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GOVERNMENT OF INDIA

AUDIT CODE

VOLUME I

FIRST EDITION

(SECOND REPRINT)

Embodying all Corrections issued to the First Reprint
of the First Edition.



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PREFACE TO THE FIRST EDITION (SECOND REPRINT).

This edition is merely a second reprint of the first edition of the Audit Code, Vol. I, with such additions and alterations as have been introduced through correction slips issued up to the end of February 1935. The opportunity has been taken to carry out a few verbal corrections of minor importance. The transfer of certain S. Y. forms in the Book of Account forms to the Audit Code forms series has necessitated certain corrections which have been carried out in the following articles of this code :—

Articles 32, 46, 101 (new), 208-A, 214, 230, 244, 244-B, 244-C, 272, 278-A, 292, 321-A, 368, 412, 418, 465, 477, 483, 487, Rule XI of Annexure A to Chapters 22, 500 and 614.

E. BURDON,

Auditor General in India.

NEW DELHI,

The 21st February 1935.

Gokhale Institute of Politics
and Economics, Poona 4.

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PREFACE TO FIRST EDITION (REPRINT).

This edition is merely a reprint of the first edition of the Audit Code, with such additions and alterations as have been introduced through the correction slips issued up to the 30th November 1928. Opportunity has been taken also to make a number of purely verbal corrections in various articles in the interest of better drafting and of intelligibility.

2. For the sake of convenience, the Code has been reprinted in two volumes, Volume I embodying the rules contained in the main body of the Code and Volume II the Appendices and Forms. Appendix 7, "List of Major and Minor heads of account of Central and Provincial receipts and disbursements", which has hitherto appeared as a separate volume, has been incorporated in Volume II of the present reprint.

3. The preface to the 1st edition has been reproduced separately for purposes of reference.

M. F. GAUNTLETT,
Auditor General.

NEW DELHI.
1st December 1928.

PREFACE TO FIRST EDITION.

The Audit Code derives its authority from the functions of the Auditor General as defined in the Statutory Rules framed under section 96D (1) of the Government of India Act. The detailed instructions embodied in this code are intended primarily for the guidance of Civil Audit offices. In other Audit offices, the general rules and principles on which the instructions of this code are based and the orders which define the nature and extent of audit to be applied to different classes of transactions should be taken as a guide, though in matters of detail the rules in their respective codes are applicable.

2. This Code is divided into seven parts :—

Part I.—Departmental Regulations.

Part II.—General Rules and Principles.

Part III.—Treasury Audit.

Part IV.—Public Works Audit.

Part V.—Forest Audit.

Part VI.—Results of Audit.

Part VII.—Inspections.

Part I is a reproduction of Chapters 76 to 80 of the Civil Account Code, Volume II, 7th edition, excluding the portions dealing with rules now under the administrative control of the Controller of the Currency, with additions and amendments necessitated by (1) the amalgamation of the Civil and Public Works Accounts and (2) the Reforms.

Part II embodies the general rules and principles in respect of

- (1) the nature and extent of audit, (2) classification and
- (3) grants and appropriations,

as they stand under the constitutional position created by the Reforms.

Part III.—“ Treasury Audit ”, is a reproduction of the relevant chapters of Civil Account Code, Volume II, 7th edition, rearranged and revised where considered necessary.

Part IV.—“ Public Works Audit ”, supersedes the relevant rules in Volume II of the Public Works Department Code, 7th edition, and embodies rules completely revising the system of.

audit of Public Works Accounts. In Bengal and Bihar and Orissa the details of the procedure for Public Works Audit will vary to the extent that has been permitted by the Auditor General to suit the local procedure for the compilation and submission of Divisional accounts.

Part V.—“ Forest Audit ”, lays down the procedure for auditing the Forest accounts and supersedes the instructions in Chapter 59 of the Civil Account Code, Volume II, 7th edition.

Part VI is a collection of up to date instructions in regard to raising, recording, pursuing and clearing objections on audit, and the procedure for presenting the results of audit to the Legislature and to Parliament in the form of Audit and Appropriation Reports.

Part VII.—“ Inspections ”, embodies detailed instructions for inspection and test audit of the accounts of (1) Public Works offices, (2) Treasuries, (3) other offices, (4) Currency, Small coin Depôts, Mints and Stamps balances, etc., and (5) furniture supplied to the residences of High officials.

3. Certain chapters of the code, *e.g.*, Chapters 6, 21, 23 and 26, which do not wholly relate to audit and contain rules relating to accounting, have been incorporated in this code as a matter of convenience, as the audit sections concerned do a certain amount of preliminary compilation and accounting and it is desirable to bring, as far as possible, all the rules with which each audit section has to deal, in one place.

4. The Audit Code contains rules relating to audit procedure. The Auditor General will also issue for the guidance of all concerned audit interpretations of rules and orders under Rule 10 (iii) of the Auditor General's Rules which will be known as “ Audit Instructions ” (*vide* Articles 165 and 166). These Instructions will be issued in a separate compilation.

5. The term “ local Government ” as used in this Code means, in the case of a Governor's province, the Governor in Council or the Governor acting with ministers (as the case may require) and in the case of a province other than a Governor's province, a Chief Commissioner. A Governor's province is also called a provincial Government and the other local Governments are also known as minor local Governments.

[NOTE.—The expressions “ Governor's Province ” and “ Provincial Government ” include the province of Burma.]

6. As most of the rules in the Audit Code are new and several of the rules in the Civil Account Code, Volume II (seventh edition), and Public Works Department Code, Volume II (seventh

(iii)

edition), had been completely modified before they were embodied in this Code, it has not been thought necessary to connect the rules in the new code with those in the old codes.

7. The rules in this Code can be amended and revised by the Auditor General who will welcome any suggestions for amendments that are made for his consideration by local Governments and Audit Officers.

M. F. GAUNTLETT,
Auditor General.

November 18th 1921.

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This Index deals mainly with the rules in the several chapters and does not fully cover the rules in the appendices or the forms. It has been compiled solely for the purpose of reference. No expression used in it should be considered as in any way interpreting the rules.

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Serial number of correction.	Rule affected.	Date of posting.
Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—contd.

Serial number of correction.	Rule affected.	Date of posting.
Serial number of correction.	Rule affected.	Date of posting.
Serial number of correction.	Rule affected.	Date of posting.

Note of Posting of Corrections—concl.

	Serial number of correction.
	Rule affected.
	Date of posting.
	Serial number of correction.
	Rule affected.
	Date of posting.
	Serial number of correction.
	Rule affected.
	Date of posting.

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