

## PREFACE

The Central Public Works Accounts Code deals with rules and instructions regarding banking, financial and accounting procedure to be observed by the Central Public Works Department. This edition supercedes the rules contained in the Central Public Works Account Code Third Edition (Second reprint) 1977 issued by the Ministry of Works and Housing.

2. The revision has become necessary because of Departmentalisation of Accounts of the Union Government w.e.f. 01.04.1976. This reform replaced the treasury system by Public Sector Banks. A revised Accounts classification was introduced. The method of appointment and cadre control of Divisional Accountants was also revised.

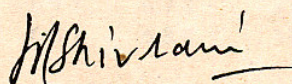
3. The rules relating to maintenance of initial records and compilation of accounts in this code are based on the provisions of the Account Code Volume III. This Code is further supplemented by the Book of Forms in the "Public Works Accounts" Series (being revised separately).

4. The rules in this Code come into force with immediate effect for the CPWD and other Central Government Units functioning under Public Works System. However, provisions regarding drawal of funds and receipts through Public Sector Banks and the provisions regarding appointment of Divisional Accountants and their cadre control shall be deemed to have taken effect from the date of Departmentalisation of Accounts.

5. Correction to this Code and its supplement will be issued by the Chief Controller of Accounts, Ministry of Urban Development with the approval of the competent authority in each case.

6. The help and co-operation extended by the officers and staff of this organisation in bringing out this edition are appreciated and acknowledged.

7. This Code has been revised with the concurrence of the Comptroller and Auditor General of India.



CHIEF CONTROLLER OF ACCOUNTS

NEW DELHI

Dated: 12th May, 1993.