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WITH

APPENDICES



(Issued by authority of the Government of Madras)

First Edition

MADRAS

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1926

5. The Madras Public Works Department and the Madras Public Works Account Codes contain the rules which are special to the Public Works Department. They do not reproduce rules which are applicable to the Public Works Department in common with the other departments. The Fundamental Rules and the Subsidiary Rules thereunder, including the Madras Travelling Allowance Rules, the Civil Service Regulation (Pension Rules), the Civil Account Code and the Madras Treasury Manual will continue to be applicable in the matter of conditions of service, and pay, allowances, contingencies, etc., drawn on bills encashed at the treasuries.

6. A memorandum showing the relation between the rules in the codes now issued and those in the old codes, is appended. The authority competent to modify the rules now issued has also been indicated.

7. The Madras Public Works Department and the Madras Public Works Account Codes will come into force with effect from the 1st June 1926.

8. References have been given in these codes to the number assigned to the forms in the Book of Forms issued by the Auditor General, as well to the numbers assigned by the Accountant General and the Local Government to the same forms printed locally.

9. Officers who notice any errors or omissions are requested to bring them to the notice of the Chief Engineer, who is requested to address Government if the error or omission is important enough.

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Register of Correction Slips posted—cont.

No.	Date.	Paragraph of Code affected.	Date of receipt.	Initials of person by whom posted and date of posting

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MADRAS PUBLIC WORKS
DEPARTMENT CODE

WITH

APPENDICES.

CHAPTER I.—ESTABLISHMENT AND ORGANIZATION
OF THE DEPARTMENT.

A.—INTRODUCTORY.

1. This Code is intended to define the scope of the administrative and executive functions of the officers of the Public Works Department. It does not deal with questions of pension or leave, nor with the detailed procedure to be followed in connexion with the Public Works Department

Paragraph 1, line 7.—For “Rules in the Civil Account Code, 8th edition” read “Rules in the M.F. & A.C.”

occur in the Public Works Department as well as in Civil Departments are binding upon the Public Works Department except in so far as they may be overridden by express provisions in this Code or in the Madras Public Works Account Code. The detailed procedure to be adopted in accounting for transactions authorized by this Code is laid down in the Madras Public Works Account Code.

B.—ORGANIZATION AND FUNCTIONS OF THE
PUBLIC WORKS DEPARTMENT.

2. The operations of the department are controlled by the Governor in Council or the Governor acting with the Minister in charge of the department according as the subject is a Reserved or Transferred one. The various items of Public Works assigned to the Local Government as a Provincial subject are contained in Part II of Schedule I of the Devolution Rules and are reproduced below for reference:—

“6. Public Works other than those falling under entry 14 of Part II of Schedule I of Devolution Rules and included under the following heads, namely:—

“(a) construction and maintenance of provincial buildings used or intended for any purpose in connexion with the administration of the province; and care of historical monuments, with the exception of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1904, which are for the time being declared to be protected monuments under section 3 (1) of that Act: provided that the Governor General in Council may, by notification in the *Gazette of India*, remove any such monument from the operation of this exception either absolutely

or subject to such conditions as he may, after consultation with the Local Government or Local Governments concerned, prescribe;

"(b) roads, bridges, ferries, tunnels, ropeways and causeways and other means of communication, subject to the provisions of rule 12-A of these rules, and of any orders made thereunder;

"(c) tramways within municipal areas; and

"(d) light and feeder railways and extra-municipal tramways in so far as provision for their construction and management is made by provincial legislation; subject to legislation by the Indian legislature in the case of any such railway or tramway which is in physical connexion with a main line or is built on the same gauge as an adjacent main line.

"7. Water-supplies, irrigation and canals, drainage and embankments, water-storage and water-power; subject to legislation by the Indian legislature with regard to matters of inter-provincial concern or affecting the relations of a province with any other territory.

"9. Famine relief."

3. Of these subjects those that have been transferred to the Governor acting with the Minister are contained in item 6 of Schedule II of the Devolution Rules and they are reproduced below:—

"Public Works, other than those falling under entry 11 of this part, and included under the following heads, namely:—

"(a) construction and maintenance of provincial buildings, other than residences of Governors of provinces, used or intended for any purpose in connexion with the administration of the province on behalf of the departments of Government concerned, save in so far as the Governor may assign such work to the departments using or requiring such buildings; and care of historical monuments, with the exception of ancient monuments as defined in section 2 (1) of the Ancient Monuments Preservation Act, 1904, which are for the time being declared to be protected monuments under section 3 (1) of that Act provided that the Governor General in Council may, by notification in the *Gazette of India*, remove any such monument from the operation of this exception either absolutely or subject to such conditions as he may, after consultation with the Local Government or Local Governments concerned, prescribe;

"(b) roads, bridges, ferries, tunnels, ropeways and causeways, and other means of communication, subject to the provisions of rule 12-A of these rules, and of any orders made thereunder;

"(c) tramways within municipal areas; and (d) light and feeder railways and extra municipal tramways, in so far as provision for their construction and management is made by provincial legislation, subject to legislation by the Indian legislature in the case of any such railway or tramway which is in physical connexion with a main line or is built on the same gauge as an adjacent main line."

The remaining ones are "reserved" and are entrusted to the Governor in Council.

4. Besides the functions described above, the Public Works Department has, as the agent of the Government of India, to execute Public Works on behalf of the Central Government debitable to Central revenues, see Appendix I.

C.—RECRUITMENT OF OFFICERS, SCALES OF PAY, ALLOWANCES, ADVANCES.

5. The rules relating to the recruitment of officers in the Manual of the Accountant General. The rules governing the grant of advances of various kinds are contained in Chapter 9 of the Civil Account Code, Volume I. The leave rules are contained in the Fundamental Rules and the conditions of language leave rules in the subsidiary rules framed by Government thereunder.

D.—DUTIES OF OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

I.—CHIEF ENGINEER.

6. There are two Chief Engineers, each of whom is the administrative and professional head of that branch of the department of which he is in charge and is responsible to Government for the efficient working of that branch. Each Chief Engineer is the responsible professional adviser of Government in all matters relating to his branch.

7. It is the duty of the Chief Engineer to recommend to the Local Government removals, transfers and postings of Superintending and Executive Engineers, as well as the transfers of Assistant Executive Engineers from one circle of superintendence to another. The senior Chief Engineer is empowered to post and transfer subdivisional officers who are officers of the Madras Service of Engineers and to promote supervisors to the rank of Assistant Engineers for temporary vacancies, permanent promotions being reserved to Government. One Chief Engineer will be in charge of establishment, but his recommendations to Government will be made in consultation with the other.

No. 1.

Page 3, paragraph 7.—Insert the following as the fourth sub-paragraph to paragraph 7 of the Code:—

The Senior Chief Engineer has powers to make temporary transfers of subordinates in special cases between the services of executive lower subordinates and draftsmen and to grant them officiating pay in such cases. Permanent transfers from one service to the other should not be made without obtaining the prior sanction of Government.

(G.O. No. 1797 W., dated 25th November 1928.)

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 in matters relating to accounts and finance. At the same time the Chief Engineer should arrange that the Audit Officer is kept fully cognizant of all proceedings and proposals, to enable the latter to fulfil his functions.

NOTE.—The Chief Engineer will report to Government any items calling for special notice in the "Half-yearly statement of items held under objection" forwarded to him by the Accountant General.

9. The Chief Engineer will prepare, annually, the portion of the budget estimates relating to the works under his control, and, as soon as possible after the close of each year, prepare a report of the progress made during that period on the public works under his charge, giving a brief but clear account of the operations of the department. The general supervision and the control of the assessment of such irrigation and navigation revenue as are collected in the Public Works Department will rest with the Chief Engineer, who should frame the necessary estimates and watch the progress of realizations during the year.

10. It will be the duty of the Chief Engineer to see that the budget allotments of the year are fully expended, in so far as is consistent with general economy. He will be responsible for ensuring that any money which 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. (See Chapter V, Madras Public Works Account Code.)

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

12. The Chief Engineer is responsible for all important structural designs and controls the Central designing offices managed by the Consulting Architects, the Sanitary Engineer and the Technical Section. Responsibility for the technical features of all designs rests with the office of their origin.

II.—SUPERINTENDING ENGINEER.

13. 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 public works in charge of officers of the department within his circle.

14. 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.

15. It will be his duty to watch and control the rates paid for work and he may require an Executive Engineer to report to him such details of expenditure as he may desire.

16. It is his duty to satisfy himself that the staff employed is actually necessary and adequate, and that the divisional and subdivisional officers attend personally to their primary accounts; he will inspect each divisional office once a year and report thereon to the Chief Engineer.

17. The Audit Officer and Superintending Engineer should assist each other in rendering the management of departmental accounts as perfect as possible. To this end, during his inspections of divisional offices, the Superintending Engineer will examine the divisional registers

and other account and measurement books, the mode of preparation of estimates, contractors' accounts and agreements, the system of recording plans and papers and office work generally. He is expected to communicate freely and personally with Executive Engineers and to advise them in the performance of their duties.

18. Superintending Engineers are empowered to transfer and post Assistant Engineers and Subordinate Engineers within their circles. In the case of office and petty establishments 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 Executive Engineers, Assistant Executive Engineers, Assistant Engineers and Subordinate Engineers from their own circles.

19. All reports on Engineer and subordinate establishments will be noted on by the Superintending Engineer before submission 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.

He will have power to appoint, dismiss and control the lower subordinate, the drawing and the ministerial staff of the circle, the inferior servants of his office, and the work-charged establishments on pay above Rs. 100 and up to Rs. 250 inclusive per mensem provided for in sanctioned estimates.

20. The Superintending Engineer should generally prepare designs for all original works likely to exceed a cost of Rs. 25,000 other than those prepared by the Chief Engineer. 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 he will invariably state his own opinion and recommendations.

21. The Superintending Engineer should generally supervise and control the correct assessment and realization of such revenue as is assessed or collected in the Public Works Department—vide paragraph 254, Madras Public Works Account Code.

22. 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.

23. Under the rules framed under the Madras Local Boards Act, Superintending Engineers have statutory powers to act as Inspectors of Local Fund and Municipal public works within their jurisdiction. In view of the financial responsibility assumed by the Local Government for the maintenance of trunk roads in the Presidency, it is an important duty of the Superintending Engineer to observe carefully the detailed rules laid down for his guidance in the inspection of trunk roads in Appendix IX.

No additional emoluments may be received for these duties.

III.—SUPERINTENDENT OF WORKS.

24. For any particular work or series of works, too large to form a single executive charge, but requiring the entire energies of an engineer for their efficient supervision, a Superintendent of Works (with Executive Engineers under him) may be appointed. A Superintendent of Works will exercise the powers laid down for Superintending Engineers.

IV.—EXECUTIVE ENGINEER.

25. The executive unit of the department is the division, in charge of an Executive Engineer, who is responsible to the Superintending Engineer for the execution and management of all works within his division.

26. An Executive Engineer can receive positive orders only from his own departmental superiors, the head of the administration, or other civil officers duly authorized, except in the case of works considered urgent by an Officer Commanding a station, who can, in the circumstances explained in Army Regulations, India, issue an order to the Executive Engineer for the execution of the work.

27. The Executive Engineer is responsible that proper measures are taken to preserve all the buildings and works in his division, and to prevent encroachment on Government lands in his charge. He must keep accurate plans of all cantonment or other Government lands borne on the Public Works Department registers and ensure that his subordinates are acquainted with the boundaries.

28. The Executive Engineer should insist on periodical inspections of all vacant lands in his charge (i.e., lands which were acquired or set apart for particular objects and which are still unoccupied, the particular objects not having been fulfilled and lands appertaining to Government buildings which are not enclosed by compound walls or fences, being made by his subordinates in proper time with a view to prevent encroachments thereon. So far as lands pertaining to Public Works Department channels, canals, drains, tanks, tank-beds, road berms and to other Public Works Department, Irrigation and road works are concerned, encroachments thereon will be guarded against by the subordinates of 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 Public Works Department in consultation with the officers of the Revenue Department.

29. Every Executive Engineer is required to report immediately to the Superintending Engineer any important accident or unusual occurrence connected with his division and to state how he has acted in consequence—see also paragraphs 198–200.

30. Executive Engineers may transfer upper or lower subordinates (other than subdivisional officers) from one station to another within their respective divisions without reference to superior authority. The transfers will be reported in the ordinary course to the Superintending Engineer.

31. An Executive Engineer is prohibited from commencing any work, or expending any public funds, without the sanction of competent

authority; or from making any other than trifling deviations from sanctioned designs in the course of execution, except in case of emergency.

32. Immediately on a work being finished, it will be the duty of the Executive Engineer to close the accounts of it and to prepare the completion report if required by the rules in paragraph 223.

33. The Executive Engineer will submit his accounts punctually to the Audit Office under the rules in force and will exercise efficient control over his divisional accountant. The Executive 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.

34. The Executive Engineer is responsible that the accounts of his division are not allowed to fall into arrears; but if arrears or confusion arise, which in his opinion cannot be cleared without the assistance of the Accountant General, he should at once apply for such assistance.

35. The Executive Engineer has a right to seek the advice of the Accountant General in all matters connected with the accounts of his division or the application of financial rules and orders concerning which there may be any doubt. It will usually be desirable, however, that he should first obtain the advice of the divisional accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.

36. The Executive Engineer is primarily responsible for reporting without delay, supported, if necessary, by a workslip, the probability of any excesses over estimates, all important liabilities not brought to account being noted, and for the prompt revision of estimates when necessary.

NOTE 1.—The Executive Engineer need not submit workslips in cases in which he has power to pass finally excesses over estimates.

NOTE 2.—Workslips and agreements after completion are purposeless.

NOTE 3.—The provisions of the above paragraph will be relaxed in the case of the 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.

37. The Executive Engineer is responsible for the detailed assessment of such revenue as is collected through the Public Works Department within his division, and will maintain such records and accounts for the purpose as may be prescribed—vide Chapter IX, Madras Public Works Account Code.

38. The Executive Engineer is responsible that the 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 subordinate responsible for the damage.

39. The Executive Engineer is responsible for the purchase (subject to the provisions of the Stores rules), manufacture, care and disposal of all stores in, or required for, his division. (Madras Public Works Account Code, paragraphs 177 and 178.)

40. The Executive Engineer may dispose of temporary buildings or structures required for and charged to works—vide paragraph 243.

41. The Executive Engineer will appoint or dismiss and generally control all the inferior and petty establishments authorized for his division, and the work-charged establishments on Rs. 100 and below per mensem provided for in sanctioned estimates.

He may make arrangements to fill leave vacancies in clerical and draughtsman establishments, not exceeding two months. He should, however, report the appointments to the Superintending Engineer for information immediately they are made.

42. It will be the duty of the Executive Engineer to furnish Treasury and Sub-Treasury officers after due inspection with the certificate prescribed in article 9 (b) of the Resource Manual, as to the security of strong rooms used or proposed to be used for the storage of coin.

43. The Executive Engineer will be required to inspect, report on and suggest measures for the protection of historical monuments or building of architectural interest, which appears likely to fall into decay—vide item 6 of Part II, Schedule I of the Devolution Rules.

In the case of monuments, which have been declared "Protected" under the Ancient Monuments Preservation Act of 1904 or buildings under the care of the Archaeological Department, the Executive Engineer should arrange, in consultation with the Superintendent, Archaeological Survey, for a joint inspection, when the former is specially called upon by the latter to decide upon any important repairs that may be required. The cost of such inspection will be borne by the Central Government.

44. The Executive 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 this duty.

45. The Executive Engineer is responsible for the engineering features of designs and the rates in estimates prepared or sanctioned by him.

46. Executive Engineers may, where the services of an officer of the Military Works Services are not available, be called upon by General Officers Commanding Divisions or Brigades to be members of committees appointed to select sites and determine general boundaries of cantonments.

47. At stations where there are no Ordnance workshops, repairs to ambulance wagons and tongas will be carried out either by the Military Works Services or by the Public Works Department.

48. Executive Engineers should address Officers Commanding Divisions, Brigades or Stations through their Staff Officers.

V.—SUBDIVISIONAL OFFICER.

49. The division is divided into subdivisions in charge of subdivisional officers, who may be Executive Engineers, Assistant Executive or Assistant Engineers, or where no such officers are available, Subordinate Engineers, and who are responsible to the Executive Engineer in charge of the

division for the management and execution of works within their subdivisions. No subdivision can be constituted in the first instance without the sanction of the Local Government.

VI.—DIVISIONAL ACCOUNTANT.

50. The Divisional Accountant referred to in paragraphs 33 and 35 is appointed by the Accountant General and his functions are described in the Madras Public Works Account Code, paragraphs 88-93 and 539-548.

E. COMPENSATION FOR LOSS OF PROPERTY.

51. 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 Local Government may relax the provisions of this rule.

F.—SERVICE UNDER LOCAL FUNDS, ETC.

52. Members of the department may be transferred permanently or temporarily to work under the Local Funds or Municipalities and be paid wholly from such funds under the Foreign Service Rules in Part VII of the Fundamental Rules.

53. Officers wholly employed on Local Fund works which are carried out under the orders of the Chief Engineer and those required to work in connexion with Local Fund works in addition to their regular duties, when the latter is not detrimental to the public service, will be wholly subject to the departmental rules. No such officer may receive any additional emoluments in connexion with Local Fund works except as provided in Fundamental Rule 47.

G.—EMPLOYMENT OF TEMPORARY AND WORK-CHARGED ESTABLISHMENTS.

I.—TEMPORARY ESTABLISHMENT.

54. 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

No. 208.

Paragraph 54.—Insert the words "or for the purpose of the general supervision" between the words "subdivision" and "as" in line 7.
(G.O. No. 3354 W., dated 19th November 1929.)

[VII list, 31-12-29]

Government is necessary for the creation of temporary establishments as distinct from work-charged establishment, except as provided in paragraph 54-A.

54-A. (a) Temporary establishments engaged to provide for the normal work of the Department, i.e., in temporary territorial divisions or subdivisions.—These may be regarded as quasi-permanent and integral parts of the

territorial organizations and will be sanctioned on that basis. Provision will be made for them in the budget and it will not then be necessary to obtain renewal of sanction every year.

(b) *Temporary establishments employed on the investigation, and execution of projects and works, with which the territorial organizations are unable to cope.*—Standing sanction should be obtained for these for the period required for their completion. Fresh sanction will not be required except for alterations in the sanctioned scale or for extension of the sanctioned period.

(c) *Establishments of a purely temporary nature required for short periods.*—The prior sanction of Government should be obtained except where they are required to meet sudden emergencies such as floods, cyclone, etc. In such emergencies, the Chief Engineers, Superintending Engineers, and Executive Engineers are empowered to entertain in anticipation of sanction subordinate office and petty establishments on the minimum rates of pay. The Executive Engineers or Superintending Engineers should report at once to their 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.

55. Superintending Engineers may sanction within the budget provision out of contingent allotments temporary establishments mentioned below :—

Watchmen, gardeners, lascars and conservancy staff subject to a maximum pay of Rs. 12 per mensem, the actual pay being carefully determined by local circumstances.

NOTE 1.—All persons engaged on temporary establishments must be required to sign declaration indicated in Form No. 56.

No. 56.

Page 10, paragraph 55.—At the end of the last sentence of note 2 introduced by Correction Slip No. 24, add "The limit of pay of Rs. 15 fixed in this paragraph applies also to gardeners and watchers borne on the 'works establishment'".

(G.O. No. 1761 W., dated 13th August 1927.)

[III list, 15-1-26]

Fundamental Rule 103. If they are engaged for a special work, their engagement lasts only for the period during which the work lasts. If dismissed, otherwise than for serious misconduct before the completion of the work, they will be entitled to a month's notice or a month's pay in lieu of notice; but otherwise, with or without notice, their engagement terminates when the work ends. If they desire to resign their appointments they will be required to give a month's notice of their intention to do so or forfeit a month's pay in lieu of such notice. These conditions should be clearly explained to the men employed and a written declaration obtained from them that the terms have been clearly understood by them.

II.—WORK-CHARGED ESTABLISHMENT.

57. 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 connexion with such a work or sub-works. When employees borne on the temporary establishment are employed on work of this nature their pay should, for the time being, be charged direct to the work.

NOTE 1.—Provided the general principles of the rules in paragraphs 54 and 57 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 in which the cost of such establishment shall be allocated between the works concerned.

NOTE 2.—It is irregular to classify the following classes of establishment under the above rule as work-charged establishment :—

- | | |
|---|---|
| (i) River Conservancy Inspectors, | } when their pay is Rs. 20 and upwards. |
| (ii) Channel Superintendents. | |
| (iii) Embankment Superintendents, | |
| (iv) Conservancy Superintendents. | |
| (v) Survey lascars. | |
| (vi) Surveyor Maistri. | |
| (vii) Wharf Superintendents. | |
| (viii) And other staff intended for general purposes and not properly classifiable as work-charged establishment. | |

The above establishments should be dealt with under paragraph 54 of this Code.

58. Superintending and Executive Engineers may sanction the entertainment of works establishment, subject to limits of pay of Rs. 250 and Rs. 100 per mensem, respectively, for each person so employed, on receiving the necessary orders for starting any work the sanctioned estimate of which provides for the cost of such establishment.

The cost of works establishment must be shown as a separate sub-head of the estimate.

III.—MISCELLANEOUS RULES RELATING TO WORK-CHARGED ESTABLISHMENT.

59. 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 Executive Engineer *bona fide* travelling expenses may be paid. These charges must be debited to the estimate of the work.

NOTE.—Lascars borne on "works" establishments may be paid, for journeys beyond 5 miles from headquarters, actual expenses, subject to the limit of daily allowance for similar officers of the provincial establishment, in addition to travelling expenses.

60. Executive Engineers in charge of the Bezwada and Dowlaishweram Workshops and the General Superintendent, Public Works Workshops, are authorized to grant advances of pay and travelling allowance to labourers and artificers of Public Works Workshops proceeding to stations outside their jurisdiction on business of the shops.

NOTE.—All such advances must be recovered before the men are allowed to return to their work in the shops.

61. Members of the work-charged establishment are not entitled to any pension, or to leave salary or travelling or other allowances except in the following cases :—

(a) Wound and other extraordinary pensions and gratuities are in certain cases admissible in accordance with the rules in Part VI of the Civil Service Regulations.

No. 209.

(CHAP. I)

Paragraph 61 (b). --For the words "single railway fares or the actual necessary cost of travelling" substitute "actual travelling expenses".

(G.O. No. 3296 W., dated 13th November 1929.)

Foreign State or Settlement adjoining its division. [VII list, 31.12.29.]
of which the men are employed.

No. 3.

Page 12, paragraph 61.—Add the following to the existing note under paragraph 61 (c) 2:—

"The General Superintendent, Public Works Workshops, is authorized to grant to the mechanical staff of the Works Establishment an allowance of one-eighth of a day's pay for hours of overtime worked by them."

No. 2. (G.O. No. 1485 W., dated 12th October 1926.)

Page 12, paragraph 61.—In the note under this paragraph add the words "and in the Bezwada Workshops" after the word "Divi."
demand over. (G.O. No. 1485 W., dated 12th October 1926.)

H.—POLICE AND OTHER GUARDS.

62. When marching or in camp on public duty, officers are allowed a guard for the protection of public property. Such guards are supplied without charge 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 Executive Engineer, an Assistant Engineer or Subordinate Engineer, when the application should be made by the Executive 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.

63. 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 the Local Government will be necessary. Officers may, however, in urgent cases, entertain the guard in anticipation of sanction, reporting their action at once to higher authority. The services of such extra guards should be dispensed with directly they are no longer required.

I.—MEDICAL ESTABLISHMENT.

I.—GENERAL.

64. The requirements of the department will, as a rule, be met from the Sub-Assistant Surgeon Branch of the Civil Medical Department of the Presidency.

65. Sub-Assistant Surgeons will be allowed as part of the Public Works Establishment, and furnished with medicines at the public expense wherever any large body of workmen is collected together. Sanction to their appointment must be obtained under the usual rules regarding increases of establishment and applications for the services of individuals to fill sanctioned appointments will be made through Superintending Engineers to the Surgeon General.

II.—PAY AND ALLOWANCES OF MEDICAL ESTABLISHMENT.

66. A Sub-Assistant Surgeon employed in the department is entitled to the pay he was drawing in the time-scale of pay of his class at the time

CHAP. I]

ESTABLISHMENT, ETC.

[67-72

of his transfer and to the usual annual increments which will be sanctioned by the administrative Medical Officer. He will also be entitled to draw the special pay or compensatory allowance, if any, that may be attached to his new appointment.

III.—TRANSFER OF SUB-ASSISTANT SURGEONS.

67. On the transfer of a Sub-Assistant Surgeon from civil employment for duty in the Public Works Department, the following documents should be forwarded for custody to the officer under whom he is to be employed until he is transferred elsewhere:—

- (1) Service Register with the leave account and the leave sheet.
- (2) Extract from orders of transfer.
- (3) Last Pay Certificate.
- (4) Transfer Confidential Report.

IV.—LEAVE, RETIREMENT AND RESIGNATIONS OF SUB-ASSISTANT SURGEONS.

68. Application for leave, retirement or resignation, as well as casualty reports and invaliding papers should be forwarded to the Administrative Medical Officer.

V.—REMOVAL OF SUB-ASSISTANT SURGEONS.

69. Whenever it is thought desirable to remove a Sub-Assistant Surgeon from the Public Works Department the reasons for so doing should be reported confidentially to the Surgeon General 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.

J.—MISCELLANEOUS RULES.

I.—PERSONAL.

70. Officers of the Indian Service of Engineers are liable to serve in any part of India unless it is otherwise expressly stated in their agreements.

71. Persons employed in the department shall have no personal pecuniary interest, directly or indirectly, in the construction of any public work, or in the manufacture, supply or sale of building materials. They are further subject to the rules laid down in "The Government Servants' Conduct Rules."

72. Every member of the department, whether civil or military, 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—see also paragraph 53.

NOTE I.—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.

No. 4.

act
gov Page 14, paragraph 72.—Add the following as a note under this paragraph:—

any his
to the
act NOTE 4.—Fees to be levied from Co-operative Building Societies for the grant of certificates under rule 7 of the rules annexed to G.O. No. 512, Development, dated 11th April 1920, that the instalments of State loans made to the Societies have been properly utilised.—When the certificate is obtained from an officer of the Public Works Department, the fee payable by the Society should be calculated at 1½ per cent of the estimated cost of the work done up to the date of inspection. If and when subsequent inspections take place, the further fee to be paid should be 1½ per cent of the estimated value of the work done since the date of the last inspection. Two-fifths of the fee thus recovered from a society will be paid to the inspecting officer as fees, the rest being credited to Government.

(G.O. No. 1241 W., dated 10th September 1926.)

law and affecting the outside public should, before issue under any Act, or in cases in which the previous approval or sanction of the Governor General in Council 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 Governor General in Council, 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.—ANONYMOUS COMMUNICATIONS.

74. No anonymous communication regarding the conduct of any Government officer shall be acted upon without the permission of the local Government, excepting so far as to endeavour to remove any apparently well-founded causes of complaint which do not affect the character of individuals. With the above exception, every complaint by or against any person in the department must be received and enquired into by his superior officer.

IV.—PROCEDURE IN REGARD TO LAW SUITS.

75. 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 *bona fide* 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.

76. An officer, receiving a subpoena 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.

V.—STATIONERY AND FORMS.

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

78. All the executive P.W.D. forms are kept in stock by the Superintendent of Stationery, Madras. The Chief Engineer may make changes in them except in the following cases which require the approval of the Government of India:—

P.W.D. Form 155 (old number)—Forecast of financial prospects of Irrigation works.

New Completion Report Forms—Irrigation works (Schedules A to E).

79. All the Public Works Account forms are standardized and sent for printing to the Superintendent, Government Press, Madras, by the Accountant General. These forms will be distributed by the Superintendent of Stationery to the officers concerned.

80. Indents for forms and returns will be submitted annually by Chief Superintendent of Stationery.

No. 5.

Page 15, paragraph 80.—For the words "Chief Superintending and Executive Engineers" substitute "Chief and Superintending Engineers."

(G.O. No. 1413 W., dated 7th October 1926.)

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

82. 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.

VI.—DESTRUCTION OF OFFICIAL RECORDS.

83. The various records of the circle and divisional offices included in Appendix XV may be destroyed after the periods specified therein unless, in any case, a record has been specially ordered to be kept for a longer period. As regards records not included in the Appendix, the sanction of the Superintending Engineer or of the Accountant General in the case of accounts records should be applied for annually in the month of January. In ordering the destruction of such records, great care should be exercised that it is confined to such as are valueless (vide also paragraph 590 of the Madras Public Works Account Code), but the following should, on no account, be destroyed :—

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

VII.—RECORDING OF PLANS AND DRAWINGS.

84. An Executive Engineer must keep on record in his office the following plans, or such of them as are required in his division :—

Copies of all standard plans of buildings.

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

Plans of roads under his charge showing the quarries whence metal is obtained.

Detailed drawings including foundations, where practicable, 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.

VIII.—GENERAL RULES OF OFFICE PROCEDURE.

85. No officer should correspond direct with an authority superior to the officer under whom he is immediately serving, or with the Local Government or the Government of India, out of the regular course, except in a case of extreme emergency, in which case he must send copies of his communications to his immediate superior.

IX.—PERIODICAL RETURNS.

86. With regard to periodical returns not prescribed by the Government of India, Government of Madras or the Auditor General, officers to whom such returns are submitted should institute, at convenient intervals of time, an examination into 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 PUBLIC WORKS DEPARTMENT.

87. The operations of the department are divided primarily into two classes—'original works' and 'repairs' or 'maintenance.'

88. Original works include all new construction, whether of entirely new works or of additions and alterations to existing works, except as hereinafter provided: also all repairs to newly purchased or previously abandoned buildings required to render them usable.

89. The term 'repairs' or 'maintenance' includes all operations, except the foregoing, required to maintain in proper condition, or to replace the wear and tear of, buildings and works in ordinary use.

90. There are certain operations of the Public 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 for tiled roofing, substitution of steel beams for damaged teak ones, dismantling and extending a veranda, etc. The classification and treatment of such mixed estimates for the purpose of this Code will be determined by the principles in paragraph 91.

91. When a portion of an existing structure is to be dismantled for the reason that it is structurally unsound, and is to be replaced by a work which is not in material essentials the same as the work dismantled, e.g., thatched roof replaced by tiled roof, or by an addition, e.g., an extension of a building, the mixed work shall, for the purpose of determining the authority competent to sanction it, be treated as an original work. In the estimate and in the accounts, the following points should, however, be observed :—

(a) If the new work costs more than the original cost of the work which it replaces, the whole cost should be first taken to original works but eventually the difference should be charged under 'original works' and the costs of the dismantled portion under 'repairs.' The cost of the 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.

(b) 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 falls under the last clause of paragraph 88. If a work is dismantled and replaced, not because it is structurally unsound but purely because of administrative reasons, the entire operation will be treated as an 'original work' and the whole cost debited to original works, the cost of the dismantled work being written off the 'capital accounts.'

B.—WORKS ENTRUSTED TO DEPARTMENTS OTHER THAN THE PUBLIC WORKS DEPARTMENT.

I.—FOREST DEPARTMENT.

92. The Forest Department is empowered to execute its own works whenever it is desirable to do so, instead of entrusting them to the agency of the Public Works Department owing to the special circumstances in which they are executed in out-of-the-way localities, or owing to certain peculiarities with which Forest officers are better acquainted than those of the Public Works Department. The Forest Department has also got a special engineering staff. Such works are provided for in the Forest Department budget and the detailed rules regarding the preparation of plans and estimates and the maintenance of accounts are contained in the Forest Department Code; vide also item 14 of Part II, Schedule I of the Devolution Rules. Works for which the agency of the Public Works Department is more suitable are executed by it in the usual manner in accordance with the rules in this Code and the Madras Public Works Account Code out of funds provided in the Public Works Department estimates.

II.—EXCISE DEPARTMENT.

93. A procedure similar to the one prevailing in the Forest Department is in force in the Excise Department also. The works are, however, generally of such a nature as do not require the employment of skilled labour or professional supervision. Such works are provided for in the Excise Department budget and the detailed rules regarding their execution and accounts are contained in the departmental Manuals concerned. Works which the Public Works Department are called upon to execute are charged to the Public Works Department and are dealt with in accordance with the rules in this Code and the Madras Public Works Account Code.

III.—PETTY CONSTRUCTION AND REPAIRS.

94. Besides the assignment made to the Forest and Excise Departments to execute their own works as described above, works of petty construction and repairs of buildings have been entrusted to the departments using or requiring them under the rules in force from time to time, the cost of such works being borne by the departments concerned. See also paragraph 261 *ibid.* The following are the rules and conditions governing the execution of such works by the departments concerned :—

(1) The construction of petty buildings and the execution of ordinary repairs to all Civil buildings up to a limit of Rs. 5,000 shall ordinarily be undertaken by the departments using or requiring them, out of the funds placed at their disposal in the Civil budget.

NOTE 1.—The above rule applies also to repairs to rain-gauge pillars which should be carried out by the Revenue Department, but the Collector may, at his discretion, call upon the Public Works Department to execute the repairs if, for special reasons, he thinks it necessary.

NOTE 2.—When a building is occupied by more than one department, the 'department' for the purpose of the above rule will be the Revenue Department if it be one of the occupants, and if not, the Government department occupying the major portion of the building, to be decided in each case by the Superintending Engineer concerned. Petty internal repairs may, however, be carried out by, and at the cost of, the occupying departments.

(2) The execution of the works described in rule (1) above should involve

(a) no structural alterations to buildings in charge of the Public Works Department and

(b) the repairs to roofs should be confined to only trifling items.

In other words, Civil officers may carry out only ordinary repairs which do not affect the capital value of buildings in charge of the Public Works Department, all structural alterations and additions, irrespective of the amounts of their cost, being executed by or with the approval of the Public Works Department officers in charge.

(3) Civil officers should seek the assistance of officers of the Public Works Department, whenever they consider that the works undertaken by them under these rules require professional supervision.

(4) In the case of a building occupied partly by a district or taluk board office along with one or more Government offices, the cost of the

No. 210.

Paragraph 94, rule 5 (ii).—Add the following as note (2) numbering the existing note as note (1):—

NOTE (2).—The Principal, Presidency College, Madras, is similarly empowered to carry out departmentally up to a limit of Rs. 250 petty improvements and repairs to the fixtures in the College building such as renewal of locks, window panes, bolts, etc., which require no technical skill or supervision by the officers of the Public Works Department.

(G.O. No. 2924 W., dated 16th October 1929.)

[VII list, 31-12-29]

NOTE.—Quarters of Sub-Inspectors of Police, Sergeants and European Head Constables in the Presidency town, or falling under exception (iv) below, may, however, be

No. 211.

I. Paragraph 94, clause 5 (vi).—Add the following at the end of the clause :—

"Except the Forest College buildings at Coimbatore and the buildings occupied by the Forest Research Officer at Ootacamund".

II. Paragraph 94, note under clause 5.—Add the following at the end of the first sentence of the note :—

"Except the Forest College buildings at Coimbatore and the building occupied by the Forest Research Officer at Ootacamund".

(G.O. No. 3050 W., dated 26th October 1929.)

[VII list, 31-12-29]

department concerned, be executed by the department or by the former, the charges being debitable to the Public Works grants. In actual practice the system is confined mainly to (1) Agency Tracts, (2) the Industries and (3) the Agricultural departments. In the case of (1) the arrangement is necessary on account of the inadequacy of the Public Works Department staff which is widely scattered and in the case of (2) and (3) the presence of departmental engineering staff renders the arrangement advantageous to both departments.

NOTE 1.—The rules relating to minor Irrigation works in charge of Civil officers will be found in paragraph 371.

NOTE 2.—The system should not be adopted in the case of jail works costing over Rs. 5,000. Such works should be carried out by the Public Works Department, jail labour being employed as far as possible, vide paragraph 483, Madras Public Works Account Code.

C.—ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION.

96. For every work proposed to be carried out, except petty works and repairs the cost of which does not exceed Rs. 1,000, a detailed estimate must be prepared by the Public Works Department for the sanction of competent authority; this sanction is known as the technical sanction to the estimate. Except where definite provision is made in this Code to the contrary, such sanction can only be accorded by Government or, where power has been delegated to them, by officers of that Department. Sanction accorded to the construction of a work by any other department of Government is merely an administrative approval of the work, which is in effect an order to the Public Works Department to execute a certain specified work for the department at a stated cost.

97. It is a waste of public money to prepare detailed plans and estimates for schemes for which the provision of funds is unlikely to be made, and for this reason, in complying with requests from other departments for approximate estimates and preliminary plans for the purpose of administrative approval, only sketch plans and statements of probable costs (based in the case of buildings on cubic foot or plinth area rates) should be furnished by the Public Works Department. On receipt of these, the requisitioning officer should take steps for obtaining the necessary administrative approval.

NOTE 1.—No approximate estimate is necessary when the total cost of a work is less than Rs. 5,000. In such cases a detailed estimate should be prepared in the first instance, provided the Executive Engineer is satisfied that the proposed work is necessary and is likely to be sanctioned.

NOTE 2.—Approximate estimates should be accompanied by a preliminary report, and such preliminary plans, information as to site, etc., as may be necessary to fully elucidate the proposals.

98. Except to the extent delegated in this Code, all works require the administrative approval of Government in the department concerned in consultation with the Finance Department. Administrative approval should not be accorded by any authority until the Finance Department have stated that there is a reasonable prospect of funds being provided in the same or succeeding year.

NOTE.—A similar procedure will be applicable for works required for the Public Works Department except that both the administrative approval and technical sanction will be accorded in the same department.

99. On receipt of administrative approval, the Public Works Department should prepare detailed estimates and plans and after the professional authorities are satisfied that the proposals are structurally sound, technical sanction should be accorded. If, in the preparation of detailed estimates, it is found that the cost will exceed the estimate administratively approved by more than 10 per cent, revised administrative approval must be obtained before technical sanction is accorded.

100. In the case of Civil Works in charge of Civil Officers acting as Public Works Disbursers under paragraph 95, the estimate should be prepared by them in the forms adopted in the Public Works Department, together with the plans, where necessary, and the necessary technical sanction of competent authority in the Public Works Department should

be obtained. Standard designs should be adopted, as far as possible, with such modifications as local or other circumstances may necessitate.

D.—DEMANDS BY CIVIL OFFICERS.

I.—GENERAL.

101. The procedure in this section is applicable only in the case of works carried out by the Public Works Department and does not hold good in the case of works carried out by the other departments, vide paragraphs 92 to 95.

102. Applications for new buildings and for additions or alterations to existing buildings, should be made by the officer of the department concerned, in communication with the Executive Engineer. It is the duty of the Executive Engineer, while giving due weight to the opinions of the department concerned, to oppose any application for works of the real necessity for which he is not satisfied; whenever he is unable to recommend the execution of a work, he should explain his objections to the officer concerned, and, if he fails to convince him, he should refer the matter to the Superintending Engineer. The actual execution of works, asked for by Civil officers, must in every case be dependent on funds being available.

103. The local head of a civil department may call upon the Executive Engineer to report on proposals for additions or alterations to the buildings in his use and to state the probable cost; but Executive Engineers cannot be required, except by their departmental superiors, to prepare the detailed designs and estimates necessary for technical sanction.

104. Proposals for frequent additions and alterations present a real obstacle to rapid progress and Executive Engineers must satisfy themselves that the alterations demanded by an administrative department are necessary and will not prove a source of serious delay. The Executive Engineer should refuse to consider proposals for alterations if he is not satisfied as to the necessity of the alterations but he should forward a brief but clear statement of his reasons for his refusal to the Superintending Engineer as well as to the administrative authority concerned.

II.—PETTY ORIGINAL WORKS COSTING RS. 1,000 OR LESS.

105. In cases in which such works are not executed by Civil departments under the provisions of paragraphs 91 to 94, but are required to be carried out by the Public Works Department, a requisition should be made in Public Works Account Code Form 32 (C.F. No. 145), by the officer requiring the work. The Executive Engineer will record on the requisition what work should be done (applying the principles of the two foregoing paragraphs), an estimate of the probable cost, and his sanction to the estimate. After acceptance of the estimate by the requisitioning officer the Public Works Department will take necessary action to provide funds and to sanction the execution of the work.

NOTE.—Lump sum grants for Minor works are allotted to circles for distribution by the Superintending Engineer; generally these grants are redistributed to divisions at once and in such cases the Divisional Officer will sanction execution of the work.

III.—PROCEDURE IN REGARD TO ORIGINAL WORKS COSTING MORE THAN Rs. 1,000.

106. If the work be likely to cost more than Rs. 1,000, the procedure described in paragraphs 96 to 99 regarding administrative approval and technical sanction should be followed.

IV.—PROCEDURE IN REGARD TO REPAIRS.

107. The procedure to be followed in the case of repairs is as follows:—

(i) The requisition will be made by the civil officer concerned in Public Works Account Code Form 32 (C.F. No. 145).

(ii) On receiving the requisition, the Executive Engineer will first satisfy himself as to the propriety of the work, and that there is sufficient provision in the budget grant under the proper sub-head of 'Repairs.'

(iii) The Executive Engineer may then order the immediate execution of the work, without the preparation of a detailed estimate, provided that the cost is not likely to exceed Rs. 1,000.

(iv) Should the budget grant under the particular sub-head be insufficient to meet the outlay, reference must be made to the Superintending Engineer.

(v) When the approximate estimate exceeds Rs. 1,000 a detailed estimate must be framed and sanctioned by the authority competent to accord technical sanction.

Attention is invited to paragraphs 142 and 145.

V.—LIMITATION OF SANCTION.

108. Nothing in these rules is to be construed into a permission to officers to carry out in portions any group of works 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.

I.—GENERAL.

109. The papers to be submitted with the project for a work will consist of a report, a specification and a detailed statement of measurements, quantities and rates, with an abstract showing the total estimated cost in rupees only of each item. These documents form what is called 'the estimate' in the sense of this Code. 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 estimate should be so framed as to show separately for each distinct item of artificer's work (1) the cost and quantity of 'labour' and (2) the cost of materials. But if this is not the case, e.g., when any item 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 a project consisting of several works, the report may be a single document for all the works and likewise the specification; 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 the specification and the detailed statement of measurements and quantities with the abstracts will ordinarily be required. The report should state 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.

110. To facilitate the preparation of estimates, a schedule of rates of each kind of work commonly executed should be prepared annually in each division, and the rates entered in an estimate should generally agree with the schedule rates, but where from any cause these are considered not sufficient, 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.

111. The rates in the schedules of rates of divisions should be so fixed as to include for each unit of work, an allowance for the contractors' profit not exceeding 10 per cent of the rates allowed therein for materials and labour. This 10 per cent is, however, the maximum and not the invariable allowance.

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

113. When an extra percentage is allowed on account of special local conditions such as in the case of out-of-the-way tank restoration scheme works, it should be so stated in a note at the end of the data statements accompanying schedules of rates, and this extra percentage should not be described as contractors' profit.

114. 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 analyses of the rates for each description of work

No. 57.

Page 23, paragraph 1.5.—Delete the word "unforeseen" in line 1 of the paragraph.

(G.O. No. 1806 W., dated 19th August 1927.)

[III list, 15-1-28]

which 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. 2,500 without the sanction of the Superintending Engineer, vide also paragraph 410 (e).

NOTE.—The provision for petty supervision should, in no case, be diverted to meet expenditure on other items of work.

116. The rules regulating the inclusion in estimates of the approximate cost of establishment and tools and plant will be found, in respect of

irrigation projects, in paragraph 380 below, and, in respect of other works, in the Madras Public Works Account Code, Appendix 7.

117. Estimates for works on which it is intended to use prison labour will, as in the case of free labour, 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, *see* paragraph 488 of the Madras Public Works Account Code.

118. 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 Engineers' offices, the Executive offices being left to deal only with designs for the alterations 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.

119. Estimates and the amounts of sanctions are strictly confidential and it is forbidden to communicate them to any contractor, piece-worker, or prospective tenderer.

II.—ORIGINAL WORKS.

(a) Civil Buildings.

120. The site of every building should, if possible, be definitely settled before the detailed designs and estimates are prepared. Local authorities must be consulted in all cases as to the site. In the case of works or buildings which are intended to be erected in the neighbourhood of any fort or cantonment the matter should, in the first instance, be referred to the local Military Works officer for an expression of his opinion from a military point of view, and then submitted to the Government of India in the Army Department for concurrence, and when such concurrence has been obtained, no deviation is permissible without previous reference to that department.

121. Rules regarding Zones of Defensive Works will be found in Army Regulations, India. Special 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.

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

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

(b) Roads.

124. No road, bridge, ferry, tunnel, rope-way, or cause-way, declared by the Governor General in Council to be of military importance, may be abandoned, or allowed to fall out of repair, without the prior sanction of the Government of India.

125. Projects for roads when submitted to the Government of India for sanction should be accompanied by the following documents, viz.:—

- (i) Report, including a brief note on the proposed gradients.
- (ii) Abstract estimate of cost.
- (iii) Index map.
- (iv) Plans of important works only.

The documents numbered (i) to (iii) above should be either duplicates or copies as they are required for purposes of record by the Government of India, and will not be returned with the orders on the project. Detailed estimates and sections are not required with such projects when being dealt with by the Government of India and need not be submitted.

126. 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.

127. 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 weather, 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.

128. In addition to the actual bridge plans, the following plans should accompany an estimate for a new bridge:—

A plan of the stream for one mile above and below the proposed crossing, with connected cross sections at every quarter of a mile (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.

(c) Town-supply Projects.

129. For town-supply projects the nature and quantity of the existing water-supply should be given, and the reasons necessitating an improved

supply; the possible sources of an additional supply and the reasons for preferring the scheme submitted; the area and population to be supplied, as well as the estimated daily allowance in gallons per head of population, the quality of the water and whether requiring treatment or not.

130. The report should be accompanied by an index map showing the lines of main and distributary piping, and plans of all works, including filters, service reservoirs, settling tanks, etc. The annual cost of maintenance should be estimated and calculations in support of the dimensions and discharges of pipes should be supplied.

III.—REPAIRS.

(a) General.

131. 'Repairs' may be divided into two classes: 'ordinary' and 'special.' Ordinary repairs include

No. 58.

Page 26, paragraph 131.—Add the words "or the annual maintenance of irrigation systems" at the end of item (i) under this paragraph and the words "or the repairs connected with ordinary irrigation tanks and channels" at the end of item (ii).

(G.O. No. 1776 W., dated 16th August 1927.)

132. *Special repairs* are those which are not periodical or frequent, e.g. re-roofing a building, replacing of beams, renewals of flooring, etc. Whenever a work of special or ordinary repairs is accompanied by improvements by the use of material which is not essentially of the same quality as the original which it replaces or by extensions, the rule in paragraph 91 for classifying the work should be observed.

133. *Ordinary Repairs*.—Except in the cases contemplated in paragraph 145, 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.

134. An ordinary repair estimate lapses on the last day of the financial year in the case of Roads and Buildings. In the case of Irrigation works, it lapses on the last day of the financial year.

No. 180.

Page 26, paragraph 134.—Substitute the following for the entries relating to Waltair and Bezwada Circles:—

Circle.	Division.	Date.
Waltair ...	{ Ganjam ... Vizagapatam ... All divisions except Godavari (Northern). Godavari (Northern) All divisions	{ 31st January. 30th November. 31st January. 31st March.
Dowlaiswaram ...	{ All divisions except Godavari (Northern). Godavari (Northern) All divisions	{ 31st January. 31st March.
Bezwada ...	{ All divisions	{ 31st January. 31st March.

(P.W. & L. Dept. No. 18831 B-1, dated 15th October 1929.)

Coimbatore ... All divisions

(VI list, 15-9-29)

Circle.	Division.	Date.
Trichinopoly ...	{ Trichinopoly ... Cauvery ... Vennār ... Madura ... Tinnevely ...	{ 31st July. 31st March.

No. 7.

Page 27, paragraph 134.—Number the existing note under the No. 59.

the Kistna
ting plant

Page 27, paragraph 135.—Insert the following as a sub-paragraph under this paragraph:—

In the case of non-periodical estimates pertaining to irrigation works the time limit of five years prescribed in paragraphs 137 and 192 for sanctions to estimates for original works and special repairs will apply.

(G.O. No. 1776 W., dated 16th August 1927.)

[III list, 15-1-28]

the removal of all rubbish which may have accumulated, unsightly pits, etc., round the buildings; all works establishment employed specially on the work; and, under separate sub-heads, all watchmen sanctioned by competent authority for the care of vacant buildings, guarding works, working sluices, etc.

137. Estimates for special repairs remain current till the completion of the repairs in the same manner as estimates for original works—vide paragraph 192.

138. In cases of urgency, the Superintending Engineer may authorize the commencement of periodical repairs in anticipation of the formal sanction to the estimate; but in such cases an approximate sum must be fixed, to the expenditure of which sanction is provisionally given, and the Executive Engineer will be responsible that the regular estimate is submitted at the earliest possible date.

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

140. No administrative approval is required for works which are of the class of either ordinary or special repairs. The class of mixed works described in paragraph 91 above require the same approval as original works.

141. To facilitate the preparation of estimates for periodical repairs, a standard measurement book should be kept in the office of each Executive Engineer, showing the detailed measurements of each kind of work which is usually subject to renewal in each work under his charge—vide paragraph 295, Madras P.W. Account Code.

142. Except in the case of lump sum estimates for ordinary repairs, dealt with under paragraph 145, the annual expenditure on ordinary repairs to Government buildings (both residential and non-residential) exclusive of municipal taxes, should be limited to a maximum of 1½ per cent on the capital cost; when this limit has to be exceeded in any

exceptional case, the sanction of the Superintending Engineer should be obtained. Such sanction should not be accorded except for reasons to be specified.

No. 8.

fixed not served Pages 27-28, paragraph 142.—Add the following as a note under paragraph 142:—

(Note) 1. Note.—The limit of $1\frac{1}{2}$ per cent on the capital cost laid down in the above paragraph for annual expenditure on ordinary repairs to Government buildings is relaxed in the case of thatched buildings in the Agency tracts provided the annual expenditure on repairs to each of the buildings does not exceed the average of the past five years.

(G.O. No. 1580 W., dated 22nd October 1926.)
provided for. In the case of buildings occupied by officers of a civil department occasional repairs not provided for in the annual estimate will be executed on requisitions sanctioned under paragraph 107.

144. Where municipal or other taxes on public buildings are payable by Government, provision for such taxes should be made in the annual repair estimate.

(b) Lump-sum Repair Estimates.

145. If the cost of ordinary annual repairs, excluding municipal taxes, to a building (residential or non-residential) is less than Rs. 1,000, 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 under paragraph 256) 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 Executive Engineer enjoys similar power up to a limit of Rs. 500 for each building. Such lump sum estimates should be framed after a consideration of the cost of maintenance in the past and is not subject to the $1\frac{1}{2}$ per cent limit under paragraph 142 except in the case of residential buildings. If, in any working year, the estimated cost of ordinary repairs is more than the permissible limit given above, or if the lump sum sanctioned by the Superintending or Executive 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.

NOTE.—The sanction accorded to the lump sum provision referred to in this paragraph should be held to be a sanction for an estimate for the amount of the lump sum for all purposes of this Code.

(c) Special Repairs.

146. 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.

IV.—ROADS.

147. 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.

F. CONTRACTS.

1. METHODS OF EXECUTION OF WORKS.

148. All work executed by the department is carried out by one of four methods:—

- (i) departmentally, by the employment of daily labour,
- (ii) piece-work,
- (iii) schedule contract,
- (iv) lump sum contract.

149. In system (i) the department manufactures or purchases its own materials. This system of execution will be in force in cases where no contractors are available, or where, for other reasons, it is found more economical to employ this system.

150. In system (ii) in which the piece-worker merely agrees to execute a specified work at specified rates without reference to quantity or time, he usually possesses little professional knowledge or capital and employs no supervising staff. He provides the labour and in most cases the ordinary building material. The Engineer supervises, sets out, and measures all work; he usually supplies tools and plant, all imported stores and sometimes other materials. There is no time limit and the department or the piece-worker may terminate the agreement at any time. A percentage of the value of work done is withheld as security for the due fulfilment of the agreement. The piece-work system should be strictly confined to cases of petty works.

151. In system (iii) (schedule contract), the contractor agrees to

No. 60.

Page 29, paragraph 151.—Substitute the following for the last sentence of the first part of this paragraph:—

"In this system, the earnest money deposited by the contractor with his tender is retained as security for the due fulfilment of the contract, as well as the percentage deductions on bills paid to the contractor—vide paragraph 161 (c)."

(G.O. No. 1776 W., dated 16th August 1927.)

[III list, 15-1-28]

152. In system (iv), i.e., lump sum contract, the contractor agrees to execute a complete work in accordance with the specifications for a lump sum amount. The work of the department is confined to supervision and passing bills, which the contractor must prepare.

153. A "Manual for the guidance of officers of the department in their relations with contractors" has been published for the general guidance and assistance of executive officers. The instructions contained in it must be followed subject to reference to competent authority before entering upon legal proceedings.

II.—CONTRACT DOCUMENTS.

154. Before a work is given out on contract the Executive Engineer must prepare 'contract documents' to include:—

- (i) A complete set of drawings showing the general dimensions of the proposed work, and so far as necessary, details of the various parts.
- (ii) A complete specification of the work to be done and of the materials to be used, unless reference can be made to some standard specification.
- (iii) A schedule of the quantities of the various descriptions of work.
- (iv) A set of 'conditions of contract' to be complied with by the person whose tender may be accepted.

NOTE.—The specification for doors, for example, should clearly state the size and type of hinges, bolts, hooks, dogs, etc., to be used and the tenders should specify that all these items are included.

155. If the amount of the tender is likely to be beyond the Executive Engineer's power of acceptance, or to be of an unusual character, he should, before publicly inviting tenders, 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 tenders are to be submitted. If the amount of tender is likely to exceed the Superintending Engineer's power of acceptance, or to be of a very special nature, that officer should, in like manner, submit the contract documents to the Chief Engineer for approval.

156. In works of great magnitude the contract deeds should be specially prepared by the Government Law officers, but for ordinary contracts, including all such as are based on tenders which a Superintending Engineer is competent to accept, such ordinary forms as have been approved by Government will generally suffice.

III.—TENDERS.

157. Tenders, which should always be sealed, should invariably be invited in the most open and public manner possible, whether by advertisement in the Government Gazette or local newspapers, or by notice in English and the vernacular posted in public places, and tenderers should have free access to the contract documents. The notice should in all cases state—

- (i) When and where the contract documents can be seen, and the blank forms of tender obtained; also the amount, if any, to be paid for such forms of tender.
- (ii) When and where tenders are to be submitted and are to be opened (in the case of large contracts this should be at least one month after the date of first advertisement or notice).
- (iii) The amount of earnest money to accompany the tender, and the amount and nature of the security deposit required in the case of the accepted tender.
- (iv) With whom, or what authority, the acceptance of the tender will rest.

No. 212.

Note (1) to paragraph 157.—Recast the note as follows:—

NOTE 1.—Tenders should invariably be called for whenever a new major work is to be given on contract or when the amount involved in a particular contract exceeds Rs. 10,000. If it is proposed in any case, whether for urgency or any other reason, to depart from the above rule, the approval of Government should be obtained.

(G.O. No. 3354 W., dated 19th November 1929.)

[VII list, 31-12-29]

158. At the opening of the same contract should be opened by the Executive Engineer or other officer in person, in the presence of such of the intending contractors or their agents as may choose to attend. No tender should be accepted from any person directly or indirectly connected with the Government service—see paragraph 71.

159. As a rule, no tender for the execution of works of any description should be received unless accompanied by the deposit of cash as earnest money, to the extent which has been notified as necessary by the Executive Engineer or other officer. Earnest money is the guarantee of the tenderer, if successful, to enter into a contract, deposit the required security and start work within an appointed time. It is forfeited in case of default. The amount of earnest money to be deposited should be sufficiently large to be a security against loss, in case the contractor should fail to furnish the required security within the appointed time after the acceptance of his tender, or to start the work in time.

160. Usually the lowest tender should be accepted, unless there be some objection to the capability of the contractor, the security offered by him, or his execution of former work. At the same time the acceptance or rejection of tenders is left entirely to the discretion of the officer to whom the duty is entrusted, and no explanation can be demanded of the cause of the rejection of his offer by any person making a tender. Such an explanation may be called for by superior authority if considered necessary.

IV.—SECURITY FOR PERFORMANCE OF CONTRACTS.

161. Security should in all cases be taken for the due fulfilment of a schedule or lump sum contract. This security may be—

No. 61.

Page 31, paragraph 161.—Enter the following as a note under clause (a) of the paragraph:—

NOTE.—Government securities, municipal debentures or Port Trust bonds should be accepted at their face value or at market price, whichever is less.

(G.O. No. 387, Finance (Codes), dated 15th August 1927.)

[III list, 15-1-28]

No. 181.

Pages 31 and 32, paragraph 162.—(i) In the first sentence of this paragraph, for the word "including" within brackets, substitute the word "excluding".

the existing Government stock or be obtained in ordinary course by indent on the High Commissioner for India or by purchases in the local market. In the case of important construction works let out on contract, such stores

(ii) *Insert* the following as a sub-paragraph to the paragraph:—

In the case of works executed on the lump sum contract system, the contractors may be allowed to supply the required imported articles themselves. But, in such cases, the interests of Government should be safeguarded by stipulating in the specification to be attached to the contract agreement that the imported articles to be used on the work, such as, girders, should be those manufactured by a reputable firm (the name of the firm to be specified) and the brand of articles, such as, cement, should be those approved by the Executive Engineer or the Superintending Engineer.

(G.O. No. 1294 W., dated 26th April 1929.)

[VI list, 15-9-29]

No. 182.

Page 32.—*Insert* the following as paragraph 164-A under a new section VII and *renumber* the existing section VII as section VIII:—

VII.—CUSTODY OF CONTRACT AGREEMENT—AUTHORITY COMPETENT TO GIVE CERTIFIED COPIES OF THE AGREEMENT.

164-A. Originals of contract agreement for execution of works approved by the Executive Engineer of a division 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 agreement that are put up for reference in connexion with audit of bills, etc., or sent to subdivisional officers. When copies of such agreements are issued to subdivisional officers or contractors, the Executive Engineer should see that the copies are correctly transcribed from the original and should sign them himself. Similarly, originals of the agreement approved by subdivisional officers should be kept in their personal custody and they are responsible for their safe preservation. Copies made for submission to the Executive Engineer or for issue to contractors should be signed by the subdivisional officer.

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

(G.O. No. 2818 W., dated 15th August 1929.)

[VI list, 15-9-29]

provided there are no special orders to the contrary. . . . contract is within the limit of the officer's power to accept tenders. . . . But no contract may be entered into with any individual contractor in excess of this limit nor may a second contract be entered into with a contractor who has already received a contract in connection with the same work which is still in force, if the sum of the contracts exceeds the power of acceptance of tenders of the authority concerned.

167. The following rules must be carefully noted:—

(i) No officer may enter into a contract into which he is not empowered to enter under the provisions of paragraph 165 and Appendix III to this Code.

(ii) No authority may enter into a contract which exceeds the powers conferred in paragraphs 399 (v), 406 or 413 as the case may be, or which infringes the rule in paragraph 166.

(iii) No authority may accept any contract for a work until an assurance has been received from the authority competent to provide funds

CHAP. II]

WORKS

[168-172]

for the same, that such funds will be allotted before the liability matures (vide the last sentence of paragraph 179.)

- (iv) No authority subordinate to the Local Government may waive the provisions of paragraph 162 where the purchase of imported materials contravenes the provisions of the Stores Rules.

NOTE.—Restrictions (i) and (ii) above do not apply to piece-work agreements.

G.—SALE AND ACQUISITION OF LAND.

I.—SALE OF GOVERNMENT LAND AND IMMOVABLE PROPERTY.

168. All land, the property of Government, should ordinarily be sold through the Revenue Department.

169. The sale of land or buildings 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 Public Works Department to apply for permission to sell land, etc., themselves when they see cause to recommend such a measure.

170. 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 Public Works Department should, when their retention with them is no longer necessary on public grounds, be handed over to the Collector of the district.

171. 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 by Government if used for other than the specific purposes for which it is granted and that, should the property be at any time resumed by 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.

II.—ACQUISITION OF LAND.

(a) General.

172. When land is required for public purposes the officer of the Public Works Department should, in the first instance, 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 buildings, 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 of 1894 as amended by Act XXXVIII of 1923, in case the land cannot be acquired otherwise than by the application of the Act. Upon the information thus obtained an estimate should be framed

by the Public Works Officer and submitted for sanction. The draft notification should be submitted with the estimate for the approval of Government and publication in the *Fort St. George Gazette*.

173. In cases 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.

174. When sanction to an estimate framed as above directed has been obtained and when the draft notification referred to in paragraph 172 has been published in cases where private purchase is impossible, the Executive 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 Public Works 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 Public Works 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 the 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.

175. 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.

176. After the preliminary arrangements described in the preceding paragraphs have 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 Public Works Department and invested with the powers of a Collector under the Act. The procedure in the two cases is described in the Civil Account Code, Vol. I, Appendix 7.

(b) *Land held for Military Purposes.*

177. No land, whether—

- (a) within cantonment limits,
- (b) forming part of an encamping ground, or
- (c) otherwise held for military purposes,

should be taken up or occupied for any purpose whatever, 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 Army Department to the occupation or use of the land has first been obtained and communicated to the General Officer Commanding the Division or Independent Brigade. In all such cases, the sanction of the Government of India should be obtained by the General Officer Commanding the Division or Independent Brigade through the Quartermaster General in India.

Application for such land when within cantonment limits should be made by the officer in charge of the works to the cantonment authority, and by the latter to the superior military authority, but in the case of a 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 Local Government, which should invariably be recorded upon all applications, 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 a Civil Department.

(c) *Acquisition of land by private negotiation.*

178. In the case of land acquired by private negotiation, the officer who settles the price, etc., should draw up Form A prescribed for use in the case of an award, and this should be made the basis of the subsequent payments and audit.

H.—EXECUTION OF WORKS.

I.—STARTING WORK.

179. 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 outlay. The exceptions are petty works (see paragraph 105), repairs of the nature described in paragraphs 107 (iii) and 145 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 and estimate, by any authority, whatever, conveys no permission to start expenditure, unless funds have been provided for the expenditure by a competent authority.

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 funds will be allotted before the liability matures.

180. Ordinarily no work executed by the last three methods described in paragraph 148 should be started without a formal agreement or contract sanctioned by a competent authority. The procedure to be followed in emergent works is described in paragraph 184.

181. 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.

NOTE.—In the Agency Division, no formal agreement is necessary when the first and second estimates are not in excess of Rs. 500 in respect of works and repairs.

No. 62.

Page 36, paragraph 181.—Insert the following as note 2 under this paragraph, the existing note being numbered as note 1:—

NOTE 2.—Rates and taxes and watchmen'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.

(G.O. No. 1776 W., dated 16th August 1927.)

only under exceptional circumstances.

[III list, 15-1-28]

(b) Whenever a revised agreement providing for higher rates is sanctioned, the increased rates will have effect only from the date of sanction to the revised agreement, unless it is specifically stated by the sanctioning authority that they should have retrospective effect.

(c) The corrections in agreements 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 piece-work agreements after approval.

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

(e) A revised agreement may be entered into only after a revised estimate has been sanctioned, and in all cases in which work not covered by the original agreement is ordered, there should be no delay in concluding supplemental agreements.

(f) In the case of works executed by the piece-work or schedule contract system, the agreements should show the specifications and the rates either for the finished work or for labour and materials as the case may be, even for items for which lump sums have been provided in the sanctioned estimate.

183. If in any case, whether on grounds 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 the 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 the audit officer concerned 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 compliance with the written orders which he has received. The audit officer will then be responsible for bringing the facts instantly to the notice of the Chief Engineer concerned, except the irregularities committed by a Chief Engineer himself, which should be reported direct to Government. The Chief Engineer will report to Government any cases that call for disciplinary action for failure to comply with the Code. 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 the 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.

184. 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 an 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 XI to this Code.

185. 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.

186. Except in the case of emergent works such as repair of breaches, etc., no work should be started on land which has not been duly made over by the responsible civil officers.

187. The rules in this section regarding the existence of a sanctioned estimate and the allotment of funds in the budget are applicable even in the case of Civil works in charge of Civil officers acting as Public Works disbursers. When an estimate has been sanctioned and funds have been allotted, a Civil officer may arrange for the execution of the work.

Works executed by Civil officers acting as Public Works disbursers are generally likely to be of a petty nature and constructed on standard designs. Civil officers may, however, apply to the Superintending Engineer of the circle to depute an officer to examine any work when in progress or when completed and to make a general report as to whether the work is being satisfactorily carried out or has been completed in accordance with the estimate.

II.—SCOPE OF SANCTION.

188. 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 fairly contingent on its actual execution.

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 per cent of the total sanctioned cost of the project, excluding in the case of irrigation projects the estimated cost of the headworks as originally approved.

III.—COMMENCEMENT OF WORK IN ANTICIPATION OF DETAILED ESTIMATES OF THE COMPLETE PROJECT.

189. In exceptional cases where it is desirable to begin work on a project 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 project, subject to the following conditions :—

(1) For each such work or component part there must be a fully 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.

(2) The amount of the detailed estimate must not exceed the amount included in the administrative approval by more than 10 per cent.

(3) The sanctioning authority must be satisfied, before according sanction, that the amount of the technical sanction for the whole project 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 project, financially or otherwise.

NOTE.—This rule does not apply to estimates for parts of individual buildings unless the preliminary estimates for administrative approval have been similarly prepared.

190. To obviate delay in commencing work on a detailed estimate for a complete project which has been prepared and submitted for technical sanction, but which requires minor amendments in the design or estimate, the sanctioning authority should adopt one or other of the following courses :—

(1) Amend the design or estimate in his own office and sanction it; or

(2) Sanction the parts of the estimate which are approved, subject to conditions (2) and (3) specified in paragraph 189 and call for amended detailed estimates for the other portions of the project.

191. In communicating the sanctions to parts of projects accorded under the provisions of paragraphs 189 and 190 the sanctioning authority should also intimate to the Audit Officer the amount administratively approved for the whole project.

IV.—LAPSE OF SANCTION.

192. The sanction to an estimate for a public work will ordinarily cease to operate after a period of five years from the date upon which it was accorded, but the acceptance by competent authority of a budget estimate which includes specific provision for expenditure upon a work which is in progress may be regarded as reviving, for the year in which the provision is made, the sanction to the estimate.

NOTE.—The orders contained in this paragraph are special for the Public Works Department, and override, in so far as estimates for works are concerned, the general rule contained in article 233 of the Civil Account Code, Volume I.

V.—ALTERATIONS IN DESIGN DURING CONSTRUCTION.

193. Where important structural alterations are contemplated, though not necessarily involving an 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.

194. No alterations or additions to an estimate sanctioned by the Government of India or Secretary of State, involving expenditure beyond the powers of sanction of the Local Government, should be made without the previous approval of the Government of India. When, however, in any case the 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.

195. 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 on 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 cantonment as to be a nuisance.

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

197. No religious edifice should be destroyed or injured in the execution of works without the full and free consent of the persons interested in it, nor without the concurrence of the principal civil or political

authority on the spot, unless under the orders of Government—see also paragraph 254.

198. All interruptions of large works in progress should be immediately reported to the Superintending Engineer, the causes and probable duration of such interruptions being duly explained.

199. All unusual losses in the manufacture of materials must, on their occurrence, be reported to the Superintending Engineer.

200. Executive 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 inquiry has been held—see also paragraph 29.

201. The employment of female labourers on works in the neighbourhood of soldiers' barracks or a jail should be avoided as far as possible.

VII.—WATER-SUPPLY TO GOVERNMENT BUILDINGS.

202. (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 is 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 Department officers subject to the approval of the Municipal Chairman. All work within the house should be carried out by the Public Works Department.

(b) The cost of the works which 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.

203. Advances to contractors are as a rule prohibited, and every endeavour should be made to maintain a system under which no payments are made except for work actually done. Exceptions are, however, permitted in the following cases:—

(a) Cases in which a contractor, whose contract is for finished work requires an advance on the security of materials brought to site.—Executive Engineers may, in such cases, sanction advances up to an amount not exceeding 75 per cent of the value (as assessed by themselves) of such materials, provided that they are of an imperishable nature and that a formal agreement is drawn up with the contractor under which Government secures a lien on the materials and is safeguarded against losses due to the contractor postponing the execution of the work or to the shortage or misuse of the materials, and against the expense entailed for their proper watch and safe custody—see paragraph 814, Madras Public Works

Account Code. Payment of such advances should be made only on the certificate of an officer, not below the rank of subdivisional officer, that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. The officer granting such a certificate will be held personally responsible for any overpayment which may occur in consequence.

Recoveries of advances so made should not be postponed until the whole of the work entrusted to the contractor is completed. They should be made from his bills for work done as the materials are used, the necessary deductions being made whenever the items of work in which they are used are billed for. Government money should not, for any

No. 9.

Page 41, paragraph 203, note under clause (a).—Delete the words "or lump sum contract" in line 2 and substitute the following for the second sentence of the note:—

"Such advances are not permissible in the case of works carried out on piece-work or lump sum contract."

ACCOUNT CODE. In such cases divisional officers and Executive Engineers are authorized to make advances up to a limit of Rs. 50, Rs. 100 and Rs. 250, respectively. They should, however, take the necessary precautions to secure the Government against loss.

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

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

IX.—ANNUAL STATEMENT. [CERTIFICATE No. 4 (C) IN P.W.A. CODE FORM No. 91 (P.W.D. VI-96)].

204. Advances made on the security of contractors' materials.—In the case of advances made on the security of materials under paragraph 203(a), the Subdivisional Officer or other responsible officer should give a certificate from contractors on

No. 63.

Page 41, paragraph 204.—Delete the whole.

(G.O. No. 2074 W., dated 21st September 1927.)

materials (C) to the audit office.

[III list, 15-1-28]

X.—SANITARY RULES ON EXTENSIVE WORKS.

205. A set of special rules framed by the Surgeon General is printed in Appendix XII. 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 the contingent outlay on a work under execution.

XI.—INFORMATION FOR THE SURVEY OF INDIA.

206. To enable the Survey of India to keep the map of India up to date in respect of new canals, embankments, roads, etc., an index record map from original surveys, on a scale not less than one inch to one mile, should be sent to the Survey of India office, Calcutta, on completion of the work. The topography adjoining the alignment, such as village sites, trijunction boundary pillars, other permanent objects and the crossing of roads and streams, 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.

I.—GENERAL.

207. 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 contributions,
- (c) loans from Government to a local body.

NOTE.—Estate works under the Court of Wards should be treated as deposit works.

208. Where a work is financed partly from the funds in paragraph 207 above and partly from Government grants-in-aid, the procedure prescribed in rule 1 under paragraph 470 of the Madras Public Works Account Code for the payment of grants-in-aid should be observed.

209. The realization of contributions for churches is regulated by the Ecclesiastical Rules published by the Government of India. In all other cases, the contribution should be realized before any liability is incurred on account of the work. No interest will be allowed on the contributions.

NOTE.—Superintending Engineers are empowered to recover contributions by suitable instalments on fixed dates, if they are satisfied that the money will be forthcoming when required. The Executive 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 paragraph 207, and if the payments are made by instalments, the Public Works Department will not be responsible for damage or additional cost due to suspension of work for want of funds. See rule 1 under paragraph 470 of the

No. 64.

Page 42, paragraph 210.—Substitute the following:—

210. Provision must be made to cover the cost of establishment, tools and plant at percentages prescribed in paragraph 6 of Appendix 7 to the Madras Public Works Account Code. No reduction of these charges may be made in the 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 Local Government—see also paragraph 9 of Appendix 7 to the Madras Public Works Account Code.

(G.O. No. 2074 W., dated 21st September 1937.)

funds:—

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(1) The design and estimate must be drawn up in consultation with the authorities administering the funds, and must also be approved by the Public Works Department authorities like any ordinary public work.

(2) A written approval to the estimate and design as well as an understanding that the Public 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.

III.—SPECIAL RULES FOR IRRIGATION SYSTEMS.

213. Besides the above general rules, the following rules are applicable to contribution works connected with Government Irrigation systems, the cost of which is defrayed wholly or in part by voluntary contributions by interested parties:—

(1) The actual execution of such works will be undertaken by the Public Works Department. The works, when constructed, shall be deemed to be works constructed by and belonging to Government but, see rule—(5) below.

(2) Superintending and Executive Engineers are empowered to accord both administrative approval and technical sanction to such works up to the limits of their powers to sanction works from Government funds, provided that the construction of the proposed works has been previously agreed to by the Collector and provided also that the contributors have agreed in writing to the conditions in rule (1) above. The Collector's opinion should be forwarded to Government in cases requiring its sanction.

(3) Before sanctioning deposit works, other than those carried out on behalf of local bodies and municipalities, the contributors or their authorized representatives must sign an agreement bearing an eight annas stamp—vide Appendix VIII-A. Although no agreement is taken from local bodies, they are not immune from the operation of Rule (1) above.

NOTE.—All such agreements should be registered and sent to the Curator, Madras Record Office.

(4) A deposit of Rs. 30 should be recovered from the contributors before any plans or estimates are drawn up by the Public Works Department. If the Executive Engineer considers this amount unsuitable in any case, he should address the Superintending Engineer. An agreement should be obtained from the applicants to the effect that this deposit will be forfeited if they withdraw after the preparation of the plans and estimates unless the withdrawal is due to an objection from a third party—vide Appendix VIII-B.

(5) The duty of maintaining Irrigation deposit works devolves on the contributors themselves.

Exceptions.—If at any time it is found that irrigation works for which Government have also contributed stand in need of repairs owing to the other contributors not being able to maintain the works or otherwise, Superintending Engineers and Executive Engineers are competent to sanction repairs at public cost up to Rs. 50 in each case in any one year if the Government have contributed less than half the original cost of the work, and up to their full powers, if Government have contributed half or more than half the cost of the original work.

(6) Where the cost of maintenance is to be recovered in whole or in part from the interested parties, the amount should be recovered before the repairs are commenced.

214. A list of contribution works for which the cost of maintenance is recoverable showing the amount, etc., will be issued periodically by the Chief Engineer for necessary action.

IV.—MISCELLANEOUS RULES FOR DEPOSIT WORKS.

215. Charges on account of mortuaries used for police and magisterial purposes and attached to hospitals or dispensaries receiving in-patients are payable in equal shares by the local Government and the Local Board or Municipality in whose charge the hospital or dispensary is.

V.—GOVERNMENT WORKS PARTLY CONTRIBUTED FOR BY LOCAL BODIES AND PRIVATE PARTIES.

216. There are certain works, which are the property of Government, for which a share of the cost is recoverable by mutual arrangement between Government and the local bodies or private parties concerned either as a proportion of the cost of the work or in fixed lump sums, e.g., maintenance of certain roads, bridges and hospitals, certain Tank Restoration works, etc. The procedure for watching recoveries and adjusting them in the accounts is contained in paragraph 393-A of the Madras Public Works Account Code.

VI.—CLEARANCE OF PRICKLY-PEAR.

217. Under the kudimaramat rules, when ryots who are responsible for the clearance of prickly-pear from tank bunds and channel banks fail to do so, the procedure to be followed should be—

- (1) to call on the villagers concerned to do the work as laid down in Board's Standing Order No. 86, paragraph 6;
- (2) to get a report of their failure to do it if they decline;
- (3) to hold an auction in the village itself for the lowest bid for the work and to get the village panchayat to accept the sum; and
- (4) after the work is completed to arrange for the recovery of the amount by the Revenue officers from the ryots concerned as in the case of similar works carried out at the cost of Government whenever the ryots fail to do them—vide also paragraph 484 of the Madras Public Works Account Code.

Page 45, paragraph 217.—Insert the following as a note under the paragraph:—

NOTE.—Estimates for removal of prickly-pear will be sanctioned under "ordinary repairs", the countersignature of the Collector of the district being obtained in cases where the amount has to be recovered from the ryots under "Kudimaramath".

(G.O. No. 1776 W., dated 16th August 1927.)

[III list, 15-1-28]

218. Estimates, after being sanctioned by proper authority, should be returned to the Executive Engineer for record in his office.

II.—COMMUNICATION OF SANCTIONS TO ESTIMATES TO THE AUDIT OFFICER.

219. A return of all estimates sanctioned by the Executive 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 Audit Office not later than the 5th of the month following the month of sanction. A similar return should be furnished to the Audit Office by the same date by the Superintending Engineer in respect of estimates sanctioned by him.

Advices of all detailed estimates sanctioned by an authority higher than a Superintending Engineer should be communicated to the Audit Officer, monthly at least.

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

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

Page 45, paragraph 220.—Delete the last sentence in the paragraph and substitute the following as a sub-paragraph under the paragraph:—

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,

(2) the application for sanction to supplementary estimates 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.

(G.O. Nos. 1691 W., dated 8th June 1929 and 2008 W., dated 15th July 1929.)

[VI list, 15-9-29] cause

whatever, or when material developments or deviations have necessitated revised administrative approval. It must be accompanied by a report showing the progress made to date and 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 No. 119. The sanctioned estimate must accompany a revised estimate. It is the duty of the

Executive Engineer to see that a revised estimate is prepared and disposed of directly the necessity arises.

V.—UTILIZATION OF COMPLETION REPORT AS REVISED ESTIMATE.

222. 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 excesses, if beyond the power of the Executive Engineer to pass, must be explained in a completion report.

K.—COMPLETION REPORTS, CERTIFICATES AND PLANS.

I.—GENERAL.

223. (a) A consolidated completion report in P.W.A. Form No. 45 No. 66.

Page 46, paragraph 223.—For the words "Form No. 45 (Public Works Department, VI-94)" in lines 1 and 2 of sub-clause (b) substitute "Form No. 44 (Public Works Department, VI-93)".

(G.O. No. 2074 W., dated 21st September 1937.)

[III list, 15-1-29]

given, if the excess is more than 5 per cent, to satisfy the authority whose sanction is necessary.

44
3(b) A detailed completion report in P.W.A. Form No. 45 (P.W.D. VI 94) 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 estimate has been exceeded by more than 5 per cent, and

(2) when, if the work was sanctioned by the Executive 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 188 of this Code and paragraph 378 of the Madras Public Works Account Code.

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.—Special rules for the preparation of completion reports of irrigation projects are given in paragraph 386 and paragraph 6 of the Appendix to Chapter V.

224. 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.

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

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

227. 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.

228. On the completion of a work in accordance with the sanction and approval, executed on behalf of another department, the local head of that department will be informed in writing by the Executive 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.

229. 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.

230. 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 record by the Executive Engineer (vide paragraphs 84 and 267). Completion plans, consisting of copies of the record plans of the more important works and alterations, should, if required to elucidate the report or if otherwise so directed by the Superintending Engineer, be prepared in the Executive Engineer's office to accompany the completion report.

IV.—OFFICE OF RECORD.

231. On the completion of any work in respect of which a completion report or statement is required under rule, such report or statement should be forwarded by the Executive Engineer to the Audit Officer who should, after verification of the 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 Local Government may decide on as the office of final record.

Completion plans, if any, should not be sent to the audit office 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 Executive Engineer and an account of any action he may have taken.

CHAPTER III—PUBLIC BUILDINGS.

A.—GENERAL.

I.—GENERAL RULES.

No. 213.

Paragraph 235.—Substitute the following for the existing paragraph:—

"235. 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, such works being treated as assigned to the departments concerned. If, in any case, professional skill or assistance is considered necessary, the Executive Engineer or the Subdivisional Officer shall be consulted."

"When a building is occupied by more than one department, the 'department' for the purpose of this rule, shall be the Revenue Department if it be one of the occupants and if not, the local Government department occupying the major portion of the building, to be decided in each case by the Superintending Engineer concerned. If, in such cases, the Forest Department or a department of the Central Government happens to be one of the occupants the cost of the fire appliances supplied or of the repairs thereto in respect of the portion of the building occupied by such department shall be recovered from that department."

"NOTE.—Fire buckets should not be supplied to residential buildings or inspection bungalows."

(G.O. No. 3441 W., dated 25th November 1929.)

[VII list, 31-12-29]

236. Every public building should be provided with all necessary fixtures by the Public Works Department which should also

No. 214.

Paragraph 236.—Add the following as Note 1 under the paragraph renumbering the existing notes 1 to 6 as 2 to 7:—

NOTE 1.—The Principal, Presidency College, Madras, is empowered to carry out departmentally up to a limit of Rs 250 petty improvements and repairs to the fixtures in the College building, such as renewal of locks, window panes, bolts, etc., which require no technical skill or supervision by the officers of the Public Works Department.

(G.O. No. 2924 W., dated 16th October 1929.)

[VII list, 31-12-29]

Executive Engineer, and charged in his accounts provided the local Government authorizes the inclusion of the cost of such furniture in the estimates of the offices concerned. This rule does not apply to the supply and repair of furniture of any of the Government Inspection bungalows in charge of the Public Works Department; the cost of these will be borne by the Public Works Department. The first supply of inspection rest-house furniture, crockery, cutlery, etc., and canal dispensary furniture 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.

238. A Superintending Engineer may accord sanction for the provision of 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. Similarly in according sanction to renewals, the number and cost of the articles renewed should not exceed the number and the cost of those replaced.

239. The following scale of furniture is laid down for inspection bungalows. This scale may be deviated from, with the sanction of the Chief Engineer, provided sufficient reasons are shown and the total cost does not exceed Rs. 700 for a bungalow with double accommodation and Rs. 500 for a bungalow with single accommodation:—

Two iron bedsteads 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' x 2' with 1" mango top.

Two matty tables, 4' x 2' polished top.

Two teak wood towel racks, ordinary.

Two teak wood stools, small round top, 13" diameter.

Two teak wood ordinary teapots.

Two galvanized iron buckets.

(ii) *Residences of high officials.*

240. The administration of the furniture fund of the official residences H.E. the Governor including the upkeep of a stock list and the chase, repair and maintenance of furniture, will be conducted by the Secretary under rules issued by the Government of India in the Department. In every second and fourth year of the incumbency

of a Governor, a special inspection (and check of the stock list) will be made by the Audit Officer. The Executive Engineer in charge of the building will inspect the furniture at the same time as the Audit Officer and a joint report will be submitted by the two officers. The Executive Engineer's duty will be to satisfy himself that the furniture is being properly maintained in good and serviceable order. It is important that the furniture should not be allowed to deteriorate to an extent that will give rise to large demands for renewals on any change of incumbents.

NOTE 1.—Chicks (rattan or bamboo) are different from blinds and are not debitable to "Furniture grant" but to "Provincial Civil repairs."

NOTE 2.—The cost of supply and repair of furniture to clerks' and bandmen's quarters of the Government House is debitable to the Public Works grant.

NOTE 3.—All charges connected with maintenance and working of the pump and engine for the water-supply of Government House, Guindy, are debitable to the Public Works appropriation for repairs buildings.

III.—PURCHASE, SALE AND TRANSFER OF GOVERNMENT BUILDINGS.

(a) Purchase of buildings.

241. No building may be purchased for public purposes without the orders of Government, to whom a survey and valuation report by the Executive Engineer of the division should, in all cases, be submitted. See also paragraph 269.

(b) Sale and dismantlement of buildings.

242. *Buildings in charge of Public Works Department.*—Chief and Superintending Engineers have power to sanction the sale or dismantlement of Government Provincial buildings in charge of Public Works Department when the book value of the building does not exceed Rs. 10,000 and 5,000, respectively. As however they have no power to sell land, whenever they sanction the sale of a building they should communicate the same to the Collector who will then take the necessary steps to sell the same.

No. 10.

Page 50, paragraph 242, note 2.—For the words "the aggregate cost of which exceeds Rs. 10,000 or Rs. 5,000 as the case may be" substitute the words "and of which the aggregate cost exceeds Rs. 10,000 or Rs. 5,000 as the case may be."

should be obtained before any building is ordered to be sold.

NOTE 4.—No building should be demolished unless it is in a dangerous condition or past repair.

243. Temporary buildings erected during the construction of a work may, under the sanction of the Executive 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 Executive Engineer to report when, in his opinion, any other building or property of Government in his charge ought to be sold or dismantled.

244. *Buildings in charge of Revenue Department.*—

(i) It should have been previously ascertained that any building to be sold is not required for the use of any department of Government.

(ii) The Executive Engineer concerned should have certified that any building proposed to be demolished is dangerous or past repair.

245. *Apportionment of sale-proceeds.*—As regards the apportionment of the sale-proceeds realized between the building and site, the following procedure should be followed. If the building appertains to any irrigation or quasi-commercial system for which capital and revenue accounts are kept, the sale-proceeds of both the building and site should be credited to the department for adjustment to the credit of the system concerned. In the case of other Public Works Department buildings, a similar procedure should be followed if the cost of the site was debited to the Public Works Department, and in other cases the amount realized for the building (excluding the value of the site) should be credited to the department and the value of the site should be dealt with by the Collector under the rules applicable to the case.

(c) Transfer of buildings.

246. (1) Collectors, Conservators of Forests, the Chief Conservator of Forests and the Board of Revenue are empowered to transfer buildings for occupation as offices from one department to another when they have been vacated by the former in consultation with the heads of departments but without reference to Government, subject to the condition that the book value of the building transferred does not exceed Rs. 2,500 in the case of Collectors and Conservators and Rs. 5,000 in the case of the Chief Conservator and the Board of Revenue.

(2) But the orders of Government should be obtained before the transfer is made—

(i) when it is proposed to transfer a building to local boards or private bodies, vide paragraph 171, or to any department of the Central Government,

(ii) when the building belongs to the Central Government,

(iii) when two or more departments ask for the same building.

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 OFFICERS OF THE PUBLIC WORKS DEPARTMENT.

247. (a) Office accommodation may be hired for the Public Works Department if no Government building is available. The sanction of Government is necessary in the case of office accommodation for Superintending Engineers; in the case of Superintendents of Works or Executive Engineers, the Superintending Engineer may sanction the renting of a building up to a maximum of Rs. 100 per mensem, any higher rent being sanctioned by Government. A Superintending Engineer may sanction the

hiring of office accommodation for a Subdivisional officer up to the limit of a monthly rent of Rs. 30.

(b) When an Executive Engineer or a Subdivisional 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, draw in his contingent bills 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. 50 in the case of an Executive Engineer and Rs. 30 in the case of a Subdivisional officer. In according such sanctions, the Superintending Engineer 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 paragraph 268.

(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 paragraph 256.

(e) In the case of a Subdivisional office, the following conditions also apply :—

(i) In calculating the accommodation set apart for office purposes no allowance should be made for a separate room, apart from the office, to be occupied by the Subdivisional officer.

(ii) The Subdivisional officer's immediate superior must certify both as to the adequacy of the accommodation provided for the office and its suitability.

NOTE.—The rules in paragraph 247 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.

248. Superintending 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. 5 per mensem.

249. 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 paragraph 247 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. 5.

V.—RENTING OF BUILDINGS.

250. It is the duty of the Executive 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

I. Paragraph 251-A.—For the existing first two sub-paragraphs as amended by correction slip No. 185, substitute "Rent should be recovered from the Forest Department for Provincial buildings occupied by them wholly or partly for residential or non-residential purposes as below :—

(i) For buildings ... (a) In the case of outlay incurred before 1st January 1922 interest at 4 per cent of the book value plus 2½ per cent for maintenance on the capital cost of the building excluding site should be charged.

(b) In the case of buildings constructed or additions to the capital cost made after 1st January 1922, interest at 6 per cent of the book value plus 2½ per cent for maintenance on the capital cost of the building excluding site should be charged.

(ii) For sanitary, water-supply and electric installations and fittings in the buildings. Interest at 4 per cent or 6 per cent of the capital cost according as the capital outlay incurred was before or after 1st January 1922 plus 4½ per cent for maintenance should be charged.

Rent should be recovered at the same rate for Provincial buildings occupied by departments of the Central Government wholly or partly for non-residential purposes.

Municipal or union taxes should be paid by the occupying departments direct to the authorities concerned, except in the case of the Forest Department or a department of Central Government which occupies only a part of the building. In such cases, the procedure laid down in Rule (i) (b) in Appendix 12-A, Madras Financial and Account Code, should be followed."

II. Insert the following as Note 3 to paragraph 251-A, renumbering existing note 3 as 4 :—

NOTE 3.—As an exception to the rule in the above paragraph, no rent need be recovered for the Forest College buildings at Coimbatore and for the building occupied by the Forest Research Officer at Ootacamund.

(G.O. No. 3050 W., dated 28th October 1929.)

(G.O. No. 3401 W., dated 21st November 1929.)

(G.O. No. 3555 W., dated 5th December 1929.)

[VII list, 31-12-29]

orders of his departmental superiors or of the local Government.

254. 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 197.

VI.—CUSTODY OF VACANT GOVERNMENT BUILDINGS.

255. Whenever a public building which is not borne on the registers of the Public 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 Public Works Department should be handed over to the Public Works Department when vacated.

VII.—TAXES.

256. Municipal and local taxes on Public Works buildings other than those occupied as residences, are payable by the department occupying them and are debitable to that department. In the case of buildings occupied as residences excluding those occupied by the Governor which are specially exempt from the payment of the charge, the taxes will be payable by the Public Works Department and will ordinarily be adjusted as part of the cost of maintenance, see Fundamental Rule 45 (d). Administrative Instruction II (paragraph 26th). No taxes are leviable on public buildings situated in cantonments.

NOTE 1 (a).—As regards certain taxes which are recoverable from the tenants which may be regarded as service taxes the following rules apply:—

(i) In the case of buildings occupied by Government offices, the occupying department will pay the taxes.

(ii) In the case of residential buildings such taxes must be paid by the Government servant occupying the residence in addition to the usual rent—vide Fundamental Rule 45 (f).

(b) In cases in which the amount of tax payable to the municipality or the local body in respect of a building has to be borne partly by the Government officer occupying the building and partly by Government the tax will be paid in full by Government in the first instance and the amount payable by the officer will be recovered from him by Government—vide rule 1 under paragraph 42b of the Madras Public Works Account Code.

NOTE 2.—Recourse to the special provisions of Act XI of 1881 should be had only when an amicable (though possibly arbitrary) settlement with the local authority has failed in cases when the property to be assessed is, from its nature, such as not to admit of the application of ordinary principles in assessing the payment thereon of any particular tax, e.g., when the assessment is on the letting value, and the property is of such a nature that it is difficult to conceive its being let and impossible to form any estimate of the rent that would be obtained for it if the Government offered to let it.

NOTE 3 (a).—Payment of rents, rates and taxes for Posts and Telegraphs buildings in charge of the Madras Public Works Department will be paid by the latter and the amount will in ordinary circumstances be included in their annual repair estimates.

(b) Rents for residences of the Posts and Telegraphs Department including a share of municipal taxes where such share under existing orders is recoverable from the occupant, should also be fixed, assessed and recovered by the Madras Public Works Department.

VIII.—REMISSION OF MUNICIPAL TAX FOR VACANT BUILDINGS.

257. Whenever a building is likely to fall vacant, the department or departments occupying it should give advance notice of their intention to vacate the building or a portion thereof to the Executive Engineer. The latter should take particular care to give timely notice to municipalities whenever a building is likely to fall vacant for more than 60 days in any half-year. The officer paying municipal tax for a vacant building should ascertain that remission of tax has been claimed for the period that the building was vacant.

258. In the case of buildings occupied by His Excellency the Governor the taxes are to be paid by Government and not by His Excellency from his private purse or contract grant. Arrangements should be made by the Public Works Department for the payment of such taxes and the amount debited to "A.L. Provincial Civil Works Reserved."

IX.—SANITARY AND WATER-SUPPLY INSTALLATIONS.

259. All works and repairs in connexion with sanitary installations and water-supply to Government buildings should be carried out by, or through the agency of, the Public Works Department, except in special cases under the orders of the local Government.

X.—ELECTRIC INSTALLATIONS.

260. The following procedure is laid down for the execution of *Electrical Works*:—

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 be invited in all cases.

Repairs (maintenance).—Wherever private agency is available it should be employed. Tenders should be invited for the purpose. 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.

261. In cases where heads of departments desire to carry out electrical works departmentally, the previous approval of Government should be obtained. After such approval has been accorded, they may have detailed plans and estimates prepared through any competent agency and may themselves call for tenders and have the works executed by suitable agency. Technical advice required or assistance needed in the execution of the works will be given by the Electrical Engineer.

The expenditure in connexion with electrical works executed through private agency by heads of departments should be borne by the departments concerned, see paragraph 92-94 *ibid.* Heads of departments should, however, intimate to the Executive Engineer concerned the charges incurred in the Civil department on account of original works, extensions and improvements and repairs separately in order that he may maintain his capital accounts correctly.

XI.—BUILDINGS OF HISTORICAL INTEREST.

262. Buildings and monuments which are protected under the Ancient Monuments Preservation Act, are borne on two lists:—

(i) those which date from a period prior to the British occupation, maintained from Central Revenues,

(ii) those of later date, maintained from Provincial sources.

Lists of these monuments are issued by the Archaeological Department.

263. It is the duty of Executive Engineers to arrange for a systematic inspection of all such buildings and monuments in their divisions and to frame estimates for their repair. Archaeological officers will advise on the proposals submitted by officers of the Department, will recommend the order of precedence, will themselves suggest works of restoration, and will pass the plans of all works estimated for before they are carried out by the Public Works Department. During the execution of a work the Archaeological officers will assist the department by their advice.

NOTE 1.—The cost of providing and maintaining approach roads to ancient monuments should be a provincial charge.

NOTE 2.—Revenue derived from the bungalows within the forts at Chandragiri and Gurramkonda in the Chittoor district (Madanapalle division) should be credited to Central Revenue.

No. 72.

Page 56, paragraph 263.—Insert the following as note 5 under this paragraph:—

NOTE 5.—Archaeological Superintendents are empowered to sanction reappropriation of funds amongst conservation works in so far as works of annual repairs executed by the Public Works Department are concerned. All other proposals for reappropriation should be submitted to the Director-General of Archaeology in India for sanction after consultation with the local Archaeological Superintendent.

(G.O. No. 1776 W., dated 16th August 1927.)

[III list, 15-1-28]

Consent of occupying authorities to make additions and alterations to buildings on which Government retain a lien, need not be disturbed.

XIII.—INSPECTION OF PUBLIC BUILDINGS.

265. Every public building should be carefully examined once in each year by the Executive Engineer of the division. If circumstances require it, their reports should be brought to the notice of the local Government.

XIV.—REGISTERS AND PLANS OF BUILDINGS.

(a) Register of Buildings.

266. Each Superintending Engineer will keep a register (in Public Works Department Form No. 136) of all buildings in charge of the department within his circle, and each Executive Engineer a similar register of all the buildings within his division. 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. In the case of a purchased property the price paid will be apportioned between the various items comprising the property, e.g., land, main building, servants' quarters, compound wall, well, etc. The registers will also show whether the building is to be maintained at the cost of Central or Provincial funds. The portion of the registers relating to churches should be kept in Public Works Department Form No. 137, the values of land and separate structures being shown separately as indicated above.

(b) Plans of Buildings.

267. In case of buildings and works borne on the returns of the Public Works Department, the Executive Engineer will be held responsible that plans of such buildings are corrected on completion of any alterations.

No. 187.

Page 56, paragraph 268.—In the note under subsidiary rule 4 to Fundamental Rule 45 as amended by Correction Slip No. 149, insert the word "Local" between the words "The" and "Administrative head" in the first line.

(G.O. No. 459, Finance, dated 17th June 1929.)

No. 188.

Page 56, paragraph 268.—Recast the exceptions under the subsidiary rule 1 to Fundamental Rule 45-A-VI introduced by Correction Slip No. 149, as follows:—

... will be charged on the furni-
No. 217.

I. Paragraph 268 (Preamble).—Delete the third sentence and substitute the word "also" for "however" in the fourth sentence.

II. Add the following as a sub-paragraph to the preamble:—

"When an officer of the Central Government occupies, by official arrangement, a residence provided by the local Government, the latter 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."

(G.O. No. 8050 W., dated 26th October 1929.)
(G.O. No. 3401 W., dated 21st November 1929.)
(G.O. No. 3555 W., dated 5th December 1929.)

No. 2.

Paragraph 268.—Insert the following just above the heading "Fundamental Rule 45-A-III introduced by correction slip No. 149:—

Subsidiary rule under proviso (ii) to Fundamental Rule 45-A-II.

The expenditure incurred on such works as—

- raising, levelling and dressing sites,
- construction of revetments, retaining wall, and
- storm water drainage

shall be regarded as expenditure upon the preparation of a site.

(G.O. No. 838, Finance, dated 28th November 1929.)

[VII list, 31-12-29]

1055. Emoluments, for the purpose of this rule, include compensatory allowance, whether drawn from general revenues or from a local fund, and pension, if the occupant is in receipt of pension.

NOTE.—The standard rent shall be calculated as follows:—

(i) In the case of leased residences, it shall be the sum paid to the lessor, plus such allowance for maintenance and repairs, if these are a charge on the local Government, as the latter may fix.

(ii) In the case of residences acquired or constructed by Government, it shall be calculated on the cost of acquiring or constructing the residence, including any capital expenditure incurred after acquisition or construction together with the cost or assessed value of the site, and shall be a percentage of its cost equal to such rate of interest as may from time to time be fixed by the Secretary of State in Council, plus such allowance for maintenance and repairs as the local Government may fix.

Government of India's orders.—The Secretary of State in Council has prescribed as the rate of interest to be applied in calculating the rent of a house which may be occupied for the first

* These rates are as follows:—

- Before 1st April 1919—4 per cent.
- From 1st April 1919 to 31st July 1921—5 per cent.
- From 1st August 1921—6 per cent.

time after the 19th June 1922 the rate * which is in force, as the standard of return from productive irrigation works at the time of the acquisition or construction of the house. He has also decided that the

basic interest rate on which rents for houses previously occupied have been calculated may remain unaltered unless in any cases they are higher than that now prescribed for houses occupied hereafter.

For the purpose of assessing rent, the Government of India have decided that the time of construction should be taken as the date on which the accounts of the estimate for the construction of the residence are closed."

(Government of India, Finance Department, letter No. 1061, E. B., dated 4th September 1924.)

Administrative instructions.

I. Renewals of a building or of its subsidiary works such as out-houses, roads, drains, culverts, etc., or new construction, such as retaining walls, necessitated by the occurrence of fire, flood, earthquake, abnormal storm or other calamity will be chargeable to the capital cost, but on completion Government will decide what amount should be written off the original capital cost. When a portion of a building is required to be dismantled to make room for alterations or additions, the capital value of the dismantled portion should be dealt with under note to paragraph 91.

II. *Maintenance and repair charges.*—The allowance for maintenance and repairs to be included in calculating rent with reference to note (ii) to clause (b) of Fundamental Rule 45 will be 2 per cent per annum on the capital cost of the building exclusive of the cost of the site; municipal taxes, if payable, will be added separately.

NOTE.—This rule will be applied in all new cases in which standard rents have to be fixed and also in all cases in which rent statements come up for revision on account of additions to capital cost or for any other reason.

III. *Additions and alterations to leased residences.*—In the event of any addition or alteration to the building being made with the consent of the owner, subsequent to the signing of the lease at the request of the occupant and at Government expense, the following rules should govern the recovery of rent :—

(1) If the lessor agrees to take over the work done on the expiry of the lease and to pay to Government the original cost of that work, less an allowance for deterioration, which should be fixed before the work is done, the standard rent will be raised so as to cover—

(a) six per cent or such other rate as may be prescribed from time to time as the standard of return on productive irrigation works on the capital cost of the additional work ;

(b) the percentage or amount fixed for deterioration ;

(c) the annual estimated charges for maintenance and repairs of the additional work (if repairs are executed by Government); or

(2) If the landlord refuses to accept any liability for the additional work, the standard rent will be raised so as to cover during the period of the lease—

(a) the capital sum expended including interest at 6 per cent or such other rate as may be prescribed from time to time as the standard of return on productive irrigation works ; and

(b) the annual estimated charges for maintenance and repairs of the additional work.

NOTE.—The standard rent should be fixed when the work is completed.

In case (1) the capital cost will be held to be the total expenditure less half the amount which will be recovered on account of deterioration.

In case (2) interest will be calculated on half the amount of the outlay.

IV. *Rounding off rents.*—The standard rate of rent of a building should be fixed at the nearest half rupee or rupee according as the calculated amount is less than Rs. 5 or otherwise. In regard to rents of Rs. 5 and above, fractions of 8 annas and over should be treated as one rupee, those below 8 annas being ignored. With respect to rents below Rs. 5, fraction of 4 annas and above should be taken as half a rupee, those of 12 annas and over being rounded off as one rupee.

V. *Rents of buildings used partly for office and partly as residential accommodation.*—When a building is occupied partly as a residence, and partly as an office for which no rent is paid, or when an officer, though provided with office accommodation elsewhere than in his residence, is, in the opinion of Government, obliged to set apart a portion of his residence for the reception of visitors on business, the capital value of the portion occupied as a residence should be separately estimated for the purpose of

No. 73.

Page 59, paragraph 268.—For the existing Administrative Instruction VI under Fundamental Rule 45 (a) and (b) substitute the following :—

VI. *Occupation of residences during leave.*—The 10 per cent limit referred to in Fundamental Rule 45 (b) should, in the case of an officer proceeding on leave on average pay not exceeding four months, who is permitted to continue to occupy Government quarters during the leave, be interpreted as 10 per cent of the emoluments last drawn by the officer : but an officer who goes on leave, other than leave on average pay not exceeding four months, should be held to have ceased to be in occupation of the building from the date of commencement of such leave, unless for any reason the Local Government decides otherwise, in which case Fundamental Rule 45 (b) will continue to apply and the 10 per cent limit referred to therein should be interpreted as 10 per cent of the officer's emoluments while on leave, i.e., his leave salary.

NOTE.—The grant of permission to occupy Government quarters during leave, is a condition precedent to the application of Fundamental Rule 45 (b). This permission can be granted by the local administrative head of the department in the case of an officer proceeding on leave on average pay not exceeding four months, the special sanction of Government being required in other cases.

(G.O. Mis. No. 1588 W., dated 22nd July 1927.)

[III list, 15-1-28]

servant supplied with a residence; provided—percentage taken is less than 10 per cent, the total amount of the standard rent fixed for all residences supplied in that area is thereby recovered ; or

(ii) taking from any Government servant, who is in receipt of a compensatory allowance granted on account of dearness of living, a rent in excess of 10 per cent of his emoluments."

Subsidiary Rule.

Every officer drawing a house-rent allowance should certify that he did not occupy Government quarters during the period for which the allowance is claimed. In respect of non-gazetted officers, this certificate should be furnished by the head of the office.

FUNDAMENTAL RULE 45 (d).

"(d) A local Government may make rules prescribing the principles on which rent shall be assessed in the case of Government servants who are supplied with residences in more than one station, or who, owing to the nature of their duties, occupy Government residences for a part only of the year; provided that—

(i) a Government servant, to whom more residences than one are allotted, shall not pay less rent for the total period of occupation in any one year than 10 per cent of his emoluments for that period, or the total which

No. 11.

allot Page 60, paragraph 268, Fundamental rule 45 (e).—Substitute the amount following for Subsidiary Rule 2 thereunder:—

period 2. (a) An incumbent, whether permanent or temporary, of an appointment for whose benefit a house has been constructed or purchased or leased by Government under the conditions specified in paragraph 269 A and B of the Madras Public Works Department Code, will be held responsible for the prescribed rent during the tenure of his appointment. In the following cases, however, no rent will be recovered provided that the head of the department furnishes a certificate to the officer responsible for the recovery of rents that the conditions laid down are satisfied:—

reas to serv ensi (i) When an officer is holding, as a temporary measure under Fundamental Rule 49, an appointment to which a Government residence is attached, in addition to his substantive appointment, and does not actually occupy the house,

(ii) when an officer in addition to the duties of such an appointment carries on the duties of another appointment which preclude him from occupying the house,

red Mar (iii) when an officer is officiating in an appointment for a period not exceeding one month and does not wish to occupy the house, and

(iv) when an officer is officiating in an appointment for a period not exceeding two months and the circumstances are such as to preclude him from occupying the house.

for Gov will app pre case (b) Exceptions to the rule in the first sentence of sub-paragraph (a) above may be sanctioned, with the previous approval of Government, when a building is rendered uninhabitable by reason of extensive repairs or for any other cause and is so certified by the Executive Engineer. The latter should forward his certificate to the Superintending Engineer who will report to Government whether partial or total remission of rent should be allowed and for what period.

Fur att occi When only a portion of a Government residence becomes uninhabitable, the occupant will be allowed the benefit of a remission of rent, only if the standard rent of the building excluding the proportionate rent of the portion rendered uninhabitable, falls below 10 per cent of the occupant's emoluments.

carri occ Inconvenience caused by petty or ordinary annual repairs is insufficient to warrant a remission of rent.

(G.O. No. 534, Finance, dated 3rd July 1926.)

provided for him by circumstances which Government consider sufficient to warrant an exception being made in his favour.

(iv) When a building is rendered uninhabitable by reason of extensive repairs in progress or other cause and is so certified by the Executive Engineer. The latter should forward his certificate to the Superintending Engineer who will report to Government whether partial or total remission of rent should be allowed and for what period.

When only a portion of a Government residence becomes uninhabitable, the occupant will be allowed the benefit of a remission of rent, only if the standard rent of the building excluding the proportionate rent of the portion rendered uninhabitable, falls below 10 per cent of the occupant's emoluments.

Inconvenience caused by petty or ordinary annual repairs is insufficient to warrant a remission of rent.

NOTE 1.—An officer who is merely discharging the current or routine duties of an appointment to which an official residence is attached is not bound to occupy it and should not be considered as the incumbent of the appointment for purposes of recovery of rent.

NOTE 2.—A Government servant provided with free quarters may continue to occupy them free of rent when he proceeds on leave for a period not exceeding four months provided no substitute is appointed in his place. If the leave is extended beyond the four months' limit, rent-free occupation of the quarters must cease.

NOTE 3.—A permanent incumbent may, during absence on leave or on duty elsewhere, be permitted by the Superintending Engineer to store at his own risk, free of rent, his furniture and other belongings in his residence, when both the conditions specified below are fulfilled:—

(1) the temporary incumbent does not require the residence and is exempted from the payment of rent for it; and

(2) arrangements cannot be made to lease the house during the absence of the permanent incumbent.

NOTE 4.—The consent of the Finance Department may be presumed to have been given to all sanctions accorded by Government under this Subsidiary Rule. See Fundamental Rule 7.

3. If the rent recoverable under Fundamental Rule 45 (b) is greatly in excess of the real value of the accommodation provided, this will be deemed to constitute very special circumstances within the meaning of Fundamental Rule 45 (e); but if the accommodation has been provided by Government for the reason that a suitable residence cannot be secured in the locality, reduction of rent will not be permitted on the sole ground that there is no demand for such a residence in the locality.

4. When a well in a Government residential building is dry or otherwise unfit for use and the tenant is put to additional expense to arrange for the supply of water for a continuous period of not less than two months, a remission of rent assessed on the capital cost of the well may be allowed if the capital cost of the building includes such cost.

FUNDAMENTAL RULE 45 (f).

"(f) The limit of 10 per cent prescribed under clause (b) and the uniform percentage of emoluments mentioned in clause (c) above have reference to the rent of the buildings only. Adequate additional rent should be charged for furniture, water-supply and sanitary, heating and electric installation, if these are supplied. Such charges should not be foregone, except in very special circumstances, for reasons which should be recorded."

Subsidiary Rules.

1. The additional rent for sanitary, water-supply and electrical installations will be charged at a uniform rate as a percentage on the outlay incurred, made up as follows :—

(1) interest calculated at the rates laid down by the Secretary of State from time to time as the standard of return for productive irrigation works, see note (ii) to Fundamental Rule 45 (b), plus

(2) $4\frac{1}{2}$ per cent for repairs and depreciation.

This rule applies also to Government servants who are entitled to residences free of ordinary rent, but it does not apply to the residences of H.E. the Governor and his staff.

2. The hire of a meter in connexion with electric installation or water-supply and the charges for current or for excess water consumption should be paid by the tenant unless specifically exempted under the above rule.

NOTE.—A sanction accorded under Subsidiary Rule 2 under Fundamental Rule 45 (e) will be held to exempt an officer from the liability for the charges mentioned in Fundamental Rule 45 (f) also and Subsidiary Rules 1 and 2 above.

3. In the case of Government buildings providing combined office and residential accommodation, the charges on account of excess water should be borne by Government and the tenants in the proportion of the excess water actually consumed. Separate meters should be supplied to the residential and non-residential portions for this purpose.

4. If in any case, furniture is supplied to a residential building a rent of 15 per cent per annum should be recovered on its capital cost.

Exceptions.—A rent of 7 per cent only will be charged on the furniture supplied already to the following quarters at Ootacamund :—

- (1) Secretariat clerks' quarters,
- (2) Non-Secretariat clerks' quarters,
- (3) Surplus Secretariat quarters, and
- (4) 'Chesterfield'—District Medical Officer's residence.

Rent for furniture supplied after the issue of this Code will be chargeable under the ordinary rule above.

C.—CONSTRUCTION, ACQUISITION OR LEASING OF RESIDENCES FOR GOVERNMENT OFFICIALS.

I.—GENERAL.

269. 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.

269-A. Before submitting a proposal to Government for the construction of a residence for a Government official, the head of the department concerned should consider 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 should 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 (b) ; 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.

269-B. All proposals to Government to construct or purchase a residential building for a Government servant when it is not possible to take an existing building on lease under the conditions of paragraph 269-A should contain full information on the following points :—

- (i) that the conditions of Fundamental Rule 45 (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 (b) ;
- (iii) the average emoluments of the officer for whom the quarters are constructed ;
- (iv) the capital cost on account of sanitary, water-supply and electric installations, if any, and the rent recoverable thereon under Fundamental Rule 45 (f).

269-C. 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

recoverable from the occupant under the Fundamental Rules, except when it is the recognized custom to provide residences rent free or at reduced rates to certain classes of Government officials, e.g., wardens of Government hostels attached to educational institutions, nurses, and certain police officials.

NOTE.—State expenditure on the addition of ball-room floors, gardens, tennis courts, etc., should, as a rule, be limited to the residences of H.E. the Governor. The addition of cow-sheds, fowl-houses, etc., to Government residences should be very rare and they should not be provided without the special sanction of Government in each case. When such amenities are supplied, their cost must be included in the capital cost for the purpose of calculating rent.

II.—CLASSIFICATION OF RESIDENTIAL BUILDINGS.

269-D. For the purpose 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 per cent of their emoluments (See Fundamental Rule 45 (b) and (f)).

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 clause (e) of Fundamental Rule 45—vide paragraph 268.

NOTE.—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.

269-E. All buildings of Class I may be kept on a single list for the purpose of this rule, or there may be separate lists for each circle of Superintendence, as may be more convenient. Separate lists are not required for buildings the rent proceeds of which are creditable to different services.

D.—MISCELLANEOUS.

270. Procedure in the case of applications for 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).

No. 189.

Page 56, paragraphs 268 and 270-A.—Delete subsidiary rule 4 to Fundamental Rule 45-A-VI in section B of Chapter III as introduced by Correction Slip No. 149, and add the following note to paragraph 270-A:—

NOTE.—When a well in a Government residential building is dry or otherwise unfit for use and the tenant is put to additional expenses to arrange for the supply of water for a continuous period of not less than two months, a remission of rent assessed on the capital cost of the well may be allowed with the sanction of Government, if the capital cost of the building includes such cost.

(G.O. Mis. No. 2445 W., dated 30th August 1929.)

[VI list, 15-9-29]

by any Government official, the authority under which the exemption or reduction is made should, in every case, be communicated to the Accountant General, in order that he may enter it in the Capital and Revenue Accounts of quarters.

270-C. Periodical review of concessions.—In cases in which the grant of free quarters or of quarters at reduced rents has been sanctioned, Heads of Departments and the Chief Engineer may, should such concessions appear to them, 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.

No. 190.

For paragraph 270-E and the note under it introduced by Correction Slip No. 149, substitute:—

270—E—Rent recoverable from private persons.—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 rents charged for the buildings thus let, in any stations, should not be less than what would be recoverable from the Forest Department or departments of the Central Government under paragraph 251-A of this Code for such occupation. Municipal or Union taxes, if any, payable on the buildings should also be recovered from the tenants.

NOTE.—The Chief Engineer is authorized to sanction renewals 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. 20 per mensem.

(G.O. No. 1588 W., dated 28th May 1929.)

(G.O. No. 2488 W., dated 2nd September 1929.)

[VI list, 15-9-29]

(c) the pro-

works, and

(d) the probable actual rent likely to be recovered should be furnished along with the proposals.

270-G. *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 (e) should be jealously scrutinized. Adequate additional rent in proportion to the 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.

270-H. *Liability to rent for new buildings and for additions and alterations.*—(a) The Executive Engineer should fix, under the provisions of Fundamental Rule 45 (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 Executive Engineer or the Subdivisional 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 the 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 (b) differ from that decided upon by the Executive Engineer.

(b) In the case of additions and alterations to a residential building which necessitate a revision of rent, the Executive 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 the completion of additions and alterations. The revised rate will have effect from the date of completion of the work.

(c) Revised data statements 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 Administrative Instructions I and V under Fundamental Rule 45 (b) and Subsidiary Rule 3 under Fundamental Rule 45 (e), vide paragraph 268, provided the standard rent is fixed strictly in accordance with the instructions in the note under Fundamental Rule 45 (b) and Administrative Instruction II thereunder. Data statements in which the Audit officer differs from the Superintending Engineer should be submitted to Government for orders.

270-I. *Residences of the Governor.*—The sanctioned residences of the Governor shall be occupied free of rent.

No. 191.

Page 66, paragraph 270-J, as introduced by Correction Slip No. 149 (V List).—Delete the paragraph.

(P.W. and L. Dept., Memo. No. 18821 B-1, dated 15th October 1929.)

[VI list, 15-9-29]

270-K. *Sub-letting of residences.*—The sub-letting of an official residence may be permitted only under the following conditions:—

- (a) The previous sanction of Government should be obtained for sub-letting;
- (b) the officer will still remain personally responsible for the rent and for any damage caused to the building beyond fair wear and tear;
- (c) Government will not recognize the sub-tenancy;
- (d) the rent to be charged by the officer to his tenant should not, except with the sanction of the local Government in special circumstances, exceed the rent paid by the officer to Government;
- (e) sub-tenancy should continue only for so long as the officer who makes the arrangement holds the appointment for which the official residence is provided.

270-L. *Damage to residential buildings 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, whitewashing, 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 Executive Engineer or the Subdivisional 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 Executive Engineer any special damage at the time he enters the building.

NOTE 1.—The intention of the rule is that while repairs 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 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.

270-M. *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 permission of the Executive Engineer subject to the full rate of rent being recovered.

270-N. *Care of vacant buildings.*—If an officer for whom a Government residence 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 Public Works Department will employ one and 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 2 to Fundamental Rule 45 (e), the following arrangements should be made:—

(1) If the quarters are expected to be vacant for less than one month, the officer on the spot discharging the duties of the permanent

officer for whom the quarters are intended should arrange to depute a peon or other menial 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 officer on the spot discharging the duties of the permanent officer should take steps to employ a watchman at departmental expense after approval by a competent authority.

NOTE 1.—The Executive Engineer is authorized to sanction the entertainment of a watchman or care-taker in the case of Government residences for officers of the Public Works Department. In exercising this power, the Executive Engineer should ordinarily sanction only the lowest pay of the watchman. If, however, it is found absolutely necessary to pay more than the lowest rate in special cases, he should record his reasons for doing so.

NOTE 2.—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 also paragraph 270-M.

270-0. Allotment of residences.—(i) Buildings acquired or constructed for the occupants of particular posts shall ordinarily be occupied by the officers holding those posts, vide Subsidiary Rule 2 under Fundamental Rule 45 (e), (paragraph 268).

(ii) Where any question is raised as to which officer has the prior title to occupy a particular house, or if no officer wishes to occupy a house, as to which officer shall be required to pay rent for it, the question shall be decided by the Collector and the Superintending Engineer sitting together.

(iii) In the city of Madras, houses will be allotted to applicants in consideration of the general public convenience and priority of application, by the Secretary to Government, Public Works Department and the Chief Secretary sitting together.

(iv) It will be the duty of the Executive Engineer to report every case of vacancy as soon as it is known that it is likely to arise and to take prompt steps to ensure that no house is allowed to remain vacant for a day longer than is unavoidable.

E.—UPKEEP OF THE COMPOUNDS ATTACHED TO PUBLIC BUILDINGS.

271. To ensure the proper upkeep of the compounds attached to Government buildings including residences in charge of the Public 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 Executive Engineer's concurrence.

(3) The ground of the compound shall not, without the concurrence of the Executive 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 Executive Engineer, but his concurrence shall not be required for such cutting down, uprooting or trimming of any bush or shrub or lopping of any tree as may be necessary for the proper maintenance of the garden.

(5) (a) The Executive Engineer will report to the Superintending Engineer any breach of the above rules which may come to his notice.

(b) The compound of jails and mental hospitals will be exempted from the operations of the above rules and will be in sole charge of the Superintendents.

(6) These rules do not apply to the compounds of the three Government Houses.

272. 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.

273. All inspection bungalows are in charge of the Public Works Department but Collectors will control the use of them in all cases except those for which officers of the Public Works Department have a preferential right of occupation such as inspection bungalows near Anicut systems, etc. In the latter case the Collector's control will be exercised in consultation with the Superintending Engineer.

274. Inspection bungalows have been 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 VI.

275. Every Executive Engineer should keep a register of Inspection Buildings in his charge for each class.

276. As long as in **No. 74.**

Page 69, paragraph 276.—Delete the whole.

(G.O. No. 2074 W., dated 21st September 1927.)

received during the month on account of such buildings. The names of the various occupants and the several periods of occupation, etc., are unnecessary in the return to the audit office.

277. Proposals for the construction of new inspection bungalows and extensions or improvements of existing ones require the sanction of Government.

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

G.—RYOTS' SHEDS.

278. Proposals for the construction of ryots' sheds, except in the West Coast districts, should be submitted to Government for sanction.

H.—HOSTELS.

279. The hostels attached to schools and colleges need not be shown in the monthly return of residential buildings and they do not come under the class of residences for Government officials. They should also be treated as non-residential buildings for the purpose of determining the authority competent to accord administrative approval to additions and improvements thereto.

CHAPTER IV.—MISCELLANEOUS RULES REGARDING OFFICE WORK, EXCLUDING ACCOUNTS PROCEDURE.

A.—INITIAL RECORDS OF ACCOUNT.

280. The initial records upon which the accounts of works are based are:—

- (a) The Muster Roll [Public Works Account Code Form 21 (P.W.D. VI-67)].
- (b) The Casual Labour Roll [Public Works Account Code Form 22 (P.W.D. VI-68)].
- (c) 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 piece-work 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.

I.—MUSTER ROLLS.

281. The nominal muster roll, Form 21 (P.W.D. VI-67) or the casual labour roll, Form 22 (P.W.D. VI-68), 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. (See also paragraphs 290 and 291, Madras Public Works Account Code.)

II.—MEASUREMENT BOOKS.

282. 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, piece-work, schedule contract, deviations in a lump sum contract, or of materials received. It is the original record of actual measurement or count. The descriptions 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. Rules regarding the maintenance of measurement books and the manner of making entries therein are found in the Madras Public Works Account Code, paragraphs 293 and 294.

NOTE.—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 clerk.

283. The conditions under which payments may be made without detailed measurements, are given in paragraph 313 of the Madras Public Works Account Code.

284. Subdivisional Officers are expected to check a percentage of the calculations and rates recorded in measurement books, and to checkmeasure all final bills on running account and all first and final bills in excess of Rs. 500 and a large proportion of measurements in other cases. Executive Engineers will checkmeasure the work done on not less than 24 of their more important works in each year. The items in the measurement books actually checkmeasured should, as a rule, be initialled by the checking officer.

NOTE.—In particular cases in which checkmeasurement before payment of first and final bills for the supply of materials is found impracticable, the reason for making payment before checkmeasurement should be recorded both on the voucher and in the measurement book.

285. A register of checkmeasurements should be maintained in each division showing all checkmeasurements made by the Divisional Officer and this register should be available for inspection by the audit officer during his inspection.

286. During their tours and inspections of divisional offices, 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 measurements of each kind of work done and are maintained in accordance with the above rules.

NOTE.—Superintending Engineers are competent to deal with losses of measurement books. All losses of measurement 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.

III.—PROGRESS REPORTS OF WORKS.

287. Subdivisional Officers and subordinates will furnish to the Executive 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 work, or anything militating against the interests of Government on the part of any contractor or pieceworker.

B.—CUSTODY OF CASH.

I.—GENERAL.

288. Public money in the custody of the department should be kept in strong treasure chests and secured by two locks of different patterns. The duplicate keys of divisional and subdivisional cash chests should be placed, under the seal of the Executive Engineer, in the custody of the Treasury Officer in the jurisdiction of the division concerned. A duplicate key register should be maintained 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 treasure 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.

II.—RESPONSIBILITY OF GOVERNMENT.

289. Government accept no responsibility for any fraud or misappropriation in respect of cheques in payment of an officer's pay or travelling allowance bills. In the case of officers who are stationed at places where there are no treasuries or sub-treasuries, it is advisable that not less than two peons or lascars, of whom one should, if possible, be a member of the permanent establishment, should be entrusted with the duty of encashing such cheques. In cases where it is not possible to spare the services of more than one peon or lascar for the purpose, coolies on daily wages may be temporarily deputed for the encashment of bills or cheques. Government will not, however, accept any liability for loss that may be caused by these arrangements.

C.—CASHIERS.

I.—GENERAL.

290. Cashiers may be appointed with the sanction of Government whenever the cash transactions of a division or subdivision are sufficiently extensive to require it.

291. 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.

292. The Executive Engineer will count the cash in the hands of each cashier at least once a month; or in the case of out-stations, he or the Assistant 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 (SUBORDINATES).

293. 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. Storekeepers, sub-storekeepers and lower subordinates, also Head clerks of Superintending Engineers' offices, and other members of the clerical, petty, plantation and revenue establishments, 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, who will determine whether the amount shall be paid in a lump sum or by deduction from salary.

NOTE 1.—Surveyors, either permanent or temporary, drawing pay Rs. 60 and more a month, will be classed as upper subordinates, while those drawing less than the above amount will be considered as lower subordinates for the purpose of the above rule.

NOTE 2.—Delta, anicut and channel superintendents and lower subordinates on the permanent establishment will be exempted from furnishing security on account of imprests granted to them when the imprests do not exceed Rs. 100.

NOTE 3.—Head clerks of Executive Engineers' offices 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 4.—Irrigation superintendents, toll-keepers, shroffs and wharf superintendents on the permanent establishment, entrusted with the collection of tolls and licence fees, need not furnish security except under special orders. Men on temporary establishment should, however, furnish security.

NOTE 5.—Subdivisional clerks may, at the discretion of the Executive Engineer, be allowed imprests without security, provided the amount does not exceed Rs. 15.

D. STORES.

I.—GENERAL.

294. The stores of the Public Works Department are divided into the following classes, viz. (i) Stock, or general stores, (ii) Tools and plant, (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.

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.

295. An Executive 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.

296. 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.—ACQUISITION OF STORES.

(a) Purchase of Stores.

(i) Stores (other than Tools and Plant).

297. Stock, road metal and other materials (not being articles of European manufacture, which must be indented for on England), required in ordinary course for the execution of sanctioned works, may be procured on the responsibility of the Executive 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 their preparation may be required, as laid down in paragraph 313.

NOTE.—Purchase of materials far in advance or excess of requirements results in both direct and indirect losses to Government and should be avoided.

298. Firewood should usually be measured by weight and cubic feet measurement should be adopted only in exceptional cases with the prior approval of the Executive 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 weighing of fair samples of the wood concerned.

(ii) Tools and Plant.

299. "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.

300. Every proposal for the initial supply of bicycles to an office should be submitted to Government for orders.

All repairs to bicycles and carrier tricycles supplied for the use of offices at the Presidency town may be entrusted to private firms.

No. 75.

Page 75.—Paragraph 300 of the Code will be revised as shown below:—

300. The rules governing the initial supply, repair and renewal of bicycles are contained in Appendix 12 of the Madras Financial and Account Code, Volume II.

(G.O. Mis. No. 2115 W., dated 24th September 1927.)

[III list, 15-1-28]

thirds of the cost of purchasing a new machine, the machine should be condemned and not sent to the General Superintendent. The authority competent to permit the purchase of a new machine will be the authority for condemning a machine as beyond repair.

301. Charges for new supplies of and repairs to bicycles, in the case of Executive 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".

302. 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".

(b) Indents.

(i) On India Office.

303. I. The general rules for the supply of articles required for the public service, whether of indigenous origin or otherwise, will be found in the Stores Rules and instructions for the preparation of indents for stores of European manufacture and their examination when received, are given in Appendix IV. With regard to indents for stores obtainable from other departments attention is invited to paragraphs 307 to 310.

II. The restrictions imposed by the Stores Rules do not apply to purchases made by or on behalf of Indian States, 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 Public Works 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 otherwise, and the Government has accorded its approval thereto. Such approval will ordinarily be granted only on the condition that the stores must be approved by the officer carrying out the work before the purchase is concluded.

304. (1) Indenting officers should see that in cases of loss or damage of English Stores, claims are promptly made against the shippers, contractors or "Marine Insurance". A loss would be chargeable against the "Marine Insurance" only when the responsibility for breakage or loss cannot be fixed on the shippers or the contractors.

(2) The High Commissioner, India Office, charges $\frac{1}{2}$ per cent.

No. 76.

Page 76, paragraph 304 (2).—For "one per cent" in line 1 of the paragraph substitute " $\frac{1}{2}$ per cent."

(G.O. Mis. No. 2419 W., dated 22nd October 1927.)

[III Hist. 15-1-28]

stores, details of numbers, and where necessary, sizes and quantities, and when articles are missing, the gross weights of packages as received. If no recovery has been made, the fact and the reasons therefor should also be reported.

(4) Marine Insurance does not cover risks after the stores leave the ship's side, i.e., during landing, and it is therefore essential that brittle stores such as stoneware pipes, etc., should not be landed at open roadsteads during certain seasons; such stores should be landed at these ports only when the risk of breakage is at a minimum. Indenting officers should clearly indicate in their indents whether any of their indented articles should be so delivered.

(5) The following is a statement of times of the year at which landing of brittle stores is attended with minimum risk at out-ports:—

Gopalpur	...	November to January inclusive.
Vizagapatam	...	December to February inclusive.
Cocanada	...	April to September inclusive.
Cuddalore	...	February to September inclusive.
Negapatam	...	February to September inclusive.
Pamban (North)	...	Early March to September inclusive.
Tuticorin	...	January to May and September and October.
Cochin	...	October to April.
Calicut, Tellicherry and Mangalore	...	*October 15th to May 30th.

NOTE.—It is desirable to make a small allowance for breakages in indenting for stoneware or cast iron pipes.

305. 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 quality is satisfactory and the prices not unfavourable. All indents for demands on the

India office should accordingly be carefully scrutinized by the sanctioning authority with a view to judging whether articles are being indented for from Europe which could equally economically and satisfactorily be obtained from local manufacturers.

(ii) On other Departments.

306. Tents and other articles manufactured in jails should invariably be purchased from the Jail Department unless the previous sanction of Government is obtained to their purchase elsewhere.

NOTE.—All proposals for the supply and disposals of tents should be submitted to the Chief Engineer for sanction.

307. Indents on other departments in India, when not required to be prepared on special forms, may be prepared in duplicate in Common Form No. 274. Receipts in the forms supplied by the Ordnance, or other departments, must be granted for all stores obtained. In the absence of special instructions to the contrary, Executive Engineers are prohibited from resorting to the Ordnance Department, or to the Supply and Transport Corps, for the supply of any articles which can be procured in the local market, or made up in their own workshops.

308. Such indents 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.

309. Receipts in the forms supplied by Ordnance or other officers must be granted for all stores procured on indents from them; and generally, when the aid of another department is sought in supplying stores or otherwise, the transaction will be conducted so as to conform with the rules of that department.

310. Emergent indents on other departments in India may be submitted only in cases of actual necessity (which must be reported to the Superintending Engineer) when 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.

311. 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, see paragraph 318.

(c) Purchase from Government Workshops.

312. All articles of iron work which have not to be obtained from England through the High Commissioner in accordance with the Stores Rules and which cannot be conveniently made up in Executive Engineers' workshops, may be procured on indent from any Government workshop authorized 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.

(d) *Manufacture.*

313. The manufacture or collection of material involving an outlay of Rs. 10,000 or upwards, must in all cases be covered by an estimate showing the proposed 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.

III.—RESERVE OF STOCK.

314. 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 schedule 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, the 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 Executive Engineer is authorized, subject to the approval or sanction of the estimate therefor where required by the provisions of paragraph 313, to purchase or manufacture, to an extent sufficient to keep his stock up to 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, see paragraph 180 (d) of the Madras Public Works Account Code.

IV.—STOCK-TAKING.

315. Executive Engineers are to have all the stock in their divisions checked at least 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 Subdivisional officer. (Madras Public Works Account Code, paragraphs 213, 215 and 337.)

316. 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 Executive Engineer who will, if necessary, take the Superintending Engineer's orders as to their disposal—vide also paragraphs 322-329 regarding surplus stores.

317. Reserves of rough stone and metal kept for irrigation works should be verified at least annually, the dimensions of each stock should be painted on it and the stock spattered with paint or whitewash.

V.—FAMINE TOOLS.

318. 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, kerosine tins fitted with handles, iron pots and ladles for cooking and muster roll tins, kept for use on all relief works. (See 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 Executive 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 Government. The Superintending Engineer should see that the full reserve limits of stock of these tools fixed for the different centres are maintained efficiently.

VI.—DISPOSAL OF STORES.

(a) *Loss of stores.*

319 Except where specially authorized to write off ~~the value of~~ .

No. 77.

Page 79, paragraph 319.—Delete the words "except where specially . . . of stores, etc." and the words "vide paragraph 414 (b)" at the beginning and end, respectively, of this paragraph.

(G.O. No. 2074 W., dated 21st September 1927.)

[III list, 15-1-28]

Executive 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 tools are lost by contractors, or departmental employees, the cost to be recovered should include centage charges.

(b) *Sale of stores.*

(i) *General.*

321 (a). When stock materials are sold to the public or other departments (including Guaranteed Railways and State Railways leased to or worked by Companies) or are 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 issue rate, see paragraph 198, Madras P.W. Account Code. 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. See paragraph 328 (c) Madras P.W. Account Code.

(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 connexion 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

No. 219.

Paragraph 321 (a).—Insert the following as a note to the above paragraph:—

NOTE.—The term "other departments" includes also special divisions of the Public Works Department, the establishment of which is classified under major heads other than that to which the establishment of the supplying division relates.

(G.O. No. 3568 W., dated 7th December 1929)

[14.11.31-12-29]

(ii) Surplus stores.

323. 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.

324. All unserviceable articles should be sold in public auction with the sanction of the competent authority.

325. 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.

326. (i) The Executive Engineer of a Division should prepare half-yearly a list in Form No. II-15A 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 there are traffic facilities, although such neighbouring Divisions may lie in other Circles, e.g., articles in Kurnool should be made known to Guntūr though they are in different Circles. The list should be circulated by the Executive 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.

(ii) It will be the duty of the Executive 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 Division in which the articles are surplus or in the Divisions to which the surplus lists have been circulated.

(iii) 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 Executive 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 Rs. 500 and more.

327. (i) A list of the articles, in every Division, which cost Rs. 500 and more and which are not easily procurable, should be prepared by the

Executive Engineer concerned in the same form as the list mentioned above, and forwarded to the General Superintendent, Public Works Stores, Madras, through the Superintending Engineers concerned so as to reach the former not later than the 31st December and 30th June, respectively.

(ii) The General Superintendent, Public Works Stores, will then prepare a consolidated list in the same form for the whole Presidency, get it printed and circulate copies thereof to all Executive 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 Presidency Surplus List, the Executive Engineers concerned should take necessary action to have them also sold by public auction with the sanction of the competent authority.

328. 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 new work in the same building;
- (d) utilized in the construction of new work in a different building.

The transaction shall be dealt with in the accounts as described in the explanatory note (26A) of Appendix 4 to the Madras P.W. Account Code.

329. Except as provided in paragraph 414 (c) (ii), no public stores may be sold otherwise than by public auction, without the permission of the Superintending Engineer. Commission, which should ordinarily not exceed 5 per cent, may be allowed to the auctioneer, not being a departmental subordinate, but no commission can be allowed on private sales.

VII.—HIRE OF TOOLS AND PLANT.

330. The following rules govern the hire of tools, plant and machinery in the Public 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, the same can be returned 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.

A deposit of the full market value or the full original cost of the tools and plant, whichever is greater, should be taken in all cases from private individuals including contractors requiring them for use on non-Government works.

No. 220.

Paragraph 330.—(i) Omit the sentence entered in parenthesis in rule 7, viz., “All repairs while the plant is running will be borne by the hirer” and enter the following at the end of the rule:—

“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 Executive Engineer of the division concerned or of the General Superintendent, Public Works Workshops and Stores, Madras, as the case may be, for the time being, 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 Public Works Workshops for repairs all conveyance and incidental charges to and fro shall be borne by the hirer.”

(ii) Substitute the following for the existing rule 8 of the same rules:—

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. The rent so arrived at shall be charged for each month or fraction of a month the plant is out on hire, the period of hire counting from the date the plant and machinery leave the stores to the date they are returned thereto. An exception to this general rule may be allowed by the Executive Engineer of the division concerned or the General Superintendent, Public Works Workshops and Stores, Madras, as the case may be, when the interval between two periods of hire is likely to exceed two clear months, and the hirer notifies the fact to the Executive Engineer of the division concerned or the General Superintendent, Public Works Workshops and Stores, Madras, as the case may be, 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 or causes for which the hirer is not responsible. In such cases, the Executive Engineer of the division concerned or the General Superintendent, Public Works Workshops and Stores, Madras, as the case may be, may grant exemption from payment of rent. The actual idle time for which no rent charge will be made shall be definitely specified in the sanction and no extension of the period shall be allowed. The Executive Engineer of the division concerned or the General Superintendent, Public Works Workshops and Stores, Madras, as the case may be, shall not be called upon to bear any charges for care taking or maintenance during the period of exemption from rent.

concerned notifies the fact to the officer in charge of the stores, 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. No idle time of less than two months' duration will be considered, and the total period of idle time permissible between two periods of hire should not exceed six months. The actual idle time for which no rent charge will be made shall be definitely specified in the sanction, and no extension of the period will be allowed. The officer in charge of the stores shall not be called upon to bear any charges for care-taking or maintenance during the period of exemption from rent.

(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 except in the

No. 78.

Page 83, paragraph 330.—Insert the following as rule (11) under this paragraph:—

(11) The Chief Engineer, General and Establishment, Superintending Engineers and Executive 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:—

Executive Engineer	...	For a period not exceeding three months.
Superintending Engineer	...	For a period not exceeding two years.
Chief Engineer, General and Establishment.	...	For any period in excess of two years.

(G.O. No. 1776 W., dated 16th August 1927.)

on conditions laid down in the above rules. [III list, 15-1-29]
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, see paragraph 338.

VIII.—MATHEMATICAL INSTRUMENTS.

No. 192.

Page 83, paragraph 332.—Insert the following as an exception to this paragraph:—

Exception.—In the case of levelling instruments required for ordinary purposes, those manufactured in India by firms approved by the Chief Engineer may be purchased, if the price is lower than that of the instruments offered by the Mathematical Instrument Office, Calcutta.

(G.O. No. 2616 W., dated 14th September 1929.)

[VI list, 15-9-29]

instruments are not stocked in excess of requirements and that old or obsolete stock is disposed of to the best advantage of Government, vide also paragraphs 323 to 327.

F.—MISCELLANEOUS.

I.—MAINTENANCE OF FERRY BOATS.

339. The following rules are prescribed for providing and maintaining ferry boats for the Godavari and Kistna Delta systems:—

(1) The P.W.D. will provide boats (balloos) ...

No. 81.

Page 85, paragraph 339-A.—Insert the following as new paragraph 339-A under a new sub-head "I-A. Bridge over Irrigation canals and channels" under the head "F. Miscellaneous":—

339-A. 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. Railings, sidewalls and embankments up to the limits of the Public Works Department land on each side should be treated as appurtenances to the bridge and be maintained by the Public Works Department and those beyond the limits of the Public Works Department land should be treated as part of the approach road and maintained by the local body concerned.

(G.O. Mis. No. 1776 W., dated 16th August 1927.)

[List, 15-1-28]

Supplies of medical stores will usually be confined to the supply of one or the 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 Surgeon General. They should be prepared in quadruplicate, Form No. 4 (obtainable from the nearest

G.—RULES FOR DIVISIONAL WORKSHOPS.

342. The divisional workshops may be treated as a distinct subdivision, or they may form a portion of a subdivisional charge.

343. 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.

No. 221.

Paragraph 344.—Insert the words "Local Boards" between "for" and "Municipalities" in line 1 of the paragraph.

(G.O. No. 3276 W., dated 12th November 1929)

[VII list, 31 12-29]

relaxed at the discretion of the Executive Engineer or Superintendent in the case of Government officers where full recovery is not open to doubt. In 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 for the following month. In all cases, before starting 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.

No. 222.

Paragraph 345.—Delete the words "a medical certificate or" occurring in line 2 of this paragraph.

(G.O. No. Mis. 3416 W., dated the 22nd November 1929)

[VII list, 31 12-29]

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.

346. A register of incumbents of charges should be kept in every divisional office showing the period of incumbency of each officer who has held charge of the division and of the several subdivisions, and, in each subdivisional office, a similar register of the incumbents of that subdivision only.

II.—EXECUTIVE ENGINEERS AND SUBDIVISIONAL OFFICERS.

347. The cash book or imprest account should be closed on the date of transfer, and a note recorded in 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, together with the following documents, should be forwarded the same day to the Superintending Engineer in the case of divisional, or to the Executive Engineer in the case of subdivisional, charges:—

(1) Transfer report, Public Works Department Form No. 146, 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 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 receipts 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 or the Executive 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., late Executive Engineer, _____ Division, the stores in his personal charge as detailed in the annexed list.

The balance returns of stock and tools and plant in charge of all subdivisional officers for the half year and year ending _____ respectively are on record, and the divisional stock returns have been prepared to end of—

(Station and date.)

C.D.,

Executive Engineer, _____ Division.

FORM B.

Received in transfer From A.B., late officer in charge, _____ subdivision, the stock and tools and plant which have been in his personal custody, as detailed in the last balance return and accounts of receipts 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 Executive 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.

348. 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 with 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.

349. On assuming charge, an Executive 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. 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 notice within three months any deficiency or defect in work or stores, taken over from his predecessor, he will be held responsible both as to quantity and quality, so far as he was in a position to ascertain it. The relieving Divisional Officer should mention specially in his transfer report whether the accounts may be considered fairly to represent the progress of works.

350. In the case of the transfer of a division the report of completion of transfer should, except in special circumstances, be submitted within a fortnight of such transfer. In the case of any disagreement between the relieved and relieving officers, a reference should be made to the Superintending Engineer.

351. The transfer report of a subdivisional charge should, on receipt by the Executive 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 Executive Engineer for record in the Divisional office. The Executive 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.

352. 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 Executive Engineer, as the case may be, the receipts which would otherwise be given to the relieved officer.

III.—OTHER OFFICERS.

353. In the case of transfers of charges other than divisions and subdivisions, the Executive Engineer should issue instructions as to the work to be jointly inspected by the relieved and relieving officers.

NOTE.—In the case of all transfers of charge of subdivisions 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.

CHAPTER V.—SPECIAL RULES FOR IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

A.—INTRODUCTORY.

354. Under the Devolution Rules irrigation, navigation, embankment and drainage works have been classified as reserved provincial subjects. They are moreover subjects in respect of which definite financial limits have been placed on the powers of the local Governments. The Secretary of State and the Governor General in Council exercise also in respect of these subjects statutory powers of superintendence, direction and control.

355. Large works are usually financed from loan funds, and the local Government can borrow money in the open market, with the sanction of the Governor General in Council, if in India, and of the Secretary of State, if in England.

356. The capital sums spent in the past by the Governor General in Council on the construction of irrigation, navigation, etc., works are treated as advances to the local Governments and carry interest. In the light of this explanation, it will be clear that the Government of India have, even under the changed condition after the Reforms, a statutory responsibility in regard to, and a very real interest in the major irrigation works in the various provinces. Subject to such rules and orders as may be issued by the Government of India in regard to the works dealt with in this chapter, more especially those which are beyond the powers of the local Government, the following rules are applicable :—

B.—WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.

I.—PRODUCTIVE AND UNPRODUCTIVE WORKS.

Definitions.

357. Projects for irrigation, navigation, embankment and drainage for which Capital and Revenue Accounts are kept are of two classes—(1) Productive and (2) Unproductive; see paragraph 370.

358. Productive public works are works of a remunerative character undertaken for the improvement of the country. Their first cost is usually met from borrowed money and they are expected after a certain period to yield enough revenue to meet the interest charges on the capital and the cost of working and maintenance.

359. Unproductive public works are those which, although not directly remunerative to the extent of productive works, are calculated to guard against a probable future expenditure in relief of the population, or which are undertaken for the general improvement of the country, or for general administrative purposes.

II.—CONDITIONS RELATING TO PRODUCTIVE WORKS.

360. To admit of a new work being classed as productive the following conditions must be satisfied :—

(a) There must be good reason to believe that the revenue derived from it will, within ten years after the probable date of its completion, repay the annual interest on the capital invested calculated at 6 per cent (or such other rate as may be fixed by the Secretary of State in Council from time to time), but in preparing a project for sanction no deduction is to be made from the total capital outlay on account of anticipated excess of revenue over simple interest.

NOTE.—Capital invested includes (1) direct charges (2) indirect charges and (3) all arrears of simple interest, if any, i.e., balance of total interest over total net revenue.

(b) It must be susceptible of having clear capital and revenue accounts of it kept.

(c) Its classification as a productive work must be duly sanctioned by competent authority.

III.—UNPRODUCTIVE WORKS.

361. Unproductive works have been defined in paragraph 359. Ordinarily they are works undertaken either for the employment of famine relief labour, in which case they are generally financed from the Famine Insurance Grant or Fund, or they may be works not undertaken for the employment of famine relief labour but for the general improvement of the country and financed from general revenues. Unproductive works may also be financed from Loan Funds but in this case it is important that the local Government should make provision for a sinking fund to extinguish the loan (usually within a generation) in accordance with such rules as may be prescribed by the Governor General in Council from time to time.

IV.—CLASSIFICATION.

362. The rules for determining (1) whether a work which has been classed as productive shall continue to be so classed, and (2) whether an unproductive work may be re-classed as productive, are as follows, the percentage rates referred to being those prescribed for the time being and being subject to alteration at the discretion of the Governor General in Council :—

(i) Every irrigation, navigation, embankment or drainage work for which capital accounts are kept should, until ten years after the date of the closure of its construction estimate, be classed as productive if the net revenue anticipated from it appears likely to repay, on the expiry of that period, the annual interest charges on the capital invested (including direct and indirect charges and arrears of simple interest), calculated at 4 per cent in the case of works sanctioned before the 1st April 1919, at 5 per cent in the case of those sanctioned between the 1st April 1919 and the 1st August 1921, and at 6 per cent in the case of those sanctioned after the last mentioned date. Conversely, if it is not expected to yield the relevant return, it should be classed as unproductive. If, moreover, at any time during the period of construction, or within ten years of the date of the

closure of its construction estimate, it becomes apparent that a work originally classed as productive will not actually be remunerative according to the criterion prescribed above, it should be transferred from the productive to the unproductive class, and similarly if it becomes obvious, during the same period, that a work sanctioned as unproductive will actually prove remunerative the transfer of the work from the unproductive to the productive class may be effected.

(ii) Every work classified in accordance with Rule (i) above will retain its classification unchanged during the eleventh, twelfth and thirteenth years after the closure of its construction estimate.

(iii) If any irrigation, navigation, embankment or drainage work for which a capital account is kept and which is classed as productive fails, at any time after the expiry of ten years, from the date of the closure of its construction estimate, in three successive years to yield the relevant return prescribed in Rule (i) above, it should be transferred to the unproductive class. A work classed as unproductive which succeeds in yielding, in three successive years, the relevant return prescribed for a productive work may, on the same principle, be transferred to the productive class.

(iv) If an existing irrigation, navigation, embankment or drainage work be extended or improved, the criterion of productivity prescribed in Rules (i) to (iii) above shall be applied to the whole system, including such extension or improvement, as if the extension or improvement had been executed simultaneously with the original work, and the date of sanction referred to in those rules for the purpose of determining the percentage to be returned by the system as a whole, shall be that of the accord of sanction to the original project. As an exception to this rule, if any extension be, owing either to its nature or magnitude, such as may reasonably be considered to be a separate project and if it be susceptible of having clear capital and revenue accounts kept of it, as distinct from those of the project as a whole, it should be treated as a separate project and in that case the conditions relating to original projects and not those relating to extensions and improvements shall be applicable. In all such cases separate capital and revenue accounts should be maintained for the extension in order to enable the productivity test to be periodically applied.

(v) Rules (i), (iii) and (iv) are, however, subject to the proviso that the local Government may postpone the transfer of a work from one class to the other in cases in which it is satisfied that its success or failure is due to purely transient causes.

363. For the purpose of determining the productivity of an old work which has been developed by the British Government, only the capital expenditure expended by that Government should be regarded as the capital at charge on which interest is chargeable.

364. The transfer of a work from the productive to the unproductive category, or *vice versa*, will affect the recording of all future transactions in connexion with it. No adjustment will be made in the general accounts in respect of past transactions, but the necessary transfers will be effected by the Accountant General in the *pro forma* accounts of the work in question; but, see the Local Government (Borrowing) Rules framed under the Government of India Act, and Rule 10 (a) of the Auditor General's Rules (Appendix I of the Madras Public Works Account Code).'

V.—PRINCIPLES FOR DETERMINING WHAT EXPENDITURE IS CHARGEABLE TO CAPITAL AND WHAT TO REVENUE.

365. Irrigation and navigation works are generally of a revenue-producing character. Large works being usually financed from borrowed money, it is essential to see how they are working and for this purpose a Capital and Revenue account has to be maintained showing the total cost of construction, extensions and improvements, as well as the Gross Revenue and the cost of working and of maintenance.

366. The principles to be observed in deciding whether an item of expenditure should be charged to Capital or to Revenue are as follows:—

(a) Capital bears all charges for the first construction and equipment of a project, as well as charges for maintenance on sections not opened for working and charges for such subsequent additions and improvements as may be sanctioned under the rules by competent authority.

(b) Revenue bears all charges for maintenance and working expenses, which embrace all expenditure for the working and upkeep of the project, as also for replacements and for minor additions or improvements, as it may be considered desirable to charge to Revenue instead of increasing the capital cost of the undertaking.

(c) In the case of renewals and replacements of existing works, if the cost really represents an increase in the capital value of the system and exceeds the cost of the original work by Rs. 1,000, the cost of the new work should be divided between Capital and Revenue, the portion debited to the latter account being the cost of the original work, which should be estimated if the actual cost is not known, and the balance charged to Capital. In other cases, the whole cost of the new work should be charged to Revenue. Thus, a renewal which does not represent a substantial improvement of the original work, but which is in all material essentials the same as the latter, although it may exceed the cost of that work by more than Rs. 1,000, should not be charged to Capital but to the Revenue Account.

(d) When the construction estimate of a project for which a separate Capital account is kept, is closed, the expenditure on works of extensions will be charged thus:—

(i) Estimates exceeding Rs. 1,000, for (1) works which are in themselves directly remunerative, such as new distributaries, mills or works for increasing the canal discharge, and (2) works which are necessary for the full development of a project, but which are not in themselves directly remunerative, shall be charged to the Capital account.

(ii) Estimates amounting to Rs. 1,000 or under shall be charged to the Revenue account.

(iii) All estimates for works which are neither remunerative in themselves nor considered necessary for the development of the project, shall be charged to the Revenue account.

(e) Where outlay is of a nature which under these rules does not appertain to Capital, it is not, under any circumstances and whatever its magnitude, to be charged to Capital.

VI.—WHEN CAPITAL AND REVENUE ACCOUNTS SHOULD BE KEPT.

367. Capital and Revenue accounts should be kept of all new irrigation and navigation works whether entirely constructed or merely remodelled and restored by Government, the estimated capital outlay on which is more than Rs. 50,000 inclusive of establishment and tools and plant charges, and of works costing less than Rs. 50,000 in case the Government specially order to that effect, provided there is good reason to anticipate that the revenue derived therefrom will more than cover the working expenses, direct and indirect.

368. If for any reason a project of which the estimated capital outlay is over Rs. 50,000 is considered to be of insufficient importance to justify the maintenance of a Capital account, or if any difficulty be anticipated in ascertaining the correct revenue, it may, with the sanction of Government, be classed as a work for which neither Capital nor Revenue accounts are kept.

C.—WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

369. There are no works of this class in the Madras Presidency.

D.—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

370. Under this head are grouped a large number of works, mostly tanks, which while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each work. All expenditure on such works whether on the construction of new works, extension and improvements or on repair and maintenance of existing works are booked under the head 15.A (2) or B (2)—works for which neither Capital nor Revenue accounts are kept, as the case may be. Such works cannot be classified as either productive or unproductive, in the absence of Capital and Revenue accounts, see paragraph 357.

E.—MINOR IRRIGATION WORKS IRRIGATING LESS THAN 200 ACRES.

371. Collectors are in charge of the maintenance of all Minor Irrigation Works irrigating less than 200 acres excepting such of them as have been specially kept under the P.W.D. All works connected with these with the exception of those requiring professional skill and ability are executed by the Revenue Department, out of funds placed at its disposal. The expenditure on works requiring professional skill and ability will be incurred in the P.W.D. out of the funds placed at the latter's disposal. The Collector should give timely intimation to the Executive Engineer in regard to such works so as to provide funds in the Public Works Budget Estimates.

F.—INVESTIGATION OF NEW IRRIGATION SCHEMES.

372. Preliminary reports on irrigation schemes including famine relief works the cost of which is likely to exceed Rs. 10,000 should be sent before detailed investigation is undertaken, to the Chief Engineer

who will deal with schemes costing not more than Rs. 25,000. The detailed investigation of schemes costing over Rs. 25,000 requires the sanction of Government.

373. The detailed investigation of schemes costing Rs. 10,000 or under (including the restoration of ruined tanks or tanks long in disuse) should not be made unless a return of 5 per cent on the proposed outlay for "works" is anticipated or unless the work is justified as a protection against famine or for any other special reasons.

NOTE.—Superintending Engineers may deal finally with all repairs under Tank Restoration Schemes. Works which are not bona fide repairs and which are calculated to raise the efficiency of tanks should be dealt with under the rule in the above para.

G.—SURVEYS AND PRELIMINARY OPERATIONS.

374. Expenditure on Irrigation surveys and other preliminary operations in connexion with new projects—Productive or Unproductive—should be accounted for under the minor head "Other charges" under the major head "15. Other revenue expenditure financed from ordinary revenue, miscellaneous expenditure." The other minor heads "Establishment and Tools and Plant" are intended for record of charges of the cost of establishment and tools and plant employed on such surveys. When the projects are actually taken in hand the Accountant General makes the necessary adjustments to transfer such expenditure to the Capital account if such an account is kept for the work.

H.—PREPARATION OF PROJECTS—IRRIGATION WORKS.

I.—CANAL PROJECTS.

375. Every project for an irrigation work should contain a full report as to the rainfall and depth of spring level in the tract affected, the sources of existing irrigation, and the means of drainage proposed, if such are necessary. The chief marts for the agricultural produce of the district, as well as the existing trade routes and railways, should be enumerated. The opinion of the local revenue officers should also be given as to the desirability or necessity of the projected work, the fairness of the water rates proposed, and the probability of the anticipated financial results being realized.

376. A general description of the proposed works should follow, including the sources from which the supply of water is to be drawn, the quantity of water available at different periods of the year, and the quantity it is proposed to utilize; also the character of the sediment brought down, whether likely to fertilize or the reverse, the area of land commanded, the average area usually cultivated, and the area probably irrigable; the lengths of main channels and distributaries, and, if navigation be also contemplated, the length of the navigable portion;

The quantity of water allotted to each main channel, and the area irrigable therefrom in tabular form, the dimensions of the channels and the works on each being entered in P.W.D. Form No. 155-A;

The reasons for the adoption of the particular scheme recommended in preference to any other; and a full account of the bases on which the

alignments of channels and other portions of the design have been projected, with a careful analysis of any engineering questions involved;

The question of labour and the sources whence it is obtainable, and the probable effects of the operations on the existing rates;

The localities whence materials are obtainable, and the facilities for manufacture, with the probable rates; the results of any experiments on the quality of lime, the character of brick, clay, etc.;

The method proposed of carrying out the work, and the establishment probably required;

The executive divisions into which it is proposed that the works should be divided, and the time which will probably be occupied in construction.

In the case of projects which require the sanction of the Secretary of State, and for which Capital and Revenue accounts will be kept, the returns expected from the works (in P.W.D. Form No. 155) and the basis on which they are calculated.

II.—STORAGE PROJECTS.

377. The report should, in addition to the information specified in paragraph 376, give the area of the tank and contents when full, the area of land commanded and irrigable, the length of the dam, its maximum height, materials of which it is proposed to construct it, form, etc., length of surplus weir or weirs, and the mode in which the water is to be let off for irrigation. The questions of the available water-supply, number of times the reservoir will probably fill during the year, rainfall and proportion flowing off the catchment, character of soil and general slopes of the country, losses by evaporation and absorption and issues of compensation water, quality of the water, depreciation of storage capacity owing to silt deposit, etc., should be fully dealt with, as well as the quantity of flood water for which provision must be made, and the waterway of the escape weirs.

III.—IRRIGATION PROJECTS AFFECTING INDIAN STATES.

378. In all projects which may affect riparian or other interests in Indian States the views of the Darbar, or Darbars, must be obtained through the political authorities concerned, namely:—

(1) For States under the political control of a Local Government—through the Local Government.

(2) For Hyderabad and Mysore—through the Resident.

(3) For Travancore and Cochin—through the Agent to the Governor General, Madras States.

In the case of any difference of opinion between the Darbar or Darbars and the Local Government which are not settled locally, the orders of the Government of India will be taken.

IV.—EMBANKMENTS.

379. In the case of new lines of embankments, it is necessary that the report should show clearly the financial responsibilities of Government in connexion therewith, and the manner in which it is proposed that the outlay shall be recovered.

V.—PROJECT ESTIMATES.

380. The complete estimates for a project should include indirect as well as direct charges. The main headings are as follows:—

Direct charges—

- (1) Works (including surveys and special tools and plant).
- (2) Establishment.
- (3) Tools and plant (ordinary).

Indirect charges—

- (1) Capitalization of abatement of land revenue on area occupied by works calculated at twenty years' purchase.
- (2) Provision for leave and pension allowances of establishment.

The items included under the head "Works" should be classified under the prescribed main and subheads of account. The cost of surveys including expenditure incurred prior to the submission of the project, should be included in the estimate.

The provision should be made for establishment and tools and plant in accordance with the rules in Appendix 7 of the Madras Public Works Account Code. Provision should also be made in the project estimate for the levy of one per cent for audit, although this levy is made only in the *pro forma* accounts of the works and not in the regular accounts of the Province.

NOTE.—In the case of irrigation projects for which neither Capital nor Revenue Accounts are kept, it is unnecessary, except in the case of large surveys for new irrigation projects referred to in rule 13 of Appendix 7, Madras Public Works Account Code, to enter provision for establishment and tools and plant in the estimate unless, for any reason, it may be deemed desirable to do so in order to forecast the ultimate result of the project.

VI.—COMPLETENESS OF PROJECT.

381. Estimates for schemes undertaken on behalf of local bodies should be framed on the same principles as those for irrigation projects—see paragraph 376, i.e., the estimates will be subdivided into

Direct charges or cash outlay—

- (1) Works.
- (2) Tools and plant.
- (3) Establishment.

Indirect charges—

- (4) Capitalized abatement of land revenue on area occupied by the works.
- (5) 14 per cent for leave and pension allowances. An additional charge of one per cent should be provided for in respect of these works for credit to the head "23. Audit" to cover the cost of audit and accounts establishment.

VII.—SANCTION TO PROJECTS.

382. The powers of sanction of the Local Government have been defined in Chapter VI. Projects beyond their power require the sanction of His Majesty's Secretary of State which should be obtained through the Government of India in the manner prescribed in the Appendix to this Chapter.

It is open to the local Government to seek the advice and assistance of the Consulting Engineer to the Government of India even in regard to projects wholly within their own powers of sanction. Such consultations may be held informally between the local Government (or their responsible officers) and the Consulting Engineer.

383. Superintending and Executive Engineers to the extent specified in paragraphs 401 (c) and 410 (b) are authorized to sanction detailed working estimates against the provision under each head sanctioned in the project. For this purpose ascertained savings in the provision for works may, subject to the limitations imposed in paragraph 188 and paragraph 4 of Appendix to the Irrigation Chapter be transferred from one sub-head to another of the same main head under the orders of the Superintending Engineer, and from one main head to another under those of the local Government, except that savings under the head "Distributaries" may not be diverted to any other head.

NOTE.—As audit of the charges for establishment and tools and plant (ordinary) is not conducted against the provision made in project estimates, such provision will not be available for transfer to other heads.

VIII.—CLOSURE OF CONSTRUCTION ESTIMATE.

(Productive and Unproductive.)

384. It is not possible to define exactly the period at which the construction estimate of an "Irrigation or Navigation" work for which capital accounts are kept should be closed; but unless specially ordered otherwise, it should be closed as soon as the project is practically in full operation, although there may be works such as drainage cuts, protective embankments, distributaries, etc., provided in the construction estimate, which it is not desirable or economical to construct at once.

A date for the completion of the construction, on which the sanction lapses, unless extended, must be assigned with each sanction.

NOTE.—Superintending Engineers are empowered to sanction extension of the dates of completion of works, the estimates for which have been sanctioned by local Government under the open Capital Account Rules, a report of each such extension being made to the Chief Engineer for Irrigation.

385. For the purpose of providing for expenditure debitable to Capital after the closing of the construction estimate of an irrigation project, such works will be classified into two classes:—

(i) Works which are necessary for the full development of the project, but which are not in themselves directly remunerative, e.g., drainage cuts, protective embankments, over-bridges, inspection houses, etc.

(ii) Works which are directly remunerative in themselves. Examples:—New distributaries, facilities for navigation works to increase the canal discharge, etc.

IX.—COMPLETION REPORTS.

386. When the construction estimate is closed, a completion report of the project should be submitted to Government within 12 months or

such earlier period as the Chief Engineer may prescribe comprising the following documents :—

(a) A statement (Schedule A) showing, by main heads and sub-heads of the capital account, the actual expenditure on works completed up to the date of the Closure of the construction estimate.

(b) A statement (Schedule B) of works which are within the scope of the sanctioned estimate and of which detailed estimates have been prepared and sanctioned by competent authority, but which were incomplete or had not been begun on the date of the closure of the construction estimate.

(c) A statement (Schedule C) of works sanctioned between the date of closing of the construction estimate and the time of submitting completion report.

(d) A statement (Schedule D) of works for which no estimates have been sanctioned up to the date of the submission of the completion report, but the probable expenditure on which can be foreseen and which are necessary to complete the project.

(e) A statement (Schedule E) compiled as a combination of statements A, B, C and D showing revised forecast of expenditure. This statement should also show, for purposes of comparison, the sanctioned estimate by main heads and sub-heads of the Capital account.

(f) A report on the works executed up to the time of the closure of the construction estimate. This report will discuss the financial results already attained and expected in the future and the general prospects of the project and should be accompanied by forecast financial statements I—IV in Public Works Department Form No. 155 based on schedule E above, i.e., on the total anticipated ultimate expenditure on the project.

(g) An index map showing the canals and distributaries as completed.

(See also paragraph 6 of Appendix to this Chapter in the case of works sanctioned by the Secretary of State in Council.)

NOTE.—It is essential that all important uncommenced works which are within the scope of the sanctioned estimate should be included in Schedule B, C or D as the case may be, except that works included in a substantial section of the project, which may have been abandoned, even though provisionally, may be omitted provided that the total amount of the sanctioned estimate as entered in schedule E is reduced by the aggregate assumed cost (including contingencies) of the works included in that section, vide paragraph 188.

387. The schedule E will be treated as a revised forecast of expenditure against the sanctioned project. When the expenditure entered in it is within the powers of sanction of the local Government, the completion report will be passed by them. When, however, the expenditure is beyond their power of sanction, paragraph 6 of Appendix to this Chapter is applicable.

X.—CAPITAL EXPENDITURE AFTER CLOSURE OF CONSTRUCTION ESTIMATE BEFORE SUBMISSION OF COMPLETION REPORT.

388. In the case of projects sanctioned by the local Government, they have full power to incur capital expenditure on works so long as the total expenditure on the project is within Rs. 50 lakhs before the submission of the completion report.

XI.—EXPENDITURE AFTER THE APPROVAL OF COMPLETION REPORT.

389. The local Government have full power to sanction estimates for further works described in paragraph 385 up to a limit of Rs. 50 lakhs if, subsequent to the approval of a completion report, it be found necessary to construct them on each such work.

NOTE.—This rule is applicable also to estimates sanctioned by the Secretary of State in Council. Vide Appendix to this Chapter.

390. The local Government should maintain a Register (Public Works Department Form No. 154) with reference to each project showing the approval accorded by each authority—the Secretary of State or the local Government—as the case may be, and each subsequent sanction against Capital and the date when each sanction lapses.

I—APPENDIX TO IRRIGATION CHAPTER.

No. 223.

Delete the Appendix to the Irrigation chapter between paragraphs 390 and 391 and substitute the following :—

RULES GOVERNING THE SUBMISSION OF ESTIMATES FOR AND THE CONSTRUCTION OF IRRIGATION WORKS, THE COST OF WHICH EXCEEDS THE POWERS OF SANCTION OF PROVINCIAL GOVERNMENTS.

The Government of India have issued in letter No. I.R./39, dated 6th July 1929, revised rules on the subject.

(They have not been printed in this Code.)

(G.O. No. 2741 I, dated 30th September 1929.)

[VII list, 31-12-29]

advice on all projects submitted to Government of India for the sanction of the Secretary of State.

3. If the sanction of the Secretary of State in Council is required to any expenditure, such sanction should ordinarily be obtained before the Legislative Council is asked to vote supply to meet the expenditure.

The Governor in Council may depart from this rule in cases of extreme urgency, where the time available is so short that sanction cannot be obtained by telegraph; but in such a case a statement showing all schemes for which supply has been asked before sanction has been obtained must be submitted to the Secretary of State in Council as soon as possible, after presentation of the demands in Council.

II.—DETAILED WORKING ESTIMATES.

4. After the approval by the Secretary of State in Council of the project for an irrigation or navigation work, the local Government may modify the details of the works under any main or sub-head of account within the amount sanctioned for that head, provided that such modifications do not in any way involve the alteration of other parts of the project, or affect the standard of efficiency or stability of the whole work.

If material modifications are desired, whether they are likely to result in increased outlay or not, they should not be introduced until the Consulting Engineer has advised the Government of India that they may be

accepted. The local Government should supply the Consulting Engineer with facilities for inspection of the site of work and with full information on any important modifications proposed.

III.—REVISED ESTIMATES.

5. Whenever it is ascertained that the expenditure upon any project sanctioned by the Secretary of State in Council is likely to exceed the amount sanctioned by him, the Government of India should be immediately advised of the anticipated excess through their Consulting Engineer.

This report should be followed in due course by a revised estimate, if on its preparation it is found that the latter is not within the powers of the local Government to sanction.

IV.—COMPLETION REPORTS.

6. When the expenditure entered in Schedule E of a completion report is beyond the powers of sanction of the local Government, as in the following cases, the completion report should be forwarded to the Government of India for the approval of the Secretary of State:—

(i) When the expenditure on a project sanctioned by the local Government as entered in schedule E exceeds Rs. 50 lakhs;

(ii) When the excess over an original estimate sanctioned by the Secretary of State in Council is more than 15 per cent of the original estimate; or

(iii) When a revised estimate sanctioned by the Secretary of State in Council has been exceeded.

The completion report should ordinarily be submitted within 12 months of the closure of the construction estimate and if delay is anticipated, the reasons should be explained to the Government of India.

7. In the case of projects sanctioned by the Secretary of State, the local Government have power to incur expenditure even after the closure of the estimate, on works which are within the scope of the sanctioned estimate, and of which detailed estimates have been sanctioned but which are incomplete or had not been begun on the date of the closure of the construction estimate, provided that the total sanction for the project is not exceeded. It is also permissible for the local Government to sanction the construction of works for which no estimates have been sanctioned up to the date of closure of the construction estimate but the probable expenditure on which can be foreseen and which are necessary to complete the project, provided the total cost of the project does not exceed the original estimate sanctioned by the Secretary of State by more than 15 per cent of the original estimate, and if a revised estimate has been sanctioned by the Secretary of State, the latter is not exceeded.

8. After the approval of the completion report by the Secretary of State, the works described in the preceding paragraph may be carried to completion without further sanction. The local Government may also, on receipt of such approval, sanction further outlay on other works against the open Capital account of the project subject to a limit of Rs. 50 lakhs on each such work.

CHAPTER VI.—POWERS OF SANCTION.

A.—POWERS OF GOVERNMENT.

I.—FUNDAMENTAL CONDITIONS.

391. The powers of the Madras Government, and of authorities subordinate thereto, in respect of public works expenditure other than on establishment, are detailed in this chapter. Subject to the observance of the rules prescribed by the Secretary of State in Council and communicated with the Government of India, Finance Department Resolution No. 1449 E.A., dated 29th September 1922, vide paragraph 395 below, and subject also to the provisions of section 72 D of the Government of India Act, the Governor in Council has full power to sanction expenditure upon Reserved Provincial Subjects and with the consent of the Finance Department to delegate such power upon such conditions as he may think fit to any officer subordinate to him. Similarly the powers of sanctioning Transferred Expenditure and of delegation of such powers are laid down under sections 27 and 28 of the Devolution Rules. The powers of a local Government in respect of Agency subjects (Public Works Department) have been prescribed in the Government of India, Finance Department Letter No. 2044 E.A., dated 19th December 1921, etc., which have been embodied as Appendix I to this Code.

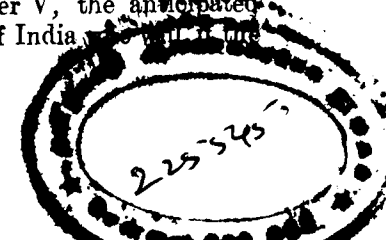
Paragraph 392, line 10.—For “The rules in Article 228 of the Civil Account Code” read “Rule 14 of the Auditor-General’s Rules embodied in Appendix 1 to the M.F. & A.C., Vol. II, in regard to Provincial expenditure and Article 228 of the Civil Account Code, Vol. I, in regard to Central expenditure.”

By the Audit Officer in this respect to any order issued by a local Government should be submitted for the orders of the Government of India, together with a copy of the Audit Officer’s statement of objection; with the exception that the local Government can, in certain circumstances, remit disallowances by Audit Officers under the rules in Article 228 of the Civil Account Code.

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

II.—REPORTS OF PROBABLE EXCESSES.

394. Whenever it is foreseen that an estimate sanctioned by the Government of India or by the Secretary of State is likely to be exceeded, and that such excess will in all probability not be within the powers of sanction of the local Government under paragraphs 21, 41 and 42 of Appendix I and paragraph 5 of Appendix to Chapter V, the anticipated excess should be at once advised to the Government of India.



excess requires the sanction of the Secretary of State, immediately make a report thereof to him, without waiting for a revised estimate, which should be submitted in due course by the local Government to the Government of India. An immediate report to the Government of India is also required in those cases in which the total expenditure, including the actual or probable excess, on an estimate sanctioned by the local Government within its powers, is likely to amount to a sum in excess of that which the local Government is empowered to sanction. See also paragraph 188.

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

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

III.—RESERVED PROVINCIAL EXPENDITURE.

395. In Madras expenditure on Governor's residences and on water supplies, irrigation and canals, drainage and embankments, water power and Famine and the Agency division of the North comes under reserved provincial expenditure and is subject to the restrictions laid down by the Secretary of State and confirmed by the Government of India, Finance Department Resolution No. 1007 dated 29th September 1922.

The previous sanction of the Secretary of State is necessary—

(1) to Capital expenditure upon irrigation and navigation works including docks and harbours, and upon projects for drainage embankment and water storage and utilization of power in any of the following cases :—

(a) where the project concerned affects materially the interests of more than one local Government ;

(b) where the original estimate exceeds 50 lakhs of rupees ;

NOTE.—The limit of Rs. 50 lakhs refers only to works expenditure and does not include establishment, etc., charges.

(c) where a revised estimate exceeds by 15 per cent of an original estimate sanctioned by the Secretary of State in Council ; and

(d) where a further revised estimate is proposed, after one revised estimate has already been sanctioned by the Secretary of State in Council.

(2) (a) to any other

No. 83.

Page 102, paragraph 395 (2) (c).—Add the following note under

No. 196.

Page 102, paragraph 395.—Delete rule 2 (c) and the note thereunder introduced by Correction Slip No. 83 and renumber the existing rule 2 (d) as rule 2 (c).

(G.O. No. 1545 W., dated 22nd May 1929.)

Financial Year, the same procedure should be followed in the case of constructional work at the Governor's residence in progress or in contemplation during the year then current should be furnished with the application for sanction to expenditure in excess of Rs. 50,000.

(G.O. No. 578 W., dated 14th March 1937.)

[VI list, 15-9-39]

[III] list, 1

IV.—TRANSFERRED EXPENDITURE.

396. The relevant sections of the Devolution Rules have been re-produced below :—

" 27. (1) The local Government of a Governor's province shall not, without the previous sanction of the Secretary of State in Council or of the Governor General in Council, as the case may be, include any proposal for expenditure on a transferred subject in a demand for a grant, if such sanction is required by the provisions of Schedule III to these rules.

(2) Subject to the provisions of sub-rule (1) the local Government of a Governor's province shall have power to sanction expenditure on transferred subjects to the extent of any grant voted by the Legislative Council.

(3) The local Government of a Governor's province shall have power to sanction any expenditure on transferred subjects which relates to the heads enumerated in section 72-D (3) of the Act subject to the approval of the Secretary of State in Council or of the Governor General in Council if any such approval is required by any rule for the time being in force."

" 28. (1) The powers of a local Government under the preceding rule to sanction expenditure, may be delegated by the local Government to an authority subordinate to it, after previous consultation with the Finance Department, to such an extent as may be required for the convenient and efficient despatch of public business.

(2) Any sanction accorded under these rules shall remain valid for the specified period for which it is given, subject, in the case of voted expenditure, to the voting of grants in each year."

V.—FAMINE RELIEF WORKS AND FAMINE INSURANCE.

397. (1) Famine is a provincial reserved subject under Schedule I, Part II and Schedule II of the Devolution Rules.

(2) Out of provincial revenues the Madras Government must make in every year provision in its budget for expenditure upon the relief of famine and insurance against famine by an annual assignment of 6.61 lakhs, but when six times the annual assignment has been accumulated further assignments may temporarily be suspended.

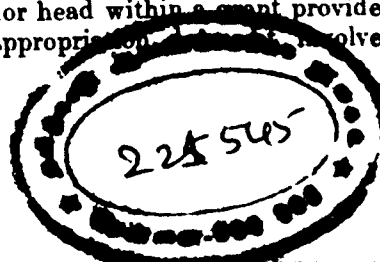
(3) The annual assignment may only be expended on the relief of famine or on the construction of protective irrigation or other works for the prevention of famine. The local Government may at any time expend the balance at its credit in the Famine Insurance Fund for any of the works specified in this paragraph.

(4) The local Government has issued a Famine Code for the guidance of officers and others while employed on Famine duty.

VI.—POWERS OF RE-APPROPRIATION.

398. (1) After grants have been voted by the Legislative Council,

(a) the Finance Department shall have power to sanction any re-appropriation within a grant from one major, minor or subordinate head to another ;

[illegible]