

NAD—PWAO.

GOVERNMENT OF INDIA

PUBLIC WORKS ACCOUNT CODE

WITH

APPENDICES



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Embodying all corrections issued to the First Edition up to
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**Preface to the Public Works Account Code First Edition
(Reprint).**

This Edition is merely a reprint of the First Edition of the Public Works Account Code with such additions and alterations, as have been introduced through the correction slips. The opportunity has been taken to bring the index up to date, and to make a few verbal changes. Certain obsolete words and designations have been deleted and a few corrections of minor importance have been introduced.

E. BURDON,
Auditor General in India.

NEW DELHI;
The 10th January 1935.

PREFACE.

THE rules in this Code describe the accounts maintained in respect of public works transactions, the principles on which they are based and the procedure to be adopted in their maintenance. They supersede the rules in that respect as given in (i) the Public Works Department Code (edition of 1908) and (ii) the Government of India, Finance Department letter No. 1582-A., dated the 1st October 1918, regarding the revised system of Public Works Accounts.

2. Subject to the provisions of Chapter 1.—“Extent of Application,” the rules in this Code except those contained in Appendix 8 can be amended and revised by the Auditor General who will welcome any suggestions for amendment that are made for his consideration by local Governments and Audit Officers. As the Auditor General would ordinarily desire to know the opinion of the Accountant General on any suggestion, it will be a convenient arrangement if the provincial Government will communicate its suggestions to the Auditor General through the Accountant General, and if an administration under the direct control of the Central Government will send suggestions through that Government together with a copy of the views of the Accountant General concerned. Any suggestions in connection with the amendment, etc., of the rules in Appendix 8 should be addressed to the Government of India in the Department of Industries and Labour.

3. An explanatory memorandum indicating the authority that may amend each rule in the Code will be furnished to all local Governments and Audit Officers.

M. F. GAUNTLETT,
Auditor General.

November 29th, 1921.

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