M.R.O. 1—77,006—8-6-37.

(1) Number of pages_____

(2) Date of repair_____

(3) Initials of the Referencer_____

47

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2,057 Press / Mis.

22-23 22-23

Dated 2 — 2 — 1875.

7/8

Not to be folded or roughly handled

XV
208
40

Accounts—Provincial Services.

No. 22. Read the following letter from R. W. LODWICK, Esq., Accountant-General, Madras, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Fort St. George, 27th January 1875, No. 586 :—

Book Department.

I have the honor to forward copies of correspondence* between the Comptroller-General and this office, relative to adjustments made on account of certain charges debited in the first instance to Provincial Services and subsequently transferred to the debit of Local Funds, or recovered from Municipalities, under the orders of Government, dated 7th December 1871, No. 755, Financial. The adjustments in connexion with Education, referred to in my letter to the Comptroller-General, have been discontinued from the current year, but those for Vaccination made between Provincial Services and Local Funds, and recoveries from Municipalities on account of Medical Subordinates, still continue.

* To Comptroller-General, No. 438, of 18th April 1874.
From Comptroller-General, No. 1272, of 19th January 1875.

2. I beg, therefore, to inquire if Government have any objection to charges for Vaccination being at once debited in the Local Fund Account, and, in regard to recoveries from Municipalities for Medical Subordinates and medicines, whether Government prefer that the amount to be borne by the Municipalities, if not recovered in the same month in which the payments are made, should be adjusted by debiting "Advances Recoverable," or that the Municipalities, both Presidency and Mofussil, should be required to pay the estimated charge of one month in the beginning of the next month.

3. The alteration of the existing practice might be carried out from the commencement of the next official year.

From R. W. LODWICK, Esq., Accountant-General, Madras, to E. F. HARRISON, Esq., Comptroller-General, Calcutta, dated Fort St. George, 18th April 1874, No. 438.

Book Department.

With reference to Circular, No. 167, dated 2nd April 1874, paragraph 3, I have the honor to inquire what course should be adopted with respect to the recoveries, &c., described below, on account of charges primarily debited to Provincial Services in this Presidency. These recoveries are, under orders of the local Government, at present shown as receipts in the monthly abstracts for those services, as will be seen from the copies sent to you with my letters, Nos. 8564 and 10806, dated 9th January and 18th March 1874.

2. *Contributions from Municipalities for Inspection and Normal Schools.*—These are fixed sums levied from Municipalities, who sometimes defer payment to the year succeeding that for which it is due.

3. *Recoveries from Local Funds for Normal Schools.*—As above.

4. *Recoveries from Local Funds for Inspection.*—Two-thirds of the charges debited to "Education" are monthly adjusted to the credit of this detail head and debit of Local Funds.

5. *Recoveries from Madras Municipality.*—On some accounts a moiety, and in others the whole of the estimated charges, is recovered from this Municipality in cash (as its transactions are not borne on Government books) in quarterly instalments, which are sometimes paid after the lapse of the quarter for which they are due.

6. *Recoveries from Mofussil Municipalities for Medical Subordinates.*—Either the actual charge or a lump sum, as determined by Government at the beginning of the year, is recovered from the Municipalities, some of which are not borne on Government books. The Municipalities sometimes defer payment to the year succeeding that for which it is due.

7. *Recoveries from Mofussil Municipalities for Medicines and Supplies.*—These are effected upon advices sent to Collectors, after receipt in this office of the final exchange account from the Controller of Military Accounts. The recoveries are effected in the year succeeding that in which credit has been afforded to Military Department by debiting Provincial Services.

8. *Recoveries from Local Funds for Vaccination.*—The full charge is in the first instance debited to "Medical," and then adjusted like the two-third charges of Inspection noted above.

9. *Recoveries from Local Funds for Medicines and Supplies.*—These are effected like the recoveries from Mofussil Municipalities.

10. *Contributions from Local Funds for Establishments at the Presidency.*—One-twelfth of the estimated annual charge is monthly debited to Local Funds and credited to Provincial Services. When the actual charge for the year debited to Provincial Services is apportioned by the Board of Revenue among the several Local Fund Circles, the necessary write-back entries are made by Collectors in the year following that in which the charge was originally adjusted.

From E. F. HARRISON, Esq., Comptroller-General, Calcutta, to R. W. LODWICK, Esq., Accountant-General, Madras, dated Calcutta, 19th January 1875, No. 1272.

In reply to your No. 438, dated 18th April 1874, I have the honor to say that the best way of meeting the difficulty to which you refer will be to take the charges to debit of Advances Recoverable on the Local Funds section of your books, subsidiary to which you would keep a register with an account for each corporation concerned. But you should bring constant pressure to bear on these corporations to compel them to pay up their liabilities, and might perhaps move the local Government to require them to pay up the estimated charge for one month in the beginning of the next, subject to re-adjustment on audit. In some of the instances you name, there can be no doubt as to the exact liability of each corporation, and in some the bill might appropriately be presented direct to the Municipality; it would be no hardship to require such corporations, month by month, to pay the estimated charge in advance, as Municipalities have to do for the works they want executed by the Public Works Department.

No. 23. ORDER THEREON, 2nd February 1875, No. 205.

Vaccination charges may be at once debited to Local Fund Accounts as recommended, and all Municipalities will be instructed to pay the estimated charges of one month on account of Medical Subordinates in the beginning of the next, subject to re-adjustments on audit.

2. Failure on the part of any Municipality to comply regularly with these instructions should be at once reported for the orders of Government.

(True Extract.)

Acting Chief Secretary.

To the Accountant-General.
,, the Board of Revenue.
,, the President of the Madras Municipality.
,, all Presidents of Municipalities under Act III. of 1871.

Exd. J. H. Burns.

Bank Deposit.

Fort St. George
Acct. Genl's Office
18th April 1874.

No. 438.

From
The Accountant General

To
The Comptroller General
Calcutta.

Sir,

With reference to Circular No. 18
dated 22d April 1874 from the Accountant
General, I am directed to request that
hereafter what cannot conveniently be adjusted with
respect to the Revenues for a previous Year
as according to Circular No. 18 dated
Accountant General's Circular No. 1
Government Servants on Civil Duty
Fixed Remittances are made under orders of the Local
Government subsequent to the Receipts in
Government Institutions on Account of
the monthly Abstracts for those Revenues are
will be sent from the Office until the first week
my Letter of No. 8564 of 1873 dated 5th January
and 18th March 1874.

Contributions from Municipal Funds
- expenditure for Inspection
under Municipal Schools —

These are periods
Municipal Council Funds
Municipal Institutions when

Sometimes defaulters by municipalities to the general Treasury
that for which it is due -

Remarks from Local Funds
for Municipal Schools —

As above.

No. for Inspection — 2/3rds of the Charges

Details to "Education" are annually supplied to the

Cash.

Govt. of {1875} Madras.

FINANCIAL.

To
THE ACCOUNTANT-GENERAL,
&c., &c., &c.

Dated February, 2nd.

Recd. Encl.

G.O., 2nd February 1875, *No.* 205.

FEBRUARY.
Nos. 22-23.

Accounts.—Orders passed on a reference by the Accountant-General, relative to the adjustment of certain charges between Provincial and Local Funds.

credit of this detail head and debit of Local Funds -

Recoveries from Madras Municipality ——— } On some accounts a moiety and in others the whole of the Estimated charges recovered from this Municipality in Cash (as its transactions are not borne on Government books) in quarterly instalments, which are sometimes paid after the lapse of the quarter for which they are due -

Recoveries from Mofussil Municipalities for Medical Subordinates ——— } Either the actual charge or a lump sum as determined by Government at the beginning of the year is recovered from the Municipalities, some of the Municipalities sometimes defer payment to the year succeeding that for which it is due -

Do for Medicines and Supplies ——— } These are effected upon advices sent to Collectors after receipt in this Office of the final Exchange Account from the Controller of Military Accounts - The recoveries are effected in the year succeeding that in which credit has been afforded to Military Department by debiting Provincial Services -

Recoveries from Local Funds for Vaccination ——— } The full charge is in the first instance debited to "Medical" and then adjusted like the 2/3rd charges of Inspection noted above -

Recoveries from Local Funds for Medicines and Supplies } These are effected like the recoveries from Mofussil Municipalities -

Contributions from Local Funds for Establishments at the Presidency ——— } One twelfth of the Estimated Annual Charge is monthly debited to Local Funds and credited to Provincial Services. When the actual Charge for the year debited to Provincial Services is apportioned by the Board of Revenue among the several Local Fund Circles, the necessary write-back entries are made by Collectors in the year following that in which the Charge was originally adjusted -

Thave &c
(Sig.) R. H. Lodwick
Acct. General

No 1272. Comptroller General's Office
Calcutta the 19th January 1875.

From The Comptroller General
To The Accountant General
Madras.

Sir,

In reply to your No 438 dated 18th April 1874, I have the honor to say that the best way of meeting the difficulty to which you refer will be to take the charges to debit of Advances Recoverable on the

Local

Local Funds section of your books, subsidiary to which you would keep a register with an account for each corporation concerned. But you should bring constant pressure to bear on these corporations to compel them to pay up their liabilities and might perhaps move the Local Government to require them to pay up the estimated charge for one month in the beginning of the next, subject to readjustment on audit, in some of the instances you name there can be no doubt as to the exact liability of each corporation, and in some the bill might appropriately be presented direct to the Municipality. It would be no hardship to require such corporations month by month to pay the estimated charge in advance as Municipalities have to do for the works thereunto executed by Public Works Department.

I have &c.
(Sd) E. A. Harrison
Comptroller General

(True Copies)
Leacock
Asst to the Accountt General

La Paul 1877
Transd 1881

97

Book Department. No. 586

Fort Saint George,
Accountant General's Office,
27th January 1875.

From The Accountant General, Madras,

To The Chief Secretary to Government

Sir,

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2. I beg therefore to enquire if Government have any objection to charges for Vaccination being at once debited in the Local Fund Account, and, in regard to recoveries from Municipalities for Medical Subordinates and Medicines, whether Government prefer that the amount to be borne by the Municipalities, if not recovered in the same month

* To Comptroller General No. 438 of 15th April 1874.
From do. No. 1272 of 19th January 1876.

month in which the payments are made, should be adjusted by debiting "Advances Recoverable" or that the Municipalities, both Presidency and Mofussil, should be required to pay the estimated charge of one month in the beginning of the next month.

3. The alteration of the existing practice might be carried out from the commencement of the next official year.

I have the honor to be
Sir
Your obedient servant
[signature]
Accountant General

Govt. of 187 } Madras.

Fnl

G. O. 2 Feby, 1875. No. 265-

Nos. 22-5

Accomts. Orders passed on a Rep. by the Govt. Examiner of the admissn. of certain charges to the Provl. & Local funds.