

PUBLIC WORKS ACCOUNT CODE

MEMORANDUM

<i>Paragraph number of the Madras Public Works Account Code.</i>	<i>Relation to Public Works Account Code (Government of India Edition of 1922), Works Audit Department Manual, etc.</i>	<i>Authority competent to revise in future.</i>
(1)	(2)	(3)
199	.. Same as paragraph 194, Public Works Account Code. The note under the paragraph is based on G.O. Ms. No. 502, W., dated 17th April 1925.	This is a financial rule of the local Government.
200	.. Same as paragraph 195, Public Works Account Code with slight verbal changes. G.O. No. 2209, W., dated 29th September 1927.	Do.
200-A	.. G.O. Ms. No. 1638, P.W. (General), dated 14th July 1936.	Do.
201	.. Same as paragraph 196, Public Works Account Code. The note under paragraph is based on note (h) under paragraph 78 (vii) (5) of the Works Audit Department Manual. G.O. No. 1815, W., dated 22nd August 1933.	The first sentence of clause (b) about adjustment of the value of stock issued and the latter part of clause (c) about the classification of supervision charges recovered are Auditor-General's rules. The rest are financial rules of the local Government.
202	.. Same as paragraph 197, Public Works Account Code. G.O. Ms. No. 1638, P.W. (General), dated 14th July 1936.	This is a financial rule of the local Government.
203-210	.. Same as paragraphs 198-205, Public Works Account Code. G.Os. No. 1987, W., dated 8th July 1930 and Ms. No. 1638, P.W. (General), dated 14th July 1936.	These are Auditor-General's rules. That portion, however, of paragraph 208 (a) which specifies who may make the entries in the half yearly register of stock and the portion of paragraph 210 which requires the Divisional Officer to review the register and record his remarks are financial rules of the local Government.
211	.. This is in substitution of paragraph 206 of the Public Works Account Code and embodies the local orders in paragraph 130 (1) of the Works Audit Department Manual on the submission and review of annual instead of half-yearly registers of stock. G.Os. No. 1191, W., dated 4th June 1932 and No. 2018, P.W. (General), dated 24th September 1940.	This is a financial rule of the local Government.

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212	.. Same as paragraph 207, Public Works Account Code.	Auditor-General.
213	Same as paragraph 208, Public Works Account Code.	This is a financial rule of the local Government except that the orders regarding the adjustment of excesses or deficits are Auditor-General's.
214	Same as paragraph 209, Public Works Account Code.	Auditor-General.
215	.. Same as paragraph 210, Public Works Account Code, with the omission of rule 2 as the procedure of showing in the accounts, issues of petty stores collectively once a month, has not been adopted in Madras—vide paragraph 185 of the Public Works Account Code. G.O. No. 3296, W., dated 13th November 1929.	The portion of the rules relating to stock taking is a financial rule of the local Government and that relating to accounts is an Auditor-General's rule.
216	.. Same as paragraph 211, Public Works Account Code, G.O. No. 421, W., dated 16th February 1931.	The first sentence of this rule is a financial rule of the local Government and the rest is Auditor-General's rules.
217-220	.. Same as paragraph 212-215, Public Works Account Code.	Auditor-General.
221	.. Same as paragraph 216, Public Works Account Code, with slight verbal changes. G.O. No. 1475, W., dated 2nd June 1931, No. 1522, W., dated 6th June 1931, and No. 1635, P.W., dated 1st August 1938.	Do.
222	.. Same as paragraph 217, Public Works Account Code slightly amended in accordance with the decision at separate accounts for the tools and plant of the subdivisions need not be maintained in the Division office.	Do.

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223-228	.. Same as paragraphs 218-223, Public Works Account Code. ¶	The portion of the first sentence of paragraph 224 which relates to the examination and count of stores is a financial rule of the local Government and the rest are Auditor-General's rules.
229	.. This is in substitution of paragraph 224 of the Public Works Account Code and is based on the decision referred to against paragraph 222 above.	Auditor-General.
230	.. Same as paragraph 225, Public Works Account Code, G.O. No. 783, W., dated 5th March 1929.	This is a financial rule of the local Government.
231	.. Same as paragraph 226, Public Works Account Code.	Auditor-General.
232	.. This is based on paragraph 227, Public Works Account Code, the local rules on the subject of the issue of tools and plant on hire have been laid down in the department Code.	This is a financial rule of the local Government.
233	.. This is in substitution of paragraph 278, Public Works Account Code, embodied with the concurrence of the Accountant-General.	Auditor-General.
234	.. Same as paragraph 229, Public Works Account Code.	The first sentence is a financial rule of the local Government while the rest of the rule be amended only on the authority of the Auditor-General.
235	.. Same as paragraph 230, Public Works Account Code.	Auditor-General.

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- 236 and 237 Paragraph 231 of the Public Works Account Code has been revised delegating powers to Divisional Officers to estimate the value of special tools and plant obtained for a specific work, which have to be transferred for use on other works in the same division. The revised paragraphs are based on G.Os. No. 194, W., dated 23rd February 1922, No. 1672, W., dated 27th October 1925, No. 867, W., dated 14th April 1932 and No. 1312, W., dated 15th June 1933.
- 238 .. Same as paragraph 232, Public Works Account Code. *Vide* remarks against paragraph 213 above.
- 239 and 240 Same as paragraphs 233-234, Public Works Account Code. Auditor-General.
- 241 .. Same as paragraph 235, Public Works Account Code, with rule 3 modified. In view of the difficulty of maintaining separate road-metal accounts for metal Collected on the same road for special repairs, annual repairs, etc., according to estimates, it has been considered sufficient if at the end of the mile by mile account prescribed in rule 2 an abstract is given showing receipts, issued and balances according to estimates. G.Os. No. 3296, W., dated 13th November 1929 and No. 2202, W., dated 29th August 1931. The first sentence of this paragraph is a financial rule of the local Government, while the rest are Auditor-General's rule.
- 242 .. Deals with the periodical verification of road-metal and is in substitution of paragraph 236, Public Works Account Code. The latter has been deleted as it has been decided that the detailed account described in paragraph 241 of the new Code should be maintained in all cases. Auditor-General.

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243-246 ..	Same as paragraphs 237-240, Public Works Account Code. G.O. No. 2213, W., dated 6th August 1929.	Paragraphs 243, 245 and 246 are Auditor-General's rules while paragraph 244 is a financial rule of the local Government.
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CHAPTER VIII.—TRANSFER ENTRIES.

247 ..	Same as paragraph 241, Public Works Account Code. The note under clause (b) explains that issues of materials from stock to a work are adjusted through the stock account.	All the rules in the chapter are Auditor-General's rules and can be amended only on his authority.
248 ..	Same as paragraph 242, Public Works Account Code. Rule 3 is new and intended to facilitate the preparation of duplicate and triplicate copies of transfer entry forms by carbon process.
249 ..	Same as paragraph 243, Public Works Account Code. G.O. No. 1201, W., dated 16th April 1929.
250-253 ..	Same as paragraphs 244-247, Public Works Account Code.

CHAPTER IX.—REVENUE RECEIPTS.

254 and 255	Based on paragraphs 248 and 249, Public Works Account Code, and the local orders on the subject— <i>Vide</i> G.Os. Nos. 904, W., dated 1st July 1925, 626, I., dated 4th December 1925, 1196, W. dated 1st May 1928, and Ms. No. 42, P.W. (General) dated 7th January 1937, G.O. No. 1601, P.W., dated 4th June 1947.	The rules relating to the procedure for the collection of Public Works revenue are financial rules of the local Government, but those which deal with the accounting of such revenue in accordance with the prescribed classification are Auditor-General's rules.
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- 256 .. Same as paragraph 250, Public Works Account Code. Rules 4 to 6 codify the relevant rules in notes (c), (e) and (g) under paragraph 78 (vii) (5) and paragraph 78 (17) of the Works Audit Department Manual in regard to the accounting of miscellaneous receipts. G.Os. Nos. 1776, W., dated 16th August 1927, and 783, W. dated 5th March 1929. Except the second sentence of rule 4 under the paragraph which is a financial rule of the local Government, the rest are Auditor-General's rules and can be amended only on his authority.
- 257 .. Same as paragraph 251, Public Works Account Code. The first part of this paragraph which states that revenue not realised should not be credited in the accounts is an Auditor-General's rule. The rest are financial rules of the local Government.
- 258 This is a new paragraph based on paragraph 78 (vii) (8), (9) and (10) of the Works Audit Department Manual. G.Os. Nos. 1200, I., dated 1st June 1927, 1776, W., dated 16th August 1927, 2121, I., dated 30th July 1929, 2743, I., dated 2nd September 1929, 2791, I., dated 4th October 1929, 1923, I., dated 30th July 1931, 859, I., dated 10th April 1933, 2175, I., dated 6th October 1933, 286, I., dated 1st February 1934, 2107, W., dated 24th September 1934 and 550, P.W. (Irrigation), dated 6th March 1939. This is a financial rule of the local Government.
- 259 .. This is also now based on paragraph 78 (5), Works Audit Department Manual. G.O. No. 783, W., dated 5th March 1929. As this paragraph deals with the classification of receipts it can be amended only on the authority of the Auditor General.
- .. This is on substitution of paragraph 252, Public Works Account Code. In Madras, irrigation revenue is realised as part of land revenue. This is an Auditor-General's rule.

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- 261-263 .. Same as paragraphs 253-255, Public Works Account Code. The note under paragraph 261 is based on paragraph 85 (IX) (e) of the Works Audit Department Manual, G.Os. Nos. 409, W., dated 24th February 1927 and 2209, W., dated 29th September 1927. These are financial rules of the local Government except the note under paragraph 261 which deals with the classification of receipts, and can be amended only on the authority of the Auditor-General.
- 264 .. Same as paragraph 256 with an additional based on note (28) under paragraph 87, Works Audit Department Manual, G.Os. Nos. 2209, W., dated 29th September 1927, 1987, W., dated 8th July 1930 and 421, W., dated 16th February 1931. This is a financial rule of the local Government.
- 265 .. This is also based on note (28) under paragraph 87 of the Works Audit Departmental Manual. This is a financial rule of the local Government.
- 266 .. Same as paragraph 257, Public Works Account Code. G.Os. Nos. 2209, W., dated 29th September 1927, 2391, W., dated 15th November 1932, and 2717, P.W., dated 25th November 1936. Auditor-General.
- 267-269 .. Based on note (28) under paragraph 87, Works Audit Department Manual. These are financial rules of the local Government.
- 270 .. Same as paragraph 258, Public Works Account Code, with slight verbal additions. G.O. No. 2209, W., dated 29th September 1927. Auditor-General.
- 271-274 .. Same as paragraph 259-262, Public Works Account Code. These are financial rules of the local Government.
- 275 .. Same as paragraph 263, Public Works Account Code. The portion of this rule which requires a reference to the original record showing the realization of revenue is a financial rule of the local Government, while that requiring a record of payment in the original documents can be amended only on the authority of the Auditor-General.

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276-282	.. Same as paragraphs 264-270, Public Works Account Code. G.Os. Nos. 2209, W., dated 29th September 1927, 1942, W., dated 3rd July 1930, 3585, W., dated 22nd December 1930, 2391, W., dated 15th November 1932, 1122, W., dated 23rd May 1933, and 2336, W., dated 27th October 1934, and 2717, P.W., dated 25th November 1936.	Auditor-General.

CHAPTER X—WORKS ACCOUNTS.

283	.. Same as paragraph 271, Public Works Account Code.	This paragraph gives a general outline of the accounts to be maintained by the officers of the Public Works Department and can be amended only on the authority of the Auditor-General.
284	.. Same as paragraph 272, Public Works Account Code.	The portion of the rules, which explains how the accounts are to be kept is an Auditor-General's rule and that which shows what financial check is to be exercised by the Divisional Officer is a financial rule of the local Government
285	.. Same as paragraph 273, Public Works Account Code.	Auditor-General, as it relates to initial accounts.
286	.. This is in substitution of paragraph 274, Public Works Account Code, and Appendix 16 to the Works Audit Department Manual. The note is based on G.Os. Nos. 289, W., dated 25th February 1925, 866, W., dated 27th March 1928, 1937, W., dated 3rd July 1930, 1121, I., dated 23rd May 1932, and 1252, W., dated 7th June 1934.	This is a financial rule of the local Government.

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287	.. Same as paragraph 275, Public Works Account Code.	The main rule is an Auditor-General's rule, while rule 1 is a financial rule of the local Government.
288	.. Same as paragraph 276, Public Works Account Code, G.O. No. 1201, W., dated 16th April 1929.	Auditor-General, as it relates to initial accounts.
289	.. The first sub-paragraph is based on paragraph 127 (4) of the Works Audit Department Manual and the second is in substitution of Appendix 15 to the Works Audit Department Manual.	These are financial rules of the local Government.
290	.. Same as paragraph 277, Public Works Account Code, G.Os. Nos. 3296, W., dated 13th November 1929, and 2507, W., dated 13th December 1933.	Auditor-General, as it relates to initial accounts.
291	.. Same as paragraph 278, Public Works Account Code. The note under clause (a) is based on paragraph 6 (b) of G.O. No. 397, W., dated 23rd March 1908, while that under clause (d), on G.Os. Nos. 1361, W., dated 19th September 1921, 2105, W., dated 24th September 1927, 2209, W., dated 29th September 1927, 1419, W., dated 4th October 1926, 655, W., dated 24th March 1927, 2377, Revenue, dated 12th November 1929, 2202, W., dated 29th August 1931, and 2507, W., dated 13th December 1933.	Auditor-General, as the rules relate to initial accounts.
292	.. Same as paragraph 279, embodying the forms already prescribed. G.O., R. No. 733, W., dated 1st September 1926.	The first portion relating to payment of daily labour through a contractor is a financial rule of the local Government. The rest can be amended only on the authority of the Auditor-General.

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.. Same as paragraph 280, Public Works Account Code, The form of the measurement book in use in Madras is a local form and not the Government of India form. G.O. Nos. 2209, W., dated 29th September 1927, 3045, W., dated 5th December 1928, 2091, W., dated 23rd September 1927, 899, W., dated 31st March 1931, Chief Engineer's Memorandum Nos. 1088-A.C. C.P., dated 23rd April 1931, 1265-Ac./31-1, dated 5th May 1931 and G.O. No. 2242, P.W., dated 22nd October 1940, G.O. Ms. No. 1391, P.W., dated 11th April 1950.

Auditor-General, as it relates initial accounts. The rule in the sub-paragraph under rule 1 prescribing the procedure for sending measurement books to the Division office is a financial rule of the local Government.

294

.. Deals with record of measurement books and is the same as paragraph 281, Public Works Account Code, embodying subsidiary orders of the local Government on the subject. Clause (a) embodies paragraph 137 (4) of the Works Audit Department Manual. Notes (1) and (2) under clause (a) and the addition to clause (d) are based on G.O. No. 825, W., dated 25th May 1920. Clause (g) is from paragraph 326 of the Public Works Department Code, 10th Edition, G.O. Nos. 2470, II., dated 6th October 1928, 1009, W., dated 25th April 1929, 2914, W., dated 16th October 1929, 3225, W., dated 8th November 1929, 3323, W., dated 15th November 1929, 1987, W., dated 8th July 1930, 1915, W., dated 29th July 1931, 2181, W., dated 28th August 1931, 2316, W., dated 11th September 1931, 1246, W., dated 9th June 1932, 2399, W., dated 16th November 1932, 2516, W., dated 29th November 1932, 1462, W., dated 10th July 1934,

Auditor-General, as it relates to initial accounts. The first portion of clause (a) which lays down that entries in the measurement books should be made in the field and notes (1) and (2) thereunder are subsidiary orders of the local Government.

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433, W., dated 18th February 1935,
2914, P.W., dated 16th October
1929, II, P.W. (Irrigation), dated
5th January 1937 and Ms. 770,
P.W., dated 10th April 1937.
G.O. No. 3683, P.W., dated 3rd
October 1950, G.O. No. 11, P.W.,
dated 5th January 1937 and C.E.'s
No. 4582-AC./49-6, dated 11th
September 1950.

295

.. Is based on paragraph 282, Public
Works Account Code and para-
graph 135-A of the Works Audit
Department Manual and embodies
the detailed rules for the mainte-
nance of standard measurement
books framed by the local Govern-
ment in consultation with the
Accountant-General, G.O. Nos.
1382, I., dated 25th June 1927,
1549, I., dated 19th July 1927,
1147, W., dated 27th April 1928,
2328, W., dated 15th August 1930,
2197, W., dated 29th August 1931
and 2331, W., dated 12th Septem-
ber 1931.

Auditor-General, as it relates
to initial accounts.

296

.. Same as paragraph 283, Public
Works Account Code, embodying
the local orders for review of
measurements in paragraph 162
of the Works Audit Department
Manual, G.Os. Nos. 46, W.,
dated 7th January 1928, 3149, W.,
dated 13th December 1928, 1858,
W., dated 28th August 1933, 1112,
W., dated 12th May 1934, 2792,
W., dated 19th December 1934,
Ms. 1887, W., dated 26th August
1935, and 2250, W., dated 16th
October 1935.

The main rule prescribing a
review by the Divisional
Accountant is an Auditor
Generals' rule; but the
detailed rules thereunder are
local Government's sub-
sidiary orders.

297

.. This codifies the orders of the local
Government regarding check-
measurements. G.O. Nos. 1132,
W., dated 8th August 1921, 841,
W., dated 27th August 1923, 1776,
W., dated 16th August 1927, 921,
W., dated 11th April 1935, 2838,

This is the financial rule of the
local Government.

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P.W., dated 9th December 1936, 2455, P.W., dated 25th November 1937, 2525, P.W., dated 1st December 1938, and 408, P.W., dated 18th February 1941, G.O. Rout No. 214, P.W., dated 13th February 1952.

This is the financial rule of the local Government.

298

.. Same as paragraph 284, Public Works Account Code, with the "lump sum contract bills" form added to the authorized forms of bills and vouchers—vide G.O. Nos. 96, W., dated 24th January 1924, 2507, W., dated 13th December 1933, and 1981, W., dated 10th September 1934.

Do.

299-302

.. Same as paragraphs 285, 288, Public Works Account Code. G.O. No. 1981, W., dated 10th September 1934.

Do.

303

.. This is new paragraph regarding payments on lump sum contract bills and is based on G.Os. Nos. 96, W., dated 24th January 1924, 1618, W. dated 31st May 1929, 33, W., dated 4th January 1930, Chief Engineer's Memorandum No. 3328-A.C./C.P., dated 12th November 1930 and G.O. No. 1981, W., dated 10th September 1934.

Do.

304 and 305

.. Same as paragraphs 289 and 290, Public Works Account Code. G.O. Nos. 2507; W., dated 13th December 1933 and 1981, W., dated 10th September 1934.

Do.

306

This is redraft of paragraph 292, Public Works Account Code. The main paragraph has been slightly amplified to make the

The rules in this paragraph are all financial rules of the local Government except the last portion of rule 4 relating to

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	<p>meaning clear. As the schedule of rates is treated as confidential, Rule I has been revised so as to prohibit references to it in contract agreements. Rule 2 is based on G.O. No. 468, W., dated 21st January 1916, and Rule 3 on paragraph 144 of the Works Audit Department Manual. Rule 4 is new and obviously necessary. G.O. Nos. 1776, W., dated 16th August 1927, 782, W., dated 5th March 1929, 2071, W., dated 16th July 1930, 2316, W., dated 11th September 1931, 2399, W., dated 16th November 1932, 801, P.W., dated 16th April 1937 and Ms. No. 1391, P.W., dated 11th April 1950.</p>	<p>accounts adjustment which can be amended only on the authority of the Auditor-General.</p>
307	<p>.. Same as paragraph 293, Public Works Account Code, embodying paragraph 93 (e). Works Audit Department Manual. Rule 2 under the old paragraph has been deleted, as it does not relate to Madras G.O. Nos. 3029, W., dated 14th December 1927 and 1582, W., dated 16th June 1931.</p>	<p>This is a financial rule of the local Government.</p>
308 (a)	<p>.. Same as paragraph 294, Public Works Account Code, slightly modified in consequence of the fact that in Madras, bills beyond Subdivisional Officer's powers to pay are sent to Divisional offices with the measurement books.</p>	Do.
308 (b)	<p>.. This is a new paragraph based on G.O. No. 747, W., dated 2nd July 1924.</p>	Do
309	<p>.. This is redraft of paragraph 295, Public Works Account Code.</p>	Do.
310	<p>.. This embodies paragraph 127 (1), Works Audit Department Manual.</p>	Do.

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311	.. This is a new paragraph based on paragraph 98-A, Works Audit Department Manual.	This is a financial rule of the local Government.
311-A	.. This is a new paragraph based on G.Os. Nos. 1132, W., dated 30th July 1925, 112, W., dated 25th January 1926 and 1981, W., dated 10th September 1934.	Do.
312	.. Same as paragraph 296, Public Works Account Code, except that clause (a) has been revised with reference to G.Os. Nos. 1258, W., dated 18th August 1925, 1776, W., dated 16th August 1927, 1981, W., dated 10th September 1934, 2336, W., dated 27th October 1934, 1517, W., dated 3rd July 1935 and 934 P.W., dated 10th May 1938.	Do.
313	.. Clause (a) is the same as Paragraph 297 (a), Public Works Account Code, and the note is based on G.O. No. 499, W., dated 4th May 1926, Clause (b) of the old paragraph has been replaced by detailed rules approved in G.O. No. 769, W., dated 5th July 1924, G.Os. No. 3296, W., dated 13th November 1929 and 1981, W., dated 10th September 1934.	Do.
314 and 315	Same as paragraphs 298 and 299, Public Works Account Code, G.O. No. 1981, W., dated 10th September 1934.	Do.
316	.. Reproduces the first sentence of paragraph 300, Public Works Account Code.	Merely refers to the rules in the Public Works Department Code regarding work-charged establishment.
317	Same as paragraph 302, Public Works Account Code.	Paragraph 320 is an Auditor General's rule. The rest are financial rules of the local Government.
318-320	.. Same as paragraphs 304-306, Public Works Account Code. G.Os. Nos. 2507, W., dated 13th December 1933 and 1696, P.W. (General), dated 21st July 1936.	

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321	.. Same as paragraph 307, Public Works Account Code.	This is a financial rule of the local Government.
322 and 323	These are new paragraphs describing the "materials-at-site" accounts and reintroducing with the concurrence of the Accountant-General, the old 7-F. Form in a modified form in place of Public Works Account Code forms 35, 37 and 38, G.Os. Nos. 1621, W., dated 1st June 1929, 795, W., dated 2nd April 1932 and 1981, W., dated 10th September 1934.	Auditor-General, but Rule 1 under paragraph 323 is a financial rule of the local Government.
324	.. Same as paragraph 311, Public Works Account Code.	Auditor-General.
325	.. Same as paragraph 317 (a), Public Works Account Code, with slight amendments due to the introduction of the materials-at-site account form. G.Os. Nos. 1201, W., dated 16th April 1929, and Ms. 1638, P.W. (General), dated 14th July 1936.	Do.
326	.. Same as paragraph 318 (a), Public Works Account Code, slightly modified.	Do.
327	.. Same as paragraph 308, Public Works Account Code, incorporating the substance of paragraph 144-A, Works Audit Department Manual. Rule 2 has been revised to bring it into line with Rule 1 under paragraph 306, G.Os. Nos. 783, W., dated 5th March 1929, 1981, W., dated 10th September 1934 and Ms. 1638, P.W. (General), dated 14th July 1936, G.O. No. 2480, P.W., dated 14th June 1951.	This is financial rule of the local Government.
328	.. Same as paragraph 309, Public Works Account Code, G.O. Ms. No. 1638, P.W. (General), dated 14th July 1936.	Do.