The Lacrimal Apparatus:

The epithelium of the alveoli and ducts of the lacrimal gland arise as a series of tubular buds from the ectoderm of the superior conjunctival fornix; these buds are arranged in two groups, one forming the gland proper, and the other its palpebral process. The lacrimal sac and nasolacrimal duct are derived from a thickening of the ectoderm in the nasomaxillary groove between the lateral nasal elevation and the maxillary process. This thickening forms a solid cord of cells which sinks into the mesenchyme; during the third month the central cells of the cord break down, and a lumen is acquired. In this way the nasolacrimal duct is established. The lacrimal canaliculi arise as buds from the upper part of the cord of cells and secondarily establish openings (puncta lacrimalia) on the margins of the lids; the inferior canaliculus cuts off a small part of the lower eyelid to form the lacrimal caruncle. The epithelium of the cornea and conjunctiva is of ectodermal origin, as are also the cyclashes and the lining cells of the tarsal and other glands which open on the margins of the eyelids. (Quoted from Gray's Anatomy).