

PUBLIC WORKS ACCOUNT RULES

CHAPTER I

EXTENT OF APPLICATION

NOTE—The expressions 'Government', 'Accountant General', 'Superintending Engineer' and 'charged' should be substituted for 'Local Government', 'Principal Auditor', 'Deputy Chief Engineer' and 'non-voted' respectively wherever they occur in this volume.

1. The rules contained in this volume describe the financial transactions of the Public Works Department, the procedure followed in connexion with the initiation and execution of works, maintenance of the stock of stores, materials and tools and plant, the initial accounts maintained in the department and the accounts submitted to the Principal Auditor. They are supplementary to the general rules contained in Volume V of the Financial Handbook which are applicable to the Public Works Department, unless there be something repugnant in the subject or context or except to the extent that they are modified by the rules in this volume.

2. As explained in paragraph 2 of Volume V of the Handbook, this volume contains the Subsidiary and Financial Rules of the Government and also the rules made by the Auditor General containing his directions issued under section 168 of the Act and under the rules made by the Governor General under paragraph 11(3) of the Government of India (Audit and Accounts) Order, 1936 (see Appendix I to Volume V of the Handbook), prescribing the methods or principles in accordance with which accounts are to be kept in the department and rendered to the Accountant General on prescribed dates and also the forms in which the accounts are to be maintained and rendered to the Accountant General. No rule of the Auditor General, included in the Handbook, should be amended without the concurrence of the Accountant General.

2A. The department is also occasionally entrusted with the execution or upkeep of buildings or works the charges on account of which are met from the revenues of the Central Government. Rules relating to such works or charges prescribed by the Auditor General, are included in the relevant chapters of this book, while

3] PUBLIC WORKS ACCOUNT RULES [CHAP. I

those made by the Governor General appear in Appendix IB to this volume.

3. The rules in this volume may be supplemented by orders and detailed instructions which may be issued by the administrative department of the local Government in consultation, where necessary, with the Finance Department. The orders and instructions so issued should be considered as authoritative in so far as they may not be in conflict or inconsistent with the rules in this volume.