

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>
(8)	(2)	(3)
329	.. Paragraph 310, Public Works Accounts Code, has been revised to provide for the handing over of materials to contractors as necessity arises.	As the Auditor-General is required under Rule 12 of the Auditor-General's rules to audit the accounts of stores, the rule can be amended only on his authority.
330	.. Based on paragraph 312, Public Works Account Code, suitably modified as so to fit in with the new "Materials-at-site" account.	Auditor-General.
331	.. Same as paragraph 313, Public Works Account Code.	This is a financial rule of the local Government.
332	.. Same as paragraph 314, Public Works Account Code, explaining how the new materials-at-site accounts form can be utilised to see that the issue of materials to contractors is within the estimated requirements.	Do.
333	.. Same as paragraph 315, Public Works Account Code, with a reference to the Agreement Form K-1, G.Os. Nos. 1981, W., dated 10th September 1934 and Ms. 1638, P.W. (General), dated 14th July 1936.	Do.
334	.. Reproduces paragraph 316, Public Works Account Code with slight verbal changes.	Do.
335	.. Clause (a) is based on paragraph 318(c), Public Works Account Code, and Public Works Department Memo. No. 3177-C, dated 3rd June 1908, requiring only a numerical account to be maintained in the case of minor works, Clause (b) is paragraph 318 (b), Public Works Account Code, suitably modified to fit in with the new form, G.O. No. 795, W., dated 2nd April 1932.	Auditor-General.

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336	.. Same as paragraph 321, Public Works Account Code, slightly amended and embodies local orders on the subject. G.O. No. 1542, W., dated 30th September 1925.	The second half of clause (b) relating to credit in accounts is an Auditor-General's rule while the rest are financial rules of the local Government.
337 and 338	Same as paragraph 322 and 323, Public Works Account Code, revised to suit the new form in place of Public Works Account Forms 35 and 37. G.O. No. 1621 W., dated 1st June 1929.	These are financial rules of the local Government.
339	.. This is new paragraph merely stating that surplus materials-at-site should be promptly cleared.	This is a financial rule of the local Government.
340	.. Same as paragraph 324, Public Works Account Code, slightly amended to enable a verification of unused materials -at-site of all works.	This is a financial rule of the local Government.
341	.. Same as paragraph 325, Public Works Account Code, with the last sentence omitted and the reference to Form 37 replaced by a reference to the new materials-at-site account form.	Do.
342	.. This paragraph deals with the adjustment of discrepancies between the materials-at-site accounts and the verified balances and replaces paragraphs 326 and 359, Public Works Account Code which have been suitably amended to fit in with the new form of "materials-at-site", No. 1621 W., dated 1st June 1929 and C.E.'s Memo. No. 1088 A.C./C.P. dated 23rd April 1931. Chief Engineer's Memorandum No. 204 RK/36 C.R., dated 29th May 1936.	Auditor-General.
343	.. Same as paragraph 327, Public Works Account Code,	Auditor-General,

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- 344 .. Same as paragraph 328 Public Works Account Code, slightly modified. Rule 2 has been revised prescribing conditions under which accounts of major works need not be kept by sub-heads. G.O. Nos. 1157 W., dated 5th August 1925, R. 576 W., dated 3rd August 1926, 783 W., dated 5th March 1929, 133 W., dated 17th January 1931, 356 W., dated 11th February 1932 and 1981 W., dated 10th September 1934. Do.
- 345 .. Same as paragraph 329, Public Auditor-General. Works Account-Code.
- 346 .. Same as paragraph 330, Public Works Account Code, with the portion regarding the framing of abstracts of estimates and details of cost and quantities transferred to the Madras Public Works Department Code. The portions of these rules which relate to classification in estimates and alteration of the original abstract and details of cost and quantities are financial rules of the local Government while the rest are Auditor-General's rules.
- 347 .. Same as paragraph 331, Public Works Account Code. Do.
- 348 .. Same as paragraph 332, Public Works Account Code. This is a financial rule of the local Government, except the portion relating to account which is Auditor-General's
- 349 .. Same as paragraph 333, Public Works Account Code. This is an Auditor-General's rule, but it may be suitably modified if under the note under new paragraph 365, the local Government decide that accounts documents need not record the progress of work.
- 350-353 .. Same as paragraph 336-339, Public Auditor-General's Works Account Code.

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354	Same as paragraph 340, Public Works Account Code, with the suspense account "materials" replaced by "materials-at-site", G.O. No. 1981 W., dated 10th September 1934.	Auditor-General.
355	Same as paragraph 381, Public Works Account Code, re-drafted, sub-paragraph (2) having been deleted, as it is proposed in the new rules to adjust the cost of materials through the works abstracts themselves as in the past. G.O. No. 2209 W., dated 29th September 1927.	Do.
356-358	Same as paragraph 342-344, Public Works Account Code, G.O. No. 1981 W., dated 10th September 1934.	Do.
359	Same as paragraph 345, Public Works Account Code, with the suspense head "materials" changed to "materials-at-site."	Do.
360 and 361	Same as paragraphs 346 and 347, Public Works Account Code.	Do.
362	Same as paragraph 346, Public Works Account Code, with the addition that the balances under the suspense account "Labourers" also should be examined monthly.	Do
353	Same as paragraph 349, Public Works Account Code G.O. No. 1201 P.W., dated 16th April 1929.	The first part of the rule is an Auditor-General's rule while the second relating to prompt settlement of liabilities is a financial rule of the local Government.
364 and 365	Same as paragraphs 350 and 351, Public Works Account Code.	Paragraph 364 is a financial rule of the local Government. Paragraph 365 may be amended by the local Government at their discretion if they consider the accounts documents need not record the progress of work which is required for executive purposes.

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| 366 | .. Same as paragraph 352, Public Works Account Code, suitably modified and amplified so as to bring out the manner of adjusting issues of materials from the suspense head "materials-at-site", to contractors or direct to works. G.Os. Nos. 154, W., dated 20th January 1928, 2209, W., dated 29th September 1927, 1417, W., dated 7th May 1929 and 1981 W., dated 10th September 1934. | Auditor-General. |
| 367 | .. Same as paragraph 353, Public Works Account Code. | Do. |
| 368 | .. Same as paragraph 354, Public Works Account Code, with an addition explaining the object of the Register of Works. | Do. |
| 369-372 | .. Same as paragraphs 355-358, Public Works Account Code, G.O. No. 758 W., dated 31st March 1932. | Do. |
| 373 | .. This is in substitution of paragraphs 359 which has been transferred to new paragraphs 336-338 and 342. | Merely refers to other paragraphs in the Code. |
| 374-377 | .. Same as paragraphs 360-363, Public Works Account Code. | Auditor-General. |
| 378 | .. Same as paragraph 364, Public Works Account Code. | This is financial rule of the local Government. |
| 379 and 380 | .. Same as paragraphs 365 and 367, Public Works Account Code, G.O. No. 2202, W., dated 29th August 1931. | Auditor-General. |
| 381 | .. Same as paragraph 368, Public Works Account Code, omitting clause (b) as the form "Accounts of petty contractor" is not in use in Madras. G.Os. Nos. 191 W., dated 25th January 1928, 2913, W., dated 16th October 1929. | Do. |

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- 382 .. Same as paragraph 369, Public Works Account Code, with a note requiring the Subdivisional Officers to maintain a list of balances to and from piece-workers and contractors. Auditor-General. The note under paragraph 382 is a financial rule of the local Government.
- 383 and 384 Same as paragraphs 370-371, Public Works Account Code G.Os. Nos. 2209, W., dated 29th September 1927 and 1981, W., dated 10th September 1934. Auditor-General.
- 385 .. Same as paragraph 374, Public Works Account Code, G.O. No. 1981, W., dated 10th September 1934. Do.
- 386 and 387 Same as paragraphs 376-377, Public Works Account Code. G.O. No. 1981, W., dated 10th September 1934. Do.
- 388 .. Same as paragraph 378, Public Works Account Code. This is a financial rule of the local Government.
- 389 .. Same as paragraph 379, Public Works Account Code. Auditor-General.
- 390 .. Same as paragraph 380, Public Works Account Code. Do.
- 391 .. G.Os. Nos. 2269, W., dated 11th September 1928 and 27 W., dated 4th January 1930. Do.
- 392 .. Same as paragraph 382, Public Works Account Code. The portion of the rule relating to the general procedure can be amended by the local Government while the rest relating to classification on the authority of the Auditor-General.
- 393 .. Same as paragraph 383, Public Works Account Code. G.Os. Nos. 1811, W., dated 20th June 1930 and 1987 W., dated 8th July 1930. Auditor-General.

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- 393-A .. This is new paragraph dealing with the procedure for the execution of Government works partly contributed for by local bodies and private persons and based on notes (11) to (13) under paragraph 86 Works Audit Department Manual G.O. No. 1108, I., dated 22nd May 1933 and C.E.'s Memo. No. 435, R.K. 33, C. P., dated 1st November 1933 and G.O. No. 2073, P.W., dated 27th August 1941. This is a financial rule of the local Government.
- 394 .. Same as paragraph 383 (a), Public Works Account Code. This is a financial rule of local Government.

CHAPTER XI—MANUFACTURE ACCOUNTS.

- 395-407 .. Same as paragraphs 384-396, Public Works Account Code. G.Os. Nos. 1776, W., dated 16th August 1927, 1417, W., dated 7th May 1929 and 3296, W., dated 13th November 1929. All the rules in this chapter can be amended only on the authority of the Auditor-General, as he has been entrusted with the audit of accounts of manufacture under rule 12 of the Auditor-General rules.

CHAPTER XII—SUSPENSE ACCOUNTS.

All the rules in this chapter are Auditor-General's rules except that the first sentence of

paragraph 421 regarding extent of outlay on deposit works, is a financial rule of the local Government and the portion of paragraph 432 relating to the levy of extra charges in England, is a financial rule of the Governor-General in Council.

- 408 .. Same as paragraph 397, Public Works Account Code, slightly modified to show that all suspense accounts of the Public Works Department, Madras, are kept under "50. Civil Works".

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Same as paragraph 398, Public Works Account Code. G.O. No. 12 1, W., dated 16th April 1929 P. W. and L., Endorsement, 19102, B-1, dated 15th October 1929, and G. O. No. 421, W., dated 16th February 1921.

410-435

Same as paragraphs 399-424, Public Works Account Code. G. Os. 2209, W., dated 29th September 1927, 1776, W., dated 16th August 1927, 1971, I., dated 16th December 1926, 3296, W., dated 13th November 1929, 421, W., dated 16th February 1931, 1159, W., dated 30th April 1931, 2907, W., dated 29th July 1931, 2202, W., dated 29th August 1931 and Ms. 1638, P. W. (General), dated 14th July 1936.

436

Same as paragraph 425, Public Works Account Code. Reference to the procedure for the preparation of indents embodied in Appendix IV, Madras Public Works Department Code has also been given. G. O. No. 1971, I., dated 16th December 1926.

437-440

.. Same as paragraphs 426-429, Public Works Account Code.

CHAPTER XIII—WORKSHOPS ACCOUNTS

441

.. This is a preliminary paragraph explaining the source and application of the rules in this chapter.

442-452

.. Same as paragraphs 430-440, Public Works Account Code, with explanatory notes under new paragraphs 443 and 445, G.Os. Nos. 2209, W., dated 29th September 1927, 1776 W., dated 16th August 1927,

Paragraphs 444 and 452 are financial rules of the local Government and the percentages referred to in paragraph 449 should be fixed by the local Government. With

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1417, W., dated 7th May 1929, 14, W., dated 5th January 1931, 1907, W., dated 29th July 1931, 3202, W., dated 21st December 1931, 2391, W., dated 15th November 1932, 2025, W., dated 14th September 1933, 1638, P.W. (General), dated 14th July 1936 and 2058, P.W., dated 1st September 1936.

these exceptions, all the rules in this chapter are Auditor-General's rules.

CHAPTER XIV—DEPOSITS.

- 453 .. Same as paragraph 441, Public Works Account Code. The note is based on G.O. Ms. No. 939, Finance, dated 26th October 1923. Auditor-General. The note so far as it relates to the refund of Revenue is a financial rule of the local Government; the portion relating to the Repayment of Deposits is an Agency rule.
- 454-456 .. Same as paragraphs 442-444, Public Works Account Code, G.O. No. 567, Finance (Codes), dated 15th August 1927. G.Os. Nos. 2351, W., dated 20th August 1930, 421, W., dated 16th February 1931, 1455, W., dated 8th July 1932, 1664, W., dated 6th August 1932, 1981, W., dated 10th September 1934, 2182, P.W., dated 17th September 1936, 990, P.W., dated 21st April 1941, 1200, P.W., dated 15th May 1941 and 5018, P.W., dated 5th January 1948, G.O. No. 3292, P.W., dated 6th November 1947. As deposits are Central, these can be amended only on the authority of the Governor-General in Council.
- 457 .. Same as paragraph 445, Public Works Account Code. The note is based on paragraph 85 (g) of the Works, Audit, Department, Manual, G.Os. Nos. 700 W., dated 22nd March 1933 and 3287, P.W., dated 11th September 1942. As deposits are Central, these can be amended only on the authority of the Governor-General in Council.

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458	.. Same as paragraph 446, Public Works Account Code, embodying the orders in G.O. No. 231, W., dated 27th February 1924 and Public Works Department Memo. No. 1082, Ac./24, C.P., dated 20th March 1924. The note is based on note (b) under paragraph 103 (16), Works Audit Department Manual. G.Os. Nos. 2702 W., dated 23rd September 1930, 1981 W., dated 10th September 1934 and 798, P.W., dated 15th April 1937.	Auditor-General. The money limit fixed for withholding of payment towards security is that laid down by the local Government. The note under this paragraph is a financial rule of the local Government.
459	.. Same as paragraph 447, Public Works Account Code. The note is based on note (a) under paragraph 103 (16), Works Audit Department Manual. G.Os. Nos. 2689, P.W., dated 20th November 1936 and 798, P.W., dated 15th April 1937.	As deposits are Central, these can be amended only on the authority of the Governor-General in Council.
460-462	.. Same as paragraphs 448 to 454, Public Works Account Code.	Paragraph 461 is an Agency rule of the Governor-General in Council, and paragraphs 460 and 462 are Auditor-General's rules.
463	Same as paragraph 451, Public Works Account Code, amended with reference to note 4 under Article 359, M.F. and A.C., Vol. I, <i>vide</i> Public Works Department Memo. No. 1987, Ac./24, C.P., dated 11th June 1924.	This is an Agency rule, See however, note 4 under article 359, M.F. and A.C., Vol. I.
464-467	.. Same as paragraphs 452 to 455, Public Works Account Code. The note under paragraph 466 is based on note (2) under paragraph 86, Works Audit Department Manual.	Auditor-General except rule 2 under paragraph 463 which is a rule of procedure laid down by the local Government.
468	.. Same as paragraph 456, Public Works Account Code with rule (2) replaced by the detailed procedure laid down by the local Government, in consultation with the Accountant-General, G.O. No. 2209, W., dated 29th September 192 .	Do.

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CHAPTER XV. NON-GOVERNMENT WORKS.

- 469 .. Same as paragraph 457, Public Auditor-General.
Works Account Code, with "Item
3—Takavi Works" deleted, there
being no such works in Madras.
For the same reason, old para-
graphs 476-481 have also been
deleted.
- 470 .. Same as paragraph 458, Public Auditor-General. Rule 1, how-
ever, is mainly a financial
rule of the local Government
excepting the portion laying
down the accounts procedure.
Works Account Code. Rule 1 was
originally modified so as to permit
financial assistance to local bodies
in the shape of expenditure in the
Public Works Department being
debited to the head of service most
closely connected with the object
of expenditure as in the case of cash
grants—*vide* G.O. No. 1581
W., dated 8th October 1925. (G.O.
No. 2213 W., dated 5th September
1928). It has now been modified
so as to bring it in conformity
with rule (1) under paragraph 458
of the Government of India,
Public Works Account Code—
vide letter No. 655, Code, 153/28,
dated 6th November 1929, from
the Controller of Civil Accounts
to the Accountant-General,
Madras. G.Os. Nos. 27 W., dated
4th January 1930, 135 W., dated
16th January 1930, 1811 W., dated
20th June 1930, 177 W., dated 27th
June 1930, 133 W., dated 17th
January 1931, 1159 W., dated 30th
April 1931 and 771 W., dated
28th March 1934.
- 471-473 .. Same as paragraphs 459-461, Public Paragraph 473 is a financial
Works Account Code. (G.O. No. rule of the local Government
1907 W., dated 29th July 1931.) and paragraphs 471 and 472
are Auditor-General's rules.
- 474 .. Is paragraph 462, Public Works The first part of this paragraph
Account Code, amplified requiring and the rules thereunder are
also the local bodies which have Agency rules. The latter
not withdrawn their balance from part of the paragraph relating

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	the treasury to pay their deposits in advance— <i>vide</i> G.O. No. 933 W., dated 4th July 1925. Paragraphs 466 to 471 of the Public Works Account Code have been deleted. G.Os. Nos. 1159 W., dated 30th April 1931 and 2908, P.W., (Irrigation), dated 17th December 1936.	to accounts can be amended only on the authority of the Auditor-General.
475	.. Same as paragraph 463, Public Works Account Code.	Auditor-General.
476	.. This is new paragraph describing the procedure for the refund of unexpended balances to the depositor embodied with the concurrence of the Accountant-General. G.Os. Nos. 1581 W., dated 8th October 1925, 2646, P.W., dated 16th November 1936 and 930, P.W., dated 5th May 1937.	The first part of the paragraph is an Agency rule, while the portion relating to adjustment in accounts is an Auditor-General's rule.
477 and 478	Same as paragraphs 464 and 465, Public Works Account Code. G.O. No. 132 W., dated 17th January 1931.	Auditor-General.
479	.. This is in substitution of paragraph 466, Public Works Account Code— <i>vide</i> remarks against paragraph 474.	
480	.. Same as paragraph 472, Public Works Account Code.	The portion of the rule which defines the procedure to be followed by the Auditor-General can be amended only on his authority while the rest are financial rules of the local Government.
841 and 482	Same as paragraphs 473 and 474, Public Works Account Code.	Auditor-General.
183	.. Same as paragraph 475, Public Works Account Code.	This is a financial rule of the local Government.

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<p>484</p>	<p>.. This is a new paragraph prescribing the procedure for the accounting and recovery of the expenditure incurred by the Public Works Department on the clearance of prickly-pear from tank bunds, and channel banks and is based on G.Os. Nos. 196 I., dated 3rd July 1919, 3161 I., dated 14th December 1928, 2694 I., dated 23rd September 1930, 1403 I., dated 26th May 1931, 1504 I., dated 11th July 1933, 2003 I., dated 19th March 1934, 1625 W., dated 17th July 1935, and 1842, P.W., dated 11th September 1937, 67, P.W., dated 9th January 1940, 2813, P.W., (Irrigation), dated 14th December 1940 and 2371, P.W., (Irrigation), dated 2nd October 1941.</p>	<p>This is a financial rule of the local Government but the portion relating to account classification can be amended only on the authority of the Auditor-General.</p>
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CHAPTER XVI.—TRANSACTIONS WITH OTHER DIVISIONS, DEPARTMENTS AND GOVERNMENTS.

All the rules in this chapter except the rule in paragraph 489 are the Auditor-General's rules. Paragraph 485 contains the fundamental principle of accounting, while paragraphs 486 to 488, 490 and 491 are rules of classification. Paragraph 489 is a financial rule of the local Government as it affects the amount of payment adjustable between departments and not the manner or record of that payment—G.O. No. 319 W., dated 5th February 1931.

<p>484</p>	<p>.. Is the same as paragraph 482, Public Works Account Code, with the last sentence of rule 1 replaced by new rule 2 specifying the head of account to which the expenditure on work transferred to the control of the civil departments is debitable, G. Os. Nos. 785, Financial, dated 23rd September 1925 and 3296 W., dated 13th November 1929.</p>
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486 .. Same as paragraph 483, Public Works Account Code. The note is based on paragraph 40-A of the Works Audit Department Manual. G. O.s. Nos. 217, P.W., dated 3rd February 1937 and 194, Firance, dated 21st July 1942.

487 .. Based on paragraph 484, Public Works Account Code, and Auditor-General's letter No. 714, Admn., 91/24, Audit, dated 28th April 1924—*vide* Public Works Department Memorandum No. 1141, Ac./23 C.P., dated 25th September 1924. G. O. No. 2583, P.W., dated 2nd October 1946, No. 1078, P.W., dated 16th April 1947 and No. 1852, P.W., dated 29th June 1944.

488 .. This is in modification of paragraph 485, Public Works Account Code necessitated by the decision to charge to the Public Works Department the cost of prison labour employed on jail works also—*vide* G. Os. Nos. 1098 W., dated 24th July 1925, 1717 W., dated 10th June 1930 and 1361, P.W., dated 4th July 1940.

489-491 .. Same as paragraphs 486-488, Public Works Account Code.

492-503 .. Same as paragraphs 489-500, Public Works Account Code. Rule 2 under paragraph 493 is based on note (2) under paragraph 75, Works Audit Department Manual. G. Os. Nos. 1001 W., dated 4th April 1928, 421 W., dated 16th February 1931 and 402 W., dated 16th February 1934.

CHAPTER XVIII.—PAY AND ALLOWANCES.

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504	Same as paragraph 501, Public Works Account Code. G. O. No. 3296 W., dated 13th November 1929.	These are subsidiary rules of the local Government under Treasury Order 16 and of the Governor-General in Council under Treasury Order 12 in regard to Central transactions, with the exception of the first sentence of paragraph 505 which Auditor-General's rule.
505-507	Same as paragraphs 504-506, Public Works Account Code, G.O. No. 487 W., dated 24th February 1931.	Do.
508-509	Same as paragraphs 508 and 509, Public Works Account Code. G.Os. Nos. 1199 W., dated 6th September 1926, 2134 W., dated 27th September 1927, 1226 W., dated 7th June 1932 and 1844 W., dated 25th August 1933.	The second sentence of paragraph 508 and rule 1 there under are Auditor-Generals rules, while the rest are financial rules of the local Government.
	Based on paragraphs 510 and 533, Public Works Account Code. Rule 1 under paragraph 510 has been deleted as it was decided in G. O. No. 620, W., dated 14th May 1919, that deductions should not be made from pay bills on account of security deposits.	The portion relating to the method of recovery of security is a financial rule of the local Government, and the method of accounting is an Auditor-General's rule.
511 ..	Same as paragraph 512, Public Works Account Code.	The first portion is a financial rule of the local Government and the last portion is an Auditor-General's rule.
512 and 513	Same as paragraphs 514 and 515, Public Works Account Code. G.O. No. 3296 W., dated 13th November 1929.	These rules state the requirements of audit and can therefore be amended only by the authority of the Auditor-General.