

CHAPTER XVIII—CONTINGENT CHARGES.

Paragraph number of the Madras Public Works Account Code.	Relation to Public Works Account Code (Government of India Edition of 1922), Works Audit Department Manual, etc.	Authority competent to revise in future.
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514 Based on paragraph 516, Public Works Account Code and G. O. No. 220 W., dated 17th February 1919.	This is a subsidiary rule of the local Government under Treasury Order 16, Rule 1, however, is an Auditor-General's rule.
515 ..	.. Same as paragraph 517, Public Works Account Code.	This rule merely makes general statement that certain rules in the Madras Financial and Account Code are applicable also to the Public Works Department. When ever any change is made in any of those rules by competent authority, the opportunity will arise for considering whether the revised rule should be applicable also to the Public Works Department.
516 ..	.. Same as paragraph 518, Public Works Account Code.	Auditor-General. The second sentence of rule 2 under paragraph 517 is, however, a financial rule of the local Government.
517 ..	.. This paragraph relates to the classification of charges on account of medicines supplied to the Public Works Department and is based on G. Os. Nos. 1184, W., dated 3rd August 1920 and 544, P.W., dated 4th March 1939.	Do.
518 Based on paragraph 519, Public Works Account Code, and G.Os. Nos. 823 W., dated 25th May 1920, 1184, W., dated 3rd August 1920 and 74, P.W., dated 11th January 1939.	This is a financial rule of the local Government.

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- 519 Same as paragraph 524, Public Works Account Code. The portion of clause (a) relating to the keeping of accounts for cash obtained on bills and rule under the paragraph are Auditor-General's rules. The remaining portion of clause (a), clause (b) and the portion of clause (c) referring to rules relating to vouchers which have to be sent to the Treasury in support of a bill are subsidiary rules of the local Government under Treasury Order 16. The rest of clause (c) and clause (d) are financial rules of the local Government.
- 520 Same as paragraph 525, Public Works Account Code. The first part of the rule relating to mixing up of balances of cash is a financial rule of the local Government while the latter part which relates to accounting is an Auditor-General's rule.

CHAPTER XIX.—DIRECTION AND OTHER SPECIAL OFFICES.

- 521 and 522 Same as paragraphs 526 and 527, Public Works Account Code. These are financial rules of the local Government except that part of paragraph 522 relating to accounting which is an Auditor-General's rule.
- 523 Same as paragraph 528, Public Works Account Code, without the rule thereunder. The first sentence is financial rule of the local Government while the rest of the rule is a statement of the principle in Treasury Order 7.
- 524 Same as paragraph 529, Public Works Account Code. This is a rule of classification and can be amended only on the authority of the Auditor-General.

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525 Same as paragraph 530, Public Works Account Code.	The main rule is a subsidiary rule of the local Government under Treasury Order 16. The rule under the paragraph is a financial rule of the local Government.
526 ..	.. Is based on paragraph 531, Public Works Account Code. This is self-explanatory.	This merely state that the general rules applicable to Divisional offices apply <i>mutatis mutandis</i> to Special offices.
527 ..	.. Same as paragraph 534, Public Works Account Code. This is a statement of fact.	Vide remarks against paragraph 515.
528 and 529	Same as paragraphs 535 and 536, Public Works Account Code.	These are classification and account rules which can be amended only on the authority of the Auditor-General.

CHAPTER XX.—ACCOUNTS RETURNS OF SUBDIVISIONAL OFFICES.

530-535	.. Reproduce paragraphs 537 to 542, Public Works Account Code, except that the dates in paragraphs 538 and 542 have been omitted make the paragraphs general and in paragraph 541 the reference to Public Works Account Form No. 35 has been replaced by the new materials-at-site accounts form G. Os. Nos. 2209, W., dated 29th September 1927, 795, W., dated 2nd April 1932, 2236 W., dated 27th October 1934 and 1070, Public Works, dated 2nd May 1936.	All the rules in this chapter relate to initial accounts and are Auditor-General's rules.
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CHAPTER XXI.—ACCOUNTS OF DIVISIONAL OFFICES.

All the rules in this chapter can be amended only on the authority of the Auditor-General as relating to check of initial accounts and their compilation for purposes of audit and maintenance of accounts records in Divisional offices.

- 536-551 .. Same as paragraphs 543-558, Public Works Account Code, G. Os. Nos. 2209, W., dated 29th September 1927, 2391, W., dated 15th November 1932, 1122 W., dated 23rd May 1933, 1412 W., dated 4th July 1934, 2336, W., dated 27th October 1934 and 1447, P.W., dated 8th July 1938.
- 552 Same as paragraph 559, Public Works Account Code. Rule 2 has been modified as it is considered unnecessary to record the details of the schedule of monthly settlement with treasuries in the cash book, provided the office copy of the schedule is preserved for a period of 20 years. G. O. No. 65, P.W., dated 9th January 1939.
- 553 Same as paragraph 560, Public Works Account Code.
- 554 Same as paragraph 561, Public Works Account Code, with slight addition in explanation of the paragraph. G. O. No. 3296, W., dated 13th November 1929.
- 555 Same as paragraph 562, Public Works Account Code, with the rule modified to permit the Divisional Accountant to sign Form 62 when the Divisional Officer is away on tour. G. Os. Nos. 2209, W., dated 29th September 1927 and 133, W., dated 17th January 1931.

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556 Same as paragraph 563, Public Works Account Code, omitting the Schedule of Takkavi works. G. Os. Nos. 2209, W. dated 29th September 1927, 862 W., dated 14th March 1929, 116 W., dated 15th January 1930, 805, W., dated 19th March 1931 and 2391 W., dated 15th November 1932.
557 ..	.. Same as paragraph 564, Public Works Account Code.	....
558 ..	.. Same as paragraph 565, Public Works Account Code, with slight verbal changes in rule 3. G. Os. Nos. 619, W., dated 28th February 1928, 133 W., dated 17th January 1931 and 805, W., dated 19th March 1931.	....
559 ..	.. Same as paragraph 566, Public Works Account Code, leaving cut the Schedule of Takkavi works.	....
560-566	.. Same as paragraphs 567-573, Public Works Account Code. G. Os. No. 3585, W., dated 22nd December 1930 and Ms. No. 1638, P.W. (General), dated 14th July 1936.	....
567 Is based on paragraph 574, Public Works Account Code, the schedules not in use in Madras having been deleted. Rule 1 of the old paragraph has been deleted as contingent charges are drawn by bills drawn on treasuries. Rule 2 has been re-drafted on the basis of G. O. No. 647, W., dated 18th May 1925. The orders in notes (6) and (9) under paragraph 79 (vii), Works Audit Department Manual, have also been embodied. G. Os. Nos. 3296 W., dated 13th November 1929 and 2391 W., dated 15th November 1932.

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568 and 569 .. Same as paragraphs 575 and 576,
Public Works Account Code.
G. O. No. 3296, W., dated 13th
November 1929.

570 Based on paragraph 577, Public
Works Account Code. In Madras,
the documents are sent to the
Accountant-General for audit
and not subjected to periodical
test—audit during inspections—
vide G. O. No. 220, W., dated
17th February 1919, G. Os. Nos.
2928 W., dated 17th October 1929
and 421, W., dated 16th February
1931.

571 Same as paragraph 578, Public
Works Account Code, with
the modification consequent on
the revision of rule 2 under new
paragraph 552. G. O. No. 783, W.,
dated 5th March 1929.

572—576 .. Same as paragraphs 579-583, Public
Works Account Code.

577 Paragraph 584 of the old Code has
been revised embodying the orders
in paragraphs 130 (1) and (2) of
the Works Audit Department
Manual. Clause (a) (i) under
the old paragraph has been
deleted as the irrigation revenue
in Madras is collected by the Civil
Department G. O. Nos. 1191, W.,
dated 4th June 1932, 1241 W.,
dated 6th June 1934, 44, I., dated
8th January 1935 and 2018, P.W.
(General), dated 24th September
1940.

578-581 .. Same as paragraphs 585-588, Public
Works Account Code. G. O.
No. 3296 W., dated 13th November
1929.

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582 Same as paragraph 589, Public Works Account Code, with the rule thereunder deleted as there are no water-courses in Madras.
583 ..	.. Same as paragraph 590, Public Works Account Code.	....
584 ..	.. Same as paragraph 591, Public Works Account Code, with a reference to the forms for the preparation of Capital and Revenue Accounts of residences standardized by the Accountant-General. G. Os. Nos. R. 851 W., dated 6th April 1929, 1942 W., dated 3rd July 1930, 2135 W., dated 13th October 1932 and 1237 W., dated 5th June 1934.	....
585-586 ..	.. Same as paragraphs 592 and 593 Public Works Account Code. G. O. No. 442 W., dated 19th February 1935.	....
587-589 ..	.. Same as paragraphs 595-597, Public Works Account Code. G. O. No. 2209 W., dated 29th September 1927.	....
590 ..	.. This is based on paragraph 598, Public Works Account Code, as amended by Auditor-General's letter No. 798 Adm., 439-24, dated 8th June 1925. G. O. R. No. 549 W., dated 31st July 1926.	...
Appendix I..	Extract from the Auditor-General's rules framed by the Secretary of State in Council under section 96-D (1) of the Government of India Act. These are reproduced in this Code for facility of reference. Same as Appendix I to the Public Works Account Code. G. Os. Nos. 3296, V., dated 13th November 1929 and 1987 W., dated 8th July 1930.

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Appendix II.. Rules regulating personal matters affecting Divisional Accounts. Same as Appendix 2 of the Public Works Account Code, G. Os. Nos. 2209 W., dated 29th September 1927, 3296 W., dated 13th November 1929, 421 W., dated 16th February 1931, 1123 W., dated 23rd May 1933 and 860 P. W. (General), dated 26th April 1937.

These are departmental rules issued by the Auditor-General.

Appendix III.. Rules for the public examination qualifying for admission to the establishment of Divisional Accounts. Same as Appendix 3 to the Public Works Account Code, G. Os. Nos. 2209 W., dated 29th September 1927, 3296 W., dated 13th November 1929, 421 W., dated 16th February 1931, 2911 W., dated 20th November 1931, 259 W., dated 15th November 1932, 1206 W., dated 28th May 1934, 1508 W., dated 3rd July 1935, 2058 P.W., dated 1st September 1936, 2957 W., dated 22nd December 1936, 2694 P.W., dated 23rd November 1936, 1661, P. W., dated 1st August 1937 and 1938 W., dated 25th September 1947.

Do.

Appendix IV.. List of major and minor heads of account. Same as Appendix 4 to the Public Works Account Code, G. Os. Nos. 2209 W., dated 29th September 1927, 1776 W., dated 16th August 1927, 2260, W., dated 11th September 1928, 3296 W., dated 13th November 1929, 27 W., dated 4th January 1930, 1589 W., dated 28th May 1930, 1811 W., dated 20th June 1930, 1942 W., dated 3rd July 1930, 1987 W., dated 8th July 1930, 3180 W., dated 11th September 1930, 2812 W., dated 4th October 1930, 3585 W., dated 22nd December 1930, 421 W., dated 16th February 1931, 1665 W., dated 27th June 1931, 1907

This can be amended only on the authority of the Auditor-General subject to the concurrence of the Secretary, of State if the form of the, Finance and Revenue Accounts is affected.

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W., dated 29th July 1931, 2202
W., dated 29th August 1931, 2675
W., dated 26th October 1931 and
2911 W., dated 20th November
1931, C. E.'s Memo, No. 1480
A.C./32, C. R., dated 20th May
1932, G. Os. Nos. 12091., dated
6th June 1932, 2391 W., dated 15th
November 1932, 1122 W., dated
23rd May 1933, 1844 W., dated
25th August 1933, 2772 L., dated
19th December 1933, 613 W.,
dated 12th March 1934, 1206 W.,
dated 28th May 1934, 1656 W.,
dated 1st August 1934, 2107 W.,
dated 24th September 1934, 2336
W., dated 27th October 1934,
2529 L., dated 20th November
1934, 1172 L., dated 20th May 1935,
1608 W., dated 3rd July 1935,
419 W., dated 17th February
1936, 1176, P. W. (Irrigation),
dated 15th May 1936, 140 W.,
dated 20th January 1936, 2957
W., dated 22nd December 1936,
2300, P. W., dated 1st October
1936, 2265, P. W., dated 28th Sep-
tember 1936, 2058, P. W., dated
1st September 1936, 1938 W.,
dated 25th September 1937, 1090,
P. W., dated 1st May 1929, 1676,
P. W., dated 7th July 1939, 2622,
P. W., (Irrigation), dated 27th
November 1940, 803, P. W., dated
27th March 1941, 1783, P.W.,
dated 22nd July 1941, 1287, P.W.,
dated 3rd May 1941 and Ms. No.
2546, P.W., dated 8th July 1949.

Appendix 4-A Codifies the primary and secondary
units of appropriation and the
special procedure for accounting
of expenditure under Establish-
ment drawn on bills from the
treasury. Same as Appendices I,
II, VI and VIII of G. Os. Nos.
118, Finance, dated 6th February
1926, 2318, P. W., dated 23rd
September 1941 and 5545, P. W.,
dated 7th April 1943.

The primary units of appro-
priation for Central Civil
Works are those laid down
by the Government of India.
The units for provincial
expenditure and the special
procedure laid down for the
accounting of expenditure
under Establishment are
those laid down by the local
Department.

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Appendix 4-B G. O. No. 2473W., dated 28th
October 1927.

Appendix 4-C G. Os. Nos. 1792, W., dated 16th
August 1934, 1508 W., dated 3rd
July 1935 and 2328, W., dated
29th October 1935.

The Government of India in
the Department of Industries
and Labour.

Appendix 5.. Account rules relating to the receipts
and charges of the Public Works
Department in connexion with
cemeteries and churches. Same as
Appendix 5 to the Public Works
Account Code.

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Appendix 6.. Rules for the collection and account-
ing of toll collections levied under
the Navigation rules framed
under Act II of 1890. Based on
G. Os. Nos. 629, I., dated 4th
December 1925, 1403, I., dated
2nd July 1932 and 133, P.W.
(General), dated 21st January
1937, 240, P.W. (Litigation), dated
14th November 1940, Memo.
No. 216-D/41-1, P.W., dated
24th January 1941, G. O. No. 4378,
P.W., dated 28th October 1952.

The rules relating to collection
and preservation of cash
balances are financial rules
of the local Government.
Those relating to accounts
are Auditor-General's rules.
The rule dealing with the
disposal of cash collections
repeats the substance of
Treasury Order 7, while that
laying down the procedure
for remittance to treasuries
is a subsidiary rule of the
local Government under
Treasury Order 9 (a).

Appendix 7.. Rules for the distribution of esta-
blishment and tools and plant
charges. Based on Appendix 7
to the Public Works Account
Code and local orders. G. Os.
Nos. 597, W., dated 4th June 1926,
R. 562, W., dated 2nd August
1926, 1770 W., dated 16th August
1927, 2209, W., dated 29th Sep-
tember 1927, 2261, W., dated 6th
October 1927, 1264, W., dated
9th May 1928 and 2213, W., dated
5th September 1928, 790 W.,
dated 6th March 1929, 862, W.,
dated 14th March 1929, 3296,
W., dated 13th November 1929,
116, W., dated 15th January 1930,
135, W., dated 16th January 1930,
1877 W., dated 27th June 1930,

These rules can be amended
by the local Government to
suit their requirements in
consultation with the Audi-
tor-General who will see that
the rules provide for require-
ments of audit.

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C.E's Memo. No. 3328- Ac./C.P., dated 12th November 1930, G. Os. Nos. 3516, W., dated 16th December 1930, 3585, W., dated 22nd December 1930, 14, W., dated 5th January 1931, 133 W., dated 17th January 1931, 805, W., dated 19th March 1931, 1984, W., dated 10th April 1931, 1907, W., dated 29th July 1931, 2257, W., dated 7th September 1931, 2391 W., dated 15th November 1932, 2025 W., dated 14th September 1933, 55 W., dated 5th January 1934, 1002, W., dated 30th April 1934, 2770, W., dated 15th December 1934, 82 I., dated 10th January 1935, 370, P.W., dated 15th February 1939, 1222, P.W. (Buildings and Roads), dated 21st May 1936, 1591, P.W., dated 26th July 1938, 837, P.W., dated 26th April 1938, 2891, P.W., dated 10th February 1940, 848, P.W., dated 26th April 1946, 1492, P.W., dated 19th June 1941, 1824, P.W., dated 26th July 1941, 2769, P.W., dated 13th November 1941, 5011, P. W., dated 4th January 1943, 3203, P.W., dated 10th December 1946, Ms. No. 718, P. W. dated 1st March 1949, Ms. No. 3070, P. W., dated 19th August 1949, Ms. No. 2141, P.W., dated 2nd June 1950 and Ms. No. 2644, P. W., dated 11th July 1950 and 1213, P.W., dated 26th March 1951.

Appendix 8.. Inspection of subdivisional accounts by Divisional Accountants (based on Chief Engineer's Circular Memorandum No. 2524-Ac./23-C.P., dated 3rd January 1925). G. Os. Nos. 1715, W., dated 11th June 1929 and 1407 W., dated 9th May 1930, C.E's Memo, No. 3297, Ac./C.P., dated 17th November 1930, G.Os. Nos. 462,

The rules relate to inspection of accounts, records and checking of initial accounts and can be amended only on the authority of the Auditor-General.

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W., dated 23rd February 1932,
795, W., dated 2nd April 1932,
1193, W., dated 1st June 1933,
1981, W., dated 10th September
1934, 442 W., dated 19th February
1935, 2166, P. W., (General),
dated 15th September 1936, 2764,
P.W., dated 28th November 1939,
2712, P. W., dated 20th Novem-
ber 1939, 1852, P.W. (Irrigation),
dated 31st August 1940, 4388,
P.W., dated 30th November
1942, 334, P.W., dated 8th Feb-
ruary 1941 and G. O. Ms. No.
3102, P.W., dated 30th August
1948, G. O. No. 4378, P.W.,
dated 18th October 1952.

Index .. G. O. No. 2058, P.W., dated 1st
September 1936.