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Valuation of stores in the stock accounts

136. When a priced inventory is maintained, the value recorded in it for any item should not materially exceed its current market value. The head of the department concerned should issue necessary instructions to ensure that the stores are valued with reasonable accuracy and that the rates adopted are reviewed at suitable intervals by a suitable authority.

All Livestock belonging to Government should be valued as on 1st April each year with due regard to breed, heritage, age, physical conditions, current market conditions, performance, etc.

Receipt and disposal of stores

137. The clerk who maintains the stock account must himself receive every item newly supplied and record its receipt in the stock account whenever a new item has been bought and the bill in which the charge is included is ready, the clerk in charge of the stock account should be asked to verify that the article newly purchased has been duly taken in to the stock account and to certify, accordingly on the office copy of the bill. In the rare case when it is not possible to receive stock before payment is made, e.g., when articles are received by rail or post and payment is made under the value payable post system, the clerk in charge of the stock account should verify the new stock on receipt and furnish a certificate of verification which should be filled with the office copy of the relevant bill.

138. Stores should be issued, as far as possible on indents passed by a Government servant who has been duly authorised to pass them. Every issue should be recorded in the stock account at the time when it is made.

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Inspection of the stores

139. No Government servant should hold stores in stock in excess of the amount likely to be required during a reasonable period. To ensure that this rule is observed, a responsible officer of the department should inspect all perishable stores once in each half-year and all other stores once a year unless there is a sufficient reason (which should be recorded) to the contrary. If he considers that any of the stores inspected are obsolete or in excess of reasonable requirements, he should submit a report to the authority competent to sanction the writing off loss of cash equivalent to their value under Article 297 and Appendix 21. This authority should then pass orders as to the disposal of such stores.

The head of the office should record full particulars regarding all obsolete and surplus stores in common Form (Old) 271 (With suitable modifications of the columns therein) from which their disposal can be checked.

NOTE:(1) For the purpose of Articles 138 to 142 the value of stores should be taken to be their book value if satisfactory price accounts are maintained and where these are non-existent or suspect their replacement value. Stores remaining in stock for over a year should be treated as being in excess of reasonable requirements unless there is a sufficient reason for not doing so.

NOTE:(2) The general instructions regarding disposal of the stores and maintenance of account contained in Article 142 will equally apply to obsolete and surplus stores as well.

Unserviceable stores

140. Subject to any special orders issued by the Government in particular cases, stores which

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have become unserviceable in the ordinary course or by fair wear and tear may be condemned by the authority competent under Article 123 to sanction the purchase of new stores to replace them. He should record the full reasons for condemning the stores in his order, and add a certificate to the following effect.

"Certified that I have personally satisfied myself that each item written off in these proceedings has become unserviceable in the ordinary course, through proper usage or by fair wear and tear."

Exception:- The Director of Stationery and Printing will condemn all unserviceable articles of stores and machinery of the Government Press, Madras, and its branches up to the book value of Rs.1,000/-. The book value of the stores will be determined as on the date of condemnation.

NOTE: Both the acts of condemnation of the unserviceable articles and writing off their value are intended to be applied together in the same proceedings of the competent authority. In offices where priced accounts of the stores are kept and depreciation is allowed annually at prescribed percentage and the value of the article at the time of condemnation is shown as "NIL" there is no need to write off the "NIL" value of the article. In respect of articles which have been written down to "NIL" value in such offices by the operations of the process of annual depreciation and if such articles are *still in use* and have some more years and useful life left in them but are lost due to theft, neglect or other calamities such as fire or floods, orders of competent authority writing off such losses would be necessary in accordance with Article 298. In other offices where the original book value of an article is not reduced to "NIL" by the operation of the process of annual depreciation but the article itself is found to have become

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unserviceable by ordinary wear and tear, the authority competent to condemn it under Article 140, should write off the values as recorded in the stock accounts. If any of the stores so condemned and written off are disposed of in public auction or sold otherwise, their sale proceeds should be credited, in full to the receipt head of the department concerned and the amount, if any written off should be the value of the articles as recorded in the stock accounts whether it be original purchase value or depreciated value.

141.(a) The authority referred to in the preceding Article may also condemn stores found at any time to have become unserviceable otherwise than in the ordinary course or by fair wear and tear (e.g., by avoidable carelessness, neglect or misuse), but this should not be done until after their value has been written off by the authority competent to write off a loss of cash equivalent to their value under Article 297 and item 1 in Part A of Appendix 21.

(b) When any stores become unserviceable or depreciate otherwise than in the ordinary course or by fair wear and tear their value or the amount of such depreciation as the case may be, should be treated as a loss to the Government within the meaning of Article 294 and the procedure prescribed there should be strictly followed in reporting any such loss—See also Article 298.

142. Stores which have become unserviceable otherwise than in the ordinary course or by fair wear and tear should never be condemned in the same order along with the stores which have become unserviceable in the ordinary course or by fair wear and tear. Separate order should be passed dealing with the stores in each of the two classes. Each order should state how the condemned stores are to be disposed of, i.e. whether by sale or by destruction, since stores should be condemned only

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when, they cannot be made serviceable by repairs at a reasonable cost. Condemned stores which are quite worthless should be ordered to be destroyed. Other condemned stores should as far as possible, be sold under the orders of the authority competent to write off a loss of cash equivalent to their value. The head of the office should record full particulars regarding all condemned stores in suitable lists from which their disposal can be checked-See Common Forms 269-271.

The following general instructions should invariably be followed by all Officers entrusted with the disposal of stores:-

(i) Where the articles are sold by public auction, the head of the office or any other gazetted officer should invariably attend the auction and record the final bids.

(ii) The head of the office or any other gazetted officer, should also be present when the articles sold are released, his presence being most essential when the release of the articles takes place some time after the action or when it involves process, such as weighing, etc.

Verification of stores

143. All stores should be verified periodically in the manner, prescribed for each department and at least once a year.

Subject to any special rules or orders, a Government servant who is in charge of any expendible stores and raw materials should check them at least once a year and send a verification report to the controlling authority. The latter should also check the stock accounts when inspecting the office.

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Furniture and other office stores should be verified at least once a year. If the office is a large one and the head of the office cannot do the whole verification himself without undue inconvenience, he may entrust it or such part of it as he thinks fit, to a gazetted Government servant serving under him or to the head ministerial officer of the office, but the head of the office will be held personally responsible for the proper maintenance of the stock account and the correctness of the verification report, whether he conducts the verification himself or gets it done by someone else. The head of the office should sign a certificate of check after such verification and submit it to the controlling authority if there is one.

The verification of stores prescribed in this article should never be entrusted:-

(i) to a low-paid subordinate; or

(ii) to the custodian, the ledger keeper, or the accountant responsible for the stores to be verified, or to a nominee of, or a person employed under the custodian, the ledger keeper or the accountant; or

(iii) to anyone who is not conversant with the classification and nomenclature of the particular classes of stores to be verified and the connected technique.

As far as possible, the verification of large stocks and stocks of important stores should be entrusted to a responsible officer who is independent of the superior executive officer in charge of the stores. Stores should always be verified in the presence of the officer responsible for the custody of the stores or of a responsible person deputed by him to watch the verification.

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143-A. Apart from the periodical verification of stores by the heads of offices and other Government servant authorised in this behalf under the preceding Article, surprise checks of stores should be undertaken by the superior officers in each department at intervals, at least once a year so as to ensure that stores are properly maintained and accounted for. It is necessary that the inspection should be a surprise one; but the check may be confined to important items. The results of such surprise checks should be reported to the Government in the administrative department concerned with the recommendation, if any, of the inspecting officer so as to enable the Government to take prompt and adequate action, wherever necessary.

143-B Apart from the departmental verification of the stocks and stores of the departments as prescribed in the preceding articles 143 and 143-A, the Stock Verification Organisation of the Department of the Chief Auditor, State Trading Schemes will undertake a surprise detailed physical verification of the stock and the stores pertaining to all Government Departments.

144. Whenever a Government Servant who is entrusted with the custody of stores in an office is transferred, the relieving Government servant should verify the stock of stores with the stock accounts, certify on the stock accounts as to the correctness of the stock taken over and report the result of the verification to his immediate superior. For the purpose of this rule the Government servant entrusted with the custody of the stores is ordinarily the head of the office but in a large office he may delegate this duty to a gazetted assistant, manager or recognised store keeper. When he has done so the verification prescribed in this Article need only be made, unless otherwise ordered in any case, when a Government servant to whom the duty has been

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delegated is transferred, and the result of the verification should always be placed before the head of, the office. In spite of any such delegation, the head of the office will still be responsible for furnishing the certificate prescribed at the foot of the various contingent bills, etc., stating that the articles billed for have been brought into account, and for exercising a general control so as to ensure that the stores are properly safeguarded and the stock accounts properly maintained.

Discrepancies found or variation of stores.

145. A deficiency detected during a verification of stores may be due to:-

- (1) incorrect or careless accounting.
- (2) loss arising from fraud, theft, or negligence.
- (3) an unavoidable cause, e.g., wastage, shrinkage and spilling in the case of stores which are subject to them.

The head of the office or institution concerned should fully investigate the cause of any deficiency and send a full report on it to the controlling authority along with the verification report. If he holds that any loss caused to the Government through and deficiency is due to misconduct or culpable negligence on the part of any Government servants concerned, he should add his recommendation as to how the loss should be made good by recoveries from them. The controlling authority should, after such examination and investigation as the importance of the case warrants, issue, or obtain from the competent authority, an order to write off the deficiency from the stock accounts. On receipt of this order the deficiency should be charged in the

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stock accounts with a note quoting the authority. If any recovery is ordered a note should be recorded in the stock accounts when each amount is actually recovered.

Any excess detected during stock-taking should, after investigation, be entered in the stock accounts at once as a receipt with the remark "excess found on stock verification." No special orders are necessary for this.

Audit of stores and stock accounts

146. The regulations and rules relating to the audit by the Accountant General of the accounts of stores and stock kept in Government departments and office are printed in Appendix 9.

CHAPTER VIII - WORKS

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NOTE:- (1) The rules in this chapter are supplemented for particular departments by the detailed rules and orders contained in the respective departmental manuals or codes and any other special orders applicable to them.

(2) The terms "Public Works Department" and "Executive Engineers" for purpose of the chapter include Highways and Rural Works Department and the Divisional Engineers of that Department, respectively except where that would be repugnant to the context.

A. INTRODUCTORY

Definition and classification of "Works"

147. The term "Works" covers not only works of construction and repair of buildings, roads, irrigation projects, etc., but also the manufacture, supply, carriage and repair of tools and plant and other stores required in connection with works incidental to them. Works are primarily classified under two categories "Original Works" and "Repairs and Maintenance."

Original Works include all new construction whether of entirely new works or additions and alterations to existing works. The construction of entire structures necessitated by wear and tear or by damage due to some calamity and all repairs to newly purchased or previously abandoned buildings required to make them usable.

Repairs and maintenance include all the operations required from time to time to maintain existing properties in a satisfactory state and make good the damage due to wear and tear, when complete reconstruction is not necessary. Repairs are further classified as "Ordinary repairs" and "Special repairs". Ordinary repairs include the periodical repairs which are done regularly as a

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matter of routine and are usually of the same nature (e.g. painting or white washing a building, spreading a new coating of metal on a road) and any occasional petty repairs that required from time to time, which may have to be carried out between the times fixed for the periodical repairs. Ordinary repairs to an irrigation work includes all the operations required to maintain the work in a satisfactory state as it is i.e., to the standard already laid down. Special repairs are repairs which are not periodical or frequent, e.g., re-roofing a building, replacing beams or renewing a floor. Special repairs to an irrigation work include all operations undertaken with a view to maintaining the work in a better condition, i.e., to a higher standard than that already laid down, by using materials of a more lasting kind, without increasing the efficiency or scope of the system. e.g., substituting cement plastering for painting, for ordinary plastering or painting, substituting plastering for painting, substituting rough stone masonry for dry stone packing, revetting tank binds. at the sites of beaches and river margins where they are eroded, grouting newly the surface of aprons and revetments, and lengthening aprons and revetments to protect eroded portions of the beds and margins or rivers, canals and channels.

Certain operations are partly original works and partly repairs e.g., substitution of a terraced roof for a tiled roof, substitution of steel beams for damaged teak ones, for dismantling and extending a veranda. A mixed work of this kind should, for the purpose of determining the authority competent to sanction it, be treated as an original work. When a structure or part of a structure is dismantled because it is structurally unsound and replaced by new work which in all materials essential merely reproduces what was dismantled, the work is included in the category of repairs, unless it is done to make a newly constructed or previously abandoned building usable.

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148. Works are also classified as "Productive" or "Unproductive" in accordance with the rules in Appendix - I of the Tamil Nadu Account Code Volume-III.

B. ALLOTMENT OF WORKS TO DEPARTMENTS

Works allotted to the Public Works Department

149. The Public Works Department is responsible for the execution of all works the Government have not specially allotted to other departments (see Articles 150 to 155). In special circumstances, a work for which the Public Works Department is responsible may be executed by another department on behalf of the Public Works Department by agreement between the two departments. In practice the arrangement is confined mainly to works relating to the Industries and Agricultural Departments which employ their own engineering staff.

Works executed by Government servants of other departments acting as Public Works disbursers are usually petty works constructed on standard designs. Any such Government servant may, however, apply to the Superintending Engineer to depute a Public Works Officer to examine any such 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.

NOTE:- The system should not be adopted in the case of jailworks costing over Rs.5,000 which, should be carried out by the Public Works Department. When, however, such works are executed by the contract system, jail labour should be employed by the contractors, on all unskilled items of works connected with the contract as far as possible. Therefore, when tenders are called for,

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for the work it should be stipulated in the tender notice that the contractor should employ jail labour on all unskilled items of work connected with contract if such labour is available with the jail Department and that the jail labour, when supplied, will be charged for at the rate of 50 paise per man per day. A similar procedure should be adopted in regard to jail works executed departmentally by the Public Works Department. In case in which jail labour is not employed on a work for the reason that the Jail Department is not able to supply it, a written statement from the Jail Superintendent to that effect should be obtained and recorded by the Public Works Department Officer.

**Works allotted to the Forest Department
and the Excise Department.**

150. The forest Department works are usually executed in out-of-the-way localities and under special circumstances, with which Forest officers are better acquainted than Public works Officers, and the Forest Department has also a special engineering staff. The Government have, therefore, allotted to the Forest Department all its own works except those for the execution of which the agency of the Public Works Department is more suitable. If the Chief Conservator of Forests wishes to entrust any such work to the Public Works Department, he should address the Chief Engineer in the matter; when there is a difference of opinion between the two officers in regard to any such proposal, the Chief Conservator of Forests should obtain the orders of the Government.

The Government have allotted to the Excise Department such of its own works as do not require skilled labour or professional supervision.

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Works allotted to other Departments

151. The Government have allotted the following works to the department which uses or requires the building or rain-gauge concerned.

(1) Works of petty construction and repair, with an estimated cost not exceeding Rs.5,000 for any one work, relating to buildings originally constructed by the Public Works department, whether borne on the Public Works Register or not;

(2) works of construction of petty buildings with an estimated cost not exceeding Rs.5,000 for any one building.

(3) all works relating to buildings constructed by the department concerned and not borne on the Public Works Register; and

(4) works of construction and repair of rain-gauges and rain-gauge pillars.

When a building is occupied by more than one department the term "department which uses or requires the building" means, for the purpose of this Article, the Revenue Department, if it is one of the occupants, and otherwise the department which occupies the major portion of the building, as decided if necessary, by the Superintending Engineer. Each occupying department may carry out petty internal repairs in the portion which it occupies.

NOTE:- When there is stationary Sub-Magistrate's Office in the same building as a taluk office, the Revenue Department should be deemed to be in-charge of the whole building, the officers of that department may accord administrative approval to works relating to any such building up to the limit of their power, and the expenditure should be met from funds provided under the major head "General Administration".

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When a Stationary Sub-Magistrate's Office occupies a separate or detached building, even though there are other buildings in the same compound, the Judicial Department should be deemed to be in-charge of it, the officers of that department may accord administrative approval to works relating to any such building up to the limit of their powers and the expenditure should be met from funds provided under the major head "Administration of Justice."

152. The allotment of certain works to department other than the Public Works Department in the preceding Article is subject to the following conditions:-

(1) If the work involves a structural alteration or addition to a building borne on the Public Works Register, the Government servant who proposes to sanction the work should obtain the Executive Engineer's consent to the proposed alteration or addition and should also inform him of the actual cost incurred so that he may be able to maintain the capital accounts of the building correctly. While giving his concurrence to the proposals, the Executive Engineer should consider whether the work will require technical advice of a skilled nature or professional supervision and if so, inform the Government servant concerned with the work that the necessary technical advice or assistance will be given by the Public Works Department Officers during the course of construction and that for the purpose timely intimation should be given of the date of commencement of the work.

(2) If the work relates to building not borne on the Public Works Register, or relates to a building borne on the Public Works Register but does not involve any structural alterations or addition, the Government servant who proposes to sanction the work should ask for advice or

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assistance from a Public Works Officer only if he considers that the work requires skilled technical advice or professional supervision. In that case he should inform the Public Works Officer for whose assistance he asks of the reasons for his opinion. If the Public Works Officer considers that the work does not require skilled technical advice or professional supervision, he should return the requisition with a full statement of the reasons for his opinion.

NOTE:- All petty works of the Fisheries Department which requires, technical advice of a skilled nature and professional supervision should be executed by the Public Works Department irrespective of the cost of such works.

(3) A Government servant of another department who executes, any work relating to a building borne on the Public Works Register should inform the Superintending Engineer annually not later than the 1st June of the amount spent by him on repairs to the building in the preceding financial year.

(4) A Government servant of another department who proposes to sanction a work relating to the construction or maintenance of a rain gauge pillar may, at his discretion, ask for the advice and assistance of a local Public Works Officer.

153. The allotment of certain works to departments other than the Public Works Department in Article 151 does not apply to any works relating to the following buildings, the maintenance and repairs of which, irrespective of cost, are allotted to the Public Works Department:-

(1) Buildings borne on the register of Public buildings under the control of Public Works Department for maintenance and repairs.

(2) Buildings wholly occupied by departments of the Central Government on payment of rent.

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(3) Buildings occupied partly by departments of the Central Government or as official residences and partly by departments of the Government of Tamil Nadu.

(4) Buildings in Madras City with the exception of the penitentiary and the Government Press, to which Articles 151 and 152 apply subject to the condition that the Works Manager, Government Press, may not execute any work that costs more than Rs.500. The following are also exceptions:-

(a) The Superintendent of the Government Hospitals in Madras City mentioned below and the Principal, College of Integrated Medicine, Madras, may carry out departmentally in each year, up to the limit specified against each, urgent petty works and repairs, such as the renewal of broken tiles, or panes of glass and repairs to chimneys or floors, which do not require technical skill or professional supervision by a Public Works Officer:

	Rs.
General Hospital	750
Mental Hospital	300
Stanely Hospital	300
Ophthalmic Hospital	250
Hospital for Integrated Medicine	250
Royapettah Hospital	100
Government Thiruvotteeswarar Tuberculosis Hospital, Otteri	100
Tuberculosis Hospital and Institute	100
Kasturba Gandhi Hospital for women and Children	100

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The Deans of the Madras Medical and Stanley Medical Colleges and the Deans of the Government General Hospital and Stanely Hospital, Madras, Superintendent, Government Hospital for Women and Children, Madras and Superintendent, Government Mental Hospital, Madras, may obtain direct from the concerned Section Officer of the Public Works Department estimate for petty construction works and petty repairs of an urgent and essential nature costing not more than Rs.1,000 at a time up to a limit of Rs.4,000 per annum for the College Hostel or Hospital buildings, as the case may be, and carry out of the works without reference to the higher officers of the Public Works Department and meet the expenditure from out of the grant available for petty construction and repairs of the medical institution. The Works may be sanctioned by the competent officer of the Medical Department. Copies of all such estimates should, however, be sent to the concerned Executive Engineers,

(b) The Principal, Presidency College, Madras may carry out departmentally up to a limit of Rs.250 in each petty repair to fixtures in the college buildings, such as renewals of locks, bolts and panes of glass which do not require technical skill or professional supervision by a Public Works Officer. The Principal, Queen Mary's College for women, Madras may carry out departmentally exactly similar petty repairs up to the same limit of Rs.250 in a year to the fixtures in the college buildings including hostels and residential quarters. This permission does not cover any repairs to a residential portion of buildings which would increase its capital cost. The Executive Engineer should be consulted in regard to any doubtful case.

(c) The Principal, Veterinary College, Madras may carry out departmentally up to a limit of Rs.250 in each year, petty repairs and improvements to fixtures in the College buildings

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(including the hostel) such as renewal of locks, bolts and panes of glass which do not require technical skill or professional supervision by a Public Works Officer.

(d) The Principal, Madras Veterinary College and the Superintendent, Veterinary Biological and Research Institute, Ranipet may carry out original works and any petty construction and repairs to the buildings under their charge upto a limit of Rs.50 in each case.

(e) The Commissioner of Police, Madras, may carry out petty construction and minor repairs to police buildings in Madras City up to a limit of Rs.1,000 and up to a limit of Rs.2,500 in the case of blocks of police lines.

(f) The Registrar, High Court, Madras may carry out departmentally urgent petty construction and minor repair works up to a limit of Rs.1000 per annum, subject to the conditions that he should consult the Executive Engineer in case of doubt whether such repairs would go to increase the capital cost, that the work is executed and certified by the Registrar only and not by the Executive Engineer, and that the cost is debited to the departmental head of account i.e. Administration of Justice. The powers shall be exercised subject to the provisions contained in Article 152.

(g) The Principal, the Government College of Technology, Coimbatore may carry out urgent petty construction works and repairs to the non-residential buildings departmentally upto a limit of Rs.1,000 per annum. The Executive Engineer, Public Works Department may be consulted in cases of doubt.

(5) Official residences outside Madras City, except works of repair not involving technical

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skill in connection with the quarters for police sub-inspectors and reserve sub-inspectors, compounders in Animal Husbandry Department and the employees in the last grade service.

NOTE:- A gazetted Government Servant occupying a Government residence maintained by the Public Works Department is permitted to execute very urgent petty repairs, such as the replacement of window panes or stoppage of leaks and pay for them from his permanent advance, when no Public Works Officer is immediately available to arrange for the repairs to be done subject to an annual limit not exceeding Rs.20 to be fixed by the head of the department. The expenditure should be reported to the public Works Officer concerned as soon as it is incurred, so that he may check-measure the work done as soon as he returns to headquarters or visits the station, as the case may be, and the Public Works Section Officer should pay the amount spent to the officer who spent it, if the expenditure is in order.

(6) The Government Headquarters Hospitals at Thanjavur, Madurai, Coimbatore and Tiruchirappalli subject to the exemption mentioned in the note below:-

NOTE:- The superintendents of these Hospitals may carry out departmentally in each year up to the limit specified below against each, urgent petty works, and repairs, such as the renewal of broken tiles or panes of glass and repairs to chimneys or floor, which do not require technical skill of professional supervision by a public works officer.

	Rs.
Headquarters Hospital, Thanjavur	200
Headquarters Hospital, Madurai	300
Headquarters Hospital, Coimbatore	100
Headquarters Hospital, Tiruchirappalli	2000

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(7) The College of Engineering and the King Institute of preventive Medicine at Guindy, subject to the exceptions mentioned in the note below: (see also Appendix 10)

NOTE:- The principal, college of Engineering, Guindy, may carry out departmentally, up to a limit of Rs.5,000 in each year, all petty construction works and repair in respect of the buildings and fixtures of the college including hostels but excluding residence attached to the college. The Executive Engineer should be consulted in regard to any doubtful case.

The Director, King Institute, Guindy may carry out departmentally up to a limit of Rs.200 in each year, urgent petty works and repairs which do not require technical skill or professional supervision by a Public Works Officer.

Electrical Works

154. (a) As a rule, all original electrical works connected with Government buildings will be executed by the Electricity Department. If a head of department wishes to arrange for the execution of an electrical work himself and not have it executed by the Electricity Department he should apply to the Government for the allotment of the work to his department. If the Government allot the work to his department, he should get detailed plans and estimates prepared by a competent agency, call for tenders and get the works executed under a lumpsum contract (see Article 163) by a suitable agency. He should request the Electrical Engineer to give any technical advice or assistance needed in the execution of the work. He should also inform the Executive Engineer of the expenditure he incurs on the works so as to enable him to maintain the capital account of the building correctly.

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(b) As a general rule the Executive Engineer concerned is in charge of the electrical installations in all Government buildings whether borne on the Public Works Register or not, except those maintained under the control of the Electrical Engineer (General) and Superintendents of Jails and Borstal Schools and Headmasters of Certified Schools and should carry out the necessary repairs (including small extensions) to the installations with the help of the electricians or wiremen employed under him. The expenditure on such repairs should be debited to the Public Works Department budget. Rules relating to the limit to expenditure on the maintenance of electrical installations in Government buildings are contained in Article 186-A.

The officers mentioned below, however, may carry out departmentally petty electrical works at a cost not exceeding Rs.50 at a time subject to the condition that the total limit of expenditure for petty construction and repair work fixed for the year for individual hospitals in the note 1 under paragraph 97 (5) (ii) of the Public Works Department Code is not exceeded.

- (1) Dean, Government General Hospital, Madras
- (2) Superintendent, Government Stanley Hospital, Madras
- (3) Superintendent, Government Royapettah Hospital, Madras
- (4) Superintendent, Government Hospital for Women and Children, Madras
- (5) Superintendent, Government Ophthalmic Hospital, Madras
- (6) Superintendent, Government Kasturba Gandhi Hospital for Women and Children, Madras

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- (7) Superintendent, Government Tuberculosis Sanatorium and Institute, Madras
- (8) Superintendent, Government Mental Hospital, Madras.
- (9) Principal, College of Integrated Medicine, Madras
- (10) Superintendent, Erskine Hospital, Madurai
- (11) Superintendent, Headquarters Hospital, Coimbatore
- (12) Superintendent, Raja Mirasadar District Headquarters Hospital, Thanjavur.
- (13) Superintendent, Government Raja Sir Ramasamy Mudaliar's Lying-in-Hospital, Madras
- (14) Officer-in-charge, Orientation Training Centre, Poonamallee
- (15) Administrative Officer, Research-cum-Action Project, Poonamallee

As an exception to this rule, when a light fails in a non-residential building on account of some defect in the lamp itself, the occupying department may replace the lamp. For this purpose in case of ordinary incandescent bulbs, the occupying department should purchase locally and keep a stock of bulbs. The expenditure on the purchase of electric bulbs should be debited to the budget of the occupying department.

In respect of fluorescent tubes, the supply and stock will be made by the Electrical Engineers in respect of installations under their control. These lamps will be handed over to the departments as and when demanded and their cost debited to the budget of the respective departments.

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Departments of Government occupying non-residential buildings can also purchase fluorescent tubes locally, if the number required for replacement on stock is below three.

(c) In a place where electric supply is available to the public payment may be made in advance for service connections to Government buildings, if the supplying agency requires this.

Minor irrigation works

155. A minor irrigation work which irrigates less than 200 acres is in the charge of the Revenue Department, unless it has been specially placed in the charge of the Public Works Department for maintenance. The Revenue Department will execute from the funds placed at its disposal all works connected with the minor irrigation works in its charge which do not require the technical skill and professional supervision of a Public Works Officer. The rules regarding the preparation and sanction of estimates for these works are contained in Board's Standing Order No.87 and its appendices. Those works of this kind which require the technical skill and professional supervision of a Public Works Officer will be carried out by the Public Works Department from the funds placed at its disposal. The Collector should inform the Executive Engineer in good time when any such work is required so that he may be able to propose that necessary funds be provided in the budget estimate of the public Works Department.

C. GENERAL RULES

Selection of site

156. The site for a new building should, if possible, be fixed before the detailed plans and estimates are prepared. The local authority concerned should always be consulted as to the

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suitability of the site, except when the proposed new building is to be erected within a reserved forest. When it is proposed to erect a work or building in the neighbourhood of a fort or cantonment, the local Military Works Officer should be requested to give his opinion from the military point of view and the matter should then be reported to the Government and their orders obtained.

Preparation of estimates

157. (a) No work may be started before a proper estimate for it has been prepared and sanctioned by the competent authority, unless it is so started strictly in accordance with a special order of the Government or some specific provision in this chapter or in a departmental rule or order - See also Articles 169 and 170

(b) An estimate should be prepared in common Form 150 except when a special form of estimate is required for a very large work or has been specially prescribed for a particular kind of work in any departmental code, manual or order of the Government. When it is proposed to make a lumpsum payment for any work or part of a work, only such descriptions and details as are necessary to justify the proposed lumpsum payment should be furnished in regard to the work or part of the work covered by it.

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

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(d) An estimate for the annual maintenance of a building should provide for the Municipal or other taxes payable on the property and it should be submitted to the Government servant occupying the building concerned, or in the case of a military building in the charge of the Public Works Department, to the Officer Commanding the Station, for counter signature in token that it provides for all repairs known to be required. When a specific period has been fixed after which a particular item or kind of work should be renewed, every estimate for its repair should show the date when it was last renewed.

(e) Government servants of other departments who act as public Works disbursers in respect of any works (see Articles 149 and 203) should prepare the estimates for them in the forms adopted in the Public Works Department together with the plans where necessary, and obtain the necessary technical sanction of the competent authority in the Public Works Department. Standard designs should be adopted as far as possible, with such modifications as circumstances may require.

NOTE:-(1) In the case of the buildings in charge of the Police Department including buildings in the habitual offenders settlements, the estimates may be got prepared by private contractors, but they should be checked in comparison with the Local Fund Schedule of rates and altered wherever necessary. The estimates as finally approved by the concerned Superintendent of Police should be treated as confidential and not communicated to private contractors.

NOTE:-(2) In the case of buildings in charge of the Fire Service Department, the estimates may be got prepared by the private contractors for the works up to the cost of Rs.5,000 but they should be checked in comparison with the Local Fund Schedule of rates and altered wherever necessary. The

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estimates as finally approved by the concerned officers should be treated as confidential and not communicated to private contractors.

sanction for works

158. (a) The powers delegated by the Government to the various departmental authorities to sanction expenditure on work of construction and repairs allotted to the respective departments are specified in Appendix.11

(b) The power delegated to an authority subordinate to the Government to sanction expenditure on works must not be so used as to evade the necessity for obtaining sanction from a higher authority by sanctioning in instalments a group of connected works of alterations or a group of connected purchases, the total cost of which will exceed what the authority is empowered to sanction.

(c) The sanctioning or other prescribed departmental authority should communicate every sanction to expenditure on works to the Accountant-General in accordance with the procedure laid down for each department except when the sanction relates to a work allotted to a department other than the Public Works, Forest and Excise Departments and the bills relating to the sanction are to be drawn or countersigned by the sanctioning authority itself.

Repairs to buildings

159. The cost of the annual repairs to a Government building occupied partly by a local body office and partly by one or more Government offices, should be limited to 1 per cent of the capital cost of the building, unless any other limit has been specifically sanctioned (See Article 186)

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**Estimates and sanctions to be treated as
Confidential**

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

Utilization of savings

161. The sanction to an estimate should always be regarded as being strictly limited to the precise objects for which estimate was intended to provide. Any anticipated or actual savings in a sanctioned estimate for a specified work should not, without the special sanction of a competent authority, be applied to any additional work which was not originally contemplated, unless it is fairly contingent on the actual execution of the work.

Savings due to the abandonment of a substantial section of a work sanctioned by any authority should not be applied to work on other sections without the special sanction of that authority. If the estimate cost of a section which is abandoned is not less than 5 per cent of the total sanctioned cost of the work, excluding in the case of an irrigation work the estimated cost of the head works as originally approved, this should be treated as amounting to the abandonment of a substantial section of the work.

Supplementary estimates

162. In respect of a development of a work which is held to be necessary while it is in progress but is not fairly contingent on the proper

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execution of the work as first sanctioned, a supplementary estimate should be submitted to the competent authority for sanction together with a full report as to the circumstances which make it necessary.

A Government servant who submit a supplementary estimate for sanction should see-

(1) that it is numbered consecutively with reference to the supplementary estimates, if any, already submitted in respect of the same work; and

(2) that the application shows the amount of the original estimate, the amount of the previous supplementary estimates already sanctioned or pending sanction, and the total amount of expenditure of the work proposed for sanction, including the amount of the supplementary estimate now submitted.

Methods of executing works

163. Works are executed by one or other of the following four methods:-

- (i) the departmental method;
- (ii) the piece-work contract method;
- (iii) the lump-sum contract method; and
- (iv) the schedule contract method

Under method (i) the department concerned itself engages the necessary daily labour and purchases or supplies the necessary materials. This method is adopted when no contractor is available or when it is considered to be the most economical method.

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Under method (ii) the piece-worker agrees to execute a specified work or part of a work at specified rates without reference to quantity or the time taken and the department concerned arrange for the supervision setting out and measuring of all the work done. As a rule, this method should not be adopted for works other than petty works (including improvements and repairs)

Under method (iii) the contractor agrees to execute a complete work in accordance with the specification for a lump-sum payment. This method should be adopted except when one of the other methods is considered more advantageous.

Under method (iv) the contractor agrees to execute one or more of the items included in a work at fixed rates, and the amount to be paid to him depends on the quantity and kind of work done or materials supplied. This method is in use mainly in the Forests and Agricultural Department.

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

Purchase of materials and invitations to tender

164. When a Government servant buys materials for the execution of a work or gives a work on contract, he should comply with the rule regarding the purchase of stores and the general principle governing invitations to tender contained in Chapter VII

Provision of funds

165. Except in accordance with the provisions of Articles 169 and 170 no Government servant may

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enter into a contract for the execution of a work unless funds have been duly provided for it or an assurance has been received from the authority competent to provide the necessary funds that they will be allotted before the liability matures.

Execution of agreements

166. No work which is to be executed under a contract should be started until the contractor has signed a formal written agreement unless it is started without a formal agreement under the provisions of Article 167 or Article 170

167. It is not essential to obtain a formal agreement in regard to any work of petty construction or repairs estimated to cost not more than Rs.1,000 but a Government servant competent to execute contracts may when he consider it desirable, obtain a formal agreement even in such a case. If no formal agreement is executed, there should at least be a written understanding specifying prices and rates though it need not be in any prescribed form. A first and final payment not exceeding Rs.200 may be made without entering into a regular agreement, but a written understanding specifying prices and rates is necessary except when the first and final payment does not exceed Rs.50

NOTE:- The amount provided for rates and taxes and watchmen's wages in annual maintenance estimate for a building should be excluded from the total amount for the purpose of deciding whether a regular agreement with a contractor or piece worker is necessary.

168. When a Government servant of a department other than the Public Works Department proposes to give a work on contract he may consult the Executive Engineer, if he thinks it necessary and should get an agreement executed in Common Form

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294, if no special procedure or form has been prescribed for the purpose in the departmental manual or code or by any order of the Government.

The principles stated in Article 51 should be borne in mind when contracts are drafted.

Starting the work without a sanctioned estimate or without adequate funds having been provided

169. If a higher authority orders a Government servant, on any ground whatever, to start a work for which an estimate is required under the rules but no estimate has been sanctioned or for which adequate funds have not been provided and no competent authority has undertaken to provide the necessary funds before liability matures (whether an estimate has been sanctioned or not) it should convey the order to start the work to him in writing. A Government servant who starts any such work without a written order from a higher authority and a Government servant who issues a written order to start a work otherwise than in accordance with the rules will be liable to be held personally responsible for paying for the work done if it is found that his action was not fully justified by very exceptional circumstances. On receipt of a written order directing him to carry out any such work, a Government servant should immediately inform the Accountant-General that he is starting a work for which no estimate has been sanctioned or is incurring a liability for which there is no provision or no sufficient provision of funds, and should, at the same time, state approximately the amount of the liability which he is likely to incur by complying with the written orders which he has received. The Accountant-General will then be responsible for immediately bringing the facts to the notice of the head of the Department, except the irregularities, if any committed by the latter, which he should

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report at once direct to the Government. The head of the Department should report to the Government any failure to comply with the rules regarding works that calls for disciplinary action by the Government. The Accountant-General will report to the Government the facts of any case in which he considers the action taken by the head of the department to be inadequate. The Government will take disciplinary action against any Government servant administrative or executive who fails or delays to comply with these orders.

NOTE:- 1. The provisions of the Article will be relaxed in regard to famine relief works but this does not relieve any Government servant from his responsibility for obtaining the necessary sanction to a revised estimate and the necessary additional appropriation of funds, as soon as it can be foreseen how far an estimate for a work entrusted to him for execution is likely to be exceeded.

NOTE:- 2. In the Forest Department, Conservator may give a written order for starting a specially urgent work before a proper estimate for it has been prepared and sanctioned by a competent authority. No report need be sent to the Accountant-General when such a work is started under a written order from the Conservator but the Conservator should report the facts to the Chief Conservator when he issues such an order in regard to a work which requires the Chief Conservator's sanction.

Starting a work in an emergency

170. It is occasionally necessary for a Government servant to start a work immediately on the occurrence of some sudden, unforeseen emergency, e.g., the breaching of the bund of an irrigation work without waiting for an estimate to be sanctioned and funds provided. A Government servant who does this should report the facts at once to his immediate superior and to the

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Accountant-General. If any such work is entrusted to a contractor and it is impossible to enter into a formal agreement with him beforehand the Government servant on the spot who arranges for the work to be started should at least enter into a piece-work agreement with him. This can be terminated at any time if the authority competent to sanction the estimate should so decide. When the emergency is such that even a piece-work agreement cannot be completed before starting the work the Government servant on the spot and the contractor should at least both sign a written order for the work. If writing materials are not available at the time and the work has to be started without a written order, the written order should be prepared and signed by the Government servant and the contractor as soon as writing materials can be obtained. The Government servant should then prepare a proper estimate without any avoidable delay and submit it as early as possible to the competent authority for sanction. A formal written agreement in the proper form (or a written understanding specifying prices and rates, if that is sufficient with reference to Article 167) should then be concluded with the contractor as expeditiously as possible.

NOTE:- An Excise Officer who starts a work in an emergency without waiting for an estimate to be sanctioned and funds provided should report the facts at once to the Board of Revenue as well as to his immediate superior and the Accountant-General.

Muster roll for a work executed departmentally

171. Except for the permanent and temporary employees whose pay is charged to the head "Establishment" and the members of the work charged establishment, all persons who are engaged departmentally for the execution of a work should be regarded as day labourers and their wages should be drawn on muster roll. The muster roll is the

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initial record of labour employed each day on a work. The Government servant in immediate charge of the work should write it up daily.

172. Muster rolls should be prepared and dealt with in accordance with the following rules.-
(a) One or more muster rolls should be kept for each work but a muster roll should never be prepared in duplicate. One muster roll may be kept for labourers employed on several small works if there is no objection to regarding the total unpaid wages as relating only to the largest work in the group.

(b) Every entry in a muster roll should be made if possible, in ink and otherwise in indelible pencil.

(c) Labourers may be paid more than once a month, and the period to be covered by each payment may be determined locally. Separate muster rolls should be prepared for each period of payment.

(d) The daily attendance or absence of each labourer and any fine inflicted on him should be recorded daily in part I of the muster Rolls in such a way as :

(1) to facilitate the correct calculation of his net wages for the period of payment.

(2) to render it difficult to tamper with or to make unauthorized additions to or alterations in entries once made, and

(3) to facilitate the correct classification of the cost of labour by works and sub-heads of works where necessary.

NOTE:- Superior officers should check the attendance of labourers as often as possible.

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(e) After a muster roll has been passed by the Government servant who is authorised to draw the bill for the works expenditure payment should be made as soon as possible and acquittance should be obtained from the payees concerned in the nominal muster roll. Each payment should be made or witnessed by the Government servants of highest standing available. He should certify to the payments individually or by groups and also record at the foot of the muster roll, both in words and in figures, the total amount paid on each date. The details of unpaid items if any should be recorded in Part-II, the Register of Arrears, before the Government servant who makes the payment completes the memorandum at the foot of the muster roll.

(f) Unpaid items should be carried forward continuously from muster roll to muster roll until they are paid and the payments should be recorded and certified in Part-II (the Register of Arrears) in the same way as payments of current items.

(g) All wages not claimed within three months should, as a rule, be forfeited.

NOTE:- 1 In the Forest Department, wages remaining unpaid for three months should be reported to the Divisional Officer or State Wild Life Officer who will decide in each case whether the liability should continue to be borne in the accounts of the work concerned.

NOTE:- 2 For the procedure to be followed in the Public Works Department, see Local Ruling under Article 121 in the Tamil Nadu Accounts Code, Vol. II.

(h) The progress of the work done by the labourers should be recorded in Part III of the muster roll, if the work can be measured. If it cannot be measured, a remark should be recorded to that effect.

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NOTE:- It is not necessary to reproduce the detailed measurement in full in Part III and Part III need not be written up at all when progress is reported once a month or oftener in any other suitable form and separate reports are considered sufficient.

(i) The Government servant who is responsible for the payments need not submit the paid muster rolls to any higher authority, unless he is specially instructed to do so.

Labour engaged departmentally through a contractor

173. When work is executed by the departmental method (see Article 163) it is objectionable, in principle to engage and pay the necessary daily labour through a contractor instead of on a muster roll under the ordinary procedure. In a great emergency it may sometimes be impossible to obtain the necessary labour in time otherwise than through a contractor. If it is possible, in such a case, to determine the quantity of work done after its completion or at intervals during its progress, the contractor should be paid at suitable rates for the work actually done. If this is not practicable the contractor may be paid according to the number of labourers employed each day, and his own profit or commission should either be included in the rates allowed or paid separately in a lumpsum or at a percentage rate. With a view to avoiding disputes with the contractor in such a case, he should be requested to sign the daily reports in token that he accepts them as correct. The muster roll and the measurement book should not be used when the contractor is paid according to the number of labourers employed each day.

NOTE:- In cases where the contractor is paid only a definite percentage of the specific rates of wages paid to each cooly supplied by him, the labourers may be paid direct by Government at

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specified rates, the transaction being accounted in a Nominal Muster Roll that may be maintained by the Public Works Department at the discretion of the Executive Engineer, after providing for such a procedure in the agreement with the contractor.

Measurement book

174. (a) All work done otherwise than by daily labour and all supplies relating to a work should be paid for on the basis of measurements recorded in a measurement book, Common Form 298.

The measurement book is the original record of actual measurement or count. The description in a measurement book should be lucid, so that the items described may be easily identified and checked. A measurement book is a very important record and must be kept with great care, since it may have to be produced as evidence in a court of law.

NOTE:- In the Forest Department the measurement book is to be maintained for works under the budget head "Communications and Buildings" in all cases where the amount expended exceeds Rs.50. The sanctioning authority will, however, be permitted to order the maintenance of a measurement book in other cases communicating its sanction to the executive subordinate concerned.

(b) Whenever a measurement book changes hands, even if it is only sent from one office to another within the same building, some responsible person of a grade not below that of clerk should acknowledge receipt of it in writing.

175. Government servants should strictly observe the following general instructions in regard to measurement book:-

(1) All measurements should be taken down neatly in a measurement book issued for the purpose

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and nowhere else. No one may record any measurements in a measurement book except a Government servant who is duly empowered to make payments for the work done or a duly authorised executive subordinate in immediate charge of the work who has been supplied with a measurement book.

(2) The lines under columns (1) to (4) on each page, beginning with the top line, should invariably be filled up at the work. No line should be left blank. Any lines that are not required on any page should be carefully scored through, so that no additional entry can be made after words.

(3) Each set of measurements should begin with entries showing-

(i) in the case of work done

- (a) full name of work as given in the estimate
- (b) situation of work
- (c) name of contractor.
- (d) number and date of his agreement, if any
- (e) date of commencement of work (i.e., date on which site was handed over)
- (f) date of actual completion of work, and
- (g) date of measurement; or

(ii) in the case of materials supplied

- (a) name of supplier
- (b) number and date of his agreement, if any, or of the order
- (c) purpose of supply

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- (d) date of written order to begin supplies
- (e) date of actual completion of supplies, and
- (f) date of measurement

Each set of measurement should end with the dated signature and designation of the Government servant who takes the measurements. A suitable abstract should then be prepared which should show, in the case of measurements for work done; the total quantity of each distinct item of work relating to each sanctioned sub-head.

(4) Since all payments for work or supplies are based on the quantities recorded in the measurement book, the Government servant who takes the measurements must take all possible care to record the quantities clearly and accurately. He will also be held responsible for the correctness of the entries in the column "Contents or area" in respect of the measurements recorded by him. If the measurements are taken in connection with a running contract account on which work has been previously measured, he will also be held responsible for recording a reference to the last set of measurements. If the measurements taken are the first set of measurements on a running account, or the first and final measurements, this fact should be suitably noted against the entries in the measurement book and in the latter case the actual date of completion should be noted in the prescribed place. The signature of the contractor or his agent should be obtained in the measurement book after each set of measurements below the statement "I accept the measurements". If the contractor or his agent is illiterate, his mark should be attested by an independent witness.

(5) Entries should be recorded continuously in the measurement book. No page should be left blank or torn out. If a page is left blank

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inadvertently, it should be cancelled by diagonal lines as soon as this is noticed and the cancellation should be attested by the dated initials of the Government servant concerned.

(6) No erasure is permitted. If a mistake is made, the Government servant who is responsible should correct it and attest the correction by his dated initials. When any measurements are cancelled, the cancellation must be attested by the dated initials of the Government servant who orders it or supported by a reference to his orders initialled by the Government servant who took the measurements. In either case the reason for the cancellation should always be recorded.

(7) Entries should be made, if possible, in ink and otherwise indelible pencil. Pencil entries should never be inked over. Every entry in the "Contents or area" column should be made in ink.

(8) Each measurement book should contain an index and the Government servant in charge of it should keep the index up-to-date.

(9) At the time of payment, the Government servant who authorizes payment should draw a diagonal red ink line across every page containing the detailed measurements relating to the work or supplies paid for and should record reference to the number and date of the voucher or sub-voucher on the abstract of measurements.

(10) The measurement book should be produced for inspection on request by the Accountant-General or a duly authorized member of his staff.

(11) The Joint Director of Industries and Commerce in the case of the Industries Department, the District Collectors in the case of the Revenue Department and the officers specified for this purpose in the concerned departmental manuals are

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competent to deal with losses of measurement books. All losses of measurement books should at once be reported to them so that the losses may be written off and necessary disciplinary action taken against those responsible for the loss.

Check-measurement of works

176. (a) When a departmental rule or order requires that a work be check-measured before payment, the contractor should not be paid for work done until it has been check-measured by the prescribed authority. Superior officers also should make a point of checking the detailed measurements of works in the course of the tours.

(b) Check-measurement is intended to detect errors and prevent fraudulent entries. It should therefore be done with discretion and method. The items which appear most likely to be incorrect and most easily susceptible of fraud and those which would seriously affect the total of the bill, if inaccurate, should be selected for check-measurement.

(c) When measurements are taken jointly by more than one Government servant, the senior most of them should record and sign measurements.

Aid to contractors

177. No advance should be paid to a contractor except with the special sanction of the Government or of a competent authority to whom they have delegated power to sanction such advances, Government servants should make every endeavour to maintain a system under which payment is made only for work actually done. When in exceptional circumstances, Government servant considers it essential to give a contractor an advance, he should apply to the competent authority for sanction, whenever any such advance is sanctioned

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all the Government servants concerned should take the necessary precautions to secure the Government against loss and to prevent the system from becoming general or continuing longer than is necessary.

178. Government funds may be spent on behalf of a contractor in accordance with the terms of his agreement and subsequently recovered from him, when it is necessary to engage labourers of contractors or incur other liabilities on his behalf in order to complete work which he has neglected or failed to complete with reference to the terms of his agreement. Government materials are also supplied to a contractor in certain circumstances, subject to full recovery of the cost from him. Special care should be taken in connection with all recoverable charges to see that the contractor or other person on whose behalf the charges have been incurred is not allowed the benefit of any concession to which he would not be entitled if he had himself incurred the charges.

Liability of contractors

179. When a contractor has entered into an agreement to execute a work but subsequently, for any cause whatever, anticipates that the contract will result in a net loss to him, this should not be accepted as a reason for not compelling him to complete the work. A contractor should look after his own interests properly when entering into an agreement, and has no claim to any leniency in enforcing a contract when it turns out to be less favourable to him than he originally anticipated.

180. Deleted

Completion report

181. When a work has been duly completed, the Government servant who pays for it should have a

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completion report prepared and forward it to the Accountant-General or other prescribed authority in accordance with the rules applicable to his department. The report should be prepared in the form specially prescribed for the departments concerned or in Common Form 296. The Revenue Department use Special Form 7 (Revenue Form XXIX-35) for completion reports; other departments also, may if they wish, use this form, with the concurrence of the Accountant-General, in respect of works executed by them. Every completion report should show the name of the work, the number and date of the order sanctioning it, the amount of expenditure sanctioned and the actual expenditure incurred. If the actual expenditure exceeds the amount of the sanctioned estimate, the completion report should be sent to the prescribed authority through the authority which sanctioned the estimate. The reasons for the excess expenditure should be stated in the completion report and the sanction of the authority competent to sanction the total expenditure should be obtained and recorded.

NOTE:- The above rule does not apply to the Public Works Department. Government servants of that department should follow the rules contained in the departmental code or manual as regards reporting the completion of work.

Disposal of surplus materials

182. As soon as a work has been completed, or as soon as it becomes clear that no more materials will be required for use in executing it the Government servant in charge of the work should arrange to dispose of all surplus materials belonging to the Government either by transfer to other works in progress or by sale.

183. No temple, mosque, church, chapel, tomb or other building devoted to religious use should on any account be destroyed, injured or occupied in

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connection with the execution of any work, unless it is done under a special order of the Government or with the full and free consent of the persons interested in the religious edifice and the concurrence of the principal civil authorities at the spot.

D. RULES APPLICABLE TO PARTICULAR DEPARTMENTS

1. Works allotted to the Public Works Department

Requisitions for works

184. (a) An application for the construction of a new building or for an addition or alteration to an existing building should be made by the chief local officer of the department concerned, in consultation with the Executive Engineer. The executive Engineer should give due weight to the other officer's opinion, but should oppose any applications for a work which, in his opinion, is not really necessary. Whenever he is unable to recommend the execution of a work, he should explain his objections to the other officer, and if he fails to convince him, should refer the matter to the Superintending Engineer.

(b) The chief officer of any department may call on the Executive Engineer to report on a proposal for an addition or alternation to a building in his use and to state the probable cost; only a superior officer of the Public Works Department may call on the Executive Engineer to prepare detailed plans and estimates for technical sanction. In the case of Governor's Household works, however, the Comptroller of the Governor's Household may call on the Executive Engineer to prepare detailed plans estimates for minor works which are considered necessary, and the question whether funds are available need not be examined at that stage.

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(c) As far as possible no proposal should be made for an addition to or alternation in the work to be executed, when a work is already in progress, since such proposals usually cause delay. Before agreeing to any alteration which a department may ask for during the progress of work, the Executive Engineer should satisfy himself that it is necessary and will not cause any serious delay. He should refuse to consider a proposed alteration if, in his opinion it is not necessary, but he should forward a brief, clear statement of his reasons to the Superintending Engineer and send a copy to the Government servant who asked for the alteration.

(d) When a Government servant of another department desires that the Public Works Department should execute a petty original work costing Rs.1,000 or less for his department, he should send a requisition to the Executive Engineer in Common Form 145. The Executive Engineer should record on the requisition what work he considers necessary, prepare an estimate of the probable cost and sanction it. After the Government servant who sent the requisition has accepted the estimate, the Public Works Department will take the necessary action in regard to providing funds and sanctioning the execution of the work.

If the original work is estimated to cost more than Rs.1,000 both administrative approval and technical sanction should be obtained in the manner described in Article 185, before the work is started.

(e) When a Government servant of another department finds it necessary to requisition the service of the Public Works Department for carrying out repairs pertaining to his department, he should send the requisition in Common Form 145. If the Executive Engineer is satisfied that the work is necessary and funds are available from the budget provision, he may have it carried out at once

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without having a detailed estimate prepared, provided that the cost is not likely to exceed Rs.1,000. If the budget provision under the sub-head of appropriation concerned is insufficient to meet the outlay, he should refer the matter to the Superintending Engineer. When the approximate estimate exceeds Rs.1,000 a detailed estimate should be prepared and submitted to the competent authority for technical sanction.

Administrative approval and Technical sanction

185 (a) Except to the extent that the powers to accord administrative approval has been delegated to subordinate authorities, as shown in Appendix 11 every original work (including a mixed work of the kind described in Article 147) which is allotted to the Public Works Department requires the administrative approval of the Government, but no administrative approval is required for a work which comprises only ordinary or special repairs.

(b) All proposals for the construction of compound walls, reconstruction of collapsed compound walls, improvements to existing ones as well as proposals for the provision of iron wire fencing require the approval of the Government even if the expenditure thereon could be met from the "Minor Works" grant. But their approval is not necessary in the case of part-reconstruction of a compound wall which may be done under "Repairs."

The estimates sent to Government for building works excepting Women's College, Women's hostels and Jails, Borstal Schools, Maternity Hospitals and institutions specially intended for women should not include specific provision for construction of compound wall or wire fencing or both and the approval of the Government should be obtained separately for such construction. In respect of the above excepted categories of buildings, the Government will, before approving the main

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estimates, consider in the initial stage itself the necessity for the compound wall or wire fencing or both taking into account the factors like the location of the building, the extent of the proximity of the building to the developed areas., and the work for such construction should be taken up after the construction of the main building is over.

(c) Detailed plans and estimates should be prepared and submitted to the Government or other competent authority for technical sanction in respect of every work allotted to the Public Works Department unless it is a petty work costing Rs.2,500 or less, or comprises only ordinary repairs for which a lump-sum provision not exceeding Rs.1,000 is made annually. The extent of the powers delegated to subordinate authorities to accord technical sanction is shown in Appendix 11.

(d) The detailed plans and estimates for a work should be prepared before administrative approval is sought when the estimated cost of the work is less than Rs.5,000, but only after administrative approval has been accorded when the estimated cost of the work is Rs.5,000 or more. Sketch plans and approximate estimates should be prepared in the first instance when the estimated cost of work is Rs.5,000 or more and should be submitted to the authority competent to accord administrative approval along with a report of the necessity for the work. On receipt of administrative approval to works costing below Rs.50,000 the Public Works Department should prepare detailed estimates and plans and after the professional authorities are satisfied that the proposals are structurally sound, the counter signature of the head of the department or of the local head of the department who applied for the execution of the work should be obtained to the plans and estimates in token of approval. Technical sanction should then be accorded.

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In the case of the works costing Rupees 50,000 and above the procedure indicated below should be observed. As soon as possible after administrative approval is obtained to any such building scheme, detailed plans and estimates should be prepared with lumpsum provision for electrical and sanitary fittings. When the detailed plans are ready in a rough shape, the consulting Architect to Government should consult the head of the department who should, in his turn, obtain the advice of, and circulate the plans to experienced officers of his department. The head of the department should also consider specifically such point as layout and orientation of the building on the site with an eye on sanitation, water and electric supplies and the suitability and economy of arrangement of the building. The consulting Architect to Government should ascertain the exact requirements from the head of the departments and incorporate them in the building plans which are then to be countersigned. Such approved plans countersigned by the head of the department should not be altered subsequently without the sanction of the Government. As soon as the plans have been countersigned, the Executive Engineer should immediately proceed to obtain technical sanction communicating at the same time copies of the certified plans to the Electrical Engineer (General) and in cases in which the Sanitary Engineer has to be consulted, to the Sanitary Engineer also for further guidance in the preparation of detailed plans and estimates for electrical and sanitary installation.

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 can be accorded.

NOTE:- In regard to any work (costing Rs.50,000 or more) of construction, reconstruction, extension or improvement of a medical building the special rules contained in Appendix 12 should be followed.

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Repairs to buildings

186.(a) Except when a competent Public Works Officer has authorised an annual lump-sum provision not exceeding Rs.1,000 for the ordinary repairs to a building, a separate estimate should be prepared annually for all the anticipated ordinary repairs required for each building during the financial year.

NOTE:- In regard to any work (costing Rs.50,000 or more) of construction reconstruction, extension or improvement of a medical building the special rules contained in Appendix 12 should be followed.

(b) Except in the case of a non-residential building for which an annual lump-sum provision has been duly authorized for the purpose, the annual expenditure on ordinary repairs to a building of any kind, excluding municipal and other taxes, should be limited to a maximum of one per cent of the capital cost of the building. This limit applies also to a building occupied partly by local body office along with one or more Government offices unless any other limit has been specially sanctioned. In applying the above limit of one per cent to residential buildings, the capital cost of all residences in each superintending Engineer's Circle should be taken into account and within the total amount so arrived at, it will be permissible to incur a larger expenditure than one per cent on old buildings with low capital cost and a maximum of one and a half per cent on any individual buildings. The limit of one per cent is relaxed in the case of thatched buildings in the scheduled areas, provided that the annual expenditure on repairs to each of the buildings does not exceed the average of the last five years.

When a lump sum provision has been authorised for the execution of ordinary repairs, expenditure

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may be incurred in each year within the limit on the authorized amount without preparing any detailed estimate.

If, in any, financial year, it is considered necessary to exceed the one per cent limit for a particular building in exceptional circumstances an application should be made for the sanction of the Superintending Engineer, stating fully the reasons for the request. He should not accord sanction except for special reasons, which he should record.

If, in any, financial year, the estimated cost of ordinary repairs to a building is more than Rs.1,000 or the authorised lump-sum a detailed estimates should be prepared in accordance with the ordinary rules and submitted for sanction by the competent authority.

(c) No limit is ordinarily fixed for expenditure on special repairs with reference to the capital cost of building, since such repairs are not required annually or at regular intervals. Every estimate for special repairs should be carefully scrutinized by the competent authority to which it is submitted for sanction and should not be sanctioned unless it is clear that the proposed special repairs are really necessary.

NOTE:- (1) For the purpose of this Article, the capital cost of a building excludes, the cost of sites and lands appurtenant thereto and also the cost of electric installations but includes the cost of sanitary and water-supply installations.

NOTE:- (2) The expenditure on repairs to Governor's Household works is governed by the provisions of the Government of India (Governor's Allowance and Privilege) Order, 1950, and the orders issued thereunder.

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186-A. The Executive Engineers and the Electrical Engineer (General) may incur expenditure on the maintenance of electric installations in Government buildings up to a limit of 3.5 per cent of the capital cost of the installation without reference to higher authorities. In special cases in which expenditure in excess of the above limit has to be incurred, the sanction of the higher authority, namely, the Superintending Engineer or the Chief Engineer, as the case may be, should be obtained to the excess expenditure.

In the case of residential building the provisions for repairs to electric installations may be included in the lump sum provision to be fixed under Article 186(a), this particular item of expenditure being exhibited in the expenditure schedules separately as in the case of "Rates and Taxes", for purposes of accounts.

In the case of the installations in non-residential buildings a consolidated estimate for all the electric installations in each sub-division should be prepared and sanctioned.

A separate working estimate should be sanctioned to cover the expenditure incurred on account of cost of the establishment employed to look after the installations in both residential and non-residential buildings including special plant and machinery therein and the expenditure distributed annually to the estimates of the several buildings concerned for purposes of capital and revenue accounts.

NOTE:- The above instructions do not apply to the Government House and the connected buildings which are covered by the provisions of the Government of India (Governor's Allowance and Privileges) Order of 1950, and the orders issued under it.

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Starting a work

187 (a). As a rule, no work allotted to the Public Works Department should be started until both administrative approval and technical sanction, when required under Article 185 have been accorded for the whole work. In the special circumstances mentioned below, technical sanction may be given in the first place for a component part or parts of a work which has been administratively approved, and work may then be started on the part or parts so sanctioned.

(b) When it is desirable for special and exceptional reasons to start a work which has been administratively approved before the detailed estimates for the whole work are ready for sanction, the authority competent to sanction the detailed estimates for the work as a whole may accord sanction to detailed estimates for component parts of the project subject to the following conditions:-

(1) There must be a fully prepared detailed estimate for each such component part, and the administrative approval of the project as a whole must include specific approval of a definite amount of expenditure on that component part.

(2) The amount of the detailed estimate for each such component part must not exceed the corresponding amount covered by the administrative approval by more than 10 per cent.

(3) The sanctioning authority must be satisfied, before according sanction, that the amount of expenditure on the whole project for which technical sanction will be required is not likely to exceed the amount of expenditure administratively approved, and that the component part or parts of the work in question can be begun without affecting, or being affected, by any other part of the work, financially or otherwise.

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

(c) When according technical sanction for a component part or parts of a work under the provisions of clause (b), the sanctioning authority should communicate it to the Accountant General and also intimate to him the amount of expenditure administratively approved for the whole project.

188. To prevent delay in starting work on a work for which full detailed estimates have been prepared and submitted for technical sanction, when minor amendments are needed in the design or the estimates, the sanctioning authority should either (1) amend the design or the estimates in his own office and sanction the estimates as a whole, or

(2) sanction under Article 187 (b) those parts of the detailed estimates which he accepts, if the conditions stated there are satisfied, and call for amended detailed estimates for the other parts of the work.

189 (a). Before the Public Works Department starts any building works including any alteration, addition or repairs to a building, the Public Works Officer in charge of the work should inform the chief local officer of the department concerned.

(b) Except for specially urgent works, e.g., repairing a breach, no Government servant should start any work on land which has not been properly handed over by a Government servant duly authorised to do so.

Methods of executing works

190. The piece-work contract method (see Article 163) should ordinarily be used only for

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works (including improvements and repairs) costing not more than Rs.2,500 each. It may also be used for a work of improvement and/or repairs costing over Rs.2,500, when that is considered desirable, but the reasons for doing so should be recorded. In any contract where satisfactory contractors under the lumpsum contract method are not available, the piece-work contract method may be adopted even for original works costing over Rs.2,500 each.

The necessary details in regard to the lump-sum contract method are set forth clearly in the Preliminary Specification of the Madras Detailed Standard Specifications, the standardized forms of articles of agreement, tender notice and tender mentioned in those specifications, and the prescribed intermediate and final bill forms.

Supply of materials for works

191. When a work is to be executed under a piece-work or lumpsum contract, the Government servant who will sign the contract should decide whether or not the department should supply any imported stores or other materials which are required for the work. If it is decided that the department should supply any materials to the contractor for use in the work a description of every such material and the rate and place at which it will be supplied should be specified in the notice calling for tenders and the schedule forming part of the agreement. If contractors are allowed to supply any imported articles themselves, the descriptions of such articles should be clearly defined by governing specifications. When the "British Standard Specifications" standards are not applicable, a suitable standard should be fixed in some other way, e.g., by specifying the catalogue number of the product of a reputable firm. When test certificates are required, full particulars should be given in the tender notice and the

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agreement, and it should also be clearly stated in them that the contractor will have to bear the cost of furnishing certificates.

No sales tax need be levied on occasional sales of materials by departments of Government to a contractor in pursuance of the terms in the notice calling for tenders and actually used on the works under the provisions contained in this Article. However, sales tax should be levied on the regular sales to a contractor by the department of the product produced or manufactured by them such as sales by the Forest Department, Agriculture Department, etc.

Invitations to tender

192. Before a work is given on contract, the Government servant who is competent to enter into the contract on behalf of the Government should have the necessary "contract documents" prepared. He should invariably invite tenders when the amount involved in the contract is Rs.5,000 or more, unless a competent authority has given special permission to dispense with tenders. When the amount involved is less than Rs.5,000, the authority competent to sanction the work has discretion to decide whether or not tender should be invited, as seems desirable in each case. A work must not be split up into parts, all or some of which cost less than Rs.5,000, with a view to giving contracts without calling for tenders for parts costing less than Rs.5,000 each. When tenders are called for, sealed tenders should invariably be invited as publicly as possible, e.g. by advertisement in the *Tamil Nadu Government Gazette* and the local newspapers, and by posting a notice in English and Tamil to the contractors in divisions concerned by Registered Post or by certificate of posting. The intending tenderers should be given free access to copies of the contract documents. The notice should always state

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(i) when and where the contract documents can be seen and the blank forms of tender obtained, and the charge for a set of plans or other tender documents;

(ii) when and where the tenders are to be submitted and are to be opened (if the contract is large one, the latest date for the submission of tenders should be at least a month after the date when publicity is first given to the invitation to tender);

(iii) the amount of earnest money that should be sent with the tender, and the amount and nature of the security deposit to be made by the successful tenderer (the amount of earnest money, for either a piece-work contract or a lumpsum contract, and the additional security required from the successful tenderer for a lumpsum contract should each be 2.5 per cent of the sanctioned estimate figure when the contract is for the whole of a work or 2.5 per cent of the estimated amount of the contract when it is only for part of the work included in the estimate); and

(iv) who or what authority has power to decide as to the acceptance of a tender?

Power should always be reserved to reject any, or all, of the tenders received without the assignment of any reason, and this should be expressly stated in every invitation to tender. No tender should be accepted from any person directly or indirectly connected with Government service. The tenders should be opened in the presence of any of the tenderers or their authorized agents who are present at the notified time and place. The Government servant who opens the tenders should initial every correction in each tender which has been initialled by the tenderer. If there is any correction in a tender which has not been initialled by the tenderer, the Government servant

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who opens the tenders should make a note in regard to it on the tender itself, when it is opened. He should keep a personal note of the total number of tenders opened by him and check it with the number shown in the comparative statement of tender.

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

NOTE:- (1) The rule that tenders should be invited when the amount involved in a contract is not less than Rs.2,500 applies to:

(i) contracts for the execution of works, including supply of materials for such works by the contractors themselves, but not contractors involving only the supply of materials other than road quarry materials or tools and plant, and

(ii) contracts for the supply of road quarry materials.

NOTE:- (2) Notices calling for tenders should invariably be published in prominent local newspapers in respect of all works costing over Rs.1,00,000.

NOTE:- (3) In the case of works relating to the Agricultural Department, copies of the tender notices should be exhibited in the concerned office of that department. In the case of works costing less than rupees one lakh to ensure wide publicity, copies of such tenders should also be exhibited on the notice boards of the Public Works Department in the district including the offices of the sub-divisional officers. In the case of works costing over Rs.25,000 they should also be intimated by registered post or by certificate of

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posting individually to the contractors in divisions concerned in addition to the exhibition of tender notices. Publication of tender notices in prominent newspapers for works costing over rupees one lakh should necessarily be done as required in Note (2).

NOTE:- (4) In respect of Forest Department the generation and cultural operation and the extraction of timber and sandalwood which have to be carried out departmentally are excluded from the provisions of this Article.

NOTE:- (5) All soil conservation works upto the value of Rs.5,000 may be carried out departmentally without resorting to tender system.

Acceptance of Tenders

193. As a rule, no tender for the execution of a work should be received unless the tenderer presents along with it a chalan showing that he has paid into the treasury or the bank, the earnest money notified as necessary in the tender notice. The Government servant who has to select a tender for acceptance should take into consideration the financial status of each tenderer, his capability, the security which he offers and his record in regard to the execution of other works. When other conditions are equal, he should accept the lowest tender. If he accepts a tender other than the lowest, he should keep a confidential record of his reasons for doing so and should produce this record for perusal by the Accountant-General or a duly authorised member of his staff, if requested to do so. Departmental inspecting officers should also examine every case of acceptance of a tender other than the lowest, and report to the higher authorities any such case for which, in the opinion of the inspecting officer there was no sufficient justification.

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

When tenders have been invited for a work in accordance with Article 192 and there is no response or all the tenders received are rejected as being unsatisfactory, and it is considered that a call for further tenders would be fruitless or is undesirable, the Government servant who is competent to accept a tender for the work may select a contractor and allot the work to him after obtaining the sanction of his immediate superior authority.

NOTE:- The provisions of the preceding paragraph are applicable to work allotted to the Forest Department also.

Exception (1) - In the case of the Police Department, the intending tenderers from outside the State can remit the earnest money to the Assistant Inspector-General of Police, Madras, or the Commissioner of Police, Madras, as the case may be, who will remit the amount forthwith to the credit of State Revenue Deposits.

Exception (2) - The tenderers in other States shall remit Earnest Money Deposit direct to the officers of the Department concerned (other than Police Department) by means of Bank Drafts drawn on scheduled banks or the State Bank of India and the Departmental Officers shall credit the proceeds of

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the bank drafts into the Treasury/Bank under the head "Revenue Deposit" and arrange for their refunds by means of bank drafts.

194. A Government servant who is authorized to enter into contracts may, after an estimate has been duly sanctioned, enter into separate contract with different contractors for the execution of different parts of the same work, even though the total estimated cost of the work exceeds the amount upto which he has been authorized to accept tenders, provided that there is no special order to the contrary and that the amount of each contract is within the limit of his power to accept tenders. He should not enter into a second contract with a contractor who has already received a contract (which is still in force) in connection with the same work if the total amount involved in the two contracts exceeds the limit up to which he has been authorized to accept tenders. For this purpose sub-works in an irrigation maintenance scheme estimate may be treated as separate works, provided they are not connected with each other.

Agreements with contractors

195 (a). Rates in excess of those stated in an agreement must on no account be paid, since the payment of rates not due under the contract would nullify it.

(b) When a piece-work contractor refused to execute any work at the rates stated in his piece-work agreement, the Government servant in charge of the work should terminate the agreement and have the work already done measured up and paid for at the rates included in the sanctioned agreement. He should also forfeit the contractor's security according to the terms of the agreement, unless a competent authority orders that the forfeiture be waived. He should not enter into any

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contract for the execution of the remaining work at higher rates, unless he has publicly invited tenders and obtained the most favourable rates that are available.

NOTE:- In the case of works executed by the Public Works Department, if it is necessary in any one case to give out the balance of works at higher rates to another contractor without calling for open tenders whether on account of urgency or any other reason, the previous approval of the Superintending Engineer should be obtained where the original cancelled agreement was accepted by the Executive Engineer and of the Chief Engineer, if it was accepted by the Superintending Engineer.

(c) As a general rule, no rate stated in an accepted agreement should be revised while the agreement is in force. When the Government servant in charge of a work considers it desirable for good and sufficient reasons to revise a rate stated in a current agreement, he should apply for the sanction of the authority next above that which accepted the original agreement. If the revision is sanctioned, he should place on record with the agreement, reasons for the revision and its effect on the total amount of work to be done under each item concerned and under the agreement as a whole. Whenever a revised rate is sanctioned in connection with an agreement, it will take effect only from the date of according sanction, unless the sanctioning authority specifically orders that it should be given retrospective effect.

(d) In every case falling under (b) or (c) above, the Government servant concerned must strictly comply with all the rules applicable to the revision of the estimate.

(e) Any correction made in an agreement should be attested with dated initials by both the Government servant who accepted the original

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agreement and the contractor, in order to indicate acceptance of the altered rate and also with a view to preventing any tampering with agreements after approval.

(f) A Government servant in charge of a work should not order any extra item of work not covered by the original agreement to be done, unless a competent authority has sanctioned it. If it has been duly sanctioned, he should see that the rate is fixed in accordance with the conditions printed in the form of piece-work agreement of clause 63 of the Preliminary Specification of the Madras Detailed Standard Specifications.

NOTE:- The concessions shown to contractors in the Public Works Department under clause (b) and (c) above be extended also to contractors in the Revenue Department subject to the conditions specified in clause (d) and (e) above and in Article 197 below.

Alterations in design during construction

196. If any important structural alteration is found to be desirable whilst a work is being constructed, the proposal to make it should be submitted for fresh administrative approval by the authority which gave the original administrative approval, even when it is not likely to cause any increased outlay. Revised detailed plans and estimates should be submitted for technical sanction, if the alteration involves any substantial change in the cost of the work.

Revised Estimates

197. A revised estimate should be submitted when the sanctioned estimate is likely to be exceeded by more than 5 per cent for any cause whatever or when materials, developments or deviations have necessitated revised administrative

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approval. A report should be sent with it showing the progress made up to date and explaining fully why the revision is necessary. The revised estimate need not contain details of the items which are not altered, but merely a note stating that they are not altered, a comparative statement should be furnished for the items that are altered. The sanctioned estimates should always be sent with the revised estimate. If, however, the likelihood of an excess of actual expenditure over the sanctioned estimate of more than 5 per cent becomes known only at such an advanced stage in the construction of a work that it would be useless to submit a revised estimate, the facts should be explained in the completion report.

Lapse of sanction to estimates

198. (a) The approval or sanction to an estimate for a work other than ordinary annual repairs will, unless the work has been started, cease to be in force five years after the date when it was accorded.

(b) The sanction to an estimate for ordinary annual repairs to a road or building lapses on the last day of the financial year. Special working years ending on the dates shown below have, however, been prescribed for irrigation work, so that the estimates may be prepared in the slack season and the end of the financial year may not interfere with the working season. Estimates for ordinary annual repairs to irrigation works will lapse accordingly on the dates shown below:-

Circle (1)	Division (2)	Date (3)
	(All divisions except	
	(Chengalpattu and	31st December
Madras	(North Arcot	
	(Chengalpattu	31st December
	(North Arcot	31st January

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Coimbatore	(West coast division	31st August
	(All other divisions	31st January
Thanjavur	(All divisions	31st July
Tiruchi- rappalli	(Tiruchirappalli	31st July
	(All other divisions	31st December

NOTE:- If any annual maintenance and repairs works the accounts of which have under this Article to be closed on the 31st March is executed under the lumpsum contract system, as described in the Madras Detailed Standard Specification and the date of completion according to the agreement entered into with the contractor is later than the 31st March the date of closing the estimate for the work shall be the date of payment of the final bill to the contractor after the completion of the work.

(c) If it would be inconvenient in any exceptional case to stop a work of ordinary annual repairs on the last day of the financial or working year, as the case may be, it may be completed, but the expenditure after that date should be treated as expenditure under a fresh estimate for ordinary annual repairs for the next year.

(d) An estimate for special repairs and a non-periodical estimate for repairs to an irrigation work remain current till the completion of the repairs in the same manner as an estimate for an original work.

Handing over a work on completion

199. As soon as the Public Works Department has completed a work executed on behalf of another department, the Executive Engineer should inform the chief local officer of the department in writing that the work has been duly completed in accordance with the sanction granted for it. This formal notification will constitute the handing

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over of the work to the department for which it was executed. The Executive Engineer should also give reasonable notice beforehand as to the date on which the notification is likely to be sent.

Disposal of surplus materials

200. Materials-at-site of works in excess of requirements may be transferred to other works for which they are required or to stock, provided they are serviceable and certain to be required. If the value of any material so transferred at current market rates is less than their book value, they should be transferred at the current market rates and the loss should be debited to the work from which they are transferred. This rule does not apply to any surplus materials which were originally procured by a contractor on his own account or which were issued to a contractor and charged off to his account.

Electrical and sanitary works

201 (a). Whenever a new building is constructed or an existing building is extended or improved in a place where there is a public supply of electricity available and it is contemplated to provide an electric installation in the building, the estimate should provide for it. As soon as administrative approval to a building is obtained and the detailed building plans are approved, the Executive Engineer should communicate a copy of the approved plans to the Electrical Engineer (General). The Electrical Engineer (General) should, without delay and in consultation with the Head of the Department concerned, prepare detailed estimates and plans for the full electrical equipment required and obtain the counter-signature of the Head of the Department to plans and estimates. The Electrical Engineer (General) should then obtain technical sanction of the higher authority if and where such technical sanction is

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necessary. A copy of approved plans and estimates should then be sent to the Executive Engineer-in-charge of the construction work.

Similarly, the Executive Engineer concerned will have detailed designs and estimates prepared in consultation with the Head of the Department and also where necessary, with Engineering Specialist firms, for all construction, connection and fittings in connection with water-supply, sanitation and drainage required. If in any case, it is considered necessary to consult the Sanitary Engineer where his specialised knowledge is essential, the Sanitary Engineer will prepare detailed estimates and designs for such items in consultation where necessary with Engineering Specialist firms.

The detailed plans and estimates for sanitary and water-supply installation are to be countersigned by the Head of the Department who will be at liberty to consult any officer of his department and who may also send a representative to the office of the Electrical Engineer (General) and to the office of the Executive Engineer respectively to scrutinize the plans during preparation.

After such detailed plans and estimate for the electrical and sanitary installation are obtained, the Executive Engineer should incorporate them in the detailed plan for the building work and obtain competent technical sanction. The actual construction work need not wait until this final sanction is ready. It should be started as soon as technical sanction to the building work is obtained.

As soon as the final plans and estimates incorporating details of electrical and sanitary installations are ready, copies thereof should be sent to the Electrical Engineer (General), who

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will, in cases where tenders have to be called for, take necessary action in close consultation with the Executive Engineer as regards the time when he should call for tenders and start the electrical work. The Executive Engineer should similarly settle at an early date the time when work or sanitary installation should be commenced. Tenders for the buildings and sanitary and electrical installations should all be called for in proper order in a co-ordinated programme, which should be settled by the Executive Engineer at the commencement of execution of the work to ensure that the use of the building is not delayed on account of failure of the sanitary and electrical contractors to complete their works in time.

It is imperative that there should be close co-ordination between the work of the Government servants concerned so that at no time is any delay allowed to occur in the preparation of plans and estimates, in obtaining technical sanction, in calling for tenders and in the actual execution of the works concerned. The Superintending Engineer of the Circle in which the building is situated will be responsible for seeing that the various works are carried out at the proper time and that unnecessary delay is avoided and he will be held personally responsible for seeing that the above instructions are carried out.

(b) No authority subordinate to the Government is empowered to accord administrative approval for the first installation of electrical works in a building, whether residential or non-residential. Certain authorities subordinate to the Government are empowered to accord administrative approval for additions, improvements and alteration to existing electrical installation as shown in Appendix 13 (see also article 154).

Exception - Commissioner of Commercial Taxes may sanction expenditure upto Rs.750 in each case

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towards the initial electrification of the Commercial Taxes Check-posts.

202. Electrical works to buildings such as internal wiring, etc., including maintenance and repairs, should ordinarily be executed by the lump-sum contract method (see Article 163), since departmental execution involves keeping large quantities of stores in stock and employing special establishments. Tenders should be invited for the purpose when the amount involved is Rs.1,000 or more.

This rule does not apply to repairs including small extension electrical installation in Government buildings carried out departmentally by the Executive Engineer with reference to Article 154 (b).

**Works executed by Agriculture Officers as
Public Works disbursers**

203. The head of an office in the Agricultural Department may carry out, as a Public Works disburser, ordinary and special repairs to residential buildings of his department borne on the Public Works Register, subject to the conditions -

(1) that the services of the engineering staff of the Agriculture Department are secured when necessary; and

(2) that the following statements are sent to the Executive Engineer concerned:-

(a) statements showing the actual expenditure incurred from time to time on special repairs which would increase the capital value of any such building, so as to enable the Executive Engineer to adjust its rent correctly; and

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(b) an annual statement, soon after the close of each financial year, of the amounts actually spent on ordinary and special repairs to each building in that year, so as to enable the Executive Engineer to prepare the capital and revenue accounts of residences correctly, keep a check on the amounts spent and see that the buildings are not left too long without repairs.

Works executed out of loans granted to local Bodies, etc.

204. When the Government grant a loan to a local or other body for the execution of a work, that body may, if it wishes, entrust the execution of the work to the Public Works Department. When the Public Works Department executes any such work, the disbursing officer should bring to account the expenditure on the work, as and when it occurred as outlay against the sanctioned loan under the head "Loans and Advances by the State Government", and should also similarly adjust every month the centage charges leviable in accordance with the departmental rules. Before authorizing any expenditure or commitment in connection with such a work, the competent authority in the Public Works Department should obtain statement in writing from the Accountant-General that the amount required is available in the form of loan funds kept in a separate account for the purpose of meeting the proposed expenditure. The amount which the Accountant-General states to be available for expenditure on the work in the year should be communicated to the Executive Engineer and treated as the appropriation for the work. It should not be exceeded without a special order from the competent authority.

The Accountant-General will calculate and adjust periodically the interest payable to the Government on the loan (in accordance with the terms of the order sanctioning the loan), treating

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the amount of expenditure included by the spending authority in the accounts of each month as if the whole of that account had been withdrawn from the treasury by the borrower on the last day of that month.

II. Works allotted to the Forest Department
Revised estimates

205. Whenever it becomes clear that the actual expenditure on a work is likely to exceed the amount of the sanctioned estimate by more than 10 per cent, a revised estimate should be prepared at once and submitted to the authority which sanctioned the original estimate with a full report explaining why the revision is necessary. If, however, the likelihood of such an excess becomes known only at such an advanced stage in the construction of a work that it would be useless to submit a revised estimate, the facts should be explained in the completion report. The District Forest Officer should see that this rule is strictly observed in his district.

Payment for work done

206. The payment of wages to daily labour engaged departmentally should not be deferred till measurements are taken. Part-payments may be made in connection with lump-sum contracts without recording detailed measurements, if a Forest Officer of a grade not lower than that of an Assistant Conservator certifies in each bill that by superficial and general measurement or by some other suitable methods (which should be specified) he has satisfied himself that the value of the work done according to the contract agreement is not less than the part-payment covered by the bill together with any part-payments already made, and that, with the exception of authorised additions and alterations, the work has been done according to the prescribed specification. Range Officers are

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not authorized to make such part-payments without recording detailed measurements. A record of detailed measurements and a certificate of completion of the work according to the prescribed specifications signed by a Forest Officer of a grade not lower than that of a District Forest Officer are required before a final payment is made for a work.

**III. Works allotted to the Excise Department
Proposals for execution of works**

207. A proposal for the execution of a work should be made in the form of a full report explaining the necessity for, and the precise object of the work, together with a proper detailed estimate consisting of a specification, a detailed statement of measurements and quantities, and an abstract showing the total estimated cost of each item. The specification should contain a full description of the proposed work, the method by which it is proposed to execute it and the materials proposed for use on it. A site plan should invariably be submitted along with the estimate for a new work, and it should be stated whether the proposed site is Government land or would have to be acquired on payment of compensation. When acquisition of a site on private land is proposed, the amount of compensation claimed by the owner and the amount considered reasonable by the Revenue Department should be reported.

Consultation with Public Works Officers

208. Excise Officers should consult the local Public Works Officers about any work which may involve engineering difficulties or in regard to which advice based on the professional knowledge and experience of a Public Works Officer is likely to prove valuable.

CHAPTER-IX

MISCELLANEOUS EXPENDITURE

Authorities competent to sanction miscellaneous expenditure

209. The powers which the Government have delegated to various authorities to sanction items of miscellaneous expenditure (defined in Article 6) are given in Appendix 14. Except when the expenditure is authorised by this code or some other authorised code or manual or by some general or special order of the Government, no Government servant should incur any item of miscellaneous expenditure of any kind without the specific sanction of the Government or a competent authority to whom the Government have delegated the power to sanction such expenditure (See Article 42)

Acquisition of land

210. Appendix II to the Land Acquisition Manual contains the rules regarding the payment of compensation for land acquired for public purpose under the Land Acquisition Act, 1894 (India Act I of 1894). The expenditure in connection with the acquisition of land for railway purposes is governed by the special rules issued by the Railways Board and embodied in the Land Acquisition Manual.

Grants-in-aid to Institutions, Public Bodies, etc.

210-A (1) Unless in any case, Government directs otherwise, every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. In the case of non-recurring grants for specified objects the order should also specify the time-limit within which the grant or each instalment of it is to be spent.

In cases where recurring grants-in-aid are sanctioned to the same institution for the same

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(210A-cont.)

purpose, it should be clearly stated in each sanction order that the unspent balance of the previous grants has either been surrendered to Government or that it has been taken into a account in sanctioning the subsequent grant. The authorities who forward the applications for grants-in-aid should also furnish the above particulars to the sanctioning authorities along with the applications. In the case of grant-in-aid sanctioned to private bodies direct by the Government without the intervention of the Heads of Departments or other subordinate authorities the Administrative Departments in the Government prescribe target dates (1) for submission of audited statements of accounts by the grantee institutions to the Administrative Department concerned and (2) for the submission of utilisation certificates by the Administrative Departments to the Accountant-General.

(2) Before a grant is released, the grantee should be required to execute a bond with two sureties in favour of the Governor of Tamil Nadu that he will abide by the conditions of the grant by the target dates, if any, specified therein and in the event of his failing to comply with the conditions or committing breach of the bond, the grantee and the sureties individually and jointly will be liable to refund to the Governor to Tamil Nadu the entire amount of the grant with interest thereon or the sum specified under the bond.

The stipulation in regard to refund of the amount of grant with interest thereon should be brought in clearly in the proceedings sanctioning the grant as well as in the bond required to be executed by the grantee. A recourse to enforcement of the clause relating to payment of interest may be had by the sanctioning authority in consultation with Government not for every minor breach of bond but only after considering the nature and magnitude

MISCELLANEOUS EXPENDITURE
 (210A-cont.)

of the lapse involved. Similarly in the case of penal clause to be enforced, the sanctioning authority will specify clearly whether the entire amount of grant or part thereof is to be refunded. Ordinarily, the recovery should be limited to that portion of the grant which a grantee failed to utilise on the purpose for which grant is sanctioned. In case of serious breach of the terms, the recovery of the entire amount of the grant may be insisted upon. The period for which interest is to be charged should also be indicated in case it is decided to charge interest in the amount to be recovered. When a grant is released in instalments, interest should normally be charged on each instalment from the date of its release till the date of its recovery.

In Special cases in which such a bond is not found feasible and/or on due consideration, the Government of Tamil Nadu decided not to insist upon a bond on the above lines, it would be necessary to work out alternative arrangements for ensuring that the interests of Government are safeguarded effectively. These instructions will not, however, apply to grants-in-aid paid to Quasi-Government or Government aided organisations and local bodies. While obtaining the prescribed bond, where it is necessary, the requirement of furnishing two sureties in addition need not be insisted on, if the grantee institution or organisation is a society registered under the Societies Registration Act, 1860 or is a co-operative society or is an institution of standing in whose case such sureties are not considered necessary by the Government of Tamil Nadu.

To enable the audit to verify that this condition has been fulfilled, a certificate to the effect that the grantee has executed the requisite bond or has been exempted from doing so by the Government should be furnished along with the grant-in-aid bill, duly counter-signed by the

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office on whose signature or counter-signature the grant-in-aid bill is drawn. The grantee should maintain a register in Tamil Nadu Financial Code, Form 36 of the Permanent and Semi-permanent assets acquired wholly or mainly out of Government grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority. Every year a copy of the register should be furnished by the grantee to the sanctioning authority.

The sanctioning authorities should maintain Block accounts also in Tamil Nadu Financial Code Form 36 of permanent and Semi-permanent assets acquired wholly or mainly out of Government grants. This record should be of a permanent nature and should be posted from the annual returns furnished by the grantee institutions as required in the para mentioned above.

Departments of Secretariat/Heads of Departments sanctioning the grant shall take up the matter with the grantee institutions if the annual returns are not received in time so that they are in a position to maintain their own records complete as required under the rules.

The following types of institutions or organisation may be treated as Quasi and Government aided organisations for the purpose of this Article:-

QUASI-GOVERNMENT INSTITUTIONS

Institutions or organisations set up by Government as autonomous bodies either under a statute or as a society registered under the Societies Registration Act, 1860, or otherwise.

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[210A-cont.]

GOVERNMENT AIDED BODIES

Institutions or organisations which receive financial assistance from the State Government on a regular basis (either wholly or on a percentage basis) and/or.

(i) Whose annual budget is approved by the Government or

(ii) Government is adequately represented and associated with the Boards of Management or Committees of Management of the Institutions.

(3) Only so much of the grant should be paid during any financial year as is likely to be expended during the year. In the case of grants for specific works or services such as buildings, water-supply schemes in authorising payments according to the needs of the work. The authority signing or countersigning a bill for grants-in-aid should see that money is not drawn in advance of requirements. There should be no occasion for a rush for payment of these grants in the month of March.

(4) Before a grant is paid to any public body or institution, the sanctioning authority should, as far as possible, insist on obtaining an audited statement of the accounts of the body or institution concerned in order to see that the grant-in-aid is justified by the financial position of the grantee and to ensure that any previous grant was spent for the purpose for which it was intended. It is not essential for this purpose, however, that accounts should be audited in every case by the Indian Audit Department and it will be sufficient, therefore, if the accounts are certified as correct by a registered accountant or other recognised body of auditors. In the case of small institutions which cannot afford to obtain the services of a registered accountant or other

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[210A-cont.]

registered body of auditors, the sanctioning authority may exercise its discretion of exempting any such institution from the submission of accounts audited in this fashion.

The authority sanctioning a grant, while communicating the sanction to the Accountant-General, should state whether the audited statement of accounts has been received when required or whether the grantee has been exempted from submitting the statement.

NOTE:- This order applies both to non-official institution and to semi-official ones, such as public clubs, etc.

The Departments of Secretariat and the Heads of Departments should incorporate a clause as part of the sanction order in all cases of substantial sanction of grants (Loans) that the grants/loan account will be subject to audit by the Indian Audit and Accounts Department and that for this purpose, that department shall have the right of access to their books and accounts.

(5) In order to avoid the delay in furnishing utilisation certificates for the grants sanctioned by the competent authorities the target dates fixed for submission of audited statement of accounts by the grantee institution to the sanctioning authority and for the submission of utilisation certificate by the sanctioning authority to the Accountant-General should be specifically indicated in the orders sanctioning the grant by the sanctioning authority. The dates should be fixed with reference to the nature of the expenditure for which the grant is made. The sanctioning authority should make it incumbent upon the grantee institution to submit the statements within the stipulated period by including a clause to this effect in the sanction order itself. The sanctioning authority, if the bill to be

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[210A-210C]

countersigned by the same authority or an authority authorised to countersign a bill for grant-in-aid, should maintain a Register in Tamil Nadu Financial Code, Form 37. The Register should be checked effectively once a month and suitable action should be taken on the delays in the submission of statement of accounts or utilisation certificates. The Accountant-General should also be informed of the reasons for the delay.

210-B Deleted

210-C In cases in which conditions are attached to the utilisation of a grant in the form of specification of particular objects of expenditure or the time within which the money must be spent, or otherwise, the departmental officer on whose signature or counter signature the grant-in-aid bill was drawn should be primarily responsible for certifying to the Accountant-General, where necessary the fulfillment of the condition attaching to the grant, unless there is any special rule or order to the contrary. The certificate should be furnished in the Tamil Nadu Financial Code Form 39 appended to this code at such intervals as may be agreed between the Accountant-General and the Head of the department concerned. Before recording the certificate the certifying officer should take steps to satisfy himself that the conditions on which the grant was sanctioned have been or are being fulfilled. For this purpose, he may require the submission to him at suitable intervals of such reports, statements, etc., in respect of the expenditure from the grant as may be considered necessary. Where the accounts of expenditure from the grant are inspected or audited locally, the inspection or audit report as the case may be, will either include a certificate that the conditions attaching to the grant have been or are being fulfilled or will give details of the breaches of those conditions.

NOTE:- The utilisation certificate need not be

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[210C-210E]

subject to the fulfilment of certain pre-requisite conditions and are in the nature of reimbursement of expenditure already incurred.

210-D. Unless it is otherwise ordered by Government, every grant made for a specific object is subject to the implied conditions:-

(i) That the grant will be spent upon the object within a reasonable time, if no time-limit has been fixed by the sanctioning authority and

(ii) that any portion of the amount, which is not ultimately required for expenditure upon that object, should be duly surrendered to Government.

210-E. The following instructions are issued in order to comprehend the financial position of the grantee institutions:

(i) All organisations financed by Government in the form of Equity or Grant or Loan should prepare and produce to the sanctioning authority (a) receipt and payment account (b) income and expenditure account and (c) balance sheet. However, trading or commercial organisations should furnish the profit and loss account statement in the place of income and expenditure account, in addition to the receipts and payments account and balance sheet.

(ii) The grantee institutions may be required to have the same financial year as that of Government as this will facilitate the consideration of the requests for and follow up action after sanctioning the grant-in-aid.

(iii) The grantee institutions should invariably furnish audited statement of accounts in the form prescribed irrespective of the amounts involved. The audited statement of accounts would also be required to be furnished after utilisation

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[210E-211]

of the grants-in-aid whenever called for. In respect of cases where voluntary organisations enjoy other concessions from the Government such as rent free or subsidised Government accommodation, land at concessional rate, free concessional railway passes, concessions in respect of stamp duty, payment of income tax or any other concession, the accounts of the voluntary organisations should also show the value of such concessions in their consolidated accounts as this will enable the grant sanctioning authority to examine as to how these concessions were utilised by the organisations.

(iv) With a view to furnish necessary utilisation certificate to the Audit authorities for the grants-in-aid, the administrative departments should devise their own inspectional and supervisory machinery to satisfy themselves regarding the proper utilisation of the grants made to voluntary organisations. It should be ensured that the utilisation certificate furnished by the administrative authorities to audit is based on factual verification.

**Educational grants-in-aid
(Other than to local bodies)**

211.(a) The codes and rules specified below contain the detailed instructions regarding the payment of various classes of grants-in-aid to institutions under private management, and the powers of the Director of Collegiate/School Education, the Director of Industries and Commerce and other officers of the Education and Industries Department to sanction such payment:-

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Nature of payment (1)	Code or rules regulating the payment. (2)
1. Grants-in-aid Elementary Education Ordinary areas.	Rules under the Madras Elementary Education Act 1920 (Madras Act VIII of 1920)
2. Grants-in-aid for Secondary and other education	(1) Grants-in-aid code; (2) Code of Regulation for Anglo-Indian Schools
3. Grants-in-aid for Industrial Education	Code of Regulations for Industrial Schools
4. Grants-in-aid for school buildings, hostels, or boarding houses given by the Adi Dravidar Welfare Department	Rules 53 and 54 of Chapter VIII of the code Grants-in-aid Code of the Madras Educational Department

(b) An annual grant-in-aid of Rs.1,800 is paid to the Madras Agricultural Students Union, Agricultural College, Coimbatore by the Government.

(c) The Director of Health Services and Family Welfare has power to sanction an annual grant not exceeding Rs.500 to each of the District Medical Lending Libraries. The grant should be restricted to the lowest minimum required for running the library. The fulfilment of the conditions prescribed in Article 210 A will be watched by the District Medical Officers concerned who are themselves responsible for the proper running of the libraries and based on their reports, the

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utilization certificate will be furnished by the Director of Health Services and Family Welfare to the Accountant-General.

Scholarships and Stipends

212. The payment of Government scholarships and stipends in Government and non-Government institutions is regulated by the General or special orders on the subject which the Government issue from time to time and by detailed rules specified below:-

Nature of scholarship or stipend. (1)	Code or rules regulating the payment, (2)
1. Scholarships and Stipends in Anglo-Indian Schools	The code of Regulations for Anglo-Indian Schools
2. Scholarships and Stipends in Industrial Schools.	The Code of Regulations for Industrial Schools
3. Scholarships attached to a specific college or Institution	Prospectus or rules of the institution approved by the Government
4. Other Scholarships	Annual Scholarship Notifications issued by the Director of Collegiate/School Education
5. Other stipends	The Madras Educational Rule

Except for the scholarships attached to specific institutions, the Director of Collegiate/School Education and his duly authorized

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subordinates have power to distribute the total number of scholarships available among the various institutions of each class, subject to the prescribed conditions and rates.

Discretionary grant

213. Discretionary grants may be sanctioned by (i) the Governor (ii) the Collectors of districts, (iii) Collector of South Arcot in respect of the Aziznagar Settlement and by the Director of Backward Classes in respect of other Denotified Tribes Settlements, (iv) the Director of Adi Dravidar Welfare and (v) the Director of Fisheries. The objects for which such grants can be made and the other conditions and principles that apply to them are specified below:-

(i) *Discretionary grants by the Governor:*
These are petty grants and charitable donations to institutions of a public or quasi public character and individuals that deserve assistance from public funds. The expenditure is subject to audit by the Accountant-General. No recurring expenditure may be incurred under this head and it is not intended that any subscriptions of a purely private nature should be debited to it.

The comptroller of the Governor's Household should, as far as possible, produce vouchers for the expenditure bearing the payee's receipts for purposes of audit, and in exceptional cases, when he cannot obtain such a voucher, he should supply the Accountant-General with his own certificate that the amount was actually disbursed to the payee mentioned in the certificate. The Accountant-General is authorized to admit in audit such certificates signed by the Comptroller of the Governor's Household.

(ii) *Discretionary grants by the Collectors:-*
From the amount allotted to his district out of the

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budget provision each year, the collector has power to make discretionary grants for the following public objects:-

(1) Construction or improvement of public baths, bathing places and bathing ghats.

(2) Improving river landings and foot-bridges.

(3) Building culverts and bridges on village cart-tracks and foot paths or village roads for which no Government grant is available from any other source.

(4) constructing, repairing or improving wells or other sources of drinking water for the poorer classes.

(5) Construction or improvement of ponds in panchayat forests for the use of cattle (This is subject to the condition that the Collector is satisfied that the forest panchayat is unable, for reasons beyond its control, to meet the expenditure)

(6) Provision and maintenance of play grounds for village elementary schools and the formation and maintenance of village play grounds.

(7) Provision of sites for, or improvement of, burial and burning grounds and repair of paths leading to such grounds, and provision of additional land for village communal purposes (e.g. threshing floor or cattle-stand)

(8) Provision of ballacuts or boats for crossing streams and canals which are liable to sudden floods.

(9) Contributions towards the relief of poor people whose houses have been burned or who are suffering from the effects of a flood, cyclone, or

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other sudden calamity, when relief is immediately required and there is no time to obtain a grant from the Board of Revenue or the Government from the provision under "Famine Relief" or any other appropriate head.

NOTE:- In all cases of fire accident proved to be due to arson, the sanction of the Government should be obtained for the grant of relief and the expenditure debited to Collector's discretionary grants. If arson is suspected but is not likely to be proved the case will be dealt with like any other case of fire accident.

(10) Contributions to help poor people to obtain materials for building huts, when they are obliged to vacate their houses on account of plague or any other epidemic disease.

(11) Rewards to persons who have supported law and order in a specially meritorious way, or displayed special courage or public spirit in saving or attempting to save human life.

(12) Extinguishing of fire, including grant of rewards to persons other than members of the Madras Fire Services who show special courage and public spirit and incur risks in putting out fires.

(13) Raising seedlings for tree planting in villages.

(14) Award of prizes to the agriculturists for the encouragement of improved farming and livestock production.

(15) Grants to Non-Gazetted Officers' clubs (Collectors can meet upto 75 per cent) of any individual item of expenditure, subject to a maximum of Rs.2,000 for Madras District, Rs.250 for the Nilgiris District, Rs.150 for Kanyakumari District and Rs.500 for each of the other districts

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per annum. The remaining 25 per cent has to be borne by the clubs themselves.

(16) Rewards not exceeding Rs.250 (Rupees two hundred and fifty only) per individual, to persons who avert railway accidents, or who furnish vital information about suspicious activities of person in the vicinity of railway lines or railway stations.

(17) Any other object which in the Collector's opinion is calculated to promote public well-being and contentment.

(18) Sanction of monetary relief may be made by the Collector to the members of families of Scheduled Castes and Scheduled Tribes, becoming victims of atrocities committed by members of other communities due to caste consideration from the Collector's discretionary fund to be reimbursed subsequently from the Chief Ministers' Public Relief Fund for the loss sustained by them.

The scales of monetary relief are prescribed as follows:-

Sl. No.	Nature of loss	Of an earning Member	Of a Non-earning Member
(1)	(2)	(3) Rs.	(4) Rs.
1.	Death or Permanent incapacitation	2,000/-	1,000/-
2.	Temporary incapacitation	Upto 500/- (Depending on degree of incapacitation).	250/-

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- | | | | |
|----|---|------------|----------------------------------|
| 3. | Loss of house and/or other belonging therein. | Upto 500/- | Depending on the Extent of Loss. |
| 4. | Loss of movable properties | Upto 250/- | .. Do .. |
-

The expenditure is subject to the following restrictions:-

(1) Only real necessities are eligible for grants, and no grant should be given for any work unless it is a necessity in the particular locality.

(2) Every grant should be non-recurring, i.e. shall not involve any further commitment whatever.

(3) The annual aggregate expenditure should not exceed the following limits:-

District (1)	Amount Rs. (2)
(i) For Madras to be utilised exclusively for grant to all the Non-Gazetted Government Officer's clubs in the Madras City covered by item (15) above	2,000/-
(ii) In the case of the Nilgiris	2,250/-
(iii) In the case of Kanyakumari	2,150/-
(iv) In the case of all the other districts	2,500/-

(4) Besides the limits prescribed under restriction (3) the Collectors may incur further expenditure on the subject specified in item (14)

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above subject to a maximum of Rs. 250 in the case of the Nilgiris and Rs.500 in the case of all the other districts.

(5) Prior sanction of the Government should be obtained for making grants to institutions having jurisdiction all over the State.

(iii) *Discretionary grants by the Deputy Inspector-General of Police, C.I.D.*- The Collector of South Arcot has power to make discretionary grants for the following objects in connection with the management of Aziznagar Settlement:-

- 1) Sanitation
- 2) Expenditure on uniforms, travelling allowances, etc., for boy scouts and girl guides, and on sports and amusements.
- 3) Rewards to settlers for good conduct.
- 4) Rewards to bright pupils in settlement schools.

The expenditure on amusements for children should not exceed 25 paise a child.

NOTE:-The annual aggregate expenditure on account of the discretionary grants in connection with the management of the habitual offender's settlements should not exceed Rs.1,200. This limit is exclusive of the expenditure on uniforms travelling allowances, etc., for boy scouts and girl guides.

(iv) *Discretionary grants by the Director of Adi-Draavidar and Tribal Welfare*-

The Director of Adi-Draavidar and Tribal Welfare has power to make discretionary grants for the following objects connected with welfare work for the

MISCELLANEOUS EXPENDITURE
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communities eligible for help by the Adi-Dravidar Welfare Department provided that no grants are made for supplementing the grants paid by the Education Department in respect of aided elementary schools:-

(1) Grants to assist societies, institutions or individuals in educating members of the communities eligible for help by the Adi Dravidar Welfare Department or improving their social and economic conditions.

(2) Contributions to newspapers, periodicals and other publications intended for and actually engaged in educating the communities eligible for help by the Adi Dravidar Welfare Department.

(3) Contributions for the encouragement of athletic associations among members of the communities eligible for help by the Adi Dravidar Welfare Department and the provision of games requisites for them.

(4) Contributions to help members of the communities eligible for help by the Adi Dravidar Welfare Department who are in distress on account of a fire, flood, cyclone, epidemic or other similar sudden calamity.

(5) Any other object which in the opinion of the Director of Adi Dravidar Welfare is calculated to promote the well-being and contentment of the communities eligible for help by the Adi Dravidar Welfare Department.

NOTE:-1 The annual aggregate expenditure on account of the discretionary grants in connection with the welfare work for the communities eligible for help by the Adi Dravidar Welfare Department other than Backward Classes should not exceed Rs.5,500/-

NOTE:-2 The Collectors of the districts have also power to make discretionary grants for the objects

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mentioned above within their districts subject to the limits mentioned below:-

Name of district	Maximum amount per annum. Rs.
Chengai-Anna	260
North Arcot	255
South Arcot	320
Coimbatore	240
Thanjavur	320
Tiruchirappalli	245
Madurai	215
Ramanathapuram	145
Tirunelveli-Kattabomman	180
Kanyakumari	85
The Nilgiris	40
Salem	200
Dharmapuri	200
Madras	500
	<hr/>
	3,155
	<hr/>

NOTE:-3 The maximum limit up to which the Director of Adi Dravidar Welfare can incur expenditure on the discretionary grants for the welfare of

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eligible communities (i.e. Scheduled Castes, Scheduled Tribes and other eligible communities) in the entire State is Rs.2,500. The power to sanction discretionary grants on a State wide basis is delegated to the Director of Adi Dravidar Welfare subject to the safeguard that while sanctioning the grants to the districts, the Director shall consult the collectors concerned to avoid double sanction.

(v) *Discretionary grants by the Director of Backward Classes:-* The Director of Backward Classes has power to make discretionary grants for the following objects connected with the Welfare of Backward Classes and Denotified Tribes eligible for help by Director of Backward Classes Department provided that no grants are made for supplementing the grants paid by the Education Department in respect of the aided elementary schools:-

(1) Grants to assist Backward Classes and Denotified Tribes for improving Educational and Social conditions.

(2) Contributions to newspapers, periodicals and other publications intended for educating the Backward Classes and Denotified Tribes.

(3) Contributions to assist the Backward Classes and Denotified Tribes who are in distress on account of fire, flood, cyclone, epidemic or other similar sudden calamity.

(4) Contributions to assist in expected loss suffered by the Backward Classes and Denotified Tribes such as loss of house, vehicle, etc.,

(5) Contributions for the encouragement of other athletic associations among members belonging to Backward Class and Denotified Tribes and the provision of games requisites, for them.

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[213-contd.]

NOTE:- The annual aggregate expenditure on account of the discretionary grants in connection with the welfare work for Backward Classes and Denotified Tribes communities should not exceed Rs.3,000 per annum.

(vi) *Discretionary grants by the Director of Fisheries:-* A lumpsum grant is ordinarily placed at the disposal of the Director of Fisheries to enable him to make discretionary grants to provide for unusual expenditure that may be urgently necessary in connection with pearl fishery operations. He has power to utilize this amount only for the objects specified below, subject to the money limits indicated:-

- | | |
|---|---|
| 1) Rewards to informants)
other than the staff for)
furnishing information)
regarding concealed)
pearls, etc.) | Subject to maximum of
Rs.500 for both the
items together during
a full pearl fishery
season. |
| 2) Rewards for deeds of)
special merit involving)
personal risk or self)
sacrifice.) | |
| 3) Contribution towards)
relief of poor divers,)
artisans, etc., engaged)
for pearl fishery work)
whose huts and effects are)
damaged or burned by)
accidental fires.) | Subject to a maximum
Rs.1,500 for all the
four items together,
(i.e. items 3, 4, 5,
& 6) during a full
pearl fishery season. |
| 4) Compensation for)
accidental damage to)
boats.) | |

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*(ii) Certified that no grant or aid has been applied for from any of the aforesaid authorities for the said purpose.

** (iii) Certified also that grant or aid for the same purpose has not been refused by any of the aforesaid authorities.

Date:

Place:

Signature

(Grantee)

* Strike out in case grant or aid has also been sought from any other sources and mention details of the application in item (2) below .

** Strike out in case grant or aid has been refused by any of the authorities mentioned above and indicate the details of such refusal in item (3) below:-

1. Details of grant sought-

(a) Amount asked for

(b) Purpose for which grant is sought

2. Details of the grant sought from other authorities-

(a) Source from which grant/aid/assistance sought

(b) Amount asked for

(c) Purpose for which grant is sought

3. Details of cases in which the grant has been refused by any of the aforesaid authorities-

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- (a) Source from which grant/aid/assistance sought
- (b) Amount asked for
- (c) Purpose for which grant is sought.

Overtime fees

214. The payment of overtime fees to Government servants is regulated by the general or special orders passed by the Government in regard to such fees under Fundamental Rules 46 and 47 (see also subsidiary rule 17 under Treasury Rule 16)

Bonus to Government Press Employees

214-A The payment of bonus to employees in the Government Press for setting work done over the prescribed minimum is regulated by the rules laid down in the Government Press Office Manual (see also subsidiary rule 17-A under Treasury Rule 16)

Compensation for loss of property

215. Heads of departments should observe the following instructions when making any recommendation for the grant by the Government of compensation to a Government servant for loss of his property:-

(1) (a) Claims to compensation for loss of property made by Government servants will ordinarily be considered only in cases where-

(i) the exposure of the property to risk is directly connected with the duties of which the Government servant is employed at the time, e.g. when the action of an enemy force, insurgents, raiders or wild tribes causes a loss of property of a Government servant employed in the area affected, or

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(ii) the property is lost in consequence of endeavors on the part of the Government servant to save the property of the Government which was also endangered at the time, or

(iii) the property is destroyed under the orders of a competent authority.

(b) No compensation will be paid in respect of any loss which is due in any way to negligence or other default on the part of the claimant. Compensation also shall not be granted when, as a matter of ordinary prudence the Government servant who owned the property could and should have insured it. The question whether the property should have been insured is a question of fact to be decided by the Government.

(c) Compensation will not ordinarily be granted to a Government servant for any loss of his property which is caused by an "act of God", e.g., an earthquake or flood, or which is due to an ordinary every day accident such as may occur to any citizen, e.g., loss by theft even when accompanied by violence or loss due to a railway accident, fire, etc. The mere fact that, at the time of the accident, the Government servant is technically on duty or is living in Government quarters in which he is bound to reside for the performance of his duties will not be considered as a sufficient ground for the grant of compensation.

(d) The grant of compensation may be recommended in respect of animals (1) that are killed, captured or stolen by an enemy force, (2) that are destroyed under the orders of a competent authority to prevent the spread of infectious or contagious diseases or (3) that die as a result of exposure or excessive work necessitated by use in the Public service, or of an accident directly due to such use. When an animal belonging to a Government servant is destroyed under the orders of

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a competent authority to prevent the spread of an infectious or contagious disease, the amount of compensation recommended should not exceed the amount payable to a private person in similar circumstances.

(2) When any one of the three conditions mentioned in instruction (1) (a) is satisfied, the head of the department may recommend the grant of compensation to the Government servant concerned as an act of grace upto the value at the time of loss of the necessaries lost by him. The head of the department should examine the question whether the articles lost are "necessaries" within the meaning of this instruction with reference to the Government servant's personal standing and circumstances and make his recommendation accordingly.

Grants in lieu of Magisterial fines

216. Grants in lieu of various classes of fines realized by court and credited to the Government should be paid to certain local bodies and private bodies as indicated in Article 306

Maintenance by Military Camping grounds

217. In regard to expenditure on the maintenance and conservancy of military camping grounds, and on the purchase of supplies, etc., for the Defence Department, Government servants should observe the rules contained in Chapter XI of the Standing Orders of the Board of Revenue.

Deportation Charges.

218. Expenditure incurred for sending emigrants deported from Malaya to their destinations should be borne by the Government of Federated Malaya States.

CHAPTER X - LOANS AND ADVANCES

GENERAL

[219-220]

Main classes of loans and advances

219. The Government grant loans and advances under the following main heads:-

Loans bearing interest

- I. Loans to municipalities, port funds, etc., (including advances to cultivators).
- II. Loans to Government servants.

Advances not bearing interest

- III. Advances repayable.
- IV. Permanent advances.

This Chapter contains the detailed rules governing these loans and advances.

I. LOANS TO MUNICIPALITIES, PORT TRUST, ETC.

Sanctioning authority

220. This head covers all interest-bearing loans made by the Government except those made to Government servants and includes the following classes of loans:-

- (a) Loans to Presidency Corporations, Port Trusts and other Port Funds.
- (b) Loans to municipalities.
- (c) Loans to district and other local fund committees.

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- (d) Loans to landholders and other notabilities.
- (e) Advances to cultivators.
- (f) Advances under special laws.
- (g) Miscellaneous loans and advances.

Heads of departments and other Government servants may sanction loans of classes (c) and (g) to the extent of the powers delegated to them and the appropriations placed at their disposal - See Appendix 15. The Government have not delegated to any authority any powers to sanction loans of the other classes falling under this head, and they are therefore sanctioned only by the Government.

In all classes of sanctions of loans other than those given by the Finance Department the sanctioning authority should furnish a certificate in the sanction order that the sanction is in accordance with the rules or principles prescribed by the Government with the concurrence of Finance Department and that the rate of interest on the loan and the period of repayment therefor have been fixed with the concurrence of the Finance Department.

NOTE:- In the bills for the drawal of loans to individuals or institutions like Co-operative Societies, etc., the drawing officers have to furnish the following certificate:-

"Certified that all the preliminary conditions precedent to the drawal of disbursement of the loan, such as obtaining a personal security bond and necessary agreement from the loanees, etc., have been fulfilled."