

GOVERNMENT OF INDIA
CENTRAL PUBLIC WORKS ACCOUNTS CODE

CHAPTER 1 – EXTENT OF APPLICATION

- 1.1.1 The rules in this Code describe primarily the financial methods and procedures to be observed by Public Works Officers in dealing with transactions relating to Central Public Works and in keeping and rendering accounts of such transactions to the competent authority for final consolidation of Accounts of the Ministry as a whole. They are supplementary to the financial rules contained in the Central Public Works Department Code, the Delegation of Financial Powers Rules, 1978, , the Central Government Account (Receipts and Payments) Rules, 1983, Govt. Accounting Rules,1990, the General Financial Rules, 2005, List of Major and Minor Heads of Account **of Union and States** and in respect of Union Territories having the treasury system of payments, the Treasury Rules of Union Government. In so far as they deal with the initial and compiled accounts of Public Works Department Officers, they reproduce or are based on the directions given by the Central Government on the advice of Comptroller and Auditor General of India, as embodied in Accounts Code, Volume III. Likewise, any provisions in this Code relating to the requirements of statutory audit are to be regarded as directions issued under the authority of Comptroller and Auditor General of India.
- 1.1.2 In the administrations under the direct control of the Union Government, the rules are wholly applicable. Unless otherwise specified, they are not applicable to Central Public Works carried out by the Military Engineer Services or to any other Ministry of the Union Government, which will be regulated by departmental regulations or by special orders issued by the Government, subject always to such directions as may be given by the Central Government in the Ministry of Urban Development on the advice of the Comptroller and Auditor General as regards the form of initial and compiled accounts and methods and principles in accordance with which such accounts are kept.
- 1.1.3 With regard to matters dealt with in this Code, the execution of Central Public Works (CPWD) entrusted to the agency of State Governments will be regulated, subject to the directions contained in the Account Code, Volume III, by rules made by the State Government concerned, except where distinct provisions have been made in these rules to the contrary.