No. 276. Read the following Circular from the Government of India, Public Works Department, (Account—General,) dated Fort William, 23rd November 1874, No. 64 P. W.:—

Limitation of sub-heads in accounts kept by Executive Engineers.

Read again—

Public Works Department Resolution, No. 187—213 A—G, dated 1st April 1874.

Read also the following—

Note by Lieut.-Colonel J. J. McLEOD INNES, V.C., R.E., Accountant-General, Public Works Department, on limitation of sub-heads in accounts kept by Executive Engineers, No. 1,558 G, dated 28th October 1874.

In continuation of my Note, No. 122 G, dated 2nd February 1874, I beg to recommend that in cases of works costing Rupees 2,500 and under each, the necessity for keeping accounts by sub-heads should be dispensed with when approved by Superintending Engineers and Controllers. I may add that I had intended recommending this course when submitting my original proposals on the subject, and that it must have been through my own oversight that the point was not brought forward.

2. By the proposal now made, the accounts of works will be of different kinds, viz. :—

I.—For works costing Rupees 500 and under each, the accounts need not be kept by sub-heads at all.

II.—For works costing from Rupees 2,500 to more than Rupees 500 each, the accounts need not be kept by sub-heads in cases where the Superintending Engineer and the Controller approve, but in the completion report of the work, the quantity of work done as compared with the quantity provided in estimate should still continue to be shown, it being left to Controller to test the reasonableness of the cost of the work whenever he desires to do so by distributing the amount spent over the sub-heads of work according to the normal cost arrangement.

III.—For works costing from Rupees 10,000 to more than Rupees 2,500 each, in cases where the Superintending Engineer and Controller approve, the accounts of sub-heads need not be kept according to actual cost, but according to the normal cost arrangement.

IV.—For works costing over Rupees 10,000 each, the accounts of sub-heads will be kept according to actual cost.

Resolution.—It is observed that the proposal made by the Accountant-General, Public Works Department, is to the effect that in the case of a work costing Rupees 2,500 or under, daily accounts need not be kept for the sub-heads when the Superintending Engineer and Controller concur in dispensing with them. The Governor-General in Council is pleased to sanction this arrangement, and directs the adoption of the procedure described in paragraph 2 of the Note by the Accountant-General.

Order.—Ordered that this Resolution be communicated to all Local Governments and Administrations,* and to the Accountant-General, Public Works Department, for information and guidance.

* The Governments of Bengal, North-Western Provinces, and the Punjab, in the Public Works Department, General and Irrigation Branches.
The Chief Commissioners of Oudh, Central Provinces, British Burmah, Mysore and Coorg, and Assam.
The Resident, Hyderabad.
The Agents of the Governor-General for Central India and Rajpootana.
The Superintendent of Port Blair [and Chief Commissioner, Andaman and Nicobar Islands
The Inspector-General of Military Works.

Proceedings of the Madras Government, Public Works Department, 14*th December* 1874.

Ordered also, that a copy be forwarded to the Governments of Madras and Bombay, and to the Financial Department, Comptroller-General, Principal, Thomason College, Roorkee, and to the Director of State Railways, for information.

(Signed) C. H. DICKENS, Colonel, R.A.,
Secy. to the Govt. of India.

No. 277. ORDER THEREON, 14th December 1874, No. 3,511.

ACCOUNT, No. 23. ORDERED to be recorded.

(True Extract.)

(Signed) G. W. WALKER, Colonel, R.E.,
Secretary to Government.

To the Controller of Public Works Accounts.
To all District Engineers.
Exec. Engr. Wynaad.

To Controller P.W. Accts
Dy Secy Govt
Supdt Hall 16/12/74.

Orders

276-277

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

General.

To

THE GOVERNMENTS OF BENGAL, NORTH WESTERN PROVINCES AND THE PUNJAB, IN THE PUBLIC WORKS DEPARTMENT, GENERAL AND IRRIGATION BRANCHES.

THE CHIEF COMMISSIONERS OF OUDH, THE CENTRAL PROVINCES, BRITISH BURMAH, MYSORE AND COORG AND ASSAM.

THE RESIDENT AT HYDERABAD.

THE AGENTS OF THE GOVERNOR GENERAL FOR CENTRAL INDIA AND RAJPOOTANA.

THE SUPERINTENDENT OF PORT BLAIR, AND CHIEF COMMISSIONER OF THE ANDAMAN AND NICOBAR ISLANDS.

THE INSPECTOR GENERAL OF MILITARY WORKS.

CIRCULAR No. 64 PUBLIC WORKS.

Dated November 23, 1874.

Received 4th December/74.

Limitation of sub-heads in accounts kept by Executive Engineers.

P. W. D. Press—23-11-74—900.

Noted on Order

7584

Govt. of 1874 Madras.

PUBLIC WORKS.

To

The Controller of
P.W. Accts.

Dated

Rcd. Encl.

G. O., 12 Dec. 1874, No. 3541

Nos. 276-277.

Account Circular
from the Govt. of India
communicating Re-
solution approving the
proposal of the Accts
Genl. pd regarding
the limitation of Sub-
heads in Accounts
kept by Executive
Engineers, recorded.