, whilst examining the postings of vouchers on the payment side, that all deductions shown in the vouchers (other than deductions creditable to the head of account or work to which the payment relates) are posted as receipts on the receipt side of the cash book.

3) Verify the totalling of the cash book or have this done by some principal subordinate (other than the writer of the cash book) who should initial (and date) it as correct; and

4) Verify the total of the postings in the "Bank or Treasury" column on the payment side by reference to the memorandum recorded by himself on reverse of the counterfoils of cheques.

5) Compare each entry of payment into the treasury with the Treasury officers receipt on the chalan or his pass-book and satisfy himself that the amount have been actually credited in to the Treasury"

(G. O. Ms. No. 2254, PW., dt. 29-10-71)

398. Whenever, on the contents of the cash chest being counted, the balance as per cash book is found to be incorrect, it must unless the error can be detected and set right at once under paragraph 397, be rectified forthwith by making the

necessary receipt or payment entry — "To cash found surplus in chest" under Deposits, or "By cash found deficient in Chest" under Miscellaneous Public Works Advance, as the case may be. The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case.

Note 1: Actual losses of cash by theft or otherwise, and irrecoverable personal advances in cases where the person to whom the advances were made are no longer in the services of Government are to be charged to Establishment sub-head contingencies.

Note 2: The acceptance of counterfeit coins or notes should be regarded as loss of cash.

J. Imprest Account

399 (a) "The imprest Cash Account, Form P. W. A. 3 is printed so as to facilitate copies being taken by carbon process. The fast sheet should be retained by the imprest-holder and the detachable sheet, supported by the necessary vouchers should be forwarded to the officer from whom the imprest is held whenever the imprest-holder finds it necessary to have the account recouped, or it is proposed to increase or decrease the amount of the imprest or to close the account altogether. The account must in any case, be rendered so as to reach the officer from whom the imprest is held, in time to enable him to incorporate the account in his cash book before it is closed for the month on the date fixed for the purpose.

Note 1: Before the detachable sheet is removed for submission to divisional office it should be ensured that the cash balance if any, on hand, has been actually counted and verified by the imprest holder. The certificate of such verification should be recorded by the imprest holder himself and signed by him.

399. b) The recouping officer should examine the imprest cash account and the supporting vouchers, initial and date the vouchers, in token of approval, and by a formal pay order (vide paragraph 396) recorded on the account authorise the recoupment, enhancement, reduction or closing of the imprest, as the case may be. The account should then be abstracted

and incorporated in the cash book in the manner prescribed in notes on Form P. W. A. 3.

1. A sub-divisional officer can authorise temporary reduction and recoupment of the imprest held by the subordinates in his sub-division, but the enhancement, permanent reduction or closing of the accounts must be sanctioned by the divisional officer (See also paragraph 308 (7))

2. Should any item in any imprest account appear to the recouping officer to be open to objection, the imprest should never the less be recouped in full, and the item under the head objection should be classified under the head 'miscellaneous public works Advance' for watch under that account until either the objection is removed or the amount is made good by the imprest holder.

Note 1: The limit of payment of petty bills by imprest holders on their own responsibility is fixed at Rs. 50.

(G.O. Ms. No. 1190 P.W.D. dt 21-8-74)

Note 2: Petty articles, such as cotton waste, distilled water, screw nails, belts, etc., may be purchased by Section Officers (Mechanical) without pre-audit from the imprest on their own responsibility subject to the condition that the imprest is not recouped more than once in a month. The Assistant Divisional Engineers should have effective control over this".

K. TEMPORARY ADVANCES

400. The imprest-holder is responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of the imprest in vouchers or in cash.

401. When a disbursing officer makes a remittance to a subordinate officer to enable him to make a number of specific petty payments on a muster roll or other voucher which was already been passed for payment, the amount remitted should be treated as a temporary advance and accounted for in the same way as an imprest. The account of a temporary advance should be closed as soon as possible.

1. This rule applies also to cash taken out of the chest by the disbursing officer himself or making payment at a distance.

Note 1 : Sub-divisional officers may authorise payments of passed Nominal Muster Rolls up to a limit of Rs. 50 - by Section Officers from their permanent imprest.
(G.O. Ms. No. 1190 P.W. dt 21-8-74)

Note 2 : In special cases of distance over 100 Kilometres where replenishment of petrol or diesel oil enroute cannot be avoided, Divisional Engineers concerned may authorize the opening of a suitable imprest with the driver of the lorries or other vehicles, as the case may be, and permit them enroute to purchase petrol or diesel oil to the extent required in each case.

SECTION 2 STORES

I. General

402. The stores of the Highways Department are divided into the following classes, viz (i) stock or general stores, (ii) tools and plants, (iii) road metal and (iv) materials charged direct to works. Unless there are orders to the contrary the officer-in-charge of a subdivision will be responsible for all the stores belonging to it. Subject to the over all responsibility of the Sub-Divisional Officer the Section Officer will be responsible for the stores belonging to his section as well as the stores, tools and plant and materials at site of any works which are under his direct charge.

Note : A contractor should not be asked to take delivery direct from a firm of articles required for a work as it may lead to fraud.

403. A divisional Engineer is responsible that proper arrangements are made throughout his division for the custody of public property. He must be careful to keep all tools and implements in efficient order, must protect surplus stock from deterioration and must take proper precautions to prevent the loss of public stores by fire.

Note : In all divisions of the Highways Department the Superintendent or other permanent Assistant or other permanent

clerk and the Head Draughtsman should be made responsible for looking after the stores and instruments respectively without any extra allowances.

404. When the stores are sufficiently extensive to require it a store-keeper will be appointed to hold charge. The store-keeper will have nothing to do with the disbursement of cash or the preparation of bills. His duties will be confined to the receipt, custody, preservation and issue of the stores under his charge and to keeping the required returns relating to them.

405 Every Officer is bound to take charge of departmental stores which from the death or departure of the person lately in charge or from any other cause may be left at or near his station without adequate protection.

II. Tools and Plants

406. Tools and plant can only be purchased or manufactured on estimates sanctioned by competent authority with the exception of purchases or manufactures not exceeding Rs. 500 for which estimates are not required.

Note : To the extent powers have been delegated by the Government that competent authorities may accord approval for purchase of T & P for sanctioned works. Sanction of the Government should be obtained for the purchase of Tools and Plant for general purposes or purchase in advance for use or allocation to works proposed by Highways and Rural Works Department but not sanctioned by competent authorities.

407 All vehicles required for the department should as a rule be purchased through the agency of the Transport Department. In cases where the Chief Engineer (Highways and Rural Works Department), and Transport Commissioner prefer different makes of chassis they should try to reach agreement by consultation with one another and if the differences cannot be reconciled the Chief Engineer (Highways and Rural Works Department) should refer the matter to the Government for order.

408 Divisional Engineers should not resort to direct purchase in the case of costly plant and machinery even in cases in which

provision exists in the estimates concerned and the purchase is within their powers as there is a separate Stores and Purchase Organisation at Madras. The proposals should be submitted to the Chief Engineer so that it may be got examined whether better bargains or better units can be secured.

409 Jeeps, Vans, etc., supplied to divisions are intended to be used for journeys undertaken for inspection purposes only and their use for private purposes is prohibited. They should not be used for attending offices and for performing long journeys to division and circle headquarters for attending some conference or office work which should ordinarily be performed by rail or buses.

a) No Departmental vehicle shall ordinarily be used other than for official purposes. Every Officer-in-charge of Government vehicle should send a certificate every quarter to his Head of Department and if the Officer concerned himself happens to be a Head of Department, to the Government in the Administrative Department concerned to the effect that during the quarter under review, the vehicle was used exclusively for bonafide official purpose so as to reach the Head of the Department or the Government as the case may be by the 20th April / July / October / January.

b) Use of Departmental vehicles by the Officers of the State Government under the following contingencies are, however permitted.

i) Trips for conferences, meetings, seminars etc. held in places other than their places of residence out of Office Hours.

ii) Trips to / from Railway Station / Airports / Bus Terminals from / to their places of residence or Offices while going on or returning from tour:

iii) Trips to attend official dinners / parties / functions / for which the Officers are invited by virtue of their official position:

iv) Trips for places of residence to worksites and return trips from work-site, undertaken out of office hours.

Note: In regard to these four Categories of trips specific certificates should be appended in the log-book then and there,

c) In the case of Offices who have been given staff or Departmental vehicles in the city of Madras and the Heads of Offices who wish to make use of these vehicles for trips from their places of residence to Office and back, fixed charges shall be collected at the following rates:

Sl. No.	Distance between the place of residence and Office.	Amount to be collected per month for one trip up and one trip down per day in Departmental vehicle.
i)	Upto 8 Kilometres	Rs. 75/- per month
ii)	Over 8 KMs upto 12 KMs	Rs. 100/- per month
iii)	Over 12 KMs upto 16 KMs	Rs. 125/- per month

Use of Departmental vehicles by Officers whose places of residence are more than 16 Kms away from their Office should not be permitted.

d) Any Officer who is willing to pay the rates approved under Sub-para (c) above and make use of the staff/departmental vehicle for trips from his residence to Office and back must intimate to the concerned Head of Office, his option in writing in advance that he desires to make such use of the vehicle. Similarly Officers who wish to opt out of the arrangement should send advance intimation to the Head of the Office concerned. Heads of Offices will record their options to use Departmental vehicles and add them to the concerned log books under intimation to the audit office concerned/treasury.

e) Deductions of fixed charges at the approved rates will be made from the monthly salary Bills of the Officers concerned and credited to the new detailed head viz. 'Recovery charges for use of Government Vehicles' to be opened under the corresponding receipt head of the Department.

f) Normally, use of the Department vehicles for these trips shall be permitted for a whole month only. If vehicles are used for part of a month, recovery of charges at the stipulated rates would be made for the whole month. However, in the event of the Officer going on leave/tour proportionate

fund of the fixed charges can be allowed, provided the period of leave/tour is for five days or more in a month. Such refunds may be allowed on specific claims being preferred by the Officer concerned.

g) Apart from the purposes of trips from residence to Office and back on payment of the charges at the approved rates and the purposes mentioned in sub-rule (c) above, Departmental vehicles should not be used for any other purposes.

h) Departmental vehicle should not be used for the travel of an Officer for special purposes like going to clubs, sports, cinema, weddings etc. Members of Officer's family should not travel in Departmental vehicle either by themselves or accompanied by the official travelling on duty, except in cases where the wife is invited to an official function or dinner.

Note 1: Departmental vehicles can be used for private purposes by the family members of the Officers also at the rate of Rs. 1.25 per Kilometre.

Note 2: Hire charges shall be recoverable at double the rates if the use of the vehicle is not regularised in the normal course by paying the hire charges due and if the use is detected on investigation.

(G. O. Ms. No. 15 Home/dated 3-1-1974)

410. To ensure proper distribution and accounting of plant and instruments, etc., the following instructions should be followed:-

All manufacture, distribution and hiring of plant including all stores and instruments in Transport and Machinery Division should be made only with the prior approval of Chief Engineer (Highways and Rural Works Department). Whenever equipments are manufactured by the Divisional Engineer (Highways and Rural Works Department), Transport and Machinery Division and whenever plant and machinery and instruments, etc., are received in his division from firms, he should immediately intimate the availability of such items to Chief Engineer and get his orders for distribution. He should also see that no plant heavy or small or spare parts and stores of any kind are kept in

stock in Transport and Machinery Division without being distributed or without being ordered by Chief Engineer to be held in stock.

Whenever the Divisional Engineers (Highways and Rural Works Department) require plant and machinery or any instrument for their divisions, they should send a detailed report to their Superintending Engineers (Highways and Rural Works Department) explaining the necessity for the supply and furnishing information regarding the number of such plant or instruments already available in the Divisions, their condition, the minimum number of additional plant or instruments required, purposes and names of works for which they are required and the period for which they will be engaged, etc. In cases where certain special tools and plant like channels, drum mixers etc., are required for specific works the Divisional Engineers (Highways and Rural Works Department) should clearly indicate in their reports the name and estimate amount of the work for which the plants are required and whether funds or provision are available to meet the cost. On receipt of such reports, the Superintending Engineers should examine if the supply of plant can be made by redistribution of the existing units in their circles and if possible order the supply under intimation to Chief Engineer. If the supply cannot be so arranged the Superintending Engineers should address the Chief Engineer for the supply explaining the stock position of the particular tools and plant or instrument in their circles. Orders will be issued by the Chief Engineer for the supply either from the stocks or by transfer from other circles or by purchasing them a new.

411. Transfer of parts from one plant to another plant of a different make should not be done without the consent of the Divisional Engineer, Transport and Machinery who will get the approval of the Chief Engineer, wherever necessary furnishing justification for such transfer.

Movement of heavy plants should be done only in day time and if the destination could not be reached before night the plant should be halted in the nearest safe place and journey continued only on the next morning.

Orders of the Government in regard to procedure for the settlement of claims arising out of accidents in which Government owned motor vehicles are involved are contained in Appendix 32.

413. a) The rules governing the initial supply repair and renewal of bicycles are contained in Appendix 7 of Tamilnadu Financial Code, (Volume II)

b) Charges for new supplies of and repairs to bicycles in the case of divisional and subdivisional offices should be classified under "Tools and Plant" while those relating to typewriters and duplicators, Cyclostyle machines etc., which are classed as "Stationery" should be classified under "Contingencies".

414. The floating plant of a division consists of boats, punts steamers or other vessels intended primarily for use in connexion with the works of the division. The floating plant obtained in connexion with large projects is generally treated as "Special" and charged to the works concerned. Other floating plant required in connexion with general maintenance purposes is charged to the Tools and Plant of the Division. In the first case, the cost of maintenance and repairs of the floating plant is debited to the work concerned and in the second to "Tools and Plant".

415. In respect of the Highways and Rural Works Department, Mathematical and Scientific, Drawing and Survey instruments (except testing equipments) will be stocked by the Divisional Engineer (Highways and Rural Works Department) stores and purchase Division, Madras. The testing equipments will be purchased by the Director, Highways Research Station, Madras and supplied whenever necessary. The Director / Divisional Engineer (Highways and Rural Works Department) Stores and purchase Division shall obtain new supplies when necessary by calling for tenders direct for the purchase from private firms instead of through mathematical and scientific Instruments officer, Calcutta.

(G.O. Ms. No. 1697 / PW / dt 28-6-62)

Note : in the case of levelling instruments required for ordinary purposes, purchase should be made only from Firms approved by the Chief Engineer.

416. Famine tools are reserves of Tools and Plant of a non-perishable nature such as digging tools, axes, iron treasure chests, iron buckets for drawing water, iron tanks, water carts, kerosene tins fitted with handles, iron pots and laddies for cooking and muster roll tins, kept for use on all relief works. (See also paragraphs 30-32 of the Famine Code). They should be kept separate from the numerical list of ordinary tools and plant in charge of the Divisional Engineer.

Famine tools should not be issued to ordinary works, i.e. to works other than those sanctioned as "Famine Test and Relief works" except with the sanction of the Superintending Engineer. The Superintending Engineer should see that the full reserve limits of stock of these tools fixed for the different centres are maintained efficiently.

III. Acquisition of Stores

417. Stores (other than Tools and Plants). Stock, road metal and other materials not being articles of foreign manufacture required in ordinary course for the execution of sanctioned works may be procured on the responsibility of the Divisional Engineer without special authority but the Superintending Engineer's approval should be obtained to the measures proposed for the purchase of stock in large quantities. If the stores are to be manufactured, a separate estimate for the preparation may be required as laid down in paragraph 432.

Note 1 : Purchases of materials far in advance or in excess of requirements more particularly articles which are likely to depreciate or deteriorate during storage results in both direct and indirect losses to Government and should be avoided.

Note 2 : "A Purchasing Officer should buy the articles, which he requires" following the guide lines on Stores Purchase Policy issued by the Government in Industries Department" from a Government owned / assisted institution e.g. Industrial Co-operatives / a jail / the forest

Department". When there is any such institution which is able to supply articles of the quantity required or suitable for the purpose in question, provided that any extra cost (including freight charges, if any) involved is less than 5 percent of market price of the articles at the place where they are required. Purchasing Officers should also give a similar preference to the products of industries started either by the Government or with Government support and of institution run for the public benefit, such as technological and industrial schools

Note 3: Madras timber only should be used and the possibilities of getting the requirements of wood or timber from the Forest Utilization Officer ascertained before going to the outside market. All indents for furniture should be restricted to that made of Madras timber only.

418. Firewood should usually be measured by weight and cubic metre measurement should be adopted only in exceptional cases with the prior approval of the Divisional Engineer when check-measurement by weight would be impossible or disproportionately expensive. In such cases, the cubic feet rate to be adopted should be ascertained by actual weightment of fair samples of the wood concerned.

419. Indents for supplies of medical stores will usually be confined to the supply of one or other of the medicine chests provided under the Civil Medical Code for issue in particular cases, e.g. "Working parties" etc. They should be usually submitted through the District Medical Officer or the Director of Medical Services. They should be prepared in quadruplicate, by carbon paper on D. G. I. M. S. Form No. 4 (obtainable from nearest Civil Hospital or from the Director of Medical Services) and must be legibly written. All columns in the indent must be properly filled in.

No indents must be submitted between the 10th February and 31st March as the Medical Stores Depot will then be engaged in stock taking.

420. The general rules and instructions governing the purchase of stores whether of indigenous origin or otherwise for use in the department, contained in Articles 125 and 126

of the Tamilnadu Financial Code, Volume I, should be strictly observed.

Note 1: Indenting Officers should go in for goods of indigenous manufacture as far as possible and avoid imports except where they are inescapable.

Note 2: The maximum sub-head limit of store under the Reserve Stock limit sanctioned will be fixed by the Chief Engineer (Highways and Rural Works Department). The Chief Engineer is also empowered to sanction excesses over these limits.

(G. O. Ms. No. 923/PW/ dt. 16-4-1974)

In special cases in which a supplying firm insists on payment of the full cost before the Stores are taken delivery of it is particularly necessary that an agreement is taken from the supplying firm beforehand so as to secure the Government against all risks of loss by way of storage and defectiveness of the articles supplied and the draft of the agreement should be submitted for the orders of Government in such cases.

421. The restrictions imposed by the Stores Rules do not apply to purchases made by or on behalf of Port Trusts, Municipalities or Local Funds, excepting when the stores purchased are paid for from Government revenues on behalf of Government or from funds advanced by Government; in the latter circumstances Government may, however, direct that the provisions of the stores Rules need not apply. When a Highways Department Officer carries out a work for any of the local bodies referred to above, the rules shall apply, except when the local body specially desires to have the stores purchased other and the Government have accorded their approval. Such approval will ordinarily be granted only on the condition that the work must be approved by the officer carrying out the work before the purchase is concluded.

422. The rules and instructions that should be followed in dealing with cases of claims in respect of imported stores lost or damaged are contained in Articles 132-132 A of the Tamilnadu Financial Code, Volume I, and should be strictly followed by the departmental officers.

423. It is the declared policy of Government to encourage the purchase in India of articles which are either produced or manufactured locally and preference should be given to such articles when the quantity is satisfactory and the prices not unfavourable the United Kingdom or Diplomatic Missions abroad should accordingly be carefully scrutinized by the sanctioning authority with a view to judging whether articles are being indented from abroad which could equally economically and satisfactorily be obtained from local manufacturers.

424. Tents and other articles manufactured in jails should invariably be purchased from the Jail Department unless the previous sanction of Government is obtained for their purchase elsewhere.

Note : All proposals for the supply and disposals of tents should be submitted to the Chief Engineer for sanction.

The initial supply of tents requires the sanction of the Government. Once the supply is sanctioned the Chief Engineer (Highways and Rural Works Department may sanction each individual purchase.

Charges for the repair of tents may be incurred under the sanction of the Chief Engineer (Highways and Rural Works Department.)

425. With a view to obviate the need for purchasing standardized articles of furniture outside the Jail Department the Chief Engineer should see that the Heads of Office subordinates to him and his own office adopt the following programme :-

a) In February or March every year, they should forward to the Jails a forecast of their requirements of furniture during the ensuing official year.

b) Early in the official year, they should place firm orders for the supply of furniture.

426. Indents on other departments in India, when not required to be prepared in special forms, may be prepared in duplicate in common form No. 274. Receipts in the forms supplied by other departments must be granted for all stores obtained.

427. Indents on other Departments should be submitted through the Superintending Engineer and, if approved, will be countersigned and passed on by him to the Head of the Department concerned, who on sanctioning the indent will send it to the local officer of his own department for compliance, giving notice to the Indenting Officer.

428. Generally when the aid of another department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform to the rules of that department.

429. Emergent Indents on other departments in India may be submitted only in cases of actual necessity (which must be reported to Superintending Engineer) when a serious inconvenience would be likely to arise from the submission of indents in the ordinary way. Emergent indents will nevertheless be complied with at once on the responsibility of the Indenting Officer and will then be submitted by the complying officer for the necessary countersignature, so that the Superintending Engineer may exercise a check over such demands.

430. Superintending Engineers are empowered to sanction the recoupment of deficiencies in famine tools by transfer, from Provincial tools when the stock of the latter permits of such transfer and provided the tools so transferred are in serviceable condition. They should see that the full reserve limits of stock of these tools fixed for the different centres are maintained efficiently.

431. PURCHASE FROM GOVERNMENT WORKSHOPS : All articles of iron work which have not to be obtained from abroad in accordance with the stores rules and which cannot conveniently be made up in Workshops attached to Highways Divisions may be procured on indent from any Government workshops authorised to undertake work for other departments. The orders in the stores rules regarding the Indian Firms to which orders may be given for articles to be manufactured out of imported materials should be closely followed.

432. MANUFACTURES : The manufacture or collection of a material involving an outlay of Rs. 10,000 or upwards must in all cases be covered by an estimate showing the pro-

posed outlay and the material to be received. If the material be for a work already duly sanctioned or for reserve stock within the sanctioned limit for the division, the estimate will only require the approval of the competent authority but in all other cases the estimate must be duly sanctioned 'as for an original work.

Note : Departmental manufacture of bricks on Government land is permissible only if they cannot be purchased at a reasonable price. Such departmental manufacture should be made only in properly arranged brick kilns. Every endeavour should even then be made to secure a contractor to manufacture bricks of a special quality and size at an agreed rate.

IV. Reserve of Stock

433. Ordinarily materials should be purchased only for works in progress and petty stores obtained if possible, from a supplier who should enter into a contract for them at scheduled rates and no reserve of stock should be kept. But in the case of any division in which owing to its remoteness from markets or for any other reason, it may be considered absolutely necessary that a reserve should be maintained, sanction of Government should be obtained for the maintenance of reserve stock up to a maximum value to be prescribed, and if this has been done, the Divisional Engineer is authorized subject to the approval or sanction of the estimate therefor where required under the rules for manufacture, to purchase or manufacture to an extent sufficient to keep his stock upto that limit, the sanction of superior authority being required only when it is desired to exceed it. The fixed maximum should be kept at the lowest point compatible with efficiency and the stock returns of divisions should be carefully scrutinized by Superintending Engineers, from time to time with reference to this point. As it is not known on which work these stores may be used, they are accounted for in a suspense account of stock-Vide Article 37 (d) of the Tamilnadu Account Code, Vol. III.

V. Stock taking

434. Divisional Engineers are to have all the stock in their divisions checked atleast once a year. It is not necessary that

all the stores of a division or even of a subdivision should be checked and counted at the same time. All stores should be counted by an officer not below the rank of a Subdivisional Officer (See also paragraph 463 of this Manual and Local Ruling under Article 103 and Local Ruling iii under Article 129 of the Tamilnadu Account Code Volume III, regarding the manner in which surpluses and deficits noticed during stock taking in sections and subdivisions should be adjusted or otherwise accounted for and the rules for the verification of unused balances of materials at site of works.)

435. Besides the check prescribed above, surprise checks of stocks and stores should be undertaken by the superior officers at intervals not exceeding a year.

Such surprise checks need not be thorough and complete. The inspection should be a surprise one and the check of some important items will do. The result of such surprise checks by inspecting officers should be reported to the Government through the Chief Engineer.

Note : Individual reports of surprise check should be sent to the Chief Engineer soon after the inspection, and an annual consolidated report indicating the surprise inspections conducted during the previous official year should be submitted by the Superintending Engineers to the Chief Engineer so as to reach the Chief Engineer by the first May of each year.

436. All articles of stock (but not tools and plant) which are not likely to be required during the following twelve months should be reported to the Divisional Engineer who will if necessary, take the Superintending Engineer's orders as to their disposal. (vide also paragraph 440-449 regarding surplus stores)

VI. Disposal of Stores

A. LOSS OF STORES

437. Any loss in respect of stores occurring otherwise than in the ordinary course or on account of fair wear and tear should be treated as losses to the Government. Losses due to lack of foresight in regulating purchases, neglect after

purchase, theft, negligence and calamities such as fire or flood that come to the notice of any Government servant should be intimated to the head of the office immediately.

If it appears to the head of the office prima facie that there has been any such occurrence which concerned his office or in which a Government servant subordinate to him involved he should send a preliminary report immediately to the Accountant-General and through the proper channel, to the Chief Engineer. On receipt of the information the Chief Engineer should report the matter to the Government without delay. These reports should be sent even when the person responsible for a loss has made it good.

The preliminary report to the Accountant-General may be either a copy of the report to the Chief Engineer or relevant extracts from it showing, so far as information is available at the time, the exact nature of the defalcation or loss and the circumstances which made it possible.

After sending the preliminary reports, the head of the office should investigate the matter fully without delay and take all necessary further action... See Articles 300 to 302 of the Tamil Nadu Financial Code, Volume I. As soon as the investigation is complete, he should send a complete and detailed final report to the Accountant-General and, through the proper channel, to the Chief Engineer describing the nature and extent of the loss or account irregularity and the circumstances (including any breach or neglect of an existing rule) which made it possible, and stating whether any amount lost has been recovered and, if not, whether it is possible to recover it in any way. The report should also state what disciplinary action has been taken, or is recommended, against the Government servants responsible and what steps have been taken, or are recommended, with a view to prevent the recurrence of any such loss or account irregularity. The Chief Engineer (Highways and Rural Works Department) should also submit a final report to the Government giving full information on all these points and, when necessary, making his recommendations.

When a petty loss not exceeding Rs. 500/ does not appear to involve an embezzlement, a serious account irregularity or

any other important feature requiring detailed investigation and consideration, the preliminary and final reports prescribed in this paragraph need only be sent to the authority competent to write off the loss or deal with it otherwise.

438. An immediate report of the loss of stores must also be made to the police and all proper steps taken for the recovery of the property. When an enquiry is held either by the police authorities or other, the Divisional Engineer, must in cases where he is not himself authorized to write off the value of the property, obtain and forward, as soon as possible to the Superintending Engineer, a copy of the proceedings.

Note : When any contractor or departmental employee fails to return any Government tools their value including appropriate centage charges should be recovered from him.

(B) SALE OF STORES

(i) General

439. (a) When stock materials are sold to the public or other departments including Railways, leased to or worked by companies or issued on account of any work executed for them in workshops at their full value an addition of 10 per cent must be made to cover charges on account of Supervision, over and above the rates fixed under Local Rulings 3 and 6 under Article 100 of the Tamil Nadu Account Code, Volume III. This addition, may, however be waived by the officer empowered to sanction the sale in the case of surplus stock which in his opinion, would otherwise be unsaleable. Issues of stock materials to contractors for bonafide use on works are exempt from the usual charges of 10 percent on account of supervision.

Note : The term 'other departments' includes also special divisions of the department the establishment of which is classified under major heads other than that to which the establishment of the supplying division relates.

(b) If it is proposed to grant a concession in regard to the disposal of any Government property or materials for use on a work on account of its charitable or philanthropic nature or in

connection with any special calamity, such as that due to an outbreak of fire, floods and earthquake, the prior sanction of the Superintending Engineer of the circle, who will consult the Collector of the district as to the nature and object of the undertaking and obtain his concurrence to the grant of the proposed concession, must be obtained. The main criterion is whether the public are benefited by the charity or only a few individuals and the concession should not be granted in the latter case. The Superintending Engineer's powers of sanction in this respect are limited to the sale of materials, the value of which does not, at the booked value, or market rate, exceed Rs. 300. In all cases where a larger sum is involved, the sanction of Government must be obtained before the sale is effected.

II. Surplus Stores

440. All surplus stores will be divided into two classes, (i) serviceable and (ii) unserviceable. When stores (including tools and plant) of any kind become unserviceable a report thereof must be made in the Survey Report form, this should be done at once on discovery of the fact, as it is desirable to avoid keeping worthless materials on stock. In the report, all proper explanations must be given and the period during which the articles have been in store or in use and the cause of deterioration must be stated.

441. Stores which have become unserviceable otherwise than in the ordinary course or by fair wear and tear should never be condemned in the same order along with stores which have become unserviceable in the ordinary course or by fair wear and tear. Separate orders should be passed dealing with the stores in each of the two classes. Each order should state how the condemned stores are to be disposed of, i. e. whether by sale or by destruction since stores should be condemned only when they cannot be made serviceable by repairs at a reasonable cost. Condemned stores which are quite worthless should be ordered to be destroyed. Other condemned stores should as far as possible, be sold under the orders of the authority competent to write off a loss of cash equivalent to their value.

442 If, for special reasons, the authority competent to sanction the disposal of the articles considers that it will be better in the interests of the Government to order the effective destruction of such articles, he may do so.

443 The following procedure should be observed for the disposal of condemned motor vehicles in the department:—

As soon as a vehicle is condemned, publicity regarding its disposal in public auction should be given in the leading dailies through the Director of Information and Publicity. A notice board regarding the auction sale should also be put up in front of the office concerned. After thus giving wide publicity, the auction sale should be conducted by a Gazetted Officer. The sale will be subject to the following conditions:—

1) The sale of the condemned vehicles will be subject to confirmation by the Transport Commissioner, Tamilnadu.

An earnest money deposit of not less than Rs. 100 will be collected from all the intending bidders before beginning the auction. The earnest money will be returned to the unsuccessful bidders immediately after the sale is knocked down in favour of the highest bidder. Any one who has not paid this deposit will not under any circumstances, be allowed to participate in the auction.

3) The successful or the highest bidder as the case may be in whose favour the sale is knocked down should deposit 25 percent of the sale amount, less the earnest money of Rs. 100 already deposited by him immediately after the sale is knocked down. If he either fails to deposit the amount or backs out, the earnest money of Rs. 100 remitted by him will be forfeited to Government.

4) He should remit the balance amount plus sales tax after communication of order confirming the sale, failing which the amount deposited by him will be forfeited to Government and resale held. The loss resulting from such a resale should be made good by the successful bidder who failed to remit the balance amount of the first sale.

5) In the event of the sale being not confirmed by the

transport Commissioner, the 25 percent of the sale amount deposited by the successful bidder will be refunded to him.

444. All serviceable, surplus materials at site of works which have been completed, abandoned or stopped indefinitely should, if likely to be of use on other works within a reasonable time, be transferred to works in progress or brought on to stock account.

445. a) Such transfer of surplus materials could be made provided they are serviceable and certain to be required.

b) All surplus materials at site of works transferred to works in progress or brought on to the stock account should have their value credited to the work concerned and debited to the work to which they are transferred or to the stock account, as the case may be.

c) A list of surplus materials not disposed of under clauses (a) and (b) above should be maintained in the subdivisional and divisional Offices as a supplement to the half-yearly stock return unless the Superintending Engineer considers this unnecessary.

d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued and the disposal of materials being shown in the materials-at site accounts also.

e) The loss by the disposal of surplus materials at less than the book value vide paragraph 304 (c) (i), should be debited to the work for which the stores were originally purchased.

These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and charged off to their accounts under paragraph 542 See paragraph 546.

446. The Divisional Engineer of a division should prepare half yearly, a list in Form II-15 (A) of (1) the serviceable surplus materials brought on to stock account in his division and of (2) all other articles, which are already borne on stock and which are not likely to be required in his division during the

following twelve months, and circulate it among the neighbouring divisions only to which they are traffic facilities, although such neighbouring divisions may be in other circles. The list should be circulated by the Divisional Engineer not later than the 30th November and 31st May, respectively, a copy thereof being also sent to the Superintending Engineer of his own circle and to other Superintending Engineers concerned.

Note 1: Surplus vehicles of the department should first be offered to other departments of the Government which are in need of vehicles before they are disposed of in auction. For this purpose a report should be sent to the Transport Commissioner through the Chief Engineer (Highways and Rural Works Department) giving full details of the vehicles and when they will become surplus. The Transport Commissioner will inform the Chief Engineer whether the vehicles are required for other departments or not.

2: It will be the duty of the Divisional Engineers and the Superintending Engineers to see that all the articles shown in the surplus lists of the several divisions circulated as in clause (i) above, are used to the best advantage as early as possible on works in the divisions in which the articles are surplus or in the divisions to which the surplus lists have been circulated.

3: If use cannot be found for any of the articles shown in the surplus lists of the divisions within a period of one year from the date they were first entered therein, then the Divisional Engineers should take action immediately to have the articles sold by public auction with the sanction of the competent authority, except in the case of those which are not easily procurable and which cost of Rs. 500 and more.

447. i) A list of the articles in every division which cost of Rs. 500 and more and which are not easily procurable should be prepared by the Divisional Engineer concerned in the same form as the list mentioned above, and forwarded to the Divisional Engineer, Transport and Machinery Division Madras through the Superintending Engineer concerned so as to reach

the former not later than the 31st December and 30th June respectively.

ii) The Divisional Engineer, Transport and Machinery Division, Madras will then prepare a consolidated list in the same form for the whole state, get it printed and circulate copies thereof to all Divisional Engineers of divisions half-yearly by the 1st February and 1st August respectively.

iii) It will be the duty of the Officers of the Department to see that the articles shown in the above list are used wherever practicable and thus minimize the loss to the Department.

iv) If within a further period of one year, no use is found for any of the articles shown in the State surplus list, the Divisional Engineers concerned should take necessary action to have them also sold by public auction with the sanction of the competent authority.

448 When a building or a portion of a building or other work is dismantled, the dismantled materials may be either (a) sold (b) brought into stock at a valuation (c) utilized in the construction of a new work. The transaction shall be dealt with in accounts as described in Local Ruling 3 under Article 22 of the Tamilnadu Account Code, Volume III.

449 Except as provided in paragraph 304(c) (ii) no public stores may be sold otherwise than by public auction or by invitation of sealed quotations without the permission of the Superintending Engineer, Commission which should ordinarily not exceed 5 percent may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

VII. Insurance of Government property

450. It is a general principle that Government bear their own risks and do not insure Government property. In the case of goods indented from abroad, insurance charges are payable by Government only when the purchase price includes cost, insurance and freight of the goods as delivered in Madras. If, however, the goods are delivered to Government Officer in Europe or America and shipped by him in India, such goods

become Government property as soon as they are taken delivery of and should not be insured.

Special goods such as mathematical and scientific instrument articles made of glass and other fragile articles should be consigned at railway risk and they should not be insured except in cases where Railways insist on insurance as a condition of transport.

The following officers of the Highways and Rural Works Department are, however, authorised to arrange for the insurance of goods against damage in transit by rail provided the special nature of goods warrants it, up to the limit mentioned against each:-

Chief Engineer Full powers.

Superintending Engineers Rs. 20,000.

The reasons for the insurance sanctioned should be recorded by the sanctioning authority.

VIII Stores Accounts

A. GENERAL

451 The general administration of all the stores of a division is vested in the Divisional Officer, on whom primarily devolves the duty of arranging, in accordance with the rules, for (1) the acquisition of stores, (2) their custody and distribution according to the requirements of works, and (3) their disposal.

452 Government officers entrusted by the Divisional Officer with the care, use of consumption of stores, are responsible for maintaining correct records and preparing correct returns in respect of the stores entrusted to them.

453 All transactions of receipts and issue should be recorded, strictly in accordance with the rules, in the order of occurrence and as soon as they take place. Fictitious stock adjustments are strictly prohibited, such, for example, as (1) the debiting to work of the cost of materials not required, or in excess of actual requirements, (2) the debiting to a particular work for which funds are available of the value of materials intended to be utilized on another work for which no funds are available

(3) the writing back of the value of materials used on a work to avoid excess outlay over appropriation, etc. Any breach of this rule constitutes a serious irregularity which will be brought prominently to the notice of the Government by the Accountant General.

454 a) The cost of stores purchased from a supplier or received from another Division or Department for stock or for a specific work but not paid for in the same month will be debited to the sub head 'final charges' or (Materials Receipts), in the works abstract of stock or work concerned by per contra credit to the suspense sub head 'Purchases' within the works account opened in the work abstract. The effect of this adjustment in so far as the expenditure on stock or the major work is concerned will be Nil at this stage. When the materials received are paid for in cash or by adjustment, the payment is debited to stock or work as the case may be and posted in the works abstract under the suspense sub head 'Purchases' within the works account and at this stage the accounts of stock and the works concerned receive the debit.

(G.O. Ms. No. 2569/PW/dt. 15-12-1970)

b) In accordance with this general rule, the cost of the supply of all stores required as tools and plant for the general use of the division, is debited at once to the minor head 'Tools and plant' subordinate to the major head under which such charges of the division are classified and special items of tools and plants which are required not for general purposes but for a specific work are charged off to that work. See also paragraphs 1 and 4 of appendix 3 to the Tamilnadu Account Code, Volume III. In cases of doubts the Chief Engineer should decide whether any item of tools and plant should be classified as ordinary or special.

Exemption: Tools and Plant held in the Transport and Machinery Division, Madras are held as part of "stock" and are accounted for as such as they are intended for issue to other divisions and departments. When transferred, the Division receiving them will deal with them as laid in Local Ruling I under Articles 91-92 of the Tamilnadu Account Code, Volume III.

c) Similarly all road metal required for the maintenance of a road or section of a road is charged at once to the minor head "Repairs" (Communications) under the major head concerned, against the estimate sanctioned for the collection of it, and when road metal is acquired specially for use in the construction of a road or other work, its cost is debited to the estimate for such construction. See also Article 37 of the Tamilnadu Account Code III.

d) In the case of other materials, when purchases are made for the requirements of works generally, the cost is accounted for under suspense head "stock". Vide Article 128 (b) of the Tamilnadu Account Code, Volume III and the Local Ruling there under.

455. The four classes of stores enumerated in paragraph 402 thus fall into two distinct categories as shown below:-

- 1) Stores charged to Suspense:-
 - i) Stock
- 2) Stores finally charged off
 - ii) Tools and plant (except those in Transport and Machinery Division)
 - iii) Road-metal
 - iv) Materials charged to works

456. A numerical or quantity account of receipts issued and balances has to be maintained for all stores, even though finally charged off, with a view to control the balances efficiently until the stores are finally disposed of either by consumption on work or otherwise. This quantity account has further to be reconciled periodically with the value accounts except in the case of tools and plant and road metal. The rules in this chapter are framed in the principle that, as far as possible, the initial records of all stores, as also the returns of subdivisions, should take account of quantities only and that the value accounts should be maintained in the divisional office.

1. General

457. 1) The tools and plant of a Division are of two kinds
- a) General or ordinary tools and plant, i.e. these required for the general use of the Division,

- b) Special tools and plant i.e. those required not for general purposes, but for a specific work.

The cost of the supply, repairs and carriage of articles of class (a) is charged to the minor head 'Tools and Plant' where as similar charges of class (b) are borne by the work concerned. In both cases, estimate for the purchase of the tools and plant should be prepared and sanctioned and the expenditure incurred against sanctioned estimates, in the same way as expenditure on works; for powers of sanction, see paragraph 289, 290, 300 and 304 of this Manual.

Note : 'See' exception under Paragraph 454 and note 3 below paragraph 461 of this Manual with regard to Tools and Plant in the Stores and Purchase Division, Madras

2) Numerical accounts of articles of both classes should be kept in accordance with the following rules, a separate set of accounts being maintained in each sub Division and one in the Divisional Office for Tools and Plant directly under the Divisional Officer.

Note 1: The rules relating to numerical accounts of Tools and Plant apply also, to imperishable articles, e.g. Type writers, furniture of Travellers Bungalows, Rest Houses etc. Whether acquired by charge to heads of account other than 'Tools and Plant' or received free of cost.

Note 2: The Sub Divisional returns in Form PWA I and II of the monthly accounts of Receipts and issues respectively, of Tools and Plants should be carefully filed together in the Divisional Office after audit.

3) The accounts of Tools and Plant issued for use by subordinate of the Sub Division, or temporarily lent to contractors, as well as those of articles lent to local bodies and others under competent authority, should be specially reviewed periodically, and it should be seen that the articles are returned without unnecessary delay and in good condition.

Note : This paragraph also applies to Tools and Plant sent out for repairs.

II. Numerical Accounts

a) Receipts

4) All articles received should be examined and counted when delivery is taken, and the transaction should be posted in the accounts of Receipts of Tools and Plant form (P.W.A.I) Such acknowledgement from whom the articles are received can be signed only by the Divisional or Sub Divisional Officer. An acknowledgement should invariably be given when articles lent are received back.

Note 1: The record of the detailed accounts should, in case of purchases from suppliers, be kept in the measurement book in the manner prescribed in Article 123 Tamilnadu Account Code Volume. III.

Note 2: The entries in Form (PWA. I) in respect of the receipt back of articles lent or sent out (vide clause 3 above) should be made in Red ink, with a reference to the original entries in the account of issues of Tools and Plant

b) Issues

5) All transactions of issues (including those of articles referred to in clause 3 above) should be posted in the account of issues of Tools and Plant, Form PWA. II. Except in the case of cash sales, unstamped but dated acknowledgements must be obtained in support of all issues and in the case of Tools etc., lent to contractors, such acknowledgements should further set forth the valuation of the articles lent, as determined by the sub Divisional Officer.

1) Entries of articles referred to in clause 3 above should be made in red ink.

c) Register of Tools and Plant

6) A consolidated account of the receipts, issues and balances of Tools and plant should be maintained in the Sub-Divisional office in Form PWA. III Register of Tools and plant. This account should be for the twelve months ending September, that is it should embrace transactions upto the date on which

the accounts of the Sub-Division for that month are closed. It should be kept in three parts as follows :

- Part I For articles in hand
- Part II For articles temporarily lent or sent out vide clause 3 above.
- Part III For shortages awaiting adjustment.

In Part I articles should be grouped under the prescribed sub heads which are :

- 1) Scientific instruments and Drawing materials.
- 2) Plant and Machinery
- 3) Tools
- 4) Navigation plant
- 5) Campequipage
- 6) Live stock, and
- 7) Office furniture.

In Part II, the entries should be made in a separate section for each contractor or other person to whom the articles are lent or sent out for repairs, etc. Part III is brought into use only if any shortages come to notice and the instructions relating to it are given in clause 20 below.

7) Part I and II of the Register should be posted thus.

a) The account of Receipts and Issues, Forms PWA. I and II should first be totalled up monthly when closing the accounts of the month.

b) The total receipts and issues of each article thus arrived at, should be posted in Part I of the Register, Form PWA. III in the column for Receipts and issues respectively.

c) Each separate transaction connected with articles lent or sent out (vide clause 3 above) should further be posted in Part II in the section reserved for the contractor or person concerned, articles rent, etc. being shown under 'Debits' and those received back under 'Credits'.

The account for the month of September should be closed and balanced, and the balance should be carried forward to the next

IV. Recoveries

(a) For use of tools and plant

11) The procedure to be observed in charging the cost of tools and plant in the accounts of a Division and in making adjustments on account of cost of tools and plant used on works executed on behalf of other Divisions, Departments, etc. and on certain works of the Division itself, is described in Appendix 3 of the Tamilnadu Account Code Volume. III.

12) When Tools and Plant are lent to local bodies, contractors or others, vide clauses 3 above, the hire and other charges should be recovered regularly in accordance with the rules in paragraph 512 of this manual.

13) The incidence of the cost of carriage of Government tents belonging to the Highways and Rural Works Department for use during tours is governed by the provisions in the Tamil Nadu Travelling Allowance Rules,

(b) For sales and transfers

14) The Sub Divisional Officer is responsible that when tools & plant are disposed of by Sale or otherwise with the sanction of competent authority, the amount recoverable from the parties concerned is realised at the earliest opportunity. If the amount is not recovered within the month in which the articles are delivered, it should be charged to miscellaneous Public Works advances as a sale transaction, by the issue of a transfer entry.

Note : A sale account in Form PWA. VII should be prepared in support of every transaction.

15) When Tools and plant are transferred to other Divisions or Departments, the Sub Divisional Officer should note in Form PWA. II in Red ink, just below the entries of quantities, the values thereof if recoverable under the rules in para 584 of this manual. The necessary adjustment will be effected by the Divisional Office.

16) The foregoing rules, will apply equally to the adjustment or transfer of the cost of special tools and plant charged to a work or project.

On the completion of a work or project on which special Tools and plant were used or when these tools and plant are no longer required for use thereon, the Divisional Officers may transfer them, if in efficient condition, to another work or project in the same Division or in any other Division where they may be required for immediate use, after suitable valuation in consultation, if necessary, with the Divisional Engineer (Highways and Rural Works) Transport and Machinery Division, crediting the values thus determined to the work from which they are transferred by Debit to the new work.

A list of such tools and plant whether originally purchased from Stores, purchases Division or from any other source should when not required for immediate use on any other work or project in the same Division or any other Division, be circulated by the Divisional Engineer concerned to all other Divisional Engineers requesting them to report if any of the plant in the list is likely to be required for any work or project in their Divisions in the near future. Such of the plant as can be used on any works or projects in the near future should be transferred to the Stores and Purchase Division, with the information regarding the works for which they have to be reserved for and the probable date when they will be required for the works.

Whenever it is proposed to return to the Stores and Purchase Division articles purchased there from for use on any project work, the Divisional Engineer of the Division concerned should inspect them personally and satisfy himself if the articles, in their then condition, have a value more than or at least equal to the transport charges that may have to be incurred in returning them. In such cases, only, should be given orders for the return of the articles to the Stores and Purchase Division.

In cases where the Divisional Engineer, is of opinion that the articles are in such a bad condition that they will not be valued even at an amount equal to, the transport charges that may have to be incurred, he should take necessary action to dispose, of them locally or to write them off, according to the merits of each case with the sanction of the competent authority.

The Stores and Purchase Division should not take into its stock articles of special tools and plant unless it is known that they are likely to be required for use any where in the near future. Even in the case of ordinary plant offered by any Divisions to the Stores & Purchase Division such as pumps, Rollers, portable Engines and all other articles that are in common and regular use in the Department. The Divisional Engineer Stores & Purchase Division shall have the option of taking them over to the Stores stock or not according to the stock existing at the time of the offer in the stores.

Note 1 : It is not permissible to write back the cost of special Tools and Plant in anticipation of the possibility of the articles being utilised on another work or project at some distant date.

Note 2 : No articles can be removed from the numerical accounts, on the plea that the accounts of the work to which the cost of the articles was charged have been closed until they are actually transferred or until, owing to their have become unserviceable their write-off has been sanctioned.

17) When the Divisional Engineer (Highways and Rural Works Department) Stores and Purchase Division, takes over Tools and Plant from a Division to the Stores stock under clause 16 above, he should value it by taking into consideration the life, its then actual condition, the then prevailing market price for a new plant of the kind and the charges (to be estimated) that may have to be incurred on over-hauling and repairs to the plant, credit to the extent of the value so arrived at should be given to the work concerned by the Stores and Purchase Division. In this case, the cost of overhauling and all repairs to the plant and replacement should be borne by the Stores and Purchase Division but the freight charges to Madras should be borne by the work from which the plant is transferred.

If any plant, although serviceable is not required for immediate use on any other work in any Division or is not taken over by the Stores and Purchase Division, it shall be sold with the sanction of the competent authority either by public auction

at the place at which it is kept or by calling for sealed tenders or by any other means considered desirable by the sanctioning authority.

If any plant is considered unserviceable it should be condemned and the sanction of the competent authority obtained on a survey report for its disposal either by auction as whole at the place at which it is kept or by breaking it up for its component materials to be transferred to the stock of the Stores, Purchase Division, as scrap cast-iron or gun-metal etc. for remelting credit of the amount of the sale or the valuation of the scrap, as the case may be, being afforded to the work to which the value of the plant stands charged.

(G.O. Ms. No. 1502 / P.W. / dated 25-9-1973)

V. Verification

18. The rule in paragraph 463 regarding verification of stock, applies also to verification of tools and plant with the exception that when any articles are found deficient, the note of the deficiency should be made in red ink in the account of issues, Form P.W.A. II without making any entries in the quantity columns, so that the articles may continue to be borne on the accounts of tools and plant until the loss is adjusted by a recovery or a sanction to write-off. See also clause 20 below.

VI. Rectification of Accounts

19) Clerical errors in the numerical accounts should be dealt with in the manner prescribed in paragraph 459 (17) for stock accounts except that no transfer entries will be necessary.

20) Discrepancies in quantities and losses should be dealt with as under:-

a) When they are noticed, action should be taken as indicated in Clause 18 above, losses being treated as deficiencies.

b) When writing up the Register Form PWA. III the deficiencies should be registered in Part III under 'Debits' and

their clearance should be watched. Articles found surplus will be treated as receipts in Part I and will, therefore, require no further action.

c) If the deficiencies are made good in kind, the receipt of recovery should be shown in the account of Receipts, Form. PWA. I without making any entry in the quantity column and when posting the account into the register Form PWA. III the articles received should not be entered in Part. I, but taken (with a suitable remarks) direct to Part. III under 'Credits' in clearance of the Debit outstanding therein.

d) If the deficiencies are made good by recovery of cost of their write-off is sanctioned the articles should be shown, as issued, in the Account of issues, Form. PWA. II with a suitable remark, and when this entry is transcribed into the register form. PWA. III it should not only be entered in Part. I in the ordinary way, but also entered with a suitable remarks in Part. III as in case (c) thus clearing the Debit outstanding therein.

e) The authority to write-off should be obtained on a Survey Report in Form. PWA. VI.

C. ROAD METAL

1. Quantity Accounts

21) Supplies of road metal should be measured and paid for in the same way as supplies of other materials for works. But as metal is often kept in store at the road-side before being laid down, a quantity account of it should be maintained in the sub Divisional Office in Form. PWA. IV Statement of Receipts, Issues and Balance of Road Metal, "copies on loose sheets being submitted monthly to the Divisional Office within a fortnight of the submission of the monthly accounts.

Note 1: The authority to write-off should be obtained on a survey Report in Form. PWA. VI

Note 2: This statement should show, Kilometre by Kilometre the receipt, disposal and balance of road metal of each kind (stone kunker etc.) The balance of metal in each kilometre should be shown, whether there are any transactions on it during the month or not.

Note 3: The statement should show the total metal received and issued on each Kilometre of the road and at the end of the account for any road an abstract would be worked out to show the receipts and issues according to estimates for the purpose of check with the works accounts. Reference should also be given in the abstract, the measurement books showing the receipt of metal and paid vouchers showing the labour charges for spreading the same. The total balance as per this abstract should agree with the total balance of the statement.

22) Unused balances of road metal should be verified at least once a year in the manner prescribed in paragraph 434 of this Manual and whenever this verification is made a report of verification of the road metal should be prepared by the Sub Divisional Officer showing the balances as per account in Form PWA. IV, the actual verified balances, with explanations for discrepancies and recommendations as to their adjustment. A similar verification should be made when the Officer, responsible for the balance of road-metal, is transferred.

II. Rectification of Accounts

23) Metal found surplus, as the result of check measurement or otherwise, should at once be brought on to the quantity accounts. Deficits should, however, not be removed from the quantity accounts until recovery of their value or receipt of sanction to write-off; but a red ink remarks should be recorded at once and carried forward, from month to month, until the discrepancy is set right.

III. Schedule of Rates

24) A rate book or Schedule of Rates showing the lowest rate at which metal can be supplied to the road side through out the Division, should be kept in the Division Office, in Form. PWA. V, with such modifications as may be considered necessary to suit local conditions. The rates should be revised from time to time, as old quarries are exhausted or new ones opened, or as other circumstances affect the rates. See also Paragraph 121 of this Manual,

IV. Charges for Quarries

25. a) When land is taken up for digging road metal, if the cost of acquiring it and opening up a quarry is Rs. 1000/- or less, the whole cost shall be debited direct either to 'Repairs' or to 'Original Works' according to the nature of the work for which the quarry was primarily intended, irrespective of whether the produce of the quarry is expected to be used up in full or not on the work.

b) In the case of quarry, the cost of which exceeds Rs. 1000/- but does not exceed 10 percent of the estimated cost of the work for which it was primarily acquired, the following procedure shall be followed:

i) If the produce of the quarry is expected to be used up in full on the work, for which it was primarily acquired, its cost shall be debited at once to that work. If later on when the work is nearing completion, it is found that the quarry contains surplus metal which is likely to be used on other works, credit shall be given to the work to which the full cost of the quarry proportionate to the quantity of surplus metal still available will be set off by a corresponding debit under the sub-head, 'Land, Kiln, etc.'. Under the suspense head 'STOCK' which will be finally cleared by debit to the work or works (Repairs or original works) on which the surplus metal is utilised.

ii) If, however, it is known at the outset that the quarry is likely to supply metal exceeding the requirements of the work for which it was primarily acquired, and if such surplus metal is likely to be used on other works, the Divisional Engineer shall debit to the former work such position of the cost of the quarry as he deems proper, and take the balance under the head 'Land, Kilns, etc.' under 'STOCK' pending clearance later on by debit to the work or works on which the surplus metal is used.

c) In the case of quarry, the cost of which exceeds 10 percent of the estimated cost of the work for which it is acquired, the procedure laid down in clause (b) (ii) above shall be followed.

D: MATERIALS CHARGED TO WORKS

(26) The account procedure relating to materials obtained specially for a work described in Chapter VIII. Special Tools and Plant charged to works do not fall under the category of 'Materials charged to works' - vide clause 1 and 2 above.

(G.O. Ms. No. 1560 Transport Dept dt. 28-12-83)

B. Stock

(A) QUANTITY ACCOUNTS

(i) Receipts

458. The record of detailed count or measurement of stock material should be kept in the measurement book in the manner prescribed in Local Ruling under Articles 123-124 of the Tamilnadu Account Code, Volume III and the total number or quantity received should be simultaneously entered in the Register of stock Register (P. W. A. 4) vide Article 96, Tamilnadu Account Code, Volume III and the Local Ruling there under.

(ii) Issues

459. Indents for issue of materials for the purposes enumerated in Local Ruling 3 under Article 96 of the Tamilnadu Account Code, Volume III should be filled up carefully. In the column "Head of Accounts etc. besides entering the name of the account head to which the issue of stores is chargeable, full names of divisions and offices to which stock is to be issued and of contractors, employees, other persons or local bodies to whom it is authorized to be sold, should be added in all cases in which stores are ordered to be issued otherwise than for the requirements of works within the division. The last column, headed "Name of work etc." should be filled in only when the stores are required for works within the division, and in such cases the full name of the work as given in the establishment should be entered as well as the name of the contractor from whom the value is recoverable (vide Article 126 of the Tamilnadu Account Code, Volume III)

When making entries in the Register of Stock Issues, the store-keeper or sectional officer should pay particular attention to record in the columns headed "to whom issued" and "Head

of Account etc the full particulars as given in the last two columns of the Indent or as otherwise known to him.

VALUE ACCOUNTS

460. Payment for stock received. Bills of supplies should before payment, be examined and dealt with in the manner prescribed in Articles 120 and 125 and the local ruling there under of the Tamilnadu Account Code, Volume III.

Note : Special attention is invited to the rule in Local Ruling under Article 125 of the Tamilnadu Account Code, Volume III the object of which is to prevent erroneous or double claims being put forward successfully. Store keeper and sectional officers may if desired, be required to verify suppliers bills before payment (vide Article 96 and Local Ruling 2 of the Madras Account Code, Volume III) but the disbursing officer is responsible that no payment is made unless the precautions referred to above have been observed.

461. Cash payment should not be made for stock received from other sources except in accordance with the rule in Chapter IV of the Volume I of the Tamilnadu Financial Code. When under those rules payment for supplies made by any department is made in cash the claims of such department should be dealt with in the same way as those of suppliers. In other cases, the necessary adjustment of the cost through the remittance or other head concerned should be made by the divisional officer in accordance with the instructions in paragraphs 56-71, 105-111, 180-198 of the Tamilnadu Account Code, Volume III after obtaining a verification of the claim, which should not be certified without crossing off the connected measurement book entries with suitable remark vide also Article 96 and Local Ruling 2 thereunder in the Tamilnadu Account Code, Volume III.

Note : Advices of adjustments received from the Accountant-General and transmitted through the Accounts Officer (Highways and Rural Works Department) relating to supply of stores should be got verified with reference to the entries in the measurement book and other records

and adjusted only after obtaining the verification of the claim as mentioned above by the officer concerned.

C. VALUATION OF QUANTITY ACCOUNTS

462. To classify and collect by objects of expenditure the charges debited to stock from time to time, the same procedure should be observed as is adopted in respect of expenditure on works, that is, works abstracts and registers of works should be maintained. See also Article 216 (a) and 97-99 of the Tamilnadu Account Code, Volume III.

463. The results of all verifications of stock (vide paragraph 434) should be reported to the divisional officer for order but as soon as a discrepancy is noticed, the book balance must be set right by the verifying officer, treating a surplus as a receipt and a deficit as an issue, with a suitable remark. Vide Article 102 and 103 and the Local Rulings there under in the Tamilnadu Account Code, Volume III.

464. The procedure of verification outlined in the foregoing paragraphs is suitable primarily for divisions executing ordinary works. In the case of special stores depots or divisions or of construction divisions where there may be large concentration of stores, their physical verification should be the duty of the executive authorities, and should be performed by such agency and in such detail as may be decided by the State Government in consultation with the Audit Officer.

465. The adjusting entry referred to in clause (e) of Local Ruling II under Article 100 of the Tamilnadu Account Code Volume III should however be cleared on receipt of orders of competent authority, this clearance being effected by making suitable value entries, without any quantities, in the Abstracts of Receipts and Issues, Form P.W.A 5 or 6 as the case may be, the values being classified in accordance with the principle enunciated in Article 102 (c) of the Tamilnadu Account Code Volume III.

CHAPTER — VI

A. TRANSFER ENTRIES

465. Transfer entries, that is, entries to transfer an item of receipt or charge from the account of a work in progress or of a regular head of account to the account of another or work head, are necessary—

a) In order to correct an error of classification in the original accounts:

1) Sometimes it may be more convenient to classify items pertaining to several heads (or works) under a single head in the first instance than to classify them under each from the beginning. For example, when a joint work in which several parties are interested is undertaken, the individual transactions, relating to it may be taken to the account of a single party in the first instance, and before the accounts of a month, are closed the necessary distribution over all the account is effected by the transfer entry.

b) In order to adjust, by debit or credit to the proper head of account (or work), an item outstanding in a suspense account or under a debit head;

Note : The value of materials issued from stock to a work is not adjusted by a transfer entry but through the stock accounts at the end of the month vide Art. 128 (a) of the Tamilnadu Account Code Vol. III.

c) In order to bring to account certain classes of transactions which do not pass through the cash or stock account, e.g.

i) For credit to 'Purchases' within the account of work concerned on account of materials received for work from sources other than stock — vide Art. 127 and 128 (a) of the Tamilnadu Account Code Vol. III.

ii) For credit to 'Public Works Deposits' on account of balances due to contractors on closed account — Vide Paragraphs. 560.

iii) For credit to revenue heads on account of revenue not recovered in cash.

iv) For original debits or credits to Remittance heads based on transactions not appearing in cash or stock accounts: e.g., Transfer of Tools and Plant to another Division Department or Government when the value is recoverable from them.

v) For credit to the heads concerned of the several percentages leviable under the rules, e.g., those on account of storage (when not recovered in cash), establishment, tools and plant and workshop charges — vide paragraph 439 (a) and rule 21 of Appendix-30 of the Manual.

d) In order to respond to a remittance transactions advised by the Accountant General or Department concerned, if the corresponding debit or credit to the remittance head has not already appeared in the accounts:

e) In order to relieve the account of a work in progress of:

i) Items which have ceased to be chargeable against the estimate for the work; and

ii) suspense charges which can no longer be kept within the accounts of the work (vide Art. 136 of the Tamil Nadu Account Code Volume III). Such transfer entries are necessary either when the accounts of any contractor or of the work itself are to be closed, or when any recoveries (otherwise than in cash) have become due, e.g., by the transfer of stores to any other work or account.

For every transfer entry there must either be an authority in Form PWA. 7, Transfer Entry Order or an order recorded on another document (e. g., Survey Report Form PWA. VI) and Final Bill of a contractor's closed account placed under Public Works Deposits) which sets forth all the necessary particulars, see also Art 212 of the Tamilnadu Account Code Volume III

1) In case in which the Transfer Entry Order is not required to be submitted to audit with the monthly account, vide Art. 232 (a) of the Tamilnadu Account Code Volume III, the necessary order, if not initiated by a Sub Divisional Officer, may be signified by the Divisional Officer's initials against the entry in the Transfer Entry Book. (Article 110 of the Tamilnadu Account Code, Volume III.

2) There is no objection to a transfer entry covering a number of adjustments and corrections, provided that all the necessary particulars are set forth in respect of each.

3) Transfer entries initiated by the Sub Divisional Office should be done in triplicate, the second and third copies being prepared by the carbon copy process. The Divisional Office will file one copy in support of an abbreviated entry in the adjustment register and forward the second copy to the Audit Office in support of the monthly account Vide Art 232 (a) of the Tamil Nadu Account Code, Volume III.

A transfer Entry Order may be initiated by the Sub Divisional Officer, and should be so initiated by him in all cases falling within clauses (a), (b), (c) and (e) above which come within his cognizance.

The Divisional Officer is responsible that no transfer entry is made in the accounts unless admissible under the rules, that a transfer entry is made as soon as it becomes necessary and that transfer Entry orders in respect of transactions falling under clause (a), (b) and (c) above, proposed by Sub Divisional Officers are countersigned by himself in token of acceptance.

1) Transfer entries should receive the special attention of Divisional Officers so that habitual errors and misclassification in the accounts of subordinate officers may not remain unnoticed.

All transfer entry orders should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry.

In case or corrections involving a reduction in the charges against the estimate of a work it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified, but also that the circumstances in which the charges were wrongly allocated under the estimate for the work are clearly set forth. It is not sufficient to state that the charges were classified erroneously in the first instance.

All transfer entries orders to be made should be registered in the Transfer Entry Book Form PWA. 8 maintained in the Divi-

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Divisional Office. Entries should be grouped separately for each month in the accounts of which they are to be incorporated. Before the book is closed monthly the Divisional Accountant should see that no adjustments which are required to be made under any rule are omitted.

No transfer should be made from one sub-head to another in the accounts of a work except on the authority of a formal Transfer Entry Order prepared in accordance with the procedure prescribed in this chapter and approved by the Divisional Officer. The order should be filed with the Works Abstract for the month in which the transfer is effected and it should not be entered in the Transfer Entry Book.

Exceptions: Transfer entries proposed for transferring the amount of advance paid to the Land Acquisition Officers from the suspense hand 'Land Acquisition' to the final sub head 'Land' with in the accounts of work, with reference to the accounts and land award statements and vouchers received from the land Acquisition Officers should be entered in the Divisional adjustment Register (with full details of award No., date, Designation of Land Acquisition Officer, Name of each awardee and amount) and accounted for in the Works Abstract and Schedule Docket by exhibiting Minus and Plus figures. Such transfer entries duly supported by Land Acquisition Vouchers should be sent to Audit.

(G. O. Ms. No. 1680 PW dt. 30-10-73)

Section 4 Revenue Receipts

I. General

466. The items of Government revenue dealt with in the Highways Department comprise the following:-

- a) Revenue from miscellaneous properties such as the sale of right to enjoy the usufruct of avenue and other trees.
- b) Rents of buildings and land
- c) Rents and freights of boats and other floating plants
- d) Fees and recoveries for services rendered
- e) Fines and penalties

f) Receipts from administration of ferries under the Canals and Public Ferries Act, 1890.

g) Tools on bridges and roads

h) Receipts from encroachments, and

i) other miscellaneous items such as hire of tools and plant, etc.

468. Every Government servant who is responsible for the collection of any moneys due to the Government should see that demands are made at once as payments become due, that effective steps are taken to ensure the prompt realization of all amounts due and that proper records are kept to show in respect of all items of revenue whether recurring or non-recurring the assessments and demands made, the progress of recovery and the out-standing amounts due to the Government. Every subdivisional officer should watch closely the progress of the realization of the revenues under his control and check the recoveries made against the demands.

468. a) It is not permissible, except in the case of storage charges on stock sold on credit and hire of tools and plants to credit revenue to the head concerned until it is realized vide Note 3 under article 127 of the Tamilnadu Account Code. Volume III. Divisional Officers are responsible that demands are made as revenue falls due, that steps are taken with a view to effect prompt realization of all revenue regular or occasional and that proper records are kept to show, in respect of all items of revenue, recurring or non-recurring the assessment made, the progress of recovery and the outstanding debits due to the Government.

b) The object of this rule is that all classes of revenue whether accruing from property of any kind, from leases of rights and concessions (e.g. rights for fishing grazing etc. and use of water-power) or from any other source are properly watched.

469. The recovery of all debits due to Government should receive the special attention of the Divisional Officer and no debit should be remitted or written off except under the orders of competent authority.

470. The Highways Department is responsible for realizing the revenue from miscellaneous properties, e.g. bysale of rights to enjoy the usufructs of trees, ferries etc. (except where the revenue department or other local body is required to do this) for the assessment and recovery of rents of buildings lands and other floating plant hire charges of tools and plants and other equipment and for the collection of licence fees and other dues leviable under the rules. Under the Indian Tolls Act, 1851 and the Madras Roads and Bridges Tolls Rules 1942, the Board of Revenue shall subject to the control of the Government supervise collection of the tools and the collector shall carry out the provisions of the Act and of the rules framed thereunder subject to the control and direction of the Board of Revenue and the orders of Government. The Revenue Department is responsible or it crediting the rents as the revenue of the Highways Department. The Revenue Department is also responsible for collecting the tree tax.

471. The sale notification etc. relating to the sale of right, pertaining to ferries and the special rules for hire of Tools and Plant are contained in Appendix 36 and 35 respectively.

472. The Highways Department revenue collected should be brought into account in accordance with the classification mentioned in Article 20 and the Local Ruling thereunder of the Tamilnadu Account Code, Volume III. The rules for the accounting of the revenue receipts of the department are contained in Articles 112 to 116 and the Local Rulings thereunder of the Tamilnadu Account Code, Volume III.

II. Revenue From Miscellaneous Properties:

Departmental Revenue Sale of unfruct of trees etc.

473. a) 1 The responsibility for planting as well as protections and main omance of trees on road margine of all Highways and Rural Works Department in road pormboke in the custody and control of the Highways and Rural Works Department rests with the Highways and Rural Works Department. The Highways and Rural Works Departments should lease out all such tree to the Panchayats for the exploitation of the usufructs of trees on payment of rent by the Private casual to the

average annual rent realised by sale of usufructs of these trees for the last four years.

(G. O. Ms. No. 1550 Rural Development and Local Administration dt. 30-5-61)

2) The following procedure should be adopted by the Highways and Rural Works Department towards the collection of the lease amount of the usufructs of the trees standing on road margins from the Panchayats.

i) 60 days prior to the date of expiry of current lease, the Divisional Engineer will issue a notice (to be sent by Registered Post acknowledgement due) to the Panchayats concerned within which the road lies, directing them to intimate within 30 days from the date of receipt of such notice, whether the Panchayats are willing to take the trees on lease for the exploitations of the usufructs and if so, to remit the prescribed sum. On receipt of the letter and remittance, the Divisional Engineer will issue necessary orders permitting the lease in favour of the Panchayats.

ii) if no reply to the said notice is received within 30 days from the Panchayats concerned, the Divisional Engineer will pass orders to lease out the usufructs of trees by Public auction in accordance with the normal rules fixing the date of auction or some suitable date immediately after the expiry of the current lease, sending a copy of the notice to the Panchayats concerned, so as to enable them to write to the Divisional Engineer in this regard, if they so desire before the date of auction to reconsider his orders and to lease the usufructs to the Panchayats concerned or to sell the usufructs by Public auction and

iii) The Divisional Engineer will pass orders for the sale of the usufructs of the trees by Public auction in the usual manner in accordance with the rules, immediately on the expiry of 30 days in the absence of a communication from the Panchayats concerned.

(G. O. Ms. No. 1146 Rural Development and Local Administration dt. 26-6-69)

3) Withered and wind fallen trees will also be handed over to the Panchayat Unions for sale on payments of a Price by the Panchayat Union to the Highways and Rural Works Department. Such Price will be calculated on the basis of a seigniorage rates to be fixed. The Assistant Engineer/Junior Engineer in charge of the Highways should certify that the trees in question are withered or wind fallen and will notify the concerned Panchayat union to take over the tree and effect the sale.

4) The Panchayat Union need not plant trees on Highways road margin, under section 64 (a) of the Tamil Nadu Panchayats Act 1958. Any Panchayat who desires to plant trees on such road margins may do so, subject to such terms and conditions as may be laid down by the Highways and Rural Works Department. The Assistant Divisional Engineers of the Highways and Rural Works Department are authorised to determine suitable terms and conditions for the planting of such trees by the Panchayat whenever the Panchayats so desire.

G. O. Ms. No. 1550 Rural Development and local Administration
dt 30-5-61

b) It is also the duty of the Divisional Engineer to arrange for the sale or proper utilisation on works of old and full grown fuel and timber trees on island incharge of the Highways and Rural Works Department.

c) Instructions for dealing with applications seeking permission to cut down branches of trees growing on road margin on the ground that they shade portions of cultivable lands or otherwise cause damage to crops or for other reasons contained in Appendix 28.

II. Revenue from miscellaneous properties

Departmental revenue. Sale of usufruct of trees, etc.

474. Palm trees on Government poramboke lands may be leased to the jaggery manufacturing societies under the Registrar of Co-operative Societies in the area without public auction at flat rates mentioned below provided the societies are prepared to take up the lease by remitting the total lease amount in advance and on condition that they should be responsible for any loss or damage to the palm trees leased out to them or to the other avenue trees lying mingled with them.

1) Coconut trees - An annual lease amount of rupee one per tree in all districts.

2) Palmyra trees - An annual lease amount of fifty paise per tree in all districts.

3) Date plams - An annual lease amount of thirteen paise per tree in all districts.

Note : The rates apply only to palm trees which are fit for tapping and not other trees.

475. Avenue trees under the control of the Highways and Rural Works Department including National Highways in remote places where the revenue is abnormally low may be leased on tree patta system in so far as areas outside Municipal and panchayat limits are concerned. The rates of tree tax prescribed in B.P. No. 47 Press, dated 11th August 1921, as amended from time to time will be charged in the case of avenue trees leased on tree patta system.

476. The system of avenue plantations through owners of adjacent private lands under tree patta system should be encouraged and the licence system laid down in Board's Standing Order No. 19-B for lands not available for assignment under darkhast rules should be adopted in margins of roads under the control of the Highways and Rural Works Department. As the tree tax varies with the kind of trees and from district to district, appropriate rates should be ascertained from the Collectors concerned and levied wherever necessary. The form of agreement to be adopted in the case of avenue plantations along Highways and Rural Works Department roads including National Highways will be as in Appendix 29. In permitting private persons to plant trees on road sides, there is no need to limit the length of road to be leased to any one individual. To maintain uniformity, 200 metres units on either side of the road may be encouraged. Depending upon one's resources one could have more but it must be either 200 or 400 or 600 metres long on either side and not any fraction.

477. As soon as the bid is knocked down, (i) 25 per cent of the purchase amount in the case of lease for one year or less or of leases for sums not exceeding Rs. 100 or (ii)

25 percent of the proportionate purchase amount for the first year in the case of leases for more than one year, and for sums exceeding Rs. 100 in the aggregate should be collected. The balance of the purchase amount in the first case or the balance of the proportionate amount for the first year in the second case shall be recovered within one week from the date of receipt of the order of confirmation of the sale by the competent authority or in cases where agreement has to be taken, within one week of the lessee signing the agreement which should be done ordinarily within one week from the date of receipt of the order of confirmation of the sale. In the second case, the amount due for each of the succeeding years of the lease shall be recovered within the first week of each year. Within the time specified in the second sentence above, a sum equal to 5 percent of the total purchase amount for the entire period of the lease shall also be deposited as security for the due fulfilment of the conditions of the lease, by the successful bidder, except in cases, (a) when the total purchase amount does not exceed Rs. 100, and (b) when the successful bidder is a village panchayat, who need not deposit any security in any case. If these payments are not made in due time, the right should be resold then and there or fresh tender notices issued. Failure to observe this rule may result in loss to Government, for which the officers concerned will be held primarily responsible.

Note 1 : Before confirming sales, the officers entering into agreements should make careful enquiries regarding the solvency of the successful bidder.

Note 2 : The Divisional Engineer concerned may at his discretion extend up to a maximum of one month the time-limit of one week prescribed in the second sentence of this paragraph for payment of the balance subject to the following conditions:-

- i) The Divisional Engineer is satisfied about the solvency of the successful bidder.
- ii) Such extension does not involve any risk to Government, and

iii) The successful bidder is not allowed to enjoy the usufructs until he makes the payment.

478. (1) Agreements for the sale of grass and usufruct of trees shall be drawn up in the prescribed forms-Vide Appendix 21 with necessary modification, when the amount of the lease for the whole period covered by the agreement is more than Rs. 100 and the period exceeds one year; in the case of other such leases no agreements need be taken and it will be sufficient if the conditions of the sale and of the enjoyment and of the penalties for infringement thereof are published at the time of the sale and communicated to the successful bidders. For leases of grass and fruit trees to village panchayats, however agreement in the forms referred to above shall be executed in all cases, irrespective of the amount and the period of the lease together with a supplemental agreement in the form given in the same Appendix to this Manual.

- 2) The agreements, except those taken in the cases noted in
- 1) In the case of leases to village panchayats in which the annual instalment to be collected is Rs 100 or less or in which the period of lease is for one year or less whatever the annual rental may be, and the margin should be stamped under articles 35(a) (ii) or (iii) as the case may be, of Schedule I of the Stamp Act in respect of the amount of rent payable annually under the lease and also under article 35 (c) in respect of the amount deposited by parties (other than the village panchayats) as security to the due fulfilment of the conditions of the lease, the amount of stamp duty being borne by the lessee.
- 2) in the case of leases to other parties in which the annual instalment to be collected is Rs. 100 or less.

479. A register of miscellaneous properties should be maintained in each sub division in Form P.W.D. V-49 (a), 49 (b) in order that no item of revenue may be lost sight of. This register should be submitted to the divisional office monthly and also at the time of the audit inspection.

If, however, the registers cannot be spared by the Sub-divisional officers in any particular month (e.g., in the month in which grass sales have to be conducted) they should be sent

to the divisional office as soon as the sales are over. On the first page of the register there should be clear information available to show (1) that the register is signed by the sub-divisional officer every month, whether there are transactions during the month or not, (2) when the register is sent to the divisional office, and (3) when it is received back in the sub-divisional office.

When there are no transactions in a month, the register need not be submitted by the Subdivisional officer to the division office. The reason for the non-submission should be recorded in the register against the month under the signature of the Subdivisional officer and the fact intimated to the division office.

As soon as the sales of miscellaneous properties are confirmed and lease amounts or instalments thereof are collected the Sub divisional officer should see that the particulars pertaining to each item are entered in the register. He is personally responsible —

- i) for obtaining the lease agreements wherever necessary within the prescribed time,
- ii) for collecting the lease amounts or instalments thereof and the security deposits on the due date, and
- iii) for seeing to the fulfilment of the other conditions of the sale notice and the agreement - Vide Appendix 21 and also paragraphs 477 and 478 above. The Subdivisional Officer should also verify regularly every month the particulars entered in the register against the items in which there were transactions along with the cash book and connected vouchers and documents and entered in the relevant column in the register the balance yet realisable in each case for the year both in figures and in words in his own handwriting with dated initials. He should also see if the entries verified by him in respect of those items in previous month are in any manner tampered with.

When the register is received in the division office for scrutiny the Divisional Accountant should get the particulars entered against each item verified under his supervision. He should take to the notice of the Divisional Engineer in writing

cases where lease agreements are not obtained and lease amounts and security deposits are not collected within the due dates and see that they are pursued until the agreement are obtained and the amounts are collected or until the properties are resold and the amounts recoverable from the defaulted lessees including losses, if any, are realized.

The Sub-divisional officer primarily and the Divisional Accountant secondarily will be held personally responsible for losses, if any, arising from failure to observe the procedure laid down above.

430. Special instructions for the proper safeguarding of revenue issued in Chief Engineer's Circular No. 812, Accounts dated 28th July 1947, should be strictly followed by the concerned officers of the department. The important points therein are mentioned below :-

- 1) A certificate of verification of all the properties of the Government in the subdivision from which revenue can be expected should be recorded in the register after each annual verification, with the dates of verification
- 2) Extracts from miscellaneous properties register containing relevant items pertaining to the sections should be available with the section officers. They should report to the sub-division as soon as events occur instances where addition or deletion of the items in the register are necessary. The Subdivisional officer should carry out these changes after due verification.
- 3) The several columns in the register should be completed promptly and the register sent to division office monthly for review and return by fixed dates.
- 4) The entries in the register with the Sub-divisional officer, and the extract available with the section officer should be frequently reviewed by them. Well in advance of the date of expiry of a current lease, action should be commenced for the lease for the subsequent period. Sale notice in the form prescribed in Appendix 21 should be prepared and sent to the Divisional Engineer for scrutiny and approval. Unless there are exceptional circumstances to prevent it, the auction notice should contain the condition, that the auction will be conducted

by the Subdivisional Officer, and be subject to confirmation by the Divisional Engineer except in cases where the lease period does not exceed one year and the bid amount accepted is not more than Rs. 20 and the yield is not less than the average yield of the previous three years, which will be subject to final approval by the Subdivisional officer. The approved notice should be returned to the Subdivisional Officer in time to permit necessary publicity to be given and reasonable period allowed before the date of auction, and subsequent correspondence for the confirmation of the sale and acceptance of agreements before the expiry of the lease.

5) Wide publicity should be given and auctions conducted by the Subdivisional Officer at suitable places where keen competition can be expected. The conditions regarding advance deposits from bidders and further deposit by the successful bidders on the sale being knocked down should be strictly enforced. Care should also be taken to ensure that the sale papers are witnessed by as many respectable persons present as possible. If the successful bidder fails to make the necessary deposit, resale should be conducted immediately. The deposits of unsuccessful tenderers should be returned at the close of the auction obtaining their acquittance against the original entry of credit. The deposit of the successful bidder should be remitted into the treasury without avoidable delay.

The sale papers should be submitted to the Divisional Engineer for the issue of urgent orders regarding approval or otherwise of the sale. On receipt of approval the Subdivisional Officer should issue notice to the successful bidder to make payment of the balance. After the balance amount is deposited necessary permit in the form prescribed (P.W. D. X, 10 (d)) should be issued to the lessee and the agreements concluded where those are necessary.

6) The following instructions should also be carefully followed:—

Receipts for amounts received from the successful lessee should be issued then and there and his acknowledgement obtained.

If the Junior Engineer / Assistant Engineer or the Subdivisional Assistant receive the money acknowledgement in form of CF 106(a)

should be issued. These should be written with copying pencil or ink with carbon paper for the counterfoil which should remain in the book. The transaction should be brought on to the cash book without avoidable delay and permanent receipts issued.

Issue of receipts:— The issue of receipts in unauthorized forms should be strictly prohibited. When the acknowledgement in form (CF106 (a)) are granted by subordinates, care should be taken to see that not more than one book at a time is in use by a subordinate and that the same book is not used by more than one subordinate. The acknowledgement should immediately be delivered to the parties, and not kept back.

7) When cash is received by a Subdivision Assistant while Subdivisional officer is in camp, he should immediately bring it into account in the cash book. Similarly when a section officer collects revenue, he should not mix it up with the imprest or any other cash in his charge, but should at the earliest opportunity remit the amount to his Subdivisional Officer or direct into the treasury, accompanied by a chalan in duplicate, and send the treasury receipt to the Subdivisional Officer having a cash book. A remittance slip in P.W.D. Form II-2 should also be prepared furnishing full particulars of the realization and sent along with the cash or the treasury receipt. In either case the section officer should also send a copy of the remittance slip to the Divisional Officer for checking the receipt entry of the amount in the subdivision cash book. The section officer should also obtain from the subdivision the memorandum in the duplicate copy of the remittance slip and paste it on the original.

The Subdivisional Officer, soon after his return from camp, should check the entries in the cash book, with the aid of the acknowledgement books and the remittance slips and attest entries in the cash book initialling also in the concerned counterfoil of the temporary receipt book or the remittance slip.

8) Monthly statement of collections. ... A monthly statement of collections quoting reference to the concerned acknowledgement and the remittance slips should also be obtained both by the Divisional Officer and the Subdivisional Officer regularly from each and every subordinate and kept in record

for production during inspections. Failure to watch the continuity of consecutive numbers of the temporary receipts and remittance slips and the receipt of the statements for each month may lead to serious irregularities.

On receipt of the monthly statements, the credits should be traced into the cash books both in the subdivision and in the division offices before they are finally recorded.

9) The Divisional Accountant should check that the assessment noted in the miscellaneous property register is correct with reference to the approved original sale list on record in the division office when the miscellaneous property register is received for review and watch complete realization. The lease amount if recoverable in instalments should be realised on or before the due date and no relaxation should be permitted with out the specific written approval of the Divisional Engineer.

10) Entries in the subdivision miscellaneous property register should be made immediately after the events necessitating the entries occur. The register should be submitted monthly to the Division office for review and the Divisional Accountant should scrutinise the entries to see...

1) that the entries in the register are in order and show no sign of confusion or irregularities;

2) that adequate action has been taken to sell in time all properties from which revenue can be expected and the yield for the season, if less than the average yield of the previous three years is satisfactorily explained;

3) That references to cash book entries are given in respect of realisations and these are traceable and that both realisations and credits into the treasury are completed in time.

4) That references to the issue of acknowledgement and permanent receipts are given in the cash book.

11) The correct assessments and prompt realization of departmental revenue is the personal responsibility of the executive officers and should therefore receive attention during their inspection tours of the areas. The following aspects among others should be seen.

1) That prompt auction is taken to sell the produce to the best advantage of Government.

2) That the revenue realised is reasonable having regard to local conditions and there is no collusion or ring.

3) That the revenue has been promptly realized and credited to Government.

4) That the lessee has complied with the sale conditions and is taking proper care of the properties.

5) In case of doubt and occasionally, if possible in other cases, the receipts available with the lessees should be obtained and compared with the counterfoil and cash book entries.

12) The Divisional Accountant should also during his inspection of the subdivision, review carefully the relevant documents available in that office.

13) A register of demands, collections, and balances should be opened in the Division Office. The register is to be posted while approvals of sales are communicated to the Subdivisional officers and the entries attested by the Accountant and the Divisional Engineer. A return should be submitted monthly by the Subdivisional Officer, showing (1) the total amount of revenue due for collection in the subdivision, (2) the amount collected during the month and (3) balance all to be abstracted from the miscellaneous properties register. This return when received should be checked in the division office with the register of demands and collections, the cash books and adjustment books and the compiled accounts. The collections should be posted into the demand register and the same brought up to date from time to time.

481. Municipal councils are authorized to control avenues on Highways and Rural Works Department roads within their limits and appropriate the income from such sources with effect from 31st July 1948, the date of the G. O. Ms. No. 2758, P.W., dated 31st July 1948.

III Rents of Buildings and Lands

482. The rules relating to rents of buildings and lands are

contained in chapter III of this Manual. The following rules and procedure for demand and recovery should also apply.

483 (a) When a building is constructed or acquired for use as a residence, or additions or alterations are made in an existing residential building, the Government servant in charge of the building should prepare a statement of data for the calculation of the rent leviable in accordance with the provisions of the Fundamental Rules and obtain through the Accountant-General the orders of the Government or other competent authority in regard to it. Except in cases falling under clause (v) of the proviso to Fundamental Rule 45-A II or under Fundamental Rule 45 - AIV or where the building is used partly as residence and partly as office the competent authority for this purpose is the Superintending Engineer for buildings in charge of the Highways and Rural Works Department.

483 (b) (i) No house rent need be recovered from the Government servants occupying Government/ Government rented accommodation in various grades of places on the following revised scale of pay (including the corresponding scale of pay in Selection Grades and special grades)

Revised pay Scales :—

- 1 Rs. 325-10-445-15-550
- 2 Rs. 310-10-470-15-500
- 3 Rs. 295-5-315-10-475
- 4 Rs. 280-5-320-10-450
- 5 Rs. 265-5-325-10-425
- 6 Rs. 250-5-330-10-400
- 7 Rs. 200-5-300

The Government Servants in the above scales of pay who reside in Government / Government rented accommodation in various grades of places are not eligible for House Rent Allowances.

(G.O. Ms. No. 351 Finance A II. II, dated 21-5-1981)

(ii) The recovery of rent from employees on the following ranges of revised pay who reside in the houses provided by or at the instance of the Government in various grades of cities and towns at the following rates indicated against the pay range.

Pay range of Government Servant	Percentage of pay to be recovered as rent.			
	Gr. I (a)	(b) Grade II	Grade III	Other Places
	(Classification of cities Towns)			
1. Government servants drawing pay of Rs. 350 to 599 except the categories who were sanctioned rent relief in the sub-para (i) above.	5%	5%	4%	4%
2. From Rs. 600 to 999	7%	6%	6%	5%
3. Rs. 1000 and above	10%	9%	7%	5%

484. The responsibility for the recovery of rent in respect of any Government building in charge of Highways Department which is wholly or partially used as a residence rests on the departmental officers concerned. The responsibility rests mainly on the Divisional Engineer of the division in which the building is located. The head of the office in which the tenant is employed and the Treasury Officer or other officer who disburses his pay also bear some responsibility in the matter. The following procedure should be observed in the recovery of rent for residential buildings in the charge of the Highways Department:-

a) Every head of an office should furnish to the Divisional Engineer concerned not later than the 15th every month a statement in common Form No. 307 showing the names, designations, emoluments etc. of all Government servants, belonging to that office who occupy quarters provided by the Government and the changes in the occupancy of such buildings whether rent is payable for them or not. When a complete statement has once been furnished, it will be sufficient for the head of the office to intimate in every subsequent month only the changes, if any, in the completed statement, but when there is no change he should inform the Divisional Engineer of that fact. If a building is vacant, the head of the office concerned should state the period for which he expects it to be vacant and say whether it will be required during

that period by any Government servant of the same department.

b) The Divisional Engineer should prepare in Form I in duplicate a demand statement of rents due from Government servants in respect of Government buildings used as residences and send it to the Treasury Officer or other disbursing officer week before the last working day of the month.

c) The demand statement of rents should include any amounts due from a Government servant on account of the hire of Government furniture or any loss or damage of articles of furniture and other Government property for which he is responsible, and any other amounts due from a Government servant to the Government in respect of the residence allotted to him. All amounts included in a demand statement or rents are recoverable either in cash or by deduction from the paybills of the Government servant concerned and should ordinarily be recovered by the latter method.

d) A separate form should be prepared in respect of each tenant who draws his pay direct from the treasury. In respect of other Government servants in each office, there should be a single consolidated form for each class of establishment whose pay is drawn on a separate bill. The Divisional Engineer should get the necessary particulars from the drawing officers.

e) On receipt of the demand statement of rents, the Treasury Officer or other disbursing officer should recover the amounts stated to be due from the next bills in which the Government servants concerned draw pay; without any previous reference to them and should then note in column 6 of both the copies of the demand statement.

i) The emoluments actually drawn by the tenant, where they differ from those entered by the Divisional Engineer in Column 3-

ii) any sum drawn by the tenant as arrears of emoluments with details of the rate at, and the period for, which it has been

iii) The number of the bill from which each item of rent was deducted and

iv) If, any case the rent noted in column 4 has not been recovered in full a brief statement of the reasons.

He should also record a certificate at the bottom of the statement that he has made all the necessary entries in column 6

f) The Treasury Officer or other disbursing officer should return one copy of the statement thus completed to the Divisional Engineer so as to reach him:-

In a month of 28 days, by the 22nd of the month

In a month of 29 days, by the 23rd of the month

In a month of 30 days, by the 24th of the month

In a month of 31 days, by the 25th of the month

The treasury Officers should obtain from sub-treasuries details of any rent recovered there, in time for inclusion in this copy of the statement of rent. Any subsequent recoveries effected by the Treasury Officer or by a Sub Treasury Officer, too late for inclusion in the statement, should be included in the statement of the following month.

Note: When a portion of a private building hired by the Government for accommodation of Government offices is used for residential and other purposes, certificate 9 prescribed in Madras Treasury Code Forms Numbers 56 and 58 should invariably be furnished alongwith contingent bills preferring claims for rents, electricity and other connected charges in order to enable the audit authorities to watch the recoveries to be made on this account.

485. In preparing the demand statement of rents, the Divisional Engineer should rely upon the copies of the pay slips of gazetted Government servants received from the Accountant general and the intimation from heads of offices of the changes in the emoluments of non-gazetted Government servants who occupy Government residences. The information in the completed copy of Form No. I returned by the Treasury Officer or other disbursing officer should also be utilized when preparing the demand statement of rents for the next month, and the assessment should be revised in accordance with any change

of emoluments noted by the Treasury Officer or other disbursing officer. The Divisional Engineer should provide also for the recovery of any additional rent which may be due, either because the full amount has not been collected in the previous month or because arrears of emoluments have been paid to a Government servant.

If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, and such emoluments, are changed retrospectively, the rate at which rent is recovered should also be changed retrospectively.

If a Divisional Accountant becomes aware that the emoluments of a Government servant have been changed in respect of a period during which he occupied a Government residence at some other station or stations, he should see that the intimation of the change of emoluments is given to the Divisional officers of the stations concerned to enable them to recover the arrears of rent where necessary.

After necessary action has been taken on the statement of rents in Form No. 48 (P.W.D. VI-49) returned by the Treasury Officer, the Divisional Engineer will forward it to the Audit Office with the monthly return of buildings.

486. Until an advice to the contrary is received from the Divisional Engineer, the Treasury Officer or other disbursing Officer should continue to recover rent at a rate once intimated by the Divisional Engineer, whether the monthly demand statement has been received or not. He will not conduct any correspondence with tenants as the rents payable by them, but will refer any points raised by them to the Divisional Engineer.

487. When a Government servant is transferred or proceeds on leave or retires, the Divisional Engineer should give the Treasury Officer or other disbursing officer as early notice as possible of the date upto which rent is payable. Unless otherwise instructed by the Divisional Engineer, the Treasury Officer or other disbursing officer should-

i) If the Government servant is paid upto the date of making overcharge, recover from the pay bill the rent due upto

ii) If the Government servant is not paid upto the date of making overcharge, recover from any pay bill which is paid the rent due for the period covered by the pay bill, and note on the reverse of the last pay certificate the balance of rent due for recovery on account of the remaining period upto the date of making overcharge.

If a Government servant vacates a Government residence before the last day of a month, owing to his departure on transfer, leave or retirement, the demand for the rent for the part of the month for which it is due should be made at once so that the amount due may be recovered before his departure.

488. The Treasury Officer should compare the total of the recoveries shown in the copy or the demand statement of rents retained by him (which should include recoveries made too late for inclusion in the first copy) with the total credits on account of such recoveries in the Treasury Account for the month in which the recoveries were made and see that they agree, and should submit this copy to the Accountant-General along with the Treasury Account.

After all necessary action has been taken on the copy of the demand statement of rents returned by the Treasury Officer the Divisional Engineer should forward it to the Accounts Officer (Highways and Rural Works Department) with the monthly return of residential buildings. In respect of ten percent of the treasuries, which will be selected by him each month, the Accountant-General will forward to the Divisional Engineer concerned for verification the copies of the demand statements of rents in Form No. 1 received by him during the month with the Treasury Account. The Divisional Accountant should compare these statements with the corresponding entries in the Register of rents of buildings and lands, see that the Accountant General has not omitted to send any statement pertaining to the treasuries concerned and take steps to revise the assessments of rent due from Government servants in respect of whom the Accountant General has altered the rates of emoluments entered in the statements.

489. Every Government servant who draws pay and establishment bills is bound to recover from such bills by short

drawal the rents or Government buildings demanded as a due either from himself or from any of the subordinates whose pay is drawn by him.

490. When rent is recoverable in cash from a tenant who is a Government servant, the Government servant in charge of the building should send him a bill in a suitable form on or before the last day of each month for the rent due in respect of that month, and the tenant should be required to pay the rent before the expiry of the following month.

The system of direct recovery in cash from employees of other divisions and departments is ordinarily not suitable when the rent recoverable is dependent upon the rate of pay of the occupant.

491. When a tenant makes any representation asking for revision of an assessment of rent by the Divisional Engineer, he must pay the amount assessed on demand and await orders on his representation. If the representation is successful, the amount to be refunded should be adjusted, as soon as possible after the orders are issued, by a reduction in the assessment for a subsequent month or, if this is impracticable or inconvenient, by repayment in cash.

492. When any building or any land or other property belonging to the Government is let to a person not in the service of the Government, the full assessed rent for each month should always be recovered from him in advance. A tenant who is in receipt of a pension should be treated as a person not in the Service of the Government. If he desires, however, to pay his rent by short drawal of his pension, the amounts due from him may be recovered through the Treasury Officer or other disbursing officer concerned on the pensioner's furnishing the Divisional Engineer with a written request that the amount due be deducted each month from his pension. This authority should be transmitted to the Treasury Officer or other disbursing officer with the first demand statement of rents in which the pensioner's rent is included.

Sums received in advance for payment of rents of lands should be credited direct to revenue.

493 (a) Amount recovered by deduction from pay bills cashed at the treasuries subordinate to the same Accountant-General as the Divisional Officer, will not be passed on to the latter for adjustment in his accounts, as the Accountant-General will credit the revenue heads (and canals etc.) concerned direct in his own books. The Divisional Officer should, however, credit the accounts of the tenants in the Register of Rents of Buildings and Lands, Form P.W.A. XIII (vide Local Ruling under Article 116 of the Tamilnadu Account Code, Volume III) under which the recoveries certified by the Treasury Disbursing or Drawing Officer concerned.

b) The Accountant-General will forward to the Division office for verification the statements in P.W. account form 48 (P.W.D. VI-49) received during the month in the Audit office with the accounts of ten percent of the treasuries selected by him. The Divisional Accountant should compare these statements with the corresponding entries in the register of rents of buildings and lands (Form 49 P.W.D. VI-49 a) see that no statement pertaining the treasury has been omitted to be sent by the Audit Office, and take steps to revise the assessment of rents of Government Servants whose rates of emoluments have been altered by the Audit Office.

494. Recoveries made by Treasury Officers not subordinate to the same Accountant-General as the Divisional Officer and by disbursing Officers, should be credited to the Accounts of tenant in the Register of Rents of Buildings and Lands, Form No. 49 (P.W.D. VI-49) (a) and adjusted in the divisional Accounts by debit to the remittance head concerned, on the authority of the certified statements received back from them, without waiting for the intimation of the Corresponding credit from the Audit Office Vide Article 184 in the Tamilnadu Account Code, Volume III.

Statements received from disbursing Officers and submitted to the Audit Officer along with the Divisional Accounts will be sent periodically to the Audit Officers of the circles concerned for verification, and the procedure indicated in paragraph 493 (b) will be followed in respect of the verified statements.

495. Before remission or refund of any kind, otherwise in order is allowed, the original demand on realization, as the case

may be, should be traced and a reference to the remission or repayment should be so recorded against the original entry in the cash book and other accounts as to make the entertainment of a double or erroneous claim impossible. Any acknowledgement previously granted should be taken back if possible and destroyed a note of the repayment being, in any case, recorded on the counterfoil of the receipt.

496. Recoveries of rents made from Government Servant occupying portions of Private buildings leased by Government should be adjusted as revenue and not taken in deduction of charge.

a) The quarters for Block Development Officer and Extension Officers and Village Level Workers constructed at the cost of Government are under the control of the Highways and Rural Works Department and responsibility for maintenance of accounts regarding recovery of rent vests with the Divisional Engineers (Highways and Rural Works Department)

The Panchayat Union Commissioners should issue certificates in duplicate to the staff working under them who are occupying the quarters in the following form-

Certificate

"Certified that a sum of Rs. _____ has been recovered from the salary of Thiru (Name and Designation) towards rent for (details of quarters which he is occupying) for the month of _____

Signature of the Panchayat
Union Commissioner (with
Office seal

The allottees will retain one copy and send the other copy to the Divisional Engineer (Highways and Rural Works) concerned before the 15th of the month following the month to which recovery relates.

The Panchayat Union Commissioners who are occupying the Block Development officer's quarters should furnish a certificate every month to the Divisional Engineer (Highways and

Rural Works) concerned, affixing their office seal that the rent due for the month has been recovered giving relevant details as in the case of certificates issued to the occupants of Extension Officer's and Village Level Worker's Quarters.

If the certificates are not furnished to Divisional Engineer (Highways and Rural works) concerned by the occupants before the 15th the month following the month to which the certificate relates it would be presumed, that the rent has not been recovered from the pay of the individual for the month concerned and on that presumption, action will be taken for eviction of the individual. If the Panchayat Union Commissioners fail to send the certificate as indicated above, they may be liable for eviction on the ground that the rent has not been recovered from their salary.

In cases where non-recovery is due to non-drawal of pay of an individual occupying the quarters for some reasons, the occupant should in such case, report the fact to the Divisional Engineer before the date fixed so as to avoid action for eviction.

(G. O. Ms. No. 1029 RD & LA. dt. 19-6-1975)

IV. Rents And Freight Of Boats And Other Floating Plant

497. The detailed rules relating to the assessment and recovery of the rents of boats and other floating Plant in Highways Department divisions will be issued from time to time. It will be the duty of the Divisional Engineer to see that the rents assessed are realized in accordance with those rules.

V. Fees And recoveries For Services Rendered

498. The following items will fall under this category :-

1) Centage charges the scrutiny and sanction of estimate relating to Municipal councils by the officers of the department, and

2) Application fees for registration as contractor in the Highways and Rural Works Department.

Items 1 and 2
499 to 500 Deleted

Item 4

501. a) Centage charges are to be levied for scrutiny and sanction of estimates for works (other than those relating to water supply and drainage schemes and the works financed from the Central Road Fund relating to the Municipal Councils and Panchayats by the officers of the Department at the rates mentioned in the following statement.

Municipal Works

For scrutiny and sanction of estimates by the officers of the Highways and Rural Works Department

1. Original works

One percent on the estimated cost of the work excluding the cost of land subject to a minimum of Rs. 5 in the case of estimates to be sanctioned by the Divisional Engineer (H) and Rs. 50 by the Superintending Engineer (Highways and Rural works Department)

2. Revised estimates

a) Where the revision of estimates is the result of happenings over which the Municipal council has no control.

One percent on the difference between the original and revised estimate subject to a minimum of Rs. 30/-

b) When the revision involves change in design and is at the instance of the Municipal council or is necessitated by its faults.

Additional centage charges calculated at one percent on total revised amount of the affected items, subject to a minimum of Rs. 30/-

Panchayat works (other than those relating to water supply and drainage schemes)-

Particulars	Rate
1) For scrutiny of plans and estimates and for sanction of estimates	1% on the estimated cost exclusive of the cost of land subject to a minimum of Rs. 5/-

2) Revised estimates —

a) Where the revision of estimates is the result of happenings over which the panchayat has no control

1% of the difference between the original and revised estimate subject to a minimum of Rs. 5/-

b) where the revision involves changes in design and is at the instance of the panchayat or is necessitated by its fault.

Additional centage charges calculated at 1% on the total revised amount of the affected items subject to a minimum of Rs. 5/-

b) A Fee of one percent of the value of the work check measured subject to a minimum fee of five rupees for each such work shall be paid from the municipal fund to the credit of the provincial funds for check measurement by (i) the Divisional Engineer or the Assistant Engineer of the Highways and Rural Works Department in respect of road works.

c) The amount should be credited to the head "137 Roads and Bridges".

Item 5

502. (a) All contractors big and small should pay the prescribed fee for registration and should get themselves registered in each division. When works are entrusted to interested ryots, Panchayat Boards, Co-operative Societies or Local Village Committees no registration fee need be levied. Recovery of registration fee of Rs. 25/- is also waived in respect of job workers and petty contractors entrusted with works costing not more than Rs. 5,000/-

b) The Rules for registration of contractors for Government works are contained in Appendix 38.

c) The following instructions are prescribed by Government in connexion with the registration of contractors:—

In each case of registration, the ability and financial capacity of the applicant should be verified and in including his name in the register, his capacity that is, the maximum limit or value

of the work up to which he may be allowed to tender should be specially indicated. There should be a preliminary verification of character and financial ability and this should be done through the Collector of the district. Contractors of ordinary capacity with financial resources adequate to work a contract, for instance upto Rs. 10 lakhs and no more, should be registered as competent to undertake works upto Rs. 10 lakhs and should not be given works for larger amounts. A similar procedure should be followed in respect of contract of higher value. In the case of new contractors, they must make a beginning somewhere and if they have not done any work previously, one or two works will have to be given to them with reference to their financial ability and their names registered for the permissible limits after they had executed the works satisfactorily. In the case of big contracting firms of repute tendering for the first time, they should be asked to pay registration fee in advance—Vide P. S. No. 103-17 of Sid. Specification for Road and Bridge Construction.

VI. Fines and Penalties

503. The duty of realizing fines and of checking the receipts and refunds rests with the departmental Government servants concerned. (vide paragraph 599 also)

VII. Receipt from the administration of ferries under the canals and public ferries Act 1890.

504. The rules relating to the public ferries and the scale of fees chargeable in connexion therewith are contained in the notifications and the navigation rules framed under the Canal and Public Ferries Act, 1890 published separately and issued to the divisions from time to time—Vide also Appendix 36.

505. The following instructions shall apply in the matter of management of and apportionment of revenue from the public ferries :-

1. (a) If the two sides of a ferry lie in different jurisdictions its management should vest generally in the authorities in the order of precedence indicated below :-

1. Government
2. Municipal Council
3. Panchayat Board

b) When a road is maintained by a local authority on its side of the ferry and there is no maintained road on the other side, the management of the ferry should vest in the authority which maintains road irrespective of the order of precedence, indicated above.

c) When both sides of the ferry under the control of authorities of the same class like Municipal Councils or Panchayat boards in different districts, the management may vest in any one of them as may be mutually agreed upon or as directed by Government in case of disagreement.

2. a) If there are maintained roads on both sides of the ferry, the net income will be apportioned equally between the two parties concerned.

b) If there is maintained road only on one side of the ferry the net income shall go entirely to the authority which maintains the road.

c) If both the sides of the ferry have no maintained road, the net income will be shared equally by the two local bodies.

506. The ferries in the State should generally be sold in auction after due publicity whether by advertisement in the Government Gazette or local newspapers or by notice in English and regional language posted in public places and the prospective bidders should have free access to the conditions of sale. In the case of ferries, the average yearly income of which is more than Rs. 1,000/- (Rupees One thousand only) advertisement regarding sale of ferry rights shall be made three months before the expiry of the lease period and the sale shall be conducted two months before the date of expiry of the lease period (i.e. one month after the publication of the advertisement). In the case of other ferries advertisement regarding the sale of ferry rights shall be published two months before the expiry of the lease period and the auction sale conducted one month before the expiry of the lease period. In cases, however, where a local body like a panchayat of that area or a co-opera-

tive society, bids in the auction and the difference between the successful bidder and the local body or co-operative society is not more than ten percent of the bid amount, the matter should be referred to the Collector of the District who will have full discretion to prefer the local body or co-operative society in spite of its bid being lower.

VIII. Tolls on Bridges and Roads

507. a) Tolls will be levied in the case of new road and bridge works which were commenced from and after 1st April 1946 according to the following principles:

- i) On bridge works costing Rs 10 lakhs and over and
- ii) for formation and improvements to ghāt roads, wherever the users agreed to pay tolls
- iii) the levy will apply to all classes of vehicle including Motor Cycles but excepting cycles and tricycles and to animals except cattle, viz. sheep, goat, cows and bullocks or buffaloes used for agricultural purposes other than those used for drawing vehicles, and will be temporary until the cost of construction is recouped.

b) The daily, monthly and quarterly rates of tolls will be as prescribed in G.O.P. No. 916, P.W. (Highways and Rural Works Department) dated 26th February, 1957 for various categories of traffic and as subsequently amended in G.O. No. 2440, P.W. dt. 28-6-1957 and G.O. No. 3441, P.W.D. dt. 23-12-1958.

(G.O. Ms. No. 1783 P.W. dated 24-6-1965).

c) These orders will apply only to roads other than National Highways.

508. In the case of National Highways, the policy of the Government of India is that National Highways should be free of all tolls. Special and individual cases relating to National Highways which warrant the levy of tolls, may, however, be reported to the Government of India and their orders obtained for levying tolls.

509. The proceeds from the levy of tolls should be credited to 137 Roads and Bridges - Tolls on roads.

510. Officers of the Department should see that the proposals for the levy of tolls with full details are submitted at least three months in advance of the probable date of completion of the road or bridge for which tolls will be levied for obtaining orders of the Government and arranging collection of tolls by the revenue department in time of opening of the road or bridge for traffic.

For purposes of budgeting, the probable revenue should be ascertained sufficiently in advance from the Revenue Department and included in the estimates of the Divisional Engineer concerned.

IX Receipts On Encroachments

511. a) Instruction regarding the control of encroachments are contained in Appendix 6 (vide also paragraph 41)

b) The following instructions will govern the collection and appropriation of the income from these sources:-

i) In Municipal areas, the Municipal councils will be allowed to collect and appropriate the entire income from the lease of road margins and licensing of encroachments on Government roads within their jurisdictions.

ii) In non-Municipal areas the Revenue Department will collect the income from such sources except in the case of fairs and festivals and one half of the gross income realized will be paid to the panchayat board whose jurisdiction the roads lie.

iii) In the case of leases, licences etc. relating to roads vesting in the Highways Department required in connection with fairs and festivals, panchayat boards will be allowed to collect and appropriate for themselves the entire income from such leases and licences-Vide Appendix 6 A for rules relating to licensing under the Village Panchayat Act.

X. Other miscellaneous items such as hire of Tools and Plant etc.

512. i) The following rules govern the hire of tools plant machinery in the Highways and Rural Works Department.

stores including Divisional Stores to other Divisions, Government Departments, local bodies, contractors etc:

1) Ordinarily, heavy plant and machinery alone should be let out on hire. Light and petty tools such as carpenters blacksmiths' or fitters' tools should not be hired out at all except as provided in rule (10) either to local bodies or to private parties.

2) Ordinarily, if plant and machinery are likely to be required for a continuous period of three years, the articles required should be purchased outright instead of being hired, and on completion of the work, if no longer required, may be offered to the officer in charge of the stores, who after examination, may if they are still serviceable, take them over at a valuation.

3) The hire charges payable under these rules should be recovered monthly in advance except in the case of Government Departments, local bodies and contractors doing Government work in which cases they may be recovered monthly in arrears.

Where tools Plant and Machinery are hired to private parties including contractors for use on non-government works a deposit equal to 5% of the full market value or the full original cost of the tools plant and machinery whichever is higher shall be taken in advance subject to the following conditions:

a) the machinery is handled by the departmental crew, and

b) the department ensures that the private parties to whom the tools plant and machinery are hired are men of sufficient means from whom the loss, if any, could be recovered.

Note : Such deposit need not be taken in the case of public institutions like schools, etc.

(G.O. Ms. No. 2107 P.W dt. 3-10-68)

4) A formal agreement in the prescribed form, vide Appendix 20 should be entered into by the officer in charge of stores for all plant machinery and tools hired out to local bodies contractors and private parties.

5) In addition to the rent payable under these rules the person hiring the tools, plant and machinery should also pay:-

i) all charges connected with packing, handling in the stores conveyance and other incidental expenses in connexion with the despatch of the tools, plant and machinery from the stores and return thereto including freight charges if any—also erecting and dismantling charges; and

ii) the cost of replacing missing or broken parts of repairs necessitated by any definite or specific damage.

Note : In cases where plant and machinery are hired out from the Highways divisions the articles should be handed over to the hirer at the place where they are stored by the department and he should be left to attend himself to the packing, conveyance etc., at his cost. If, in any case, the department incurs any expenditure on behalf of the hirer by way of handling charges etc., it should be recovered at once from the hirer.

6) For the purpose of fixing the rates of hire vide rule (7) heavy plant and machinery shall be divided into three classes:—

Class A: Plant and machinery which in fairly constant use is likely to have a life of 20 years. e.g. portable steam engine and steam vehicle boilers,

Class B: Plant and machinery which in fairly constant use is likely to have a life of 12 years e.g. steam road rollers, steam air compressors, steam concrete mixers, internal combustion engines of low speed type, steam hoists, Power cranes rail track of tramway plant and pile driving equipment.

Class C: Plant and machinery which in fairly constant use is likely to have a life of six years e.g. all motor driven machinery comprising of pumps, air compressors, welding set concrete mixers, mortar mills, road rollers, locomotives, internal combustion engines of high speed type and power calyx drills, hand operated calyx drills, gear pumps, hand cranes motor mills, boring tools and rock drills, rolling stock of tramway plant, two wheeled and four wheeled trolleys, water carts, separate centrifugal pumps, pulsometer, stone crushers, hand operated concrete mixers, and lorries and trailers.

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If at the end of the period of life fixed for plant or machinery in any of the three classes mentioned above it is considered still fit for use, it should be transferred to a fourth class 'D' WITHOUT VALUE and hire charges at the rate fixed for the class to which it originally belonged should be charged whenever it is hired to other divisions etc.

7) The hire charges for heavy plant and machinery lent to other Highways Divisions, (Government Departments, local bodies and to contractors for use on Government works shall be fixed to cover interest, depreciation, repairs on return or overhauling and storage and the annual rates are fixed at

Class	Interest percent	Depreciation percent	Storage & repairs and renewal on account of fair wear and tear per cent	Total hire charge percent	Remarks
A	5	5	10	20	On the original cost or the appraised value, where, the cost is not known, or the probable cost of renewal.
B	5	8	1 1/3	10	23 1/3
C	5	16	2 1/3	10	31 2/3

During the period of hire, all repairs except those found necessary owing to fair wear and tear, shall be borne by the hirer. In cases where the period of hire is more than two years, all repairs due to fair wear and tear during the first two years shall be borne by the Government and thereafter by the hirer. In cases where the period of hire is less than two years, all such repairs shall be borne by the Government during the whole period.

Such items as renewals of bearings, breakage due to a flaw in the metal, shall be included among those to be borne by the Government. The decision of the Divisional Engineer concerned shall be final as to what repairs should be borne by the Government.

If during the period of hire, it is found necessary to send the plant to the departmental workshops for repairs, all conveyance and incidental charges to and fro shall be borne by the hirer.

8. The monthly rate shall be the annual rate divided by the probable number of months the plant is likely to be out on hire during the year which should be fixed by estimating the average rate of wear of the plant after a repair and overhauling. The rent so arrived at shall be charged for each complete month. In cases where a plant is required by the hirer for fractions of a month, where the total period of hire is less than one month or is in excess of one or more complete months, rent shall be charged for such fractions at 1/20th of the monthly rate per diem subject to the maximum of the monthly rate. In all cases the period of hire shall count from the date of the plant and machinery leave the stores to the date of they are returned thereto. An exception to the general rule of charging rent may be allowed by the Divisional Engineer of the Division concerned when the interval between the periods of hire is likely to exceed two clear months, and the hirer notifies the fact to the Divisional Engineer concerned, who if he has no demand for the plant in question elsewhere, may allow it to remain in the custody of the hirer for the period of idle time, free of rent. The total period of idle time permissible between two periods of hire should not exceed six months. No idle time of less than two months duration shall be considered, except in cases where such small periods of idleness are due to the rectification of repairs caused by fair wear and tear or other defects of causes for which the hirer is not responsible. In such cases, the Divisional Engineer concerned may grant exemption from payment of rent. The actual idle time for which no rental charge will be made shall be definitely specified in the sanction and no extension of the period shall be allowed. The Divisional Engineer concerned shall not be called upon to bear any charges for care taking or maintenance during the period of exemption from rent.

Note : In the case of tram lines which have been laid at the expense of the Government in connexion with execution of works and which a number of contractors are

permitted to use at a time for the purpose of conveyance of materials to the work site, hire charges shall be levied at a certain rate per unit of materials conveyed as indicated in the example given below:

Total block value of the tram lines and trucks	Rs. 50,000
Hire charges at 25% per annum	12,500
Hire charges per month assuming that the plant can be used for only ten months in a year excluding two months rainy months	1,250
Taking 25 working days a month, hire per day	
works out to	50
Average number of trucks that works in a day	60 No
At six trucks a unit, 60 trucks can convey	10
	Units
Hence hire per unit works out to	Rs. 50/10 or
	Rs. 5/-

In cases where hauling is provided at Government expenses, the recovery of charges therefor will be settled in each case as it arises.

9. When heavy plant and machinery is lent to private parties or to contractors for use on works other than Government works, the rent charged shall be double the rate prescribed in rule (7) above.

Note: Tools and plant hired to the contractors on behalf of the railway authorities and to the railway themselves should be treated as lent to private parties for purpose of this rule.

10) In cases of real emergency, mammuties, crow-bars, axes baskets and other tools of like nature may be hired to a local body or to a contractor but such tools must be returned to the store as soon as possible after the emergency ceases. The hire to be charged under this paragraph will be at the rate of 24% per annum on the original cost of the tools.

Note 1: No hire charges will be levied when tents are lent to other Highways divisions, Government departments and local bodies, for public and semi public purposes. But any costs incurred on account on conveyance

pitching etc. and of any damages caused to the tents should be collected from the local bodies or if the loan is to a Government department it should be debited to the division or department concerned.

Note 2: No hire charges shall be recovered for the workshops, tools and plant used by pieceworkers on the workshop jobs entrusted to them.

ii) The Chief Engineer (Highways and Rural Works Department) Superintending Engineers and Divisional Engineers are empowered to hire out tools and plant and machinery to local bodies and private parties for the periods specified below subject to the conditions laid down in the above rules:-

Divisional Engineer	— For a period not exceeding three months
Superintending Engineer	— For a period not exceeding two years
Chief Engineer (Highways)	— For any period in excess of two years.

Note 5: Excepting commercial wings, all Departments of the other Governments may be treated on a par with the Department of this state in the matter of lending Tools and plant of the State Highways and Rural Works Department on normal rates of hire and no reciprocal arrangements need be insisted in such cases. However individual cases will be examined as and when received and orders will be issued by the Government on merits.

(Govt. No. 8244 A / 56-15 / PW / dt 31-12-58)

Note 6: Hire charge should be levied at single normal rates for the Tools and Plant lent from the Highways and Rural Works Department for the Temple works under the control of the Hindu Religious and charitable Endowments (Administration Department)

(G. O. Ms. No. 506 (SRE) dt 9-4-76)

Note 7: Lorries should be sent for filling in petrol either in the morning in their way to the work spot or in the evening

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after the close of the base work so as to enable the contractors to make full use of the lorry. Mileages run by each lorry for the purposes of taking petrol should be kept as low as possible by utilising the full tank capacity to the best advantage.

513. a) The rates and conditions of hire of certain tools and plant and machinery e.g. lorries, rollers etc. in the charge of the Highways and Rural Works Department deviating from the general principles laid down in the above rule, are embodied in Appendix 35.

Note 1: Normal rates of hire only need be charged for lorries and other tools and plant lent to local bodies for all works including road works.

Note 2: In order to deal with drinking water scarcity in several places lorries of Highways and Rural Works Department are placed at the disposal of municipalities and panchayat boards for conveyance of water to the public. The hire charges recoverable from the local bodies in respect of these lorries should be limited to the cost of propulsion excluding the pay and allowances of the crew (i.e. actual expenditure on petrol, oil and lubricant, minor repairs and travelling allowance of the crew). If any damage is caused to these lorries when they are in the possession of the local bodies the cost of repairing such damage should be recovered from them.

Note 3: Each plant is taken on hire independently and the rules do not recognize any inter-relationship. The conditions of hire of each plant should be adhered to and if the roller is kept idle because the heat-master, tar boiler or mixer is out of order standing charges should be recovered.

Note 4: Whenever the vehicles of the Highways and Rural Works Department are indented for by the authorized officers in connexion with the General Elections and Bye-elections only recurring expenditure viz. cost of petrol, oil, minor repairs and travelling allowance of the crew need be recovered. The recovery should be effected by Cheques or Bank draft

(G.O. Ms. No. 2368 P.W. 19-3-65)

Note 5: Recoveries of hire charges should in all cases be credited to 137 Roads and Bridges.

514. Floating plant not actually required for departmental purposes may be let out on hire to private persons and occasionally to local bodies such as district boards Municipalities at rates fixed by Government and on conditions laid down in the rules issued from time to time. Previous deposits should be demanded from outsiders hiring floating plant.

Government officers may use staff boats on the payment of rents fixed and on conditions laid down in each case (vide Part V of the Manual of Special Pay and Allowances, Volume I).

XI. Administration And Control of Plant and Machinery

(a) General

515 The Divisional Engineer concerned is responsible for the proper management and efficient utilization of the machinery available in the division—vide also paragraph 402-403. It should be ensured that no unit remains idle in a division when it can be more profitably used elsewhere. If in actual working it is anticipated that any plant is likely to be kept idle for more than one month it should be promptly reported to the Superintending Engineer concerned who will re-allocate it to some other division or permit the Divisional Engineer (Highways) concerned to keep it in this division. If however any unit is expected to be kept idle for more than two months it should be withdrawn to the headquarters of the circle and kept as stand by. The maximum number of such vehicles may be six. If this is exceeded, then it should be treated as surplus for the circle and intimated promptly to the Divisional Engineer (Highways and Rural Works Department), Transport and Machinery, who must take prompt action to make the best use of the surpluses and to transfer from one circle to another, according to requirements after obtaining the prior orders of the Chief Engineer.

Note: For purposes of distribution and transfers etc. of tools and plant the stores subdivision at Madras and the Regional Workshops at Madras, Coimbatore and Pudukottai should be considered as separate units and not

as part of the divisions concerned. The transfer of plant from each of these stores subdivision and regional workshops to the divisions in the circles (including the division in which they are situated) should be considered as transfer from one division to another and should be made only with the approval of the Superintending Engineers (Highways and Rural Works Department) or Chief Engineer (Highways and Rural Works Department) as the case may be. The tools and plant available in Transport and Machinery Division, Madras should be shown under two units, one unit to indicate the tools and plant available in the Transport and Machinery Stores and the other to indicate the tools and plant available in the workshop. The two units are called "Transport and Machinery Stores" and "Transport and Machinery, Madras" and should be treated as separate units. New-plant and machinery and old machinery in good condition which are available for distribution are to be kept in "Transport and Machinery Stores" and other plant including those that have come for repairs are to be kept in "Transport and Machinery, Madras". If a plant comes for repairs it should be shown as having been received in Transport and Machinery, Madras" and after repairs if the plant is not to be sent back to the division from which it came but is available for distribution to some other division it should be transferred to "Transport and Machinery Stores" from which it should be issued after orders are received. The transfers of plant from "Transport and Machinery Stores" to "Transport and Machinery, Madras" and vice versa should be treated as transfers from one unit to another and in all cases of such transfers also plant movement reports should be submitted to the Chief Engineer promptly by both the Assistant Divisional Engineers concerned.

b) Indexing system for plant and machinery

516. An indexing system of plant and machinery should be maintained in Kardex visible record equipment in the prescribed form in the office of the Chief Engineer, Superintending

Engineers, Divisional Engineer, Transport and Machinery Division and the Asst. Divl. Engineers (Transport and Machinery) Pudukottai and Coimbatore. The object of the system is to give a simplified stock control and also a method of plant and machinery repairs and control and keep track of location and movement of the plant and machinery. In addition to the index sheets "Graphdx" equipment in respect of the control of the divisionwar distribution and movement of machinery in the various divisions should be maintained in the office of the Chief Engineer. (Highways and Rural Works Department)

Note : In the Chief Engineer's office two sets of Kardex equipments will be kept, one containing the index sheets for all the plant available with the department as a whole arranged plantwar and the other containing the duplicate copy of the index sheets arranged divisionwise. The Superintending Engineer shall maintain the Kardex cabinet divisionwise in respect of all plant available in the circle concerned. The Asst. Divl. Engineers (Transport and Machinery) Pudukottai and Coimbatore shall maintain similar equipment for plant and machinery in the respective circles. The Divisional Engineer, Transport and Machinery Division shall maintain similar records in separate units (1) for plant available in Tamilnadu Circle, (2) new plant and machinery and old machinery in good order which are available for distribution (3) other plants including those that have come for repair in the Transport and Machinery workshops and (4) in respect of the plant available in the department.

The following instructions should be observed under the indexing system:-

- 1) The name, number, capital cost, location year of purchase etc, should be written up for each plant from particulars gathered from the divisions.
- 2) On the date on which a plant is moved a plant movement report in the prescribed form should be prepared and sent by the Asst. Divl. Engineer concerned to the Chief Engineer Superintending Engineer, Divisional Engineer, Transport and Machinery, Pudukottai and Asst. Divl. Engineer, Transport and

Machinery, Coimbatore as the case may be. The above report need not be sent except to the Divisional Engineer, when the plant is transferred within the division. Similar report also should be sent by the Asst. Divl. Engineer concerned as soon as a plant is received by him.

3). Whenever a plant is moved, from one circle to another the index sheet of the plant concerned maintained in the Superintending Engineer's office and Transport and Machinery Office from which area the plant is despatched should be sent to the offices of the Superintending Engineer and Transport and Machinery office to which area the plant is sent immediately on receipt of the plant movement report and after duly posting the entries regarding the movement.

4) The details of accidents occurred to the plant, expenditure incurred and revenue derived by each, etc. should be gathered then and there and posted in these index sheets.

c) Plant Record Book

517. A plant record book should be maintained in the prescribed form in respect of all plants in the department. The primary responsibility for the maintenance of the plant record book which will be kept with the plant lies with the Section Officer (Highways and Rural Works Department), Mechanical. A duplicate copy of the book will be maintained by the Regional Workshop. The section Officer in charge of the plant will furnish the necessary particulars for making the entries in the duplicate copy at the regional workshops every month by about 15th or so. All repairs and replacements should be done only by the Section Officer (Highways and Rural Works Department), Mechanical, who will make necessary entries in the record book and also keep the regional workshop informed. Any minor repairs or replacements done in an emergency by other officers should be immediately reported to the Section Officer (Highways and Rural works Department), Mechanical and regional workshop.

The monthly postings of mileage done and the consumption rates must be filled in by the Section Officer (Highways and Rural Works Department) under whose control the plant is

working. If the fortnightly fuel consumption rate exceeds the fixed rate by 15 percent the plant must be kept off the road and the matter reported to the Section Officer (Highways and Rural Works Department), Mechanical. The Divisional Engineer, Transport and Machinery, and the Asst. Divl. Engineer, Transport and Machinery while inspecting a plant, should check up the Plant Record Book pertaining to it and if it is not up to date it should be reported to the Divisional Engineer (Highways) concerned for necessary action.

(d) Inspection

518. An inspection squad consisting of an Assistant Divisional Engineer, Transport and Machinery subdivision and two mechanics should inspect the plant and machinery of the department at site periodically. The Assistant Divisional Engineer, Transport and Machinery Sub division; Tamilnadu will inspect the plants and machinery in Tamilnadu Circle, the Assistant Divisional Engineer, Transport and Machinery Subdivision Pudukottai those, in Tiruchirappalli Circle and the Assistant Divisional Engineer, Transport and Machinery, Coimbatore, those in Coimbatore Circle and the Assistant Divisional Engineer Transport and Machinery Tirunelveli those in Tirunelveli Circle. The mechanics to accompany the Assistant Divisional Engineer will be from the respective workshops.

The Divisional Engineer, Transport and Machinery, Tamilnadu will also inspect major plants like bulldozers, tractors, graders, rollers, hot mix plants, stone crushers throughout the State once a year. The programme of inspection for the year will be drafted by the Divisional Engineer, Transport and Machinery, and on approval by the Chief Engineer will be communicated to all concerned so that the Divisional Engineers will so arrange their work as to keep these plants ready for inspection at the specified time and intimate the location of each plant to the inspecting squad.

The inspecting squad will make a thorough inspection of the plant and prepare a report in the prescribed form. They will also make a report on the maintenance and condition of the plant. The report will specify the nature of repairs if any to be carried out and by which workshops. Disciplinary action should be taken immediately against the operating crew of a plant when an adverse report is received. The inspecting squad will also attend

to the minor repairs and adjustments to plant at the time of inspection and they will be equipped with necessary tools and spares for the purpose.

Based on the report of the inspecting officer about the nature of the work to be carried out the plant will be repaired at site by the local mechanical supervisor and his mechanic or by a repair squad from the workshop located at Madras, Pudukottai or Coimbatore. If the work is of such a nature that the inspecting officer has specified that the repairs should be carried out at the regional workshops or a. Central workshops at Madras, the plant should be despatched to those shops by the Divisional Engineer concerned. If the Asst. Divl. Engineer in his inspection reports condemns a plant as beyond economical repairs, the Divisional Engineer, Transport and machinery will make a special inspection of that plant and submit his final report to the competent authority for write off.

On a special report from a division inspection of a plant can be arranged at any time and suitable action taken to bring into operation.

The inspection squad will prepare five copies of the inspection report and send four copies of it to the Divisional Engineer concerned retaining the remaining copy. The Divisional Engineer (Highways and Rural Works) will note the further action taken, etc. and also the instructions to the regional workshop, send one copy to the regional workshop, and two copies to the Superintending Engineer (Highways and Rural Works) retaining one copy in his office. The Superintending Engineer (Highways and Rural Works) will submit to the Chief Engineer (Highways and Rural Works) one copy of the report with his remarks retaining one copy in his office.

e) Log Books and accounts of the working of lorries, etc.

519. A daily log sheet in form P.W.D. XV-7 (a) should be sent by the subordinate in charge of the working of the lorry, roller or other plant to the section officer in charge of the plant. The section officer in charge of the plant will forward the same periodically to the Asst. Divl. Engineer, after verification with the log book mentioned below.

Note : To avoid disputed claims by the contractors at a later date, the following instructions are issued for guidance and strict adherence:-

Whenever any plant is lent to the contractors, dated acknowledgements should be obtained from them or from their duly authorized agents holding power of attorney. The acknowledgement so obtained should be pasted to the Daily Log Sheet, duly signed by the Section Officer and sent to the Division Office so as to form the basis on which recovery of hire charge is made. Similarly, when the contractor returns the plant to the department a similar acknowledgement for receipt by the departmental officer should be got prepared by the contractor in duplicate. One copy should be returned to the contractor duly receipted by the Section Officer and the other copy should be pasted to the concerned daily log sheet sent to the Division office.

The log books should be maintained for each lorry, roller, or other plant in Form No. P. W. D. XV-7 (d) in which information regarding purchase price, details of the make, etc. copied from the registration certificate and the estimates for maintenance sanctioned for the year should be available. Consumable and other stores and fittings purchased should be entered by the executive officer in charge of the plant then and there with the cost (approximate if not correctly known). The hours worked and the distance run as the case may be each day and the quantity of fuel consumed should also be entered in the appropriate columns. The log books are to be used for alternate months, so that one Book may always remain with the plant in a month while the other is available, for review and for passing Bills of suppliers in the subdivision. The log book should be closed every month after noting therein the amounts of wages paid to drivers, cleaners, etc. so that information regarding all direct expenditure on the plant for a month is available in the log book for the month. Particulars of the payment of taxes and fees on the departmental plants should also be noted in the remarks column of the log book and this entry has to be attested by ~~the~~ Engineer (Highways and Rural Works Department) concerned. The log book should be maintained by the Section Officer who is in charge of the plant.

(f) Fortnightly Log Reports

520. The Assistant Divisional Engineer should prepare the fortnightly log report in Form P.W.D. XV-7(b) in triplicate based on the daily log sheets and send one copy to the divisional office within a week of the close of the fortnight and another copy direct to the Superintending Engineer. All fortnightly log reports for the plants working in the division should be collected together every month and the calculation and assessment of hire charges carefully checked in the division Office. A statement of dues recoverable from each contractor, departmental work or District Board or other parties should then be prepared and the amount so arrived at should be adjusted in the accounts on hand through a regular transfer entry debiting as a final charge to the work if done departmentally (Government work) and to contractor's suspense in cases of recovery from contractors, or Miscellaneous P.W. Advance in other cases vide article 127 of the Tamilnadu Account Code, Vol. III

(g) Consolidation and review of fortnightly log reports

521. The log reports for all the lorries received in a month should be consolidated in the Form P.W.D. XV-7(c) and submitted to the Divisional Engineer for review by 15th of each month. An intelligent and careful review should be conducted at this stage, to ensure that the lorries are used to the best advantage of the department and the maintenance charges are most economical. A copy of the report in that Form P.W.D. XV-7(c) and the review together with copies of the orders, if any, passed by the Divisional Engineer should be sent to Superintending Engineer and the Divisional Engineer, Transport and Machinery, for their information and issue of such instructions as may be considered necessary. The revenue and expenditure shown in the monthly statement compiled from the fortnightly log reports should be agreed or reconciled with the figures in the register of revenue and works register respectively.

522. A separate register in Form P.W.D. XV-13 should be maintained to watch the receipt of fortnightly log reports for lorries and rollers, etc. and to effect the adjustment of hire charges promptly every month without fail.

(h) Proforma accounts of lorries and rollers.

523. A proforma account showing the results of working of the lorries and rollers in the Highways and Rural Works Department, should be prepared annually by the Superintending Engineer, mechanical circle, Madras. For this purpose, triplicate copies of lorry/roller every log report giving an abstract of the work done by the lorry roller consumption charges hire charges miles, run etc should be prepared by the Assistant Divisional Engineer in charge of the lorry/roller every fortnight and of these one copy will be sent to the Divisional Engineer and another to the Superintending Engineer Mechanical Circle. The proforma accounts will be prepared in the Superintending Engineer's office mechanical circle steadily throughout the year. At the end of the year, the expenditure and revenue shown in the accounts should be agreed or reconciled with the figures available in the works register and the register of revenue realized maintained in the Division Office. All the Divisional Engineers will furnish necessary statements to Superintending Engineer, Mechanical Circle. In the proforma accounts undischarged liabilities and unrealized revenue if any should be included with suitable remarks. The Superintending Engineer will review the proforma account for the year send the accounts and the review to the Accountant-General and a copy of the review alone to the Chief Engineer (Highways and Rural Works Department). The Chief Engineer will offer his comment on this review and submit it to the Government. The Government or the Accountant-General who may require further information may correspond direct with the Superintending Engineer Mechanical circle drawing the attention of the Chief Engineer (Highways and Rural Works Department) whenever they are not able to get satisfactory reply after long correspondence.

Note 1: The proforma accounts should be prepared in the prescribed form (old form P.W.D. XV-7 (e) and new XII 11E)

Note 2. In the case of vehicles which have outlived the prescribed period of life neither interest nor depreciation need be allowed. The fact that the vehicles has out

lived the prescribed period of life should be indicated in the proforma accounts. The hire charges, should however, be recovered at the rates prescribed.

SECTION 5

A. GENERAL

Works Accounts

524. The procedure prescribed in Section 5, Chapter III of the Tamilnadu Account Code, Volume III, is applicable to the Highways and Rural Works Department.

525. In the case of recoverable charges it should be seen particularly that the contractors or others on whose behalf the charges are incurred do not get the benefit of any concession to which they would not be entitled if they had themselves incurred the charges.

Note : In the case of steel supplied departmentally to contractors and for which value is recovered out pieces, if any, on completion of work should not be taken over. The recovery for steel supplied by the department should be on the basis of the quantity issued.

B. DETAILED RECORDS

1 Cash Charges

(a) Introductory

526. Cash charges on works consist of payments (1) to labourers and members of workcharged establishments, of their wages; and (2) to contractors and others for work done or other service rendered. The cost of materials procured specially for works is charged to the accounts of works by transfer credit to the suspense "Purchase" account within works but payments to suppliers are governed by the same rules as payments to contractors for work done.

The general rules relating to such payments and vouchers in paragraphs 379 to 393 apply to all these classes of payments.

b) Muster roll and measurement books

527. The Special rules are also set forth in paragraphs 267, 270, 271 and 272.

c). Check-measurement of works

528. 1) a) Subdivisional officers should necessarily check-measure before payment and in proper time in the following cases:-

- i) All final bills on running accounts.
- ii) all first and final bills over Rs. 500. and
- iii) works (included in all kinds of bills over Rs. 200 which will not be susceptible of check-measurement after certain stage, for example, works in channel, river or tank beds, foundations which will be covered up, etc.

(G.O. No. 1070 P.W. dt 2-7-73)

b) As regards other bills not pertaining to works of the kind mentioned in item (iii) in the above sub-clause, viz., (1) intermediate bills on running accounts and (ii) first and final bills over Rs. 250 and not over Rs. 500 Subdivisional Officers should check-measure a large proportion of them. If in such cases, it is not possible for the Subdivisional Officer to check-measure before payment owing to pressure of work, etc then the reasons for not having done the check-measurement before payment should be recorded by him in the "remarks" column of the measurement books concerned and check-measurement should be done by him at the earliest opportunity after payment has been made.

Note : 1 (b) The Assistant Divisional Engineer should check 50% of all recorded measurements, 75% of all hidden items of high unit value and his check measurement should cover 75% of value of the work".

(G.O. Ms. No. 75 P.W. Dated 20-1-1976)

c) The following will be exceptions to the above rules.

- i) In the case of Korambu works, where the quantities of perishable materials used, such as brushwood, nanal, etc., cannot be check-measured after use, the section officer and

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the Subdivisional Officer should inspect and stay on the Works for as long a period as possible, having regard to the importance of the works and certify the satisfactory execution of the works. On such certificates, payment may be made.

ii) In the case of first and final bills for Rs. 200 and less pertaining to works of the kind mentioned in item (ii) in sub-clause (a) above, if the Subdivisional Officer could not check-measure them in proper time, owing to pressure of work, etc., it is sufficient if the Subdivisional Officer enter in the measurement book the reason why check-measurement could not be done in time and certifies that he is satisfied after inspection that the work has been done. On such certificates, payment may be done,

iii) In the case of materials received by one Highways division from another and in the case of materials obtained from firms or departmentally for use on works, when the cost of such materials purchased at a time is Rs 500/- or less, check measurement is unnecessary".

iv) In the case of works which, it is not possible for the Assistant Engineer to check-measure before payment the check-measurement should be done by him at the earliest opportunity after payment, the reasons for not having done check-measurement before payment being recorded by him in the "Remarks" column of the measurement books concerned.

In the case of the supplies which, it is not possible for the Assistant Engineer to check-measure before payment, he should satisfy himself to the extent possible at the earliest possible opportunity after payment that the supplies have been actually received and used on the works for which they were obtained and record to that effect in the concerned measurement book.

Note 1 : The rule does not apply to advance payment made under Local Ruling 16 under Article 125 of the Tamilnadu Account Code, Volume III, subject as detailed measurements. It applies to the bills in which the advance payments are adjusted after measurements.

Note 2 : The Assistant Divisional Engineer of the Transport and Machinery and Stores, Purchase Division, are empowered

to check measure supplies upto Rs. 5000/-. Supplies costing over Rs. 5000/- should be checkmeasured by the Divisional Engineer, Transport and Machinery and Stores and Purchase Divisions".

G.O. Ms. No. 181, PWD dated 16-1-1959)

Note 3 : Measurements of all jungle or prickly-pear to be cleared whether the jungle is solid or in patches should be recorded by the Section Officer in a measurement book before clearance. The subdivisional Officer should also check-measure the works before clearance except in the case of those costing less than Rs 50 in out of the way places, where there are no other works requiring the Subdivisional Officer's attention. In such cases the Divisional Engineer of the Division concerned will decide whether the work should be checkmeasured or not.

Clearance works which cost more than Rs. 300 should be inspected by the Subdivisional Officer after clearance and before payment.

2) In addition to the check-measurement by the Subdivisional officers, it is an important duty of Divisional Engineer that they should during their inspections, frequently check-measure work which are in progress and ensure that 10% of all measurements of works valued at Rs 50000/- and above are check-measured and should maintain a register of such check-measurement.

The number of checkmeasurement by the Divisional Engineer should be at least 12 Government works in any period of twelve months. In addition, the Divisional Engineers should also test-check any one of the important works checkmeasured by the Assistant Divisional Engineer (Highways and Rural Works Department) in each Panchayat Union every year.

In the case of Divisions where there is no Panchayat Union works, the number of works to be checkmeasured is 24 in any period of twelve months.

3) The fact of check-measurement by the Subdivisional Officer or the Divisional Engineer should invariably be noted in the measurement book at the time of check-measurement, and the items check-measured should be indicated by the initials of

the checking officer, which should be placed on the left side of the column "particulars" in line with item check-measured.

4) The object of check-measurement is to detect errors in measurement and to prevent fraudulent entries. Check-measurement should, therefore, be conducted with discretion and method those items being selected which appear obviously incorrect or which would be most easily susceptible of fraud or which would most seriously affect the total amount of the bill if inaccurate. The check-measuring officer should check as many items as are necessary to enable him to give the check-measurement certificate and take responsibility for all the measurements for which he gives such certificates.

5) The entry "measured in my presence" by a Subdivisional Officer cannot be accepted as check-measurement. When measurements are taken jointly by officers or subordinates, the measurements should always be recorded and signed by the senior.

6) In the case of works such as breach closing executed by the ryots of a place, estimates are usually prepared and sanctioned after taking measurements of the work done and after verifying the same with the claims of the ryots for each item of work. There is, therefore, no necessity to measure or check-measure the work further.

7) A register of works/supplies to be check-measured by Assistant Engineer should be maintained by the Subdivisional Officer, to watch that all bills that require check-measurement have been dealt with. The register should contain columns indicating the following information:-

- 1) Serial number
- 2) Name of work or supplies.
- 3) Date of measurement by the Section Officer.
- 4) Date of receipt of bill from the Section Officer.
- 5) Date of check-measurement.
- 6) Date of payment and Cash Book Voucher Number.
- 7) Reasons for check-measurement not having been done before payment.
- 8) Remarks*

Reference to communication to the Divisional Engineer bringing cases of non-check-measurement for approaching the Chief Engineer for condonation and final orders of the Chief Engineer should be indicated.

Entries therein should be made from the lists to be furnished by Section Officers and bills that come to his hand.

Note : 528 (7) Superintending Engineers should make it a special point to see that these rules are duly observed, besides inspecting in detail all works above a value of Rs. 3 Lakhs and certify that they confirm to approved designs and estimates and also free from noticeable defects.

(d) Bills and vouchers

529. The following are the special rules relating to the accounting in the works accounts in respect of payment on lump sum contracts.

530. All "intermediate payments" made to the contractor and so acknowledged by him are regarded as advances made to him on account of the work concerned and are brought to account in accordance with paragraphs 531 and 532.

531. Payments for the measured-up items as well as for the items for which no detailed measurements are necessary are treated like advance payments and should be brought to account in works accounts under the suspense head "Contractor Advance Payments". This will not only simplify accounting but will facilitate a watch over the prompt adjustment of the payments made.

Note : As a percentage of the value of work done is withheld as security for the due fulfilment of the terms of the contract, the net amount remaining after the deduction of the portion withheld should be entered as the advance payment.

532. Payments other than those specified in paragraph 531 above may be other recoverable payment, including the value of materials supplied, which may have been made to the

contractor or to others on his behalf. These should be entered in the account under the suspense head Contractors - Other transactions".

533. From the final bill paid to the contractor (P.W.A. XXII) the total advances made to him in the running account bill (P.W.A. XXI) or other recoverable payments will be deducted by short payment from the total of work done, and the recoveries so made will be shown as minus figures under the suspense heads concerned, in which the plus figures will already be outstanding.

534. Accounts of the transactions relating to lump-sum contracts should be maintained in the contractor's ledger Form (P.W.A. 14) in the manner described in Article 150 of the Tamilnadu Account Code, Volume III, subject to the following subsidiary instruction.

535. As all "intermediate payments" made on Form P.W.A. XXI are regarded as advances, no figure therefrom will be posted in column 8, which is intended to show the amount creditable to contractor's account on account of the value of work done. The first and last entry which will appear in this column will be the figure "F" given in Part I of the final bill Form P.W.A. XXII. Column 9 need not be posted at all.

536. Figures for posting the other columns 4, 5 and 7 are indicated in the bills (P.W.A. XXI and XXII) by the same distinguishing letters D, G, and H respectively, which have been used to denote the corresponding entries in the ordinary bill Forms P.W.A. XVIII, XIX and XX.

Preparation, examination and payment of bills

537. The rule contained in Local Ruling 8 to 19 under Article 125 of the Tamilnadu Account Code, Volume III, should be carefully followed in regard to the preparation, examination and payment of bills. The following supplementary instructions should also be borne in mind.

1) Full rates as per agreement, catalogue, and/or other order should be allowed only if the quality of work done or supplies made is up to the stipulated specification. When the

work or supplies fall short of that standard and under the agreement, it is permissible, to make a final payment if the contract is determined or on an "account payment" if the contract is to run on, only such fraction of the full rate should be allowed as is considered reasonable with due regard to the work remaining to be done and the general terms of the agreement.

2) By a general or special order in writing, the Subdivisional Officer may permit an executive subordinate, who has already been authorized to record measurements to enter, in the abstract of measurements or directly in the bill itself, the rates at which he recommends the payment for work done to be made provided:-

a) that the use of this permission is confined to those works in charge of the subordinate himself, the contract rates for which have already been approved by a competent authority;

b) that no increase in an authorized rate is suggested without the prior sanction in writing of the competent authority;

c) that when the authorized rate has been fully earned, a suitable reduction is made therein and the reasons thereof are recorded briefly for the consideration of the Subdivisional officer; and

d) that it is made widely known to contractors that all entries of rates made by subordinates in the abstracts of measurements and bills are subject to the approval of the proper disbursing officer.

3) The contract agreement or written order in the case of petty works should always specify the rates to be paid for the several classes of work or supply and should not refer to the estimated rates. The fact that a revised estimate has been sanctioned is no authority whatever for the payment of rates other than those provided in approved agreements.

4) Unforeseen items of works provided for by a lumpsum provision in an estimate, should be paid for only after actual measurements. The agreement should have a clause to this effect.

5) The revision of rates after work is carried out is entirely inadmissible.

(6). As a general rule, payment for supplies is not permissible until stores have been received and surveyed, and provision for the observance of this rule should be made in all contracts for the supply of goods. In cases in which the operation of this rule might result in hardship, as for, example, when costly stores are ordered from a distant firm and delay in payment is anticipated, an advance not exceeding 90 per cent of the value of the consignment despatched may be paid to the firm on the receipt of the railway receipt of despatch provided the firm is one approved by the Government and it is distinctly made clear in the agreement or otherwise that the payment is only of the nature of an advance. The amount should be debited to the suspense head "Contractors other transactions / advance payment" in the works abstracts of Stock or works, as the case may be when the materials for which advance payments have been made are actually received, their value should be debited to the sub-head "Final charges or materials (Receipt)" in the works abstract of the work concerned by credit to the suspense Account "Contractors other transactions advance payments".

The Chief Engineer, shall, subject to a limit of Rs. 1/-Lakh approve a firm for purposes of payment upto 90%. Further, the amount of advance outstanding at the time against a firm in respect of any indent shall not exceed Rs. 1/- lakh".

(G.O. Ms. No. 1070, P. W. dated 2-7-73)

All the Chief Engineers of the State are permitted to make 00% advance payment upto a limit of Rs. 10,000/- in the case of purchase of spare parts and machineries and other stores required for the execution of various works under their jurisdiction, provided such purchases are made from manufacturing and supplying firms of repute in India and whenever such firms demand full payment after producing evidence of despatch of materials.

(G. O. Ms. No. 1743 P.W.D. dated 29-7-76)

(b) For the purchase of iron and steel (Highways and Rural Works Department) Officers are permitted to make advance payment of the full amount based on the proforma invoice, to all Public Sector undertakings. Such advance payment may also be made applicable to private companies, firms, etc., etc., approved by Government for this purpose from time to time.

(G. O. Ms. No. 1749, P.W. dated 24-11-1976)

7) In special cases, however, where the Divisional Engineer consider that the exigencies of service require it, storekeepers may be required to prepare petty bills connected with stores, such as bills for bandy hire, bills for coolies for handling stores, stock, etc., bills for repairs to tents office furniture and the like and in these cases the bills or the nominal muster rolls should invariably be checked by either the Subdivisional Officer or the Divisional Engineer before payment is made on them. In no case should disbursements of public money be entrusted to storekeepers and store clerks except with the special sanction of the Government.

8) In special cases of distance over 160 Kilometres where the Divisional Engineer has authorised the drivers concerned to purchase petrol or diesel oil en-route vide note 2 under paragraph 401 the record of measurements and payments may be made by the Supervisors or other authorized officer as early as possible after the actual purchase and payment by the drivers, such records being based on the cash bills for the purchase and on a review of the log book of the vehicle for consumption of petrol or oil and balance on hand at the time of such record.

538. Before signing a bill for payments for work done or supplies made, a Subdivisional Officer should, besides observing the instructions in Local Ruling 9 under Article 125 of the Tamilnadu Account Code, Volume III, pay attention to the following rules regarding elimination of pies from Government accounts, recovery of cost of Government materials issued for use on works, correctness of the claims preferred check measurement and avoidance of rush of expenditure in March.

1) The value of each item of work in bills should be calculated to the nearest paise, i.e., fractions below half a

paise should be omitted and fraction of half a paise and over should be reckoned as one anna; but pies should not be omitted from the rates.

Note : Each item of the bills for work done under percentage tender system may be priced at the estimate or schedule rate to the nearest pie in each case and the percentage of premium or discount may be applied to the total amount of the bills for determining the amounts payable to the contractors.

2) When the totals of contractor's bills or the amounts chargeable to each estimate in the case of works or supplies to be charged to more than one estimate, are not less than Rs. 25 fractions less than 50 paise should be disregarded and fraction of half a rupee and over taken as one rupee.

3) If the contract is for the completed items of work and under the provisions of paragraph 540 the contractor is required to obtain materials of any description from Government, it should be seen that this condition is being complied with and that necessary recoveries of the cost of the materials supplied to him, are being made in accordance with paragraph 544. In such a case it is not permissible for the contractor to obtain the materials otherwise, unless, in a case of emergency, the supply has been entrusted by the Divisional Officer, for recorded reasons, to the contractor himself, at suitable rates.

4) Before signing a first and final bill, or the first bill on a running account, the Subdivisional Officer should see that the relevant measurement entries were marked as pertaining to such bills by the person taking the measurements—vide paragraph 271 (d).

5) Subdivisional officers should observe carefully the rules in paragraph 273(a) regarding the check-measurement of works in the case of first and final bills and running account bills in excess of Rs. 500.

6) Work done in March shall be measured and paid for in the same way as work done in any other month, i.e., it should be ordinarily not paid for till April. Work completed in the early part of March may, however be measured and paid

for before the end of the month, if that would be the normal course in other months.

"Bills which include charges on account of purchases of goods on which sales tax has also been charged should be supported by the following certificates signed by the Divisional Officer.

Certified that in the case of items relating to the purchases of goods on which sales tax has been charged the goods have not been exempted under the Central/State sales tax Act or the rules made thereunder and that the amount paid on account of sales tax on these goods are correct under the provisions of that Act or the rules made thereunder and that in the case of supplies against regular contractors, the relevant contract includes a specific provisions to the effect that sales tax is payable by Government".

(G.O. Ms. No. 107. PWD dt 2-7-73.)

c) Payment to workcharged establishment

539. Rules for the entertainment of workcharged establishment are laid down in paragraphs 63 to 67. For rules relating to classification of charge and payment — vide Article 77 and the Local Rulings 17-19 under Article 125 of the Tamilnadu Account Code, Volume III.

II. Charges on Account of Materials

A) ISSUES TO CONTRACTORS

540. (a) The issue of materials to contractors executing work is generally permissible only in the following circumstances:—

i) When it is decided to retain in hands of Government the supply to the contractor of imported materials.

ii) When in the interest of work, or with the object of utilizing existing stocks of materials, it is desirable to retain in the hands of Government the supply of certain other materials as well, and a condition to this effect has been inserted in the contract.

b) In both cases the contract should specify (1) the materials to be supplied by Government for use on the work (2) the

place or places of delivery and (3) the rates (including the storage rates when the materials are to be issued from stock) to be charged to the contractor for each description of materials; and the contractor should be held responsible for obtaining from Government all such materials required for the work and for making payment there for, by deduction from his bills, at the rates specified, regardless of fluctuations in the market rates or in the stock rates of the division. In cases where the value of materials (Purchased by Government or drawn from Government stock) issued to a contractor or pieceworker is not covered by the work done by him or by payment in cash it is important that Government should be secured from any possible loss resulting from any failure on the part of the contractor or piece worker. Articles 107-02, 107-03 of the Standard Specification for Road and Bridge construction provide for such security and in the case of agreement with pieceworks on the K2 form similar provisions should be embodied vide also paragraph 151.

The rates (including the storage rates when the materials are to be issued from stock) to be charged to the contractor for materials to be supplied should be definitely specified, vague quotations e.g. at stock rates being avoided; and if intending contractors had been told that the materials would be supplied at a certain rate and asked to tender on that assumption then that rate should be adhered to in the contract.

Similarly the rates to be allowed to the contractor for items of work should be definitely stated.

c) No carriage or incidental charges are borne by Government for moving the materials beyond the place where the contractor has agreed to take delivery thereof.

Note : Excess issue of materials in cases falling under review of this paragraph shall be charged at double the issue rate.

(G.O. Ms. No. 1159 PW dt. 25-5-67)

d) No Sales tax need be levied on the cost of materials supplied to contractors and actually used on the works under the provisions contained in the paragraph.

(G.O. Ms. No. 2186 PWD dt. 2-8-60)

Note : Notwithstanding the provisions contained in this paragraph, sales tax shall be collected on the materials supplied to contractors which are not used on works but allowed to be retained with the contractors. For purposes of this rule, in the case of goods falling under the First and Second Schedule of the Tamil Nadu General Sales Tax Act, 1959 (single point levy) if the goods had already suffered tax in this State, their sale by Government to the Contractors in this State will not be liable to tax. All other goods which are not exempted from liability to tax under the Act, are liable to multipoint tax, in which case, the second and subsequent sales too are liable to tax."

(G.O. Ms. No. 1070, PW dated 2-7-73)

541. (a) As a general rule, no other materials should be supplied to such contractors for use on works but this restriction may be waived by subdivisional officer in respect of petty issues (at full Issues Rates) of materials from existing stocks not exceeding Rs. 100 in any month for anyone contract.

b) If at any times subsequent to the execution of a contract on a through rate basis, the contractor desires the issue to him, for use on a work, of materials which exist in Government stocks but the supply where of by Government was not provided for in the contract, the materials should not be issued except with the express authority of the Divisional Officer who should specify in each case the rate to be charged for the materials inclusive of delivery at the place where they are stored.

"The rate charged should be at double the issue rate and no carriage or incidental charge should be borne by the Government, in connection with the supply".

(G.O. Ms. No. 1159, P.W. dated 25-5-67).

The intention of this rule is to prohibit the supply materials to contractors with the object of giving them financial aid, the grant of which is governing by the rule in paragraph 188.

c) Issues of stock materials to contractors for bonafide use on works are exempt from the usual charge of 10% on

account of supervision, which is made when stock materials are sold to the public. See paragraph 439.

The issue of materials to contractors under the provision in this paragraph is not exempted from the usual levy of sales tax.

Note : Sales tax shall be collected on the materials supplied to contractors which are not used on works but allowed to be retained with the contractors. For purposes of this rule, in the case of goods falling under the First and Second Schedules of the Tamil Nadu General Sales Tax Act, 1959 (Single point Levy), if the goods had already suffered tax in this State, their sale by Government to the Contractors in this State will not be liable to tax. All other goods which are not exempted from liability to tax under the Act are liable to multi-point tax in which cases the second and subsequent sales too, are liable to tax.

(G. O. Ms. No. 1070, P. W. dated 2--7--1973)

542. All materials required for issue to a contractor under any of the provisions of paragraphs 540 and 541 should be made over to him, as soon after their receipt as possible, but not far in advance of their requirement for actual use on the work, and an unstamped but dated acknowledgement detailing full particulars of the materials, the rates and values chargeable to him should at once be taken from the contractor. The issue of materials should simultaneously be entered in the issue account of Form No. VI-83.

543. On the authority of the contractor's acknowledgement the cost chargeable to him under paragraph 540 or 541, as the case may be should be debited at once to his personal account by charge to the suspense head "Contractors-Other transactions" in the works account, and credited to the suspense head "Materials at site" by being posted in the "Issue" Column or where this suspense head is not maintained as in the case of minor estimates as a minus debit to the final head. See Article 140 and Local Ruling thereunder of the Tamilnadu Account Code Volume III. If the amount charged to the contractor's account differs from that originally debited or debitible to the

suspense head "Materials-at-site" for the materials then only the latter amount should be credited to the head "Materials-at-site" in the works and site accounts the difference being treated as additional final outlay under a separate sub-head "Additional charges for materials issued to contractors" plus or minus according as the amount charged to contractor is less or more than the cost originally debited to the "Materials-at-site". This is necessary in order to be able to balance the sub-head "Materials-at-site". See Local Ruling 6 under Article 135 of the Tamilnadu Account Code, Volume III.

The object of this rule is to ensure that the full amount chargeable to the contractor is debited to the account as soon as the materials are delivered, so that (1) he may not receive payment, at full rates, for the completed items of works prior to the value of Government materials used by him therein, being charged to his account or (2) his final bill for work done may not be settled before the full value of materials recoverable from him have been debited to his account.

It is for this purpose that the debit to the contractor's account is required to be made in the above paragraph as soon as the materials are delivered to him, by credit to the suspense head "Materials-at-site" in the works account or the final head in the case of minor estimates, although the actual cost of the materials may not have been paid or adjusted by Government at that time. Vide Article 128 and the Local Ruling there under in the Tamilnadu Account Code, Volume III.

544. The recovery from a contractor on account of the cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorizing an advance payment or an on account payment to him for the work. Should, however, a lump sum recovery be undesirable in any case, the Divisional Officer may permit, for recorded reasons, the recovery to be affected gradually as the materials issued to the contractor are actually used in construction and the items of work in which they are used are paid for whether by an advance payment or by an account payment.

545. As the issue of materials to contractors under the fore-going rules is permissible solely for the bonafied require-

ments of Government works, subdivisional officers should make such arrangements as may be deemed suitable for limiting the total issues to a contractor in connexion with a particular work, to the reasonable needs of that work. This precaution is particularly necessary when the rates at which any materials are issued under paragraph 540 are lower than the prevailing market rates, or the latter are expected to rise appreciably. It can be watched that aggregate of the quantities of any or all materials issued to a contractor from time to time, for use on a work, is within the estimated requirements of the contract by means of the Materials-at-site account form. If the top portion of the form is filled up. Vide Local Ruling 1 under Article 126 of the Tamilnadu Account Code, Volume III.

b) Return of materials by contractors

546. Government do not undertake to take over from contractors, whether before or after the completion or determination of contracts, surplus materials which were originally procured by the contractors for themselves or were issued to them and charged to their accounts under paragraph 542. Such materials are the property of the contractors and can be taken over by Government, if required, for use on other works in progress, only by specific arrangements and at the prevailing market rates, viz the rates as which the article or articles of a similar description can be procured at a given time at the stores godown from public market suitable to the division for obtaining supply thereof. If the materials were originally supplied by Government the price allowed to the contractor on reacquisition should not exceed the amount charged to the contractor excluding the element of storage charges if any.

Contractors are, however, not at liberty to remove from site of works without the written permission of the Divisional Officer materials which have been issued to them for use on a work, and a stipulation should be provided for as in Article 107-03 in the preliminary Specifications to standard Specifications for Road and Bridge Construction in piecework agreements in cases where Government materials are to be supplied to piece workers.

(c) Disposal of Surplus Departments Materials

547. (a) Materials-at-site of works in excess of requirements

may be transferred to other works on which they are required or to stock provided that they are serviceable and certain to be required.

b) All surplus materials-at-site of works transferred to works in progress or brought on to the stock account in accordance with Local Ruling (ii) under Article 129 of the Tamilnadu Account Code, Volume III, should have their value credited to the work concerned and debited to the work to which they are transferred or to the stock account, as the case may be.

c) A list of surplus materials not disposed of under clauses (a) and (b) above should be maintained in the sub-divisional and Divisional Offices as a supplement to the half-yearly stock return unless the superintending Engineer considers this unnecessary.

d) Materials returned to store or transferred to other works should be priced within current market rates, any resultant loss being borne by the work to which they were originally issued and the disposal of materials being shown in the material-at-site accounts also.

e) The loss by the disposal of surplus materials at less than the book value-vide paragraph 304 (c) should be debited to the work for which the stores were originally purchased.

Note: These rules do not apply to surplus materials which were originally procured by contractors for themselves or were issued to them and charged off to their accounts under paragraph 542. See paragraph 546 and also Article 200 of the Tamilnadu Financial Code, volume I.

d) Issue direct to works and verification of unused Balances

548. The rules (ii) to (viii) in the Local Ruling under Article 129 of the Tamilnadu Account Code, Volume III, should be strictly observed in regard to issues direct to works and verification of unused balances.

C. CONSOLIDATED RECORDS

549. Works abstracts for major estimates, minor estimates, and petty works should be maintained in accordance with articles 133-140 of the Tamilnadu Accounts Code, Volume III.

D. SUSPENSE ACCOUNTS IN WORKS ABSTRACT

550 Advances made to contractors and suppliers under paragraph 183, as well as all recoverable payments made under proper authority to labourers and other on behalf of contractors should be treated as advances made on account of the concerned. They should not be charged to the general suspense head "Miscellaneous, Public Works Advance" but incorporated in the works abstract as suspense transactions under the head "Contractors-Advance payments". The head "Contractors Other transactions" should be used for all other transactions.

551. The head "Contractors--Other transactions" is intended also for watching the ultimate payment of the unpaid balances of contractors' accounts. Similarly, the head "Labourers" is meant for the clearance of the unpaid wages of labourers. If a Running Account Bill or Muster Roll is only partly paid, the total amount due thereon as value of work done or supplies made should be brought to account in the Works Abstract as final charges or as expenditure on the subheads concerned, and the amount remaining unpaid should be shown as a minus entry in the appropriate suspense column "Contractors Other transactions" or "Labourers".

SECTION-6

Manufacture Accounts

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SECTION-7

Accounts of Deposits and Suspense Transactions

Deposits

A. INTRODUCTORY

552, Deposit transactions of the Highways and Rural Works Department are of two kinds:-

- I) Public Works Deposits, which pass through the regular accounts of the Highways divisions.
- II) Interest bearing securities

Deposits of the first kind comprise transactions of the following classes, which are passed through the account head Public Works Deposits:-

- a) Cash deposits of subordinates as security
- b) Cash deposits of contractors as security
- c) Deposits for work to be done
- d) Sums due to contractors on closed accounts
- e) Miscellaneous deposits.

The interest-bearing securities referred to in Class II are deposited by subordinates and contractors. These do not pass through the regular accounts of the division.

Note: Sums of less than fifty paise due for refund of revenues or repayment of deposits should be credited to revenue.

B. SECURITY DEPOSITS

553. Security deposits of subordinates and contractors, whether made in cash or in one of the forms of security referred to in paragraph 554 are covered by a bond or agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated. Reference to such bond or agreement should be recorded in the Deposit Register or the Register of Securities, as the case may be,

The recognized forms of interest bearing securities and the rules to which they are subject, are indicated below:

Form of security

Conditions

- | | |
|---|--|
| i) Promissory notes and stock certificates of the Central Government or a state Government. | i) These securities shall be accepted at five percent below their market price or at their face value, whichever is less and shall be dealt with in accordance with the rules in Chapter IX of the Government securities Manual. |
| 2) The market price of Government paper should be ascertained at the time of collection interest and the amount of interest and to the extent of efficiency in value of the Government paper withheld if necessary. | |

- ii) Post office cash certificates, National Savings Certificates Treasury Savings Deposits Certificate, and National Plan savings certificates.
- 1) These certificate shall be form all transferred to the Governor. The departmental authorities authorised to accept security under Article 279 of Tamilnadu Financial Code Vol. I shall accept the same with the sanction of the Post master of the Office of the registration at their surrender value at the time of tender.
 - 2) Certificate which are not held in the name of the person furnishing the security shall not be accepted.
- iii) Post office savings Bank Pass book.
- A Pass book for a deposit made under the Post office Savings Bank rule may be accepted as security provided that the depositor has signed and delivered to the Post Master in the prescribed form as required by these rules.
2. Security deposits lodged in the post office savings bank should be hypothecated to the Divisional Officer of the sub divisional officer if this has been specially authorised by the Government.
 3. The pass books should remain the custody of the officer to whom the deposits are pledged.
 4. The Pass books shall be sent to the post office as soon as possible after the 15th June of each year that the necessary entries on account of interest may be made in them.
- iv) Municipal debentures or Port trust bonds.
- These securities shall be accepted a five per cent below their market price or at their face value, which ever less and shall be dealt within Chapter IX of the Government securities Manual.

- v) Deposits receipts of recognised banks approved by Government for the purpose.
- 1) The deposit receipt shall be made out in the name of the pledgee or if it is made out in the name of the pledger the bank shall certify on it that deposit can be withdrawn only on the demand or with the sanction of the pledges. The bank shall agree that on receiving a signed treasury chalan and a withdrawal order from the pledges in respect of the deposit or any part thereof it will at once remit the amount specified, in to the nearest Treasury along with the chalan and sent the treasury receipts to the pledges.
 2. Such receipts will be accepted on the understanding that Government is not held responsible for any loss that may result from the failure of the bank or any other cause and that if the security is lost the loss will fall on the depositor who will be required to furnish fresh security.
 3. The depositor shall received the interest when, due direct from the bank on a letter from the pledgee-authorising the bank to pay it to him,
 4. The responsibility of the pledged in connection with the deposit and the interest on it will cease when he issues a final withdrawal order to the depositor and sends an intimation to the bank that he has done so.
 5. The deposit receipt should be held in custody by such officer as the Government may prescribe.
(G.O. Ms. No. 1194 PW dated 28-7-1973)

(vi) Tamil Nadu Raffle Certificate issued by the Government of Tamil Nadu

These should be accepted as security Deposits on their face value from the contractors. The Government will pay no interest on the Certificates.
(Government Memo No. 81066
A Codes 1/76-3 Fin 25-9-76)

555. Security deposits lodged in the Post Office Savings Bank should be hypothecated to the Divisional Officer, or to the Subdivisional Officer if this has been specially authorized by Government. The Bank Pass Book should remain in the custody of the officer to whom the deposits are pledged.

All the Pass Book should be sent to the Post Office as soon as possible after the 15th June each year in order that the necessary entries on account of interest may be made in them.

556. Cash deposits of subordinates and contractors may be converted, at the cost of the depositor, into one or more of the forms of interest-bearing securities, provided.

(i) that the depositor has expressly desired this in writing, and

(ii), that the acceptance of the new form of security is permissible under the rules as well as under the terms of the agreement or bond.

Cash which has actually been received or recovered may be converted even though the full amount of the deposit, which is being paid in instalments, has not yet been realized.

Note: Percentage deductions from a contractor's bill for the due fulfillment of a contract should not except in the following cases be invested in Government securities.

Exception: Contracts entered into under the lumpsum contract form whenever the withheld amounts reach Rs. 1,000 or multiples thereof, subject only to the condition that the rate of progress contained in the Articles of agreement is properly maintained. Vide clause 110-11 of the Preliminary Specification to Standard Specifications of Road and Bridge Construction.

557. Percentage deductions on account of security made from contractors' bill, should also be credited to the head "Public Works Deposits". As an exception to this general rule, the security may be exacted by withholding from payment the required percentage of the value of work actually measured and passed, if the total amount recoverable on this account during the official year in any case is so small that its exclusion from the Works outlay of the year is not likely to effect the grants appreciably. The limit fixed for the purpose of this rule is Rs. 100 for each work. Amounts thus withheld appear in the suspense account, "Contractors-other transactions" of the work concerned. Vide Article 136 of the Tamilnadu Account Code Volume III.

Note: The rule in the first sentence of the above paragraph does not apply to works executed under contracts based on lump-sum tender, as defined in the Standard Specifications for Road and Bridge Construction except in the following respect, viz. that the amount withheld from the final bill for such works at $2\frac{1}{2}$ percent on the total value of the work done will be credited to the head "Public Works Deposits" until it becomes due for payment under the terms of the contract.

558. Without the special order of the competent authority, no security Deposit should be repaid or retransferred to the depositor or otherwise disposed of except in accordance with the term of his agreement or bond the depositors acknowledgement should be obtained in all cases of security returned. When an interest bearing security is returned or retransferred, the acknowledgement should set forth the full particulars of the security.

Note: Under the piece work contract system the 5 percent deduction from bills which is held as security should not be refunded till the final bill is prepared and passed.

Note 2: Under lump-sum contract system whenever it is found not possible to pay the final bills within six months from the date of completion of the work the security Deposits may be refunded before the payment of final bill with the special sanction of the Chief Engineer concerned,

who while according sanction should review the causes for the delay in payment of the final bill.

(c) Other Deposits

1. For Works

559. Deposits for works are passed through the head "Public Works Deposits". Such works are known as Deposit works and the detailed rules relating to them are given in paragraphs 570-575.

560. Under Article 138 of the Tamilnadu Account Code Volume III sums due to contractors on closed accounts may be placed in deposit account. When a sum so held in deposit is ultimately paid to the contractor, concerned his acknowledgement should set forth such particulars as would establish the settlement of his account in connection with the work concerned.

Where the amount of the bill is credited to the head "Public Works Departments" under the provisions of this paragraph but the contractor subsequently obtains a decree from a court, the entire expenditure in satisfaction of the decree should be charged on the consolidated fund of State in terms of Article 202 (3) (e) of the Constitution of India irrespective of the fact that a part of the amount might already have been voted out of the consolidated fund and kept as a deposit in Public account. Before making payment in satisfaction of the contractor under Public Works Department should however be cleared by reversing the initial adjustment. These provisions will not however, be attracted where a refund of security deposit or revenue is made in satisfaction of court decree, as such an item cannot be treated as an item of expenditure within the meaning of Article 202 (3) (e) of the constitution.

(G.O. Ms. No. 1936 PWD dt 27-12-77)

III. Miscellaneous

561. All other deposits are classed as Miscellaneous Deposits. This head also holds until clearance, all items of receipt, the classification of which cannot at once be determined or which represent errors in accounting awaited adjustment.

D. LAPSED AND CONFISCATED DEPOSITS

562. In the accounts for March each year the following classes of items in the Public Works Deposit account should be credited to Government as lapsed deposits:-

i) Original deposit not exceeding five rupees remaining outstanding for one whole account year.

ii) Balances not exceeding five rupees of items partly cleared during the year then closing.

iii) Balances unclaimed for more than four complete account years.

For the purpose of this rule, the age of a repayable item, or of a balance of it is to be reckoned as dating from the time when the item or the balance, as the case may be became first repayable. See Rule (iv) under Article, 271 of the Tamilnadu Financial Code.

562. (A) Before the amount of lapsed or confiscated deposits is credited to Government as revenue, the original realisation should be traced and reference to the credit should be so recorded against the original entry in the cash book and other accounts so as to make the entertainment of a double or erroneous claim impossible.

563. Deposits credited to Government under para 562 or confiscated under the provisions of an agreement or bond, can not be repaid without pre-audit by the Accountant-general who will authorize payment on ascertaining (1) that the item was really received (2) that it was credited to Government as lapsed or confiscated and (3) that the claimant's identity and title to the money are certified by the Divisional Officer. The amount repaid should be treated as a refund of receipt under the major head to which it was credited and the repayment should be noted in the Deposit Register against the entry for its credit to Government (vide paragraph 495).

563. (A) Before refund of deposits otherwise in order is allowed or the amount outstanding in deposit account converted into interest bearing security, the original realisation should be traced and a reference to the repayment should be so recorded against the original entry in the cash book and other

accounts so as to make the entertainment of a double or erroneous claim impossible. A certificate for such a note having been made, should be made in all vouchers for refunds. Any acknowledgements previously granted should be taken back, if possible and destroyed, a note of the repayment being in any case recorded on the counterfoil of the receipt.

E. ACCOUNTS OF PUBLIC WORKS DEPOSITS

I. Deposit Register

564. A record of the transactions relating to Public Works Deposits should be maintained in the divisional office in a register in the same form as the Suspense Register, form 67 (P.W.D. VI - 20). This Deposit Register should show, month by month the total receipts and adjustments and the closing balance of each separate deposit item; but in respect of deposits for work to be done which are accounted for in detail in the Schedule of Deposit Works, Form 85 (P.W.D. VI-101 to 103) single entry for all such deposits will suffice.

II. Schedule of Deposits

565. From the Deposit Register a monthly extract known as the schedule of deposits, (P.W.A-34 only items which are affected during the month and showing for each item the opening balance, the receipts and adjustments of the month and the closing balance, should be prepared for submission to the Accounts Officer (Highways Department). The entry for deposits for works to be done will be supported by the Schedule of Deposit works.

Note 1: The schedule should also include cost of all court of Wards Estate Works entrusted to the Highways Department for execution.

Note 2: The Register of Deposits maintained in the Division will be test checked during the half yearly local inspection.

(G.O. Ms. No. 110 PW dt 22-1-77)

566. In the case of divisions where the total number of outstanding items under Public Works Deposits is usually very

large but the number of items affected by the monthly transactions is small, the Schedule of Deposits in Form 79 (P.W.D) VI—31 (b) may be prepared and sent to the Accounts officer (Highways and Rural Works Department). This form is in two parts — Part I. Abstract Account, giving the total for each class of deposits, and Part II. Detailed extract from the Deposit Register. In Part II, only such items need be extracted from the Deposit Register as are affected by the month's transactions, but in the schedules for the months of June, September, December and March all current items should be shown, including those not affected by the month's transactions. See also Note below Article 220 of the Tamilnadu Account Code, Volume III.

F. ACCOUNTS OF INTEREST-BEARING SECURITIES

567. Transactions connected with interest-bearing securities do not pass through the cash book and consequently the regular accounts of the division, unless any cash actually passes through the hands of officers of the department which should be avoided as far as possible. A register of the receipt and disposal of these securities should, however, be kept in Form 85 (P. W. D. VI-104) Register of interest-bearing securities, and at the close of the year an account in Form 86 (P. W. D. VI-105) Account of interests bearing securities should be prepared from this register for submission to the Accounts Officer (Highways Department). This account should be supported by 1) the acknowledgement (in original) of the depositors for securities returned or retransferred to them during the year and 2) the certificate of the Divisional Officer that all securities shown as outstanding in this account, or their acknowledgements by the authorized custodians are in his possession. See also article 239 Local Ruling B-IV in the Tamilnadu Account Code, Volume III (vide paragraph 554).

If a security recovered in instalments is being deposited in the Post Office Savings Bank, no entries should be made in respect of it in the register in Form 85 (P. W. D. VI-104) until the security has been fully paid up. The annual account in Form 86 (P. W. D. VI-105) prepared from the register in Form 85 (P. W. D. VI-104) should be completed in respect of the securities

in course of recovery, by taking the recoveries of the period covered by the account from the Deposit Register verifying them at the same time with the actual recoveries as shown in the Register of Recoveries (Paragraph 599)

If any Post Office Savings Bank deposits have been hypothecated to a Subdivisional Officer under paragraph 555 the register for such securities should be kept by him and he should sign the annual certificate in respect of them.

When a subordinate who has furnished an interest-bearing security is transferred to another division or department, the security should be kept in the original division until such period as is specified in the agreement, to cover any amounts that may be subsequently ordered for recovery in respect of the period during which he was under the original Divisional Officer. At the end of the period, the security should be released from the pledge and passed on to the new Divisional Officer or a responsible officer of the department to which he is transferred for returning the security to the pledger and sending his acknowledgement to the Divisional concerned. In case the new post of the subordinate is also one in which a security should be furnished, the officer concerned should immediately take the necessary steps to get a formal agreement and to have the securities duly pledged in his own favour. The acknowledgement mentioned above should however be obtained and sent to the first officer. No security need be insisted upon by the second officer until the original is transferred and is duly pledged, but he should satisfy himself, by a reference to divisional office from which the subordinate was transferred, as to the amount of security lodged there, the sufficiency thereof, and the likelihood of recoveries that may be made before its transfer. There should be a provision in all security bonds that the security shall be available as security for any new post to which the officer may be transferred.

G. NON GOVERNMENT WORKS

(a) Introductory

568. In addition to the general rules in Article 43-44 of the Tamilnadu Account Code, Volume III, the following special rules should also be observed in regard to non-Government works.

569. When works already constructed, or land already purchased, are transferred, free of charge, to local bodies under the provisions of paragraph 164 or of note to paragraph 225, no readjustment of the accounts of cost is necessary.

b. Deposit Works

1. General

When a deposit work is to be carried out, the local body or other party concerned should advance the gross estimated expenditure or the share which is payable by it to the Divisional Officer in one lumpsum or in instalments and by such dates as may be specially authorised by a competent authority subject to the control of the State Government vide note to paragraph 193. No non Government work shall be executed before receipt of contribution therefor without the special orders of Government except in the cases specified in Rule 1 under Article 44 of the Tamilnadu Account Code Volume III. Where payment in instalments is authorised owing to the difficulty of depositing the full estimated amount in advance in the case of large works, the Divisional Officer should forecast his probable requirements on each such work for succeeding month and apply to the local bodies concerned for funds and the latter should without delay pay the instalments to the Divisional Officer. The amount received should be credited in the accounts to the head 'Public Works Deposits' against which will be charged all expenditure incurred up to the amount of the deposit. As regards the expenditure in excess of deposit see paragraph 578.

While executing works on behalf of Corporations; Municipal or local bodies as "Deposit Works" the executing agency should utilise Government money as such 'deposit works' before the entire amount is deposited by the Corporations, Municipalities or local bodies concerned,

(G.O. Ms. No. 266 PWP dated 20-2-1974)

The contribution paid by a local body or private party with the express object of executing the whole or a part of the cost of construction by Highways and Rural Works Department of a specific works which is eventually to be the property of Government should be credited as Revenue deposit of the Government

relevant to the function / programme closely connected with the object for which the contribution is made. Only receipts incidental to execution of the work i.e. sale proceeds of dismantled materials etc., should be taken as reduction of expenditure under the capital major head; (AG's Lt. No WMt/OCI/5-3/ 73-74/147 / dt. 27-12-1974)

In support of the credit, in the Revenue schedule a statement should be attached showing the name of work, the department or local body which has agreed to share the expenditure, amount recoverable, amount recovered and balance due the transactions shown separately in two para thus -

For Works expenditure.

For Percentage charges.

If prepared the local body concerned may be authorised to pay the deposit direct into the treasury. In this case, the accompanying chalan should state clearly that the amount is creditable to the Highways and Rural Works Department naming the division and the work to which the deposit relates.

In the case of a local body which has not withdrawn its balances from the Government treasury, it may be authorised to draw a cheque on the treasury in favour of the Divisional Engineer and this will be paid at the treasury by transfer credit to the Divisional Engineer's account. Similarly for the unspent balance the Divisional Engineer will draw a cheque in favour of the local body by transfer credit to the deposits, of local funds.

571. A consolidated record of the transactions of a month relating to all deposit works of the division, which are not eventually the property of the Government, should be prepared in Form 65 (P.W.D. VI-101 to 103). Schedule of deposit works. This schedule shows, in respect of each work, the amount of deposit received and the expenditure incurred, both during the month and upto date.

Refunds of unexpended balances of completed works should be taken in reduction of the deposits and, therefore, shown in the schedule as minus realizations and not as expenditure.

572. In the case of deposit works to which Government have contributed, no refund should be made to a local or other body from any unexpended balance without the sanction of Government. The Divisional Engineer should report through the Superintending Engineer and the Accountant General the actual cost of the work, the shares to be borne by the local body and by Government, the amount actually contributed by each, and the amount refundable. After verification by the Accountant-General, sanction will be accorded to the refund. The Divisional Engineer should then refund what is due to the local or other body and credit the unexpended balance of the Government contribution to the Civil Department through the remittance head by a minus credit to the head "Public Works Deposits". The Accountant General will adjust this amount by credit to the service head to which the contribution was originally debited.

573. The amount of each deposit which are not eventually the property of the government should be rateably divided into two parts, one representing the share available for works, expenditure and the other the total amount chargeable as establishment, tools and plant, audit and accounts and pensionary charges, if any, recoverable under the rules vide Appendix 3 of the Tamilnadu Account Code, Volume, III. In the schedule, the deposit received for each work should be numbered as a single item, but the transactions relating to the two parts of it should be shown separately, thus -

For works expenditure.

For percentage charges.

574. The percentage leviable should be adjusted month by month as the works expenditure is incurred, but the Accountant-General may authorize the adjustment to be made once a year in the accounts for March, provided that if the accounts of a work are closed in an earlier month, the adjustment must be made in that month.

District Fund Works and Municipal, cantonment
& Port Trust Fund Works.

575. The Procedure prescribed to Paragraph 570 to 574 above will apply.

H. SUSPENSE ACCOUNTS

STOCK

576. The money limit for the stock reserve of division, prescribed in paragraph 433 is meant to be applied to the value of materials acquired or manufactured for stock purposes only. Excesses over this limit are, therefore, permissible only when caused by unadjusted expenditure or manufacture operations connected with specific sanctioned works.

Miscellaneous Public Works Advances

577. The detailed accounts of this head should be kept in Form P. W. A. 17, Suspense Register. For items falling under the class "Expenditure incurred on Deposit Works in excess of Deposits received" details are not necessary as these are recorded in the Schedule of Deposit Works, Form P. W. A. 33. For each of the other three classes of items, a separate set of folios should be reserved, and all the items under each class should be detailed so that their clearance may be watched individually. An abstract should be prepared to show the totals of all the classes.

578. Outlay on Deposit Works is required to be limited to the amounts of deposits received. Any expenditure on Deposit Works incurred in excess of the amount deposited is chargeable to Miscellaneous Public Works Advances pending recovery to effect which action should at once be taken. See paragraph 577.

579. Items in the 'Miscellaneous Public Works Advances' accounts are cleared either by actual recovery or by transfer, under proper sanction or authority, to some other head of account. Items or balances which may become irrecoverable should not be so transferred until ordered to be written off.

Section 8

Workshop Accounts

A. General

580. The divisional workshops may be treated as a distinct sub division, or they may form a portion of a subdivisional charge.

581. No work is to be undertaken in workshops of the department, other than work required for the various branches of the department, except under some general or special order of Government.

Note: Private works should not be undertaken in departmental workshops. Work of a quasi-Governmental nature will not fall under this category of private works. They may be undertaken without detriment to departmental works.

582. No work should be undertaken for Panchayat union, Panchayats and Townships. Municipalities or private parties before the whole estimated cost, including all charges for supervision, profit, etc. that may be leviable under the rules for the time being in force, has been paid to the Divisional Engineer, or into a Government treasury to the credit of Highways and Rural Works Department. This rule may be relaxed at the discretion of the Divisional Engineer in the case of Government Officers where full recovery is not open to doubt. In all such cases, a rough estimate of the probable cost must be prepared in advance and the officer concerned required to give an undertaking that he agrees to pay the actual charges in full on completion of the work. The full expenditure incurred must be deducted from the Officer's pay of the following month. In all cases, before stating a work, an undertaking should be procured from the party concerned that it will not hold the department responsible for loss by fire or theft or any other factor which could not be foreseen when the estimate was prepared. In cases, where it is found that the original estimate is likely to be appreciably exceeded, a revised estimate should be prepared and the procedure outlined above adopted.

B. SPECIAL RULES

583. The special rules in Appendix 30 shall apply in respect of the works accounts to be maintained in the Highways and Rural Works Department and should be applied in the case of Transport and Machinery Divisions at Madras and Pudukottai in conjunction with the rule of section 8 of the Tamilnadu Account Code, Volume III.

584. All transactions relating to services rendered or supplies made by one Division to another should be classified under the head "8658 Suspense - Highways suspense-cash settlement suspense account-transaction.. between divisions rendering account to the same Accountant General. The claims relating to these transactions should be preferred by the originating Divisions and the Division which obtained the services or supplies should settle the claims of the Divisions which rendered the services or supplies by cheque or bank drafts within a period of 10 days on receipt of claims.

The detailed procedure to be followed by the Highways and Rural Works Divisional Officers for the settlement of the Inter-Divisional Transactions by cheques or Bank drafts is indicated in appendix 41. (G. O. Ms. No. 2363 Public works, dt 19-8-1965)

2) The general rules under which one department of the Public service may charge another department under the same Government or any department under another Government for services rendered or articles supplied to it, are given in articles 56-71 of the Tamil Nadu Account Code, Volume I and the Local Rules thereunder.

3) In the case of transactions between two service departments of the same Government where manufacture or production or supply of articles or repair operations are involved and the existing principles require settlement, the adjustment may be done away with if the cost of the services or supplies is Rs. 250/- or less in each case.

(G. O. Ms. No. 297, Fin. (BG) dt 12-3-1974)

APPENDIX 41

(As amended in G.O. Ms. No. 1077/TD/dt 7-9-83)

(See paragraph 584 of the Tamilnadu Highways Manual Volume IV)

Detailed procedure to be followed by the Highways and Rural Works Divisional Officers for the settlement of Inter Divisional transactions by cheques / Bank Drafts.

Note : Though this procedure is primarily intended for transactions

between Highways and Rural Works Division rendering accounts to same Accountant General it can be applied mutatis mutandis to the transactions between divisions in different accounts circle.

2 The forms mentioned below are these appended to these rules.

1 Originating Debits

1) Action in the Division in which transactions take place.

All transactions relating to services rendered or supplies made by the Division should be classified under the head "8658 Suspense Highways suspense cash settlement suspense account transactions between divisions rendering accounts to the same Accountant General. These transactions and when they take place at the end of the month the case of stock transactions should be posted in a divisionwise Register of transactions adjusted under the head cash settlement suspense accounts in form I. On closing the monthly accounts of the Division, a copy of Part I of form I which will have interleaved perforated copies to be posted by carbon process, should be sent to the Division concerned supported by all relevant vouchers and the receipt of the Cheque Bank draft, when received, should be entered on the receipt side of the cash book, the entry being classified as credit to the Head "cash settlement suspense account thus clearing the original debit under this head and sent to the Treasury for encashment or for making the necessary adjustment of the cheque by debiting". Highways Suspense II (a) Cheques and crediting Highways Suspense I Remittances in the Divisional Cash book, the remittance of cheque / Draft in to the Treasury will be charged off as a debit under "Highways Suspense I Remittances."

2) Action in the Responding division:

Immediately on receipt of the copy of form I from the originating division, the responding division should check that the connected voucher (except these for work done) have been duly received in form I and urgent arrangements made to obtain and send the cheque or bank draft with a distinct marking "payment by book adjustment only" alongwith a forwarding letter in form 4. On the cheque being issued the entry

will appear on the payment side of the cash book as debit to the stock or work concerned, as the case may be.

It should be ensured that the despatch of the cheque/bank draft is not delayed beyond ten days of the receipt of the account. For this purpose, the Divisional Officer should arrange to have the detailed verification of the claim completed well within this period. In order to ensure smooth working all round, the cheque/Bank draft should always be for the full amount claimed by the Division. In cases where some mistake in calculation etc. is detected in the course of check of the account or an item clearly pertaining to another Division has been wrongly included in the account, the cheque/Bank draft should be sent for the full amount and the discrepancies should be simultaneously pointed out to the originating division. Such items would be debited to the Division concerned by including them in the next monthly account to be sent to the latter along with the supporting vouchers if any.

Note 1: In cases, where payments are to be made at treasury with which the Division is not in account the settlement should be made by Bank Drafts.

Note 2: Since the facility of cash settlement will be available to both the parties to a transaction, the Divisional Officer to whom the supplies are made or on whose behalf the services are rendered, will make payment only on receipt of claim from the other Division. In other words the Divisional Officers will not be responsible for the settlement of both outward and inward claims (i. e.) net amount of credit and debit transactions).

3. Clearance of the balance under "Cash settlement suspense accounts"

The transactions under this suspense head should be subtracted in Part II of the Divisional Register (Form I) and the figures of monthly debits and credits agreed with these shown in the monthly account. At the close of the year there should normally be no balance under this "Suspense" head. With this object in view, a vigilant watch should be kept over the out-standings towards the close of the year and steps taken to have such transaction settled by the 31st March. The

Register should be reviewed by the Divisional Officer monthly with a view to see that the settlement are not unduly delayed.

In order to ensure the outstanding at the close of the year are reduced to the minimum, the transactions occurring in March may be settled in stages, as indicated below:

- a) Transactions taking place during the } Claim to be preferred
period from 1st to 15 March. } before 20th March.
- b) Transactions taking place during the } Claim to be preferred
period from 16th to 23rd March. } before 25th March.

Note: Though the stock accounts are normally closed at the end of the month, the summaries of stock receipts and indents may be prepared and closed in stages, so as to ensure that the stock transactions pertaining to March are also settled in stages, as indicated above.

4) Review of Registers:-

The Divisionwise Register of transactions adjusted under the head "Cash settlement suspense Account" and the Register of claims received should be submitted to the Divisional Officer monthly to enable him to see that:-

- a) The registers are properly maintained;
- b) There are no inward claims outstanding for more than 10 days without sufficient reasons and
- c) Prompt action is taken by the Office to send them outward claims.

II. Originating Credits:-

1) Action in the originating Division:

All transactions involving payments on account of cash recoveries etc., made by the one Division on behalf of another Division will be accounted for initially under the head "843 Civil Deposits - Public Works Deposits" pending settlement in cash. The details of such transactions will be simultaneously posted in a register (Form 2). At the end of the month a cheque/Bank draft will be drawn for the amount due and sent to the Division concerned alongwith a copy of Form 2, which will

have inter-leaved perforated copies to be posted by carbon process. On the cheque being issued, the entry will appear on the payment side of the cash book as debit to 843 Civil Deposits thus clearing the original credit, to this head.

2) Action in the Responding Division :- The cheque / Bank draft when received in the Division, will be credited to the appropriate head / work in the cash book and sent to the Treasury for making necessary adjustments on the lines indicated in paragraph 1 (i) above.

FORM I

Referred to in Rule I (1)

Division wise Register of transaction adjusted under the Head "Cash Settlement suspense Accounts."

S. No.	Part I Details Ref.	Particulars of transaction	Name of Division	Month	Remarks (including indications of the vouchers sent in support of the debits)
1	2	3	4	5	6

Balance B/F
Total

② Less credits during the month
Here give reference to the No and date of cheque / Bank draft received.

Closing balance.

Copy alongwith vouchers

Forwarded to the Divisional Engineer
Division. A sum of Rs.

(as detailed above) is due from him on account of stores issued or services rendered to this division during and to end of 19.... He is requested to send WITHIN TEN DAYS of the receipt of this claim a cheque / Bank draft for the total amount drawn in favour of the undersigned.

Divisional Engineer
..... Division.

(FORM I PART II)

Abstract Account of Debits Credits and Balances
Under the Head "Cash Settlement Suspense Account"

Sl.No.	Name of Division	Opening balance	April			And so on for the remaining month of the year	Remarks
			Debit	Credit	Closing balance		
1	2	3	4	5	6	7	8
		Rs. P.	Rs. P.	Rs.	P.		

Certified that the claims have been sent to the divisions concerned.

Certified that the figures of total debits and credits have been reconciled with the monthly account.

Divisional Accountant

FORM 2

Referred To in Rule II (1)

Division wise Register of cash Recoveries etc., made on behalf of other Division.

..... Name of Division

S.No.	Particulars of transactions.	Amount	Authority	Remarks
1	2	3	4	5

Copy forwarded to the Divisional Engineer Division with the remarks that a sum of Rs as per details given above, is due to him on account of cash Recoveries etc., made in this division on his behalf.

A cheque/Bank draft Number for Rs (in figure) (Rupees) is sent herewith in settlement of this account.

The receipt of the cheque/Bank Draft may please be acknowledged.

Encl: 1 cheque/bank draft

Divisional Engineer
..... Division.

FORM 3

Referred to in Rule 1 (2)
Register of Claims Received

Division		Month			
No. & date of letter with which the claim was received	Amt. of claim	No. & date of cheque/bank draft issued	Remark	Initial of Divisional Acctt.	
1	2	3	4	5	

Divisional Accountant

FORM 4

Referred to in Rule 1 (2)

Office of The Divisional Engineer
..... Division.

Dated the 19 As requested in his letter No dated a cheque/bank Draft No dated is sent herewith in settlement of his account for the month of

2) The receipt of this letter may please be acknowledged.

Encl :

Divisional Engineer
..... Division.

To
The Divisional Engineer
..... Division

G.O. Ms. No. 598 PWD. dt 31-3-70 (Govt Memorandum No. 59395/K. Codes/70-40 dt 26-4-75)

SECTION II

Other Directions

A. General

585. A subdivisional Officer maintains the initial account records of cash and stores as described in Chapter III of the Tamilnadu Account Code, Volume III, as well as a Works Abstract, with certain accompaniments, for each work in progress. All

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these records are, as a rule, written up as the transactions take place. Sub divisional Officer is not, however, required to consolidate the transactions into a compiled account, this work being done in the divisional office for the entire division.

586. The initial accounts of cash and stores for a month should be closed on the dates fixed by the Accountant-General which are as follows :-

In a month of 31 days, 25th

In a month of 30 days, 24th

In a month of 29 days, 23rd

In a month of 28 days, 22nd

The subsequent transaction of the calendar month should be treated as those pertaining to the accounts of the following month. In the month of March, however, the initial accounts of the subdivision should be kept open until the 31st. See Article 195 of the Tamilnadu Account Code, Volume III.

B. PROFORMA ACCOUNTS

587. When the details of any class of transactions, as recorded in the prescribed accounts, are not sufficiently indicative of the financial results of the operations of a given period, and it is necessary to ascertain the results, it is usual to prepare periodically suitable proforma accounts in addition.

If the maintenance of such supplementary accounts is necessary for audit purposes and no form has been prescribed by the Auditor-General, the Accountant-General will determine the required forms in consultation with the state Government, but if the accounts are required for administrative purposes the Accountant-General will merely give such an advice assistance in prescribing the forms as may be required of him.

If a proforma account relates to transactions of two or more divisions the compilation of it will ordinarily devolve upon the Accountant-General, but Divisional Officers may be required to furnish the necessary data. A proforma account relating to a single division is prepared by the Divisional Officer and if it is an account prescribed by an administrative authority it will be checked, if desired by the Accountant-General.

588. For workshops, manufactories and similar quasi-commercial undertaking it is usual to prepare proforma accounts periodically- vide Articles 158 and 179 and Local Ruling there under of the Tamilnadu Account Code Volume III.

589. The following proforma accounts are prepared and submitted to the Accountant-General :

1. Proforma accounts of the Pudukottai and Transport and Machinery Workshops- Vide paragraph 583 and Rule 30 in Appendix 30.
2. Proforma accounts of rollers and lorries- Vide Paragraph 523.

C. ACCOUNTS IN OFFICE TO BE RECONSTITUTED

590. The following instructions regarding transferring the records of transactions from the books of a subdivision attached to one division to another division supplement to those in Article 203 of the Tamilnadu Account Code Volume III and should be observed.

1) Imprest cash balance: The cash balance may be remitted into the treasury to the credit of "858 suspense - Highways suspense - I remittances" of the division in which the sub division was originally attached.

2) Suspense and Deposit balances: The following procedure should be followed by the closing as well as the successor division in effecting the transfer of balances to ensure that there has been no omission in taking over the balances under these heads in the books of the successor divisions.

a) If the balances are proposed to be transferred to two or more divisions, the closing division should make out two copies of the transferred to each division and forward the same to the division(s) concerned with a forwarding letter requesting them to incorporate those figures in the balances of the latter divisions and endorse a copy to the Accountant General intimating the total amount under each head that is proposed to be transferred to each division. The registers of the closing division duly completed may be transferred to the division which is nominated as its successor and to which the entire record of

the defunct division are transferred. If, however, the entire balances are proposed to be transferred to one division only the closing division simply transfer the registers duly completed by intimating at the same time the balances under each head to the successor division(s) with a copy to the Accounts Officer, Highways. The closing divisions may quote number and date of the letter under which balances are transferred to the successor division(s) in the relevant schedules to be submitted to the Accountant General and show the closing balances under various heads as nil on this authority.

b) The Division(s) to which the balances have been transferred should incorporate the balances in its/their books without making any adjustment in the accounts in the month immediately following the month in which the balances were transferred by the closing division. The balances so transferred by the closing division should be incorporated in their books entirely by the successor divisions. Any discrepancy if any may be settled subsequently with the successor division to which the records of the closing division having been transferred.

(A.G. Lr. No. WMI/15-231 (a) 326/dt. 5-1-77)

3) Tools and plant: The items will be brought in detail in the account of the new Division by converse entries. All the balances in hand should be transferred numerically to the new division and a statement of tools and plant showing the issues should be sent to the Audit Office with the accounts of the Division to which the sub division was originally attached. In the new Division, these articles should be accounted for as receipts.

4) Expenditure on works: The expenditure already incurred in the accounts of the old Division on unfinished works of the sub division should be brought on to the books of the new Division without transfer entry as also all arrears due to or from contractors, piece-workers, labourers and works establishments. All these should be brought on to the several detailed registers of the new Divisions and cleared in the ordinary course. As regards subsequent expenditure in the new Division, the entries to be made in column 6 (total charges of the year) of the schedule of works expenditure should represent the

expenditure incurred in the new Division, only, while entries in column 8 (total charges upto date) should represent the total outlay incurred on each work in both the Divisions.

5) Register of works: If the register of work is kept by Sub Divisions, the register relating to the Sub Division concerned may be sent to the new Division, to which the Sub Division is transferred. If the registers are kept by Fund heads, extracts of the items pertaining to the Sub divisions may be sent to the new Division and a red ink line drawn under the last recorded entries with a note "Transferred to Division".

6) Appropriation: All unspent balances of appropriations for unfinished works pertaining to the Sub division should be formally transferred to the new Division in communication with the Superintending Engineer concerned.

7) Transfer — Divisional: In the event of any transfers advised by other Divisions pertaining to the subdivision proposed for transfer not being settled in the old division, the advice of transfer may be forwarded to the Divisional Engineer of the new Division who should accept and settle them as if the claims were sent to the new Divisions direct.

8) Unadjusted items under establishment pertaining to the subdivision proposed for transfer: Such items should be adjusted in the new Division. Payment of salaries and travelling allowances of the members of the subdivision subsequent to the date of transfer will, however, be accounted for in the new Division.

Cheques and Receipt Books

The receipt and cheque books partly used should be with drawn and unused leaves cancelled by drawing two diagonal lines and inserting the word "cancelled in between".

Only the wholly unused receipt or cheque book should be brought into use by the successor Division/Sub Division giving intimation to the Treasury.

Cheque books obtained from the Treasury should not be used for drawal of money from other Treasury.

(AG's Lr. No. Accounts III E & I /PTK/265/74 dt 17-12-74)

CHAPTER V

Accounts Returns Rendered By Highways Officers

1. Scrutiny of the Accounts by the Divisional Accountant

591. The cash and stock accounts of the entire division, as also all transfer transaction should be scrutinized by the Divisional Accountant before they are incorporated in the Monthly Account and connected registers and schedules.

The Divisional Accountant's responsibility extends also to the examination of all claims included in bills presented direct at treasuries by the Divisional Officer, and on behalf of the latter he should also examine the accounts of the disposal of money obtained on those bills.

In all matters connected with the personal claims of Government servants, the Divisional Accountant is expected to give expert advice and help. He should see in particular that service books and leave accounts of subordinates are maintained in accordance with rule, and that the admissibility of leave applied for by subordinates is verified before their leave applications are disposed of by the Divisional Officer or forwarded to higher authority. In all cases of doubt; however, he should advise the Divisional Officer to consult the Accountant-General.

592. The Divisional Accountant should examine the accounts return of Subdivisional Officers on receipt to see

- (i) That they have been received in a complete state
- (ii) That all sums receivable are duly realised, and on realization credited to the proper head of account as well as to the personal account, if any, of the contractor, employee or other individual.
- (iii) That the charges are covered by sanctions and appropriations and are supported by complete vouchers setting forth the claims and the acknowledgement of the payees legally entitled to receive the sums paid.
- (iv) That all vouchers and accounts are arithmetically correct
- (v) That they are in all respects properly prepared in accordance with rules applicable to each case; and

(vi) That all charges are correctly classified, those which are debitable to the personal account of a contractor, employee or other individual, or are recoverable from him under any rule or order, being recorded as such in a prescribed account.

It should be seen in particular, that on the basis of rates sanctioned by competent authorities, and of facts (as to quantities of work done, supplies made, etc. or services rendered) certified by responsible officers, the claims admitted for payment are valid and in order.

It is not necessary that the Divisional Accountant should check personally the arithmetical accuracy of all vouchers and accounts, but he is responsible that a cent percent check is exercised efficiently under his supervision.

593. The Divisional Accountant should exercise a similar check, from day to day, in regard to (i) the transactions recorded direct in the cash and stock accounts of the divisional office, and (ii) bills and vouchers of subdivisions which are submitted to the Divisional Officer for approval before payment is made by the Subdivisional Officer. In respect of charges, this examination should be conducted before the payment is made.

The arithmetical accuracy of the entries in the measurement books relating to bills sent for pre-check should be checked cent percent in the division office under the supervision of the Divisional Accountant, though not personally by himself.

Divisional Accountant should affix his dated initials after last entry in the Divisional cash book/stock accounts in token of check.

(G.O. Ms. No. 1195 P.W. dt 28-7-1973)

594. Every payment should be so recorded and a receipt for the same so obtained, e.g. see Article 125(c) and the note thereunder and Local Rulings 11 and 15 thereunder of the Tamilnadu Account Code, Volume III, that a second claim against Government on the same account is impossible and if it represents a refund of a sum previously received by Government, it should also be seen that the amount paid is correctly refundable to the payee.

595. If the Divisional Officer has set a limitation on the drawings of any subdivisional officer on a treasury for any month, he should intimate the same to the Treasury Officer, and specify the date of commencement and termination of the account month of the subdivisional officer. The Divisional Accountant while examining the Cash book of the Sub divisional Officer, should see that the total amount of cheques drawn by him during that month does not exceed the prescribed limit — See paragraph 360.

596. The Divisional Accountant is responsible that every order or sanction affecting expenditure to be accounted for in the Monthly Account, is noted at once in a suitable register (or other account) preferably one where in the expenditure incurred against it can be watched readily. General sanctions to estimates and appropriations for works should be noted in the Register of Works. Sanction to fixed charges of a recurring character, e.g. those relating to the entertainment of work-charged establishments should be entered in the Register of Sanctions to Fixed charges, Form 58 (P.W.D. VI-90) (a) Register of Miscellaneous Sanctions, will be found suitable.

Form 58 and 59 (P.W.D. VI - 90) (a) and (b) may also be used in respect of sanctions to contingent expenditure when this is not brought to account in the monthly account, but separate pages of these registers should be set aside for this purpose.

Sanction to estimates for works should be entered in the Register of works, even though a collective register of all sanctioned estimates be maintained by the Divisional Officer for his own information.

597. If against a single sanction two or more disbursing officers have to operate simultaneously, the orders of the Divisional Officer should be obtained imposing a definite limitation on the money transactions of each officer. Similarly if disbursing officers of two or more divisions are concerned, the orders of the Superintending Engineer or higher authority should be taken. In such cases, it may be advisable to have a separate working estimate, or other sanction, to cover the transactions of each disbursing officer, and for the purpose of bringing the

expenditure to account, these should be treated as far as possible, as independent transactions pertaining to the same group of works or the same project. If this is not possible, special arrangements must be made for the check of the total expenditure against the sanction.

598. It is one of the functions of the Divisional Accountant to see that expenditure, which is within the competence of the Divisional Officer to sanction or regularise is not incurred, as a matter of course, under the orders of subordinate disbursing officers without his knowledge. All such items of expenditure should at once be brought to the notice of the Divisional Officer and his orders obtained and placed on record. See also paragraph 608.

A) The works expenditure should be checked with the estimate to ensure that the charges incurred are in pursuance of the object for which the estimate was intended to provide. In the case of works, the expenditure on which is recorded by the sub heads (that is items of work such as brick works etc.) the Divisional Accountant is responsible for checking the expenditure on each sub head with the estimated quantity of work to be done and the sanctioned rate and total sanctioned cost so that he may bring to notice all deviations from the sanctioned estimate.

599. When a recovery has been ordered to be made from a contractor or other person, which cannot be watched through a suspense or other account specially prescribed for the purpose, the order should be noted at once in a Register of Recoveries in Form 95 (P. W. D. VI- 123) opened specially for the purpose, so that the amounts recovered from time to time (with particulars of the accounts concerned) may be recorded against it, and prompt compliance with the order watched.

600. It is permissible to take in reduction of the expenditure on works in progress, certain recoveries of expenditure (Vide Article 20 of the Tamilnadu Account Code, Volume III) e.g. sale proceeds of surplus materials and plant acquired specially for any work, or of materials received from dismantled structure irrespective of whether the estimates for the works make allowance for such recoveries or not. The amounts of such receipts are, however, not available for expenditure in

excess of that authorized in the estimate for the work, and the Divisional Accountant should see that, without the orders of competent authority the gross expenditure authorized is not exceeded, or surplus receipts realised are not utilized towards additional expenditure. He should, at the same time, watch the receipts, with a view to bring to the Divisional Officer's notice and obtain that officer's orders on all marked deviations from the provisions for such credits in the estimates of work.

In the case of works, the accounts of which are kept by sub heads, all such receipts should be credited to a special sub head in those accounts-vide Article 135 (c) of the Tamilnadu Account Code Volume III. In the case of other works, the progress of the realization of receipts should be watched through the register of special recoveries (vide paragraph 599) which should be posted from sanctioned estimates in respect of credits anticipated therein, and from the accounts in respect of receipts realized from time to time.

The Divisional Accountant should see also that savings due to abandonment of parts of a work, as evidenced by the quantities of the work executed or otherwise, are not utilized towards unauthorized expenditure.

601. After check, every voucher should be enfaced with the word "checked" over the dated initials of the Divisional Accountant as well as of any clerk who may, have applied a preliminary check. Vouchers not submitted to audit (Vide article 232 of Tamilnadu Account Code, Volume III) should be "cancelled" by means of a perforating or endorsing stamp and kept carefully, to be made available for test-audit whenever demanded by the Accountant-General.

Vouchers relating to contingencies which do not amount to more than rupees two hundred and fifty each should be dealt with in the manner indicated in the certificate of the disbursing officer printed on M. T. C. Form No. 58.

Stamps affixed to vouchers should be so cancelled that they cannot be used again and if with this object they are punched through, care should be taken that the acknowledgement of the payee is not destroyed thereby.

Vouchers relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the articles acquired were brought on to Fern (P. W. D. VI-7) Account of Receipts of Tools and Plant.

602. The results of the examination of accounts and vouchers received from subdivisional officers should be intimated to them in all cases in which it is necessary to obtain further information accounts, vouchers, certificates etc. or to direct them to correct the relevant records of their offices or avoid the recurrence of any irregularity. The procedure to be observed may be prescribed by the Divisional officer. The records connected with the results of the examination should be retained so as to be available for the Accountant-General's inspection.

II. Compilation of Accounts

603. The directions in Articles 206-229 in the Tamilnadu Account Code, Volume III, in respect of compilation of monthly accounts shall apply to the Highways Department. With reference to note I under Article 211 *ibid* the Accountant-General has permitted the posting of the schedule dockets at the end of the month from the work abstracts as soon as the latter are completed and checked.

604. Submission of the accounts to audit - The monthly account with the supporting documents mentioned in Article 230 of the Tamilnadu account code, Volume III, should be submitted so as to reach the Accounts Officer (Highways Department) on the 7th of the succeeding month.

The Accountant-General has permitted the use of the alternative forms of the schedule of deposits and purchases (Forms P.W.A. 31 & 35) in all divisions in his letter no. TAH-613, dated 25th October 1948 and this should be prominently noted at the top of the covering page of the schedule.

CHAPTER VI

Relations with Audit.

A. DIVISIONAL ACCOUNTANT

605. To assist Divisional Officers in the discharge of their responsibilities, the Chief Engineer (Highways Department) will post a Divisional Accountant to each Divisional Office.

1) Rules regarding the establishment of Divisional Accountants are given in Appendix 25.

2) The employment, as an Accountant in a Divisional Office of any person who does not belong to the establishment of Divisional Accountants is not ordinarily permissible.

606. a) The functions of the Divisional Accountant are three fold -

i) as Accountant, i.e. as the compiler of the accounts of the division in accordance with the prescribed rules and from the data furnished to him;

ii) as internal checker, i.e. as the representative for internal audit charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc. and

iii) as financial Assistant, i.e. as the general assistant and adviser to the Divisional Officer in all matters relating to the accounts and budget estimates, or to the operation of financial rules generally.

b) In the discharge of these duties he is expected to keep himself fully conversant with all sanctions and orders passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimates or accounts of actual or anticipated receipts and charges. He should advise the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against the grant of the division as they are incurred.

c) The Divisional Officer should see that he is given the fullest opportunity of becoming conversant with these sanctions,

orders and proceedings. To enable him to discharge his duties efficiently the Divisional Accountant is treated as the senior member of the office establishment of the division though his position is analogous of that of Subdivisional Officer.

607. The Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all the transactions of the division. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by the Accountant-General it is his duty to bring this fact to the notice of the Divisional Officer with a statement of his reasons, and to obtain the orders of that officer. It will then be his duty to comply with the orders of the Divisional Officer, but if he has been over ruled and is not satisfied with the decision, he should at the same time make a brief note of the case in the Register of Divisional Accountant's Audit Objections. Form EO (P.W.D. VI-60 (a)) and lay the register before the Divisional Officer so that the latter may have an opportunity either of accepting the Divisional Accountant's advice on reconsideration and ordering action accordingly or of recording, for the information of the Accountant-General his reasons for disregarding that advice. An objection entered in this register should not be considered as finally disposed of until it has been reviewed by the Accountant-General, for whose inspection the register should be available at all times.

607 (A) (i) The Divisional Accountant is responsible for the arrangements for checking the computed tender, i. e. for seeing that satisfactory and efficient arrangements are made for checking.

(ii) He should conduct personally a test check of the computed and checked tenders sufficient to satisfy himself personally that the checking work has been properly done, and

(iii) He should see that the comparative statement correctly incorporates the totals as checked on the individual tender.

(G.O. Ms. No. 2098 Public Works Dt. 5-10-1962)

608. (a) The Divisional Accountant should bring to the Divisional Officer's notice all instances in which subordinate

officers exceed the financial limitations on their powers placed by the Divisional Officer or higher authority.

For example, if the Divisional Officer is allowed a lump-sum appropriation for expenditure on group of works, and he has made out of it appropriations for individual works, expenditure should be watched against individual appropriation and excesses brought to the Divisional Officer's notice.

b) He may further be required by Divisional Officer, to undertake, on his behalf, such other scrutiny of the accounts of the receipts and disbursements of subordinate officers falling within the Divisional Officer's own powers of sanction as the latter may consider necessary.

c) The Divisional Accountant will be solely responsible for the issue of objection on account of excesses over or for want of sanctioned estimates in the case of petty works, maintenance of staff boats, estimates for losses on stock and works of other departments such as post and telegraph works and military works and for regularising them. He should maintain an objection book in Form VI-116 to record and watch the clearance of such irregularities. The Accountant-General will examine the register during his annual inspection.

609. The Divisional Accountant should inspect at least once a year under the orders of and at the same time as the Divisional Officer, the accounts, the records of subdivisional Offices and check a percentage of the initial accounts. The defects noticed should be reported to the Divisional officer for orders but the Divisional Accountant will be responsible, as far as possible, for personally explaining the defects of procedure and imparting necessary instruction thereon to the Subdivisional Officers and their staff.

Note: The period of one year in this rule shall denote a period of twelve months from the date of formation of a subdivision.

The results of those inspection should be placed on record for the inspection of the Accountant-General but serious financial irregularities should be reported at once for the information of that officer, even though set right under the orders of

Competent authority. See also Article 294 of the Tamilnadu Financial Code Volume I requiring a report to be made immediately to the Accountant-General of all defalcations or losses of public money, stores or other property.

The accounts of interest bearing securities maintained by Sub divisional officers should be examined to see that the rules relating to them are observed and that the register on P.W.A form 85 (P.W.D. VI-104) is correctly maintained and with this object a few transactions of the register should be compared with the entries in the cash book or other account, and vice versa. The securities certified in the last Annual Account of Interest-Bearing securities, P.W.A. Form 86 (P.W.D. VI-105) as being on hand should be verified by inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are inexistence either the original acknowledgements of the depositors bearing dates subsequent to the dates of the last account, or the acknowledgements of the authorized custodians as the case may be.

610. Two sets of questions for the guidance of the Divisional Accountant in carrying out his inspections are contained in Appendix 31, Part I of the questions contains the subjects which should necessarily be examined by the Accountants. Part II refers to matters about which the Accountant should obtain before commencing his inspection, the specific orders of the Divisional Officer in writing as to whether he should examine them or whether the Divisional Officer would take them up. The Accountant will then take up those subjects in Part II which the Divisional Officer has ordered him to do so. The remaining points therein should be examined by the Divisional Officer himself.

B. RENDERING OF MONTHLY ACCOUNTS

611. The Divisional Engineer will render his monthly accounts supported by necessary schedules and vouchers to the Accounts Officer so as to reach him on or before the 7th of each month. The Accounts Officer will, after a preliminary check, arrange to compile them and furnish a statement giving

figures (figures for the telegram) in the prescribed form to reach the Accountant-General on or before the 12th of each month both for Union and State accounts. The Divisional Accounts will there after be compiled by the Accounts Officer for the Department as a whole and a consolidated monthly account in the Tamilnadu Account Code, P.W.A. Forms 41 and 42 with only the relevant heads effecting the Department rendered to the Accountant-General to reach him on or before the 22nd. The accounts will be supported by such schedules and vouchers (relating to other departments) as may be specified by the Accountant-General. The vouchers relating to the Highways and Rural Works Department will be retained by the Accounts Officer in his office and made available for the concurrent audit staff whenever necessary.

C. AUDIT INSPECTIONS

612. The Accountant-General arranges for the periodical test audit and local inspection of the accounts of Divisional and Sub divisional offices, and the Divisional Officer is responsible that the initial accounts and other connected records are made available for inspection. Inspecting Officers are required, if possible, to discuss the drafts of their reports with the head of the office inspected before submitting them to the Accountant-General and for this purpose it is desirable that the head of the office should be present at the inspection unless his presence is urgently required elsewhere.

The following procedure should be adopted in dealing with their reports of inspection of the accounts of Divisional Offices:

1) The report will be sent officially by the Accountant-General through the Accounts Officer (Highways) to the Divisional Engineer concerned who should forward it with the explanations to the Superintending Engineer within one fortnight of the receipt of the report.

2) The Superintending Engineer should forward the report to the Accountant-General with his remarks and orders through the Accounts Officer (Highways and Rural Works Department) within one fortnight of the receipt by him from the Divisional Engineer.

3) The Accountant-General will forward to the Chief Engineer extracts from the reports which may seem to call for notice.

4) The Chief Engineer will deal with all matters within his competence and refer the rest to Government for orders. A copy of the Chief Engineer's orders on the Accountant-General's reference (in the form of proceedings) should be sent to the Accountant-General within a month of the receipt by the Chief Engineer of the Accountant-General copies of any separate references which he makes to Government. Only those cases where an officer has to be censured or where money is to be written off or where important questions of policy or procedure are involved should be referred to Government.

5) The Accountant-General will refer to Government separately questions on which he does not accept the Chief Engineer's orders and general questions of policy or importance on which he requires the decision of the Government.

Note 1: The dates specified above should be strictly observed.

Note 2: Chief and Superintending Engineers, and other officers should specify a time limit for reply when calling for explanations and strictly enforce the time limit. The particular points on which further information is required should be specified not only in the reference but in the proceedings sent to the superior or audit authority.

Note 3: The Divisional Engineers should be present at their headquarters throughout the period of inspection to avoid delays and to minimize correspondence and they should also make a point of summoning to headquarters any Subdivisional Officer or subordinate whenever it appears likely that their presence will help to elucidate doubtful points.

Note 4: The Audit Department has power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought or where high tenders have been accepted, or where other irregularities in procedure have come to light.

Note 5: Inspecting Officers wishing to make comments on the confidential records shown to them should write such comments in their own hand, treat them as strictly confidential and submit them separately from the General audit report to the Accountant-General.

D. COMMUNICATION OF SANCTIONS TO AUDIT

613. As a general rule, every sanctioning authority is responsible that all sanctions and orders against which audit of receipts or disbursement is to be conducted in the Audit Office are communicated to it in accordance with the procedure settled locally in consultation with the Accountant-General - See also paragraphs 199, 275 and 628.

Audit against sanctions accorded by the Divisional Officer is conducted in the audit office only in respect of technical sanctions to estimates and sanctions to write off stores or losses of public money. In respect of other sanctions of the Divisional Accountant is responsible for the necessary check.

Sanctions to contract agreements accorded by officers higher than the Divisional Officer should be communicated by them to the Accountant-General in such form as to enable that officer to audit the payments to contractor on the basis of rates sanctioned for each item of work or supply and other necessary terms and conditions. Duplication of agreements should in no case be required, that is to say an authority who has concluded an agreement should not be required to draw up and sign again an agreement already executed.

E. RESULTS OF AUDIT

614. The results of internal audit by the Accounts Officer (Highways and Rural Works Department) and test audit by the Accountant-General are communicated to the Divisional Officer in the form of Audit Notes, Objection Statements, Inspection Reports, Letters or Memoranda. These should receive prompt attention-Vide article 59 of the Tamilnadu Financial Code, Volume I and the replies of the Divisional Officer should be based as far as possible on his own knowledge. It is not enough to pass on the explanation of a subordinate; reports prepared in

this manner have more than once, by lulling suspicion led to greater irregularity afterwards.

Note 1: Objection included in the audit note should either be based on a code rule or on executive instruction issued by the Government or the Chief Engineer and where they cannot be related to either may indicate any lacuna in the rules or instructions for being supplied or only relate to any other matter which is fit to be taken to the notice of the Chief Engineer or the Government.

Note 2: Where there is a deviation from a code rule and if ratification of the action is necessary, the audit should specify the authority from whom such a ratification should be obtained"

(G.O. Ms. No. 2098 Public works, dated 5-10-68)

615. The maximum limit of time allowed to each division for return of each audit note is 15 days.

This limit may be altered by the Accounts Officer in consultation with the Government.

616. Objection Statements and Inspection Reports should be returned through the Superintending Engineer after the Divisional Officer has recorded his replies thereon. The Superintending Engineer will pass orders in respect of matters which he is competent to deal with, finally and record his remarks (with a note of the action taken) on all other points before returning the documents to the accounts Officer and Accountant-General.

617' Once a transaction has been entered in the objection Statement, or otherwise challenged in one of the other documents referred to in paragraph 614 the responsibility for having the objection removed will devolve upon the Divisional Officer, and the Accountant-General is required to report to the higher authorities cases in which objections are not cleared within a reasonable time.

An Audit objection is usually removed by obtaining the requisite sanction, by making the necessary recovery, by correct-

ting or completing the relevant account or voucher, by furnishing the necessary documents or information, or by otherwise securing compliance with the provisions of a specified rule. In cases in which a protest is made against an Audit Objection as being incorrect, the objection should be held to be in force unless a formal intimation of its withdrawal is received from the Audit Office.

618. a) The Central Accounts Office and the Audit Offices are required to place under objection any transaction coming to their notice which is not covered by adequate sanction or involves an excess thereon or other deviation. In some cases, the Divisional Officer may have already taken action to regularise the transactions, or the excess (if any) over sanction plus any further excess that may be anticipated, may be within his own powers of sanction without preparing a revised estimate, and he may have accorded the necessary formal approval to it; yet, if the necessary intimation of sanction does not reach the Audit Office concerned when the Divisional accounts in which the irregular transaction appears are being audited, such office is bound to raise the objection, as it is not authorized to assume that the necessary sanction has been accorded. Divisional Officers will therefore find it advisable to send to the Audit Office concerned the earliest intimation of such of their sanctions and orders as are required to be communicated to audit (vide paragraph 613) and to give it, without waiting for the receipt of the object statement or Audit Note, all necessary information in regard to transactions, for which, within their knowledge adequate authority does not exist. A single note or statement prepared monthly and signed by the Divisional Officer himself, will ordinarily suffice, in respect of transactions brought to account in the Monthly Account, but if it cannot precede or accompany the monthly account, it should be sent to the Central Account Office within a week of the despatch of the account.

b) The object of this rule is to obviate the issue of unnecessary audit objections: but a reduction in the number of objections can be effected only by observing the requirements of the financial and other rules bearing on the transactions and by taking timely action to accord or obtain as the case may be, such sanction or order as may be required in cases in which a deviation from rule has occurred.

c) The Divisional Accountant is responsible (i) for bringing prominently to the notice of the Divisional Officer, atleast once a month, all irregular transactions on which action has not already been taken by the latter at the instance of subdivisional officers or of his own motion, and (ii) for giving effect to the provisions of this paragraph in accordance with the procedure which the Divisional Officer may have desired to be observed in this connection.

d) The Accounts Officer (Highways and Rural Works Department) is empowered to waive excesses; Rs. 1000 and below, on works reported completed.

e) The limits up to which audit can admit excess expenditure over the sanctioned amount of estimates relating to the various categories of road works controlled by the Government of India (Ministry of Transport Roads Wing) are as follows:-

Name of Scheme	Limit up to which audit can admit excess expenditure
1. National Highways (Original) Works.	15% of the sanctioned cost of estimate or Rs. 1.00 Crore whichever is less, subject to the condition that the excess is not due to revision in the scope of enlargement of works or of specification already approved and also not due to prolongation of the time span for completion of the work.
2. Roads other than National Highways Original Works.	10 % of the sanctioned cost of estimate or Rs. 5000/ whichever is less.
3. Central Road Fund (Allocations)	Ten percent of the estimated cost of work as approved by the Government of India.
4. Central Road Fund (ordinary) Reserve.	Rs. 1,000/- over the amount of contribution sanctioned by the Government of India.
5. Central Road Fund (Special) Reserve.	
6. Roads of Inter-State or Economic Importance.	Audit not empowered to admit any expenditure in excess of the amount for which Government of India have accepted financial liability.

F. CONDONATION OF IRREGULARITIES

619. The authorities competent to condone the following irregularities, subject to the condition specified there in, are mentioned below :

Serial Number and nature of irregularity,	Authorities competent to condone the irregularities	Remarks
	2	3
1. a) Cases of payment made without check-measurement by the Subdivisional Officers due to ignorance or wrong interpretation of rules.	Chief Engineer, Superintending Engineer or Divisional Engineer as the case may be up to the limit of their powers to sanction write off of losses.	The value of work done as a whole against the contract less the value of bills on running account paid after check-measurement should be the criterion for determining the authority competent to exercise this power.
1) First and final bills of over Rs. 500/-		
2) Final bills on running accounts.		
b) Cases of payments made or to be made without check-measurement by the Subdivisional Officers due to check measurement becoming impossible after a certain stage.	Chief Engineer upto the limits of the powers to waive check measurement and authorize payment, i.e., upto Rs. 5000 (Rupees Five thousand only)	
2. Cases of payment of bills by the Subdivisional Officers without pre-audit in the division Office.	Superintending Engineer	The subsequent post audit in the divisional office should include all the checks prescribed to be conducted during pre-audit (ie) the bills in such cases should be checked with the measurement books invariably.
3. Case of non-check of attendance of labourers by the Sub-divisional Officers in respect of nominal muster rolls relating to a work the aggregate payment for which on nominal muster roll exceeds Rs. 500.	Chief Engineer, Superintending Engineer or Divisional Engineer as the case may be upto the limit of their powers to sanction write off losses.	

Serial Number and nature of irregularity 1	Authorities competent to condone the irregularities 2	Remarks 3
4. Payment in cash for bills exceeding Rs. 100.		
5. Irregularities connected with the opening, closing and reduction of imprests.		
6. Payment of labour through contractors.		
7. Failure to check measure works by the Divisional Engineer		
10% of all measurements of work valued at Rs. 50,000 and also the prescribed limit of 12 Government works in any period of 12 months in addition to the number prescribed under rule 3 (c) of the rules in panchayat and panchayat Union and 24 Government works in any period of 12 months in the case of Divisions, wherever there is no panchayat Union Works.	Chief Engineer	
Vide para No. 528 (2)		
8. Cases of acquisition of materials in advance of or in excess of actual requirements resulting in locking up of capital.		
9. Belated verification of materials ex site tools and plant, etc.		

Serial Number and nature of irregularity 1	Authorities competent to condone the irregularities 2	Remarks 3
10. Cases of payments made by Section Officer in excess of Rs. 50 without the vouchers being passed by Subdivisional Officer/Divisional Officer before payment (note 1 under paragraph 339)	Divisional Engineer	
11. Authority for approving the particular firm for purposes of payment upto 90 percent (Instruction 6 under paragraph 637).	Chief Engineer Subject to a limit of Rs. 1 Lakh at a time.	The amount of advance outstanding at a time against a firm irrespective of an indent should not be more than Rs. 1 lakh.

CHAPTER VII

Pay And Allowances

A. INTRODUCTORY

620 The pay and allowances of Government servants of the department not charged directly to works, as well as all personal advances sanctioned by competent authority, are drawn from treasuries on bills in forms, and in accordance with the rules prescribed in the Tamilnadu Financial Code and Treasury Code which are applicable to the Highways and Rural Works Department subject to the special rules laid down in this Manual.

The sanction of competent authority to personal advances may if preferred obtained in the form of counter signature on the bill itself before it is presented at the treasury.

Payments to members of the department on account of rewards for passing examinations in languages should not be made without obtaining the previous authority of the Accountant

General I. (See Treasury Rule 22 of Tamilnadu Treasury Code, Volume I) Such payments are classified under "Allowances and Honorary, etc."

B. PREPARATION OF BILLS

621. Bills paid at treasuries are incorporated in the general accounts of the State by the Audit Office. Drawing Officers are, however, responsible that (1) the name of the circle of Superintendence and (2) the major head and other particulars necessary for determining the accounts of classification are recorded on each bill.

622 If as permitted by Article 72 (d) (ii) of the Tamilnadu Financial Code, Volume I, emoluments upto the date of transfer are not drawn before Government servant proceeds on transfer, emoluments for the whole month may be drawn in the new appointment the allocation of the charge to the old and new appointments being clearly specified on the bill.

In the case of non-gazetted Government Servants the last pay certificate should give all the necessary information, so that the allocation may be correctly noted by the drawing officer in the bill of the new office. In the case of gazetted Government servants whose last pay certificate are prepared by Treasury Officers, the responsibility for showing the correct allocation in bills rests with the officers themselves.

623 a) Government servants in scales minimum of which is Rs. 1000/- and above:

i) In the absence of any special orders of the Government to the contrary, a Government servant drawing pay in scales the minimum of which is Rs. 1000/- and above may draw the bills for his own pay, allowances and leave salary. A claim by such a Government servant for pay and fixed allowances shall be presented on a bill in Form No. 42. A Government servant who draws a special pay or allowances in respect of a separate office of which he is in additional charge, need not present a separate bill for it, unless it is met from some source other than the revenues of the state.

ii) When the Government servant draws his first pay bill on being appointed permanently or on probation to a post in

Government service for the first time or on being re-employed after resignation or forfeiture of past service, he shall attach a certificate issued by the competent authority to the effect that the health certificate required by Fundamental Rule 10 has been received by him.

iii) When claiming leave salary, the Government servant who is on leave within the state shall submit duplicate bills one of which shall be coloured and headed "Not payable at the Treasury". The Treasury officer shall endorse a certificate of payment on the "Not payable" bill and transmit it to the Chief Controlling officer of the department concerned or some other Government servant nominated by him for inclusion in his account of disbursements. The pay bill form (Form No 42). shall be used for drawing leave salary also.

iv) A claim by the Government servant for travelling allowances shall be presented on a bill in Form No. 43. When the Government Servant has travelled by a circuitous route, he shall state the reasons for doing so in the bill. When he claims actual expenses, he shall in the absence of any order to the contrary, set them out in detail. When he claims travelling allowance on account of any members of his family, he shall furnish a certificate showing the number and relationship to himself of the members of his family on account of whom he make the claim and all other relevant details. When he claims the cost of charge of personal effects or a conveyance etc, he shall furnish the receipt granted by the railway or steamer company for the amount actually paid. A travelling allowance bill shall be countersigned by the controlling authority prescribed in the Tamilnadu Travelling Allowance rules, except when the Government have subject to the submission of a detailed bill to the controlling authority, authorised payment without such counter-signature (See Article 82 of the Tamilnadu Financial Code Vol. I)

b) Government servants in scales minimum of which is less than Rs. 1000/-

Bills of all types of claims of all Government servants drawing pay in scales the minimum of which is less than Rs. 1000/-

will be drawn by the Heads of offices themselves in the establishment pay bill form".

(TR. 16SR(a) (b) (c) and (d) and G.O. Ms. No. 33 Finance (T & A) dt. 24-10-79).

C. DISBURSEMENT OF PAY AND ALLOWANCES OF GOVERNMENT SERVANTS

1 — General

624. a) The Head of an Office is personally responsible for all moneys drawn as pay, leave salary. Allowances, etc on an establishment bill signed by him or on his behalf until he has paid them to the persons who are entitled to receive them and has obtained their dated acknowledgements, duly stamped when necessary. These acknowledgements shall be taken as a rule on the office copy of the bill. When the head of the office concerned considers that an establishment is so large or scattered that the payees' acknowledgements cannot, without undue inconvenience, be obtained on the office copy of the bill, he shall maintain a separate acquittance roll in Form. No. 38 and obtain the payees' acknowledgements in it.

The leave salary of a non-gazetted Government servant who is on leave in India shall be drawn in the district in which he was last on duty and he must make his own arrangements for having it remitted to him, when necessary. As an exception to the procedure prescribed in the preceding paragraph, when a Government servant is on casual or other leave, any money due to him, may be remitted to him by postal money order at his expense, if he has made a written request for this to be done. In that case, the receipt given by the Post Office and the payee's receipt shall be attached to the Office copy of the bill or to the acquittance roll, as the case may be. Alternatively, a Government Servant who is on casual or other leave may make a written request that any moneys due to him be paid to a specified Government Servant belonging to the same office; payment shall then be made accordingly, provided that the Government servant nominated produces an acknowledgement signed by the absentee (and stamped when the amount exceeds Rs. 20) and that the disbursing officer is satisfied that the absentee's

written request and acknowledgement of the payment may be accepted. The same procedure may be followed also for the disbursement of moneys due to a Government servant when he is in camp. The Government servant who receives the money shall sign on the back of the absentee's acknowledgement in token of his having received the moneys on the absentee's behalf. The acknowledgement shall be attached to the office copy of the bill or to the acquittance roll, as the case may be, and remark, separate receipt attached "shall be entered in the appropriate place in the office copy of the bill or in the receipt column of the roll. Any such payment is made entirely at the risk of the Government servant to whom the amount is due, and no claim shall lie against the Government under any circumstances on account of any loss which he may suffer in connexion with it.

If a Government servant who is entitled to receive any moneys drawn from the treasury on his behalf fails to claim payment in person or in accordance with the preceding paragraph before the end of the month in which they are so drawn, the moneys drawn for him shall ordinarily be refunded by short drawal in the next bill, and drawn afresh when he claims them if the rule regarding arrear claims permit, it. When the drawing officer considers that the earlier refunding of any such moneys would cause undue inconvenience he may retain them for any period not exceeding three months, but he will continue to be held personally responsible for them and must make satisfactory arrangements for keeping them safely. Undisbursed pay, allowances and leave salary shall not, under any circumstances, be placed in deposit.

b) As far as possible, a clerk who has helped to prepare a bill for establishment pay, etc., shall not be allowed to have anything to do with the disbursement of the pay etc.

c) The drawing officer shall either check each acquittance roll himself by adding up the items comparing the total with the total of the corresponding establishment bill and the money received from the treasury, and seeing that any difference between the totals is properly accounted for, or have it so checked by a responsible Government servant. The Government servant who checks an acquittance roll shall sign a statement at the foot of it as follows:

"checked in accordance with Subsidiary Rule 4 (d) under Treasury Rule 32".

d) A disbursing officer shall not make the last payment of pay, allowances, etc., to a Government servant who is finally leaving the service of the Government on retirement, resignation, or dismissal or is placed under suspension, until he has satisfied himself that no amount is due to the Government from the Government servant. In regard to the recovery of over payments, etc., from any such Government servant, he shall follow the detailed procedure laid down in Subsidiary Rule 34 under Treasury Rule 16 in the Tamilnad Treasury Code, Volume I. A disbursing Officer shall also not pay any pay, allowances, etc., due to a deceased Government servant to the heirs of the Government servant after his death, until he has satisfied himself that no amount is due to the Government from the Government servant.

625. Cash drawn on pay and travelling allowance bills of establishment should not be mixed with the regular cash balances of the department (vide paragraph 355). To enable the disbursing officer to keep a proper watch over undisbursed amounts an account in Form. No. 20, Tamilnad Treasury Code, Volume II should be maintained in all Highways Department Offices. The register shall also be used when necessary for watching the disposal of the undisbursed balances, if any, of amounts drawn on contingent bills in excess of permanent advance. The account should be in charge of the cashier or other person in charge of the office cash book and should be signed by him after each days transaction. The Manager of the Office should verify the balance and record the result as often as possible.

Similar register should also be maintained by the Sub-Divisional and Section Officers in respect of cash received for payment of pay and allowances of Government servants under them.

The entries made in the register of undisbursed pay (amanath register) maintained in Sub-Division offices need not be included in such register to be maintained in Division Office.

II. Miscellaneous Recoveries From Establishment

626. Ordinarily, recoveries on account of security deposits of employees should be made in cash when their pay is disbursed and should be credited in the cash book of the disbursing officer. When the amounts recovered have to be paid into a Post Office Savings Bank as Security Deposits, they should be forthwith remitted to the Post Office.

The rule in this paragraph applies mutatis mutandis to all recoveries from employees which are creditable under the rules to some head in the compiled accounts of the division.

D. SPECIAL ARRANGEMENTS TO PREVENT DELAYS IN PAYMENT

627 If the encashment of a bill for an advance on transfer is likely to delay a transfer which is urgently necessary in the public interest, the advance may be made from the permanent advance (if any) works imprest or other available cash in the hands of the disbursing officer concerned pending recoupment when the bill is subsequently encashed. In the accounts of such cash the amount advanced should not be charged off as a final transaction, but recorded as a temporary advance, so that the amount may continue to form part of the cash balance for which the disbursing officer is responsible.

E. COMMUNICATION OF SANCTION TO AUDIT

628. All orders revising sanctioned scales or sanctioning the creation or abolition of permanent or temporary appointments should at once be communicated by letter to the audit office.

CHAPTER VIII

Contingent Charges

A. MODE OF OBTAINING CASH

629. Cash required to disburse contingent charges is obtained from treasuries directly by bills, i.e., in the same way as cash required for payment of pay and allowances.

Under this method the charges do not enter the divisional accounts at all, though ultimately in the audit office they are charged against the appropriations to which they relate.

630. The rules in Chapter VI of the Tamilnadu Financial Code, Volume I, and Appendix 5 of the Tamilnadu Financial Code, Volume II, apply generally to the Highways and Rural Works Department to the extent that they may not be inconsistent with the authorized method of obtaining cash for contingent charges (vide paragraph 629) or with any of the special rules in this Manual.

631. The expression "Contingent Charges" as used in works accounts does not include charges which under the rules in Appendix 26 are classified under some other head of expenditure, e.g., Works, Repairs and Tools and Plant, Rules applicable to office contingencies govern also other charges, treated as contingencies in the Highways and Rural Works Department.

The following rules have been laid down for differentiating between the heads "office contingencies and other charges"

Contingencies comprise those charges which are incidental to the management of an office as an office. Such expenditure is much of the same kind in all departments.

Other charges comprise charges which are incurred, for the technical working of a department, i.e. charges which are not merely incidental, but represent the main and proper activities of a department. Such charges are for the most part peculiar to the department in which they are incurred, e.g. the charges for chemicals for ferro prints and medicines and hospital necessities in the Highways and Rural Works Department, are treated as other charges.

632. 1) The cost of medicines obtained for disinfecting boats plying on canals will be charged to the canals concerned under "Maintenance and Repairs"

2) Charges on account of medical stores supplied to Highways and Rural works Department hospitals not connected with any particular work or system of work should be debited to "Establishment Contingencies"

3) In all other cases, the charges will be debited to some particular work or system of works.

C SPECIAL RULES

633. The following rules are applicable :-

a) The procedure prescribed in the Tamilnadu Financial Code Volume. I, and the Tamilnadu Treasury Code Volume. I for drawing bills direct on the Treasury, for keeping the accounts of cash obtained in the bills and for making disbursements applies in toto.

b) Contingent bills may be drawn only by the Divisional Officer or such other Officer as may have been specially authorized by the State Government, the procedure for the encashment of the bills being the same as prescribed for establishment bills in paragraph 623.

c) Payments made out of the cash thus drawn are subject to the rules of this Manual both in regard to the manner of authorizing and making payments and to the forms of vouchers to be obtained in support thereof.

634. The cash obtained for contingent charges should not be mixed up balances of cash obtained for other purposes, and care should be taken that cash charges relating to other heads are not brought to account, even temporarily as contingent charges or vice versa.

CHAPTER IX

Direction and other Special Offices

A. INTRODUCTORY

635. The rules in this chapter apply only to the offices of the Chief and Superintending Engineers, and other special officers not being Divisional Officers or their subordinate officers. These offices are described as special offices in this chapter.

636. The head of a special office is not concerned with the actual execution of works, with the disbursement of money or with the provision or custody of any materials, otherwise than possibly as an officer of control. If however, he is required at any time to assume an executive charge, the monetary and store transactions of such charge, should be kept distinct from the transactions of his special office, and accounted for under the rules applicable to Divisional Officers.

B. RECEIPTS

637. Nor do heads of special offices realize any departmental receipts. Any petty amounts received occasionally should be remitted at once to the treasury in accordance with the procedure prescribed in subsidiary Rule Nos. 2 and 8 (c) under Treasury Rule 10 in the Tamilnadu Treasury Code Volume I.

C. PAYMENTS

I. Introductory

638. Thus, the monetary transaction of heads of special offices are practically confined to payments of office expense and pay and allowances of themselves and the members of their offices. These may be divided into two distinct groups:-

- I. Pay and allowances.
- II. Contingent charges.

639. Cash required to meet this payments is obtained by bills drawn on treasuries under the rules in the following paragraphs.

II. Pay and allowances

640. The rule in the Tamilnadu Financial Code and paragraphs 620 to 628 for divisional offices apply mutatis mutandis to special offices.

III. Contingencies

641 The general rules relating to contingencies are given in Chapter VI in Volume I and Appendix 5 in Volume II of the Tamilnadu Financial Code.

642 Charges for new supplies of, and repairs to articles of the classes which, in the case of executive offices are classified under the head "Tools and Plant" are treated as contingent charges etc. in the case of special offices.

Examples: Scientific instrument and drawing materials, office furniture, camp equipage, motor cars, etc.

643. The account procedure prescribed in paragraphs 451-465 for Tools and Plant of Divisional Offices need not be observed in special office in respect of the articles referred to in paragraph 642 though these will otherwise be treated as Tools Plant for the purpose of this Manual. Suitable registers showing the receipt, disposal and balances of the articles should, however, be maintained.

If any articles of this class are transferred to a divisional office, the fact of the transfer should forthwith be reported to the audit office even though no adjustment of cost is required to be made under rule.

MODIFICATIONS AND CORRECTIONS

423

Page No.	Para No.	Line	For	Read as.
50	117	27	Take	State
51	118	9	Note [a]	Note 1 [a]
51	118	19	Executive Engineer and	Executive Engineers and Divisional Engineers [H & RW] Divisional Electrical Engineers and
52	118	6	Roads	and Panchayat Union
53	118	12	pie	Roads
54	122	2	Work Estimate	paise
57	130	3	Highways & Rural Works Dept.	Work Establishment
64	146	heading Col. 5	31-8-78	Public Works Department.
71	152	1	Stand	31-8-79
75	156	1	(i) (ii) (iii) (iv)	Standard

works costing more than Rs. 5.00 Lakhs tender notices shall be published in two English and two Tamil dailies on alternate days.

- (ii) In the case of works costing more than Rs. 1.00 Lakh and upto Rs. 5.00 Lakhs, tender notices shall be published in a consolidated manner once a week i. e. every Monday in two English and two Tamil dailies.
- (iii) In the case of works costing less than Rs. 1.00 Lakh tender notices shall not be published in the dailies and the following procedure shall be followed.

- In respect of works costing from Rs. 7500 to Rs. 25000 the tender notices shall be displayed on the notice boards in the circle, Division and sub division Offices.
- In regard to works costing above Rs. 25000 but not exceeding Rs. 100000/- the tender notices should be sent to all registered contractors of the Division in which the works are to be carried out with a copy each to other Divisions in that Circle and also the Superintendent Engineers of Circles for display on the notice Boards in their Offices.

Page No.	Para No.	Line	For	Read as.
76	156	2	Rs. 2500/-	Rs. 7500/-
76	156 2(f)	6	Rs. 10000/-	Rs. 30000/-
76	156 2(f)	6 to 8	Chief Engineer 10,000/-	Chief Engineer in the case of works costing not more than Rs. 1.00 Lakh and Govt. in the case of exceeding Rs. 1-00 Lakh, Rs. 7,500/-
76	156 2(f)	9	Rs. 2500/-	Rs. 7,500/-
76	156 2(f)	12	Rs. 2500/-	Rs. 7,500/-
89	163 (vii)	4 to 7	The rate ...	Deleted
111	194	1 & 2	... Schedule Estimate	Establishment
113	194 (3)	2	The State Govt	the State funds and whatever the State Govt.
114	197			Delete
115	199	6	Highways by	[Highways] not later than 5th of the month following the month of sanction. A similar should be furnished to Account General and Accounts Officer [Highways] by 337
122	217 (ii)	3	137	Furniture of any of the Government Inspection Bungalows in charge of Highways & Rural Works Dept. The first supply of the furniture, to 137 Roads and Bridges and (ii) it sold by Civil agency to 069.
123	218	6	Furniture	50
126	224	5	to 069	30
128	226 (b)	10	400	5
128	226 (b)	11	100	5
129	226 g (i)	3	30	5
130	226 g (ii)	6	30	5
134	235 (i)	14	Municipal or House	Municipal Property Tax or Panchayat house tax.

Page. No.	Para No.	Line	for	Read as.
140	238 (b)	Last	Tamilnadu	Madras
	Note 2	Line		
145	240	33	Case of Electrical	Case of water supply the dimensions of well running feet of fencing if any.
				The number of points including plugs, fans, and connected load in the case of electrical.
148	245	2	It is	It is not
167	271 (a)	6	Asst. Engr.	Asst. Divl. Engr
179	285	17	Dept	Department land on each side should be treated as appurtenances to the bridge and be constructed and maintained by the Public Works Department
				India and electrical works non residential buildings Rs. 10000/-
182	289	9	India residential Building & electric works Rs. 10000/-	Residential buildings Rs. 10000/-
				Exceed
182	289	0	Exceed Rs 500/ in each case & that standard rent of the building will not exceed	
	Note-3			
183	289	25.1	Such Reappropriation..... made	1. Such reappropriation does not involve the undertaking of a recurring liability.
				2. The reappropriation is not made
187	290	9	Works for	Work is not asked for
188	290	11	Which are for	Which are essential for
190	295	3	500	1500
207	310 (i)	1	(iii) Department	(iii) Debt
203	312	3	Which have	Which are also to be brought to account e.g funds have

Page. No.	Para No.	Line	For	Read as.
223	329	last	TR. SR.	TR. 16 SR.
	Note. 7	line		
230	347	6	Including	excluding
233	356	33	Ten Rupees	One Hundred Rupees
236	364	4	Will received	will receive
237	365	12	custody	custody.
241	370	12	numerous	numerous
242	372	18	CF. 108 (a)	CF 106 (a)
242	372	26	Form No.7	Form No.3 PWD-VI 7
242	372	34	Form No. 6	Form No. CF. 106 (a)
242	372 c	First	Every receipt book (acknowledgement permanent)	Every acknowledgement and receipt book
243	372 c	2	Who received	who receives
243	Note. 2	11	He should verify	He should also verify
243	Note. 3	11	Temporary receipt	Acknowledgement
245	374	Last	Superintending	Superintendent
	Line			
260	399 (b)	4	396	386
262	401	1	100	160
	Note. 2			
264	409 (b)(i)	2	their places	their Office premises and return to their places
266	409 (b)	2	Special	Social
268	412 (a)	1	omission para 412 (a)	The following orders of Govt. should be of other Departments by State Buses and vice versa:
			following in regard to damages caused to vehicles	
			of other Departments by State Buses and vice versa:	
			1) The Government Transport Department should pay, by book adjustment, for damages caused by State Buses to vehicles of other Departments.	
			2) The Government Transport Department should be compensated by book adjustment, for damages caused to its vehicles by vehicles of other Departments.	
			3) Repairs to vehicles owned by other Departments which have workshops of their own in Madras City may be carried out in these workshops; otherwise the repairs should be carried out by the Government, Transport Central Workshops, Chrompet.	

Page No. Para No. Line For

Read as.

- 4) The actual costs of parts and repairs alone (without any profit margin) should be debited to the Government Bus Service and vice versa by book adjustment.
- 5) Top priority should be given to repairs of damaged vehicles of other Government Departments in the Government Transport Central workshop.
- 6) All estimates for jobs should be accepted and counter-signed by the Departments concerned before the work is taken up for execution.

268	413 (a)	2	Appendix. 7	Appendix. 5
281	447 (i)	5	Transport & Machinery	Stores & Purchase
282	447 (ii)	1	-do-	-do-
288	457			
	(7) (a)	2	I	II
299	465	1	465	465 A
303	466 g	1	Tools	Tolls
303		7	468	467
304	470	15	or it	for
304	473	2	main onience	maintenance
304	473	8	Private casual	Panchayat equal
327	501 (b)	5	Asst. Engr.	Asst. Divl. Engr.
327	502	6	25	50
327	502 (b)	2	38	39
332	512 (4)	Last line	obtained in the case of lending T & P to the Panchayat Union.	Note : Agreement need not be to the Panchayat
335	512 (8)	First Note Line	percentages over schedule of rates for works, conveyances, labour and materials etc. are allowed the hire charges of Tools and plant as worked out by the above method be enhanced by the respective extra percentage.	Note 1: For arrears where extra
337	512 (1)	—	Note 7	Note II :
339	513	—	Note-5	Deleted
	Note 5			Note-8

commercial wings, all departments of the other Govts. may be treated on a par with the Department of this State in the matter of lending tools and plant of the

Note 5: Excepting

Page No. Para No. Line For Read as.

State Highways and Rural Works Department on normal rates of hire and no reciprocal arrangements need be insisted in such cases. However individual cases will be examined as and when received and orders will be issued by the Governments. (Govt. Memo. 8244.A/56. 15 PW, dt. 31-12-58)

Note 6: Hire charges should be levied at single normal rate for the tools and plant lent from the H & R W Department for the temple works under the control of Hindu Religious and Charitable Endowments (Administrative Department). G. O. Ms. 506 C & RE. dt. 9-4-76)

Note 7: Lorries should be sent for filling in petrol either in the morning on their way to the workshop or in the evening after the close of the days work so as to enable the contractor to make full use of the lorry.

341	516	2	and Asst. Engr.	Stores and Purchase Division and Asst. Divl. Engr.
341	516	8	Asst Engr.	Asst. Divl. Engr.
341	Note	11	Eng. Transport	Engineer, Stores & Purchase Division and Transport
341		13	Tamilnadu	Madras
341	516(2)	3	Asst. Engr.	Asst. Divl. Engr.
		4	Engr. Transport	Engineer Stores & Purchase Division & Transport
		5	Asst. Engr.	Asst. Divl. Engr.
342		4	- do -	- do -
343	517	5	- do -	- do -
343	518	5	Tamilnadu	Madras
343	518	6	- do -	- do -
343	518 Sub			
	Para 2	1	- do -	- do -
344	519	5	Asst. Engr	Asst. Divl. Engr
345	519 Sup	15	Nothing	nothing
	Para 3			
345	-do-	21	Asst. Engr.	Asst. Divl. Engr.
346	520	5	S. E.	S.E. (H) Mech.
349	528 (b)	4	250	Circle
				200

Page No.	Para No.	Line	For	Road ea.
350	528 (i)	2	Asst. Engr.	Asst. Divl. Engr
	(c) (iv)			
352	528 (7)	2	-do-	-do-
358	538 (i)	2-3	anna-rates	paise
358	538 (4)	2	Sub Divisional	Divisional
360	540 (c)	1	review	purview
	Note			
361	541 (a)	5	100	50
366	550	5	concerned	work concerned
371	557	10	100	500
372	560	2	Departments	Deposits
	Second Sub Para.			
372	559	Below last line	--	If Contractor's closed Accounts
372	560	10	Departments	Deposits
	Second Sub Para			
377	-	7	when	570 when
382	584	Before first line		
			CHAPTER IX TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS.	
405	613	11	Divisional	Divisional Officer, the Divisional.