

DELHI DEVELOPMENT AUTHORITY  
( E.M. OFFICE )

NO:EM.1(10)/94/ Vol-I/17030-54

Dated:- 22.12.94

\*CIRCULAR NO. 442 \*

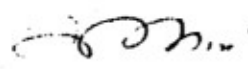
SUB: CLASSIFICATION OF ORIGINAL WORKS:  
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During the recent past, it has been observed by the Finance that in one of the Hort.Divisions, the expenditure actually incurred on a New work has been charged to the 'maintenance' head. Booking the expenditure for original works to maintenance head is not proper and does not reflect a clear picture of the expenditure actually incurred on maintenance works.

The classification of original works is already available under Section 1, para 4 at page 6 of CPWD Manual Vol.II, the extract of which is reproduced below :

"For the above purpose 'original works' comprise of all new construction, whether of entirely new works or of additions and alterations to existing works and purchases and also works whether of additions and alterations or of special repairs of newly purchased or previously abandoned buildings/structure required for bringing them into use".


The above classification holds good for original works to be carried out in horticulture greens as well. It is, therefore, enjoined upon all Directors/Dy.Directors-(Hort.) ensure that expenditure on original/maintenance works is booked in the proper head accordingly.

  
( R.L. HANS )  
ENGINEER MEMBER

1. DIRs.(HORT.)-N & S
2. DY.DIRs.(HORT.)-I TO X

Copy to:-

1. C.D. to VC for kind information of the latter.
2. Finance Member
3. Chief Engineers(Swz) & (NZ)
4. Chief Accounts Officer
5. Director(works)
6. All Dy.C.A.Os.
7. E.O.I, II & III
8. A.O.(Plan)/EM's Office.
9. In file NO.EM3(64)88/  
Hort./Vol.XVI.

  
( R.L. HANS )  
ENGINEER MEMBER