

[ & M. ]  
[ 10,000 2-8-96 ]

# Local & Munl. (1896 ) Department.

MISCELLANEOUS.

G.O., No. 1942 L

DATED 20-10-96

INDEXED.

[Despatch Abstract.]

*Inspection Notes (Accounts)*

Agreeing with the Accountant General in considering <sup>the</sup> the tone of the Kistna Distt. Board President's remarks on the — of the A.F. accounts of the district to be unsuitable, and directing that a more courteous style be adopted in future comments.

# BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
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C1010  
N1370

LOCAL AND MUNICIPAL DEPARTMENT.

Again G.O., dated  
Current No. 25942  
Current No.

189 , No.  
of 1896 , dated 17<sup>th</sup> September 1896 from the Accountant General  
of 189 , dated from the

## FOR ORDERS.

H.M.

Order.

22  
12/10/96

Some of the Asst. Insp's remarks are perhaps a little captious, but hardly sufficient to justify the tone adopted by the President in answering them. It is submitted that he may be told that Govt. agrees with the Asst. Insp. in considering the tone of his remarks to be objectionable, & trusts that such style will not again be adopted a more courteous word style may be adopted in future comments.

H.M.  
9.10.96.

I can't myself see that he was spoken to too harshly H.M.

If the Pres. is spoken to too sharply there will be never ending friction between him & the Insp's. Officers. Lubrication is

Local & Munl. (1896) Department.

CURRENT No. 2594

From The Accountant General  
to the Government of  
Madras.

C.S.  
Order No. 1942 Lmii d/20.10.96

No. P.F.D.  
320

The Government agree with  
the Acct. Genl. in considering  
the tone of the Dt. Bd. President's  
remarks to be unsuitable &  
to adopt a more courteous style  
may be adopted in future comments  
(from orders)

Dated 17<sup>th</sup> September 1896

Received 19 SEP 96

Registered 21/9

Enclosures One only.

Spare copies.

SUBJECT.

Forwarding copies of paragraphs 2,  
27, 55 and 126 of the recent Inspe  
notes of the Local Fund Accounts of  
Kistna District for the period extendi  
from July 1894 to June 1895 together w  
copies of the replies of the President,  
Board thereto and pointing out the  
the tone of the replies is somewhat  
objectionable.

To The Accountant General  
The President, Dt. Bd., Kistna

21/10/96

25/9

# BACK PAPERS.

| G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|
|      |     |             |       |
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# FURTHER PAPERS.

| G.O. | No. | Department. | Date. |
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# INSPECTION NOTES

On the *Local Fund* Accounts of the *Kistna* District  
for the period extending from *July 1894* to *June 1895*.  
(The following months' transactions were examined in detail )

Remarks of  
President.  
Collector.  
District Forest Officer.

Inspecting Officer's Notes.

the information furnished (2). The applications for creation of District Local Fund were very well regulated in their details. The expenditure on the last day March 1895 was marked in excess of that of any other month of the year. Further reduction than the expenditure on the last day of that month reached Rs 10677-2-8. Such rushing in of expenditure does not seem to be issued to reduce the expenditure in the month of March. But <sup>it</sup> is unnecessary year by year to make the mountain of this mobhild. disproportionate expenditure in last month of the year is and more evenly distributed to every State-department, every public company month of the year. After

in paragraph 3 of the last notes.

The audit officers show much lack of originality in repeating this objection every year.

x x x x x

22. Sometimes payments were made to Contractors and for sums in excess of Rs 10 for which cheques could have been drawn, that is from Imprest; but this was apparently on my suggestion in paragraph I B 6 2 of the last notes to meet the difficulty of having all the cheques previously embossed with one uniform receipt stamp, which the Engineer found a convenient practice. My suggestion being based upon rule 139 which says that as far as possible all payments will be made by means of cheques.

Bandar. April 1895 Voucher 23.

x x x x x

In cases where materials used to one work were

The Engineer was requested to make payments of all sums below Rs 20 from his imprest or permanent advance fund. Vide this office No 91. D.B. of 26<sup>th</sup> January 1895. It was believed that this was in accordance with the Inspecting Officer's recommendation last time. Perhaps that recommendation was made so as to afford a habulum for a fresh remark this time. At any rate it is not known what course he will adopt as not open to criticism.

The procedure recommended will be followed in future, until objected to.

The attention of the President of Saluz Boards is drawn to this.

frequently transferred to another, deductions were unnecessarily made in original bills resulting making it appear that recoveries had to be effected from the Contractors, which complicated and confused the transactions. The correct procedure would have been to have simply made book transactions of transfers. See items 1 and 2 of August 1894 for instance.

x x x x x

55. There was delay on part of the local Board Presidents in some cases in returning estimates for instance

Repalli Maintenance estimate for 1895-96

also del.

tioning them sometimes.

Submission . . . Sanction  
Date of  
for  
95-96  
iginal works.  
munications

Item 1 24<sup>th</sup> April 1895. 28<sup>th</sup> October 1895

Item 8 2<sup>nd</sup> June 1895. 18<sup>th</sup> January 1896.

x x x x

6. As pointed out in paragraph  
a 1 of the last notes,  
was sometimes delay  
check measuring.

Date of  
Overseer's check-  
measurement. measurement.  
ue 1895.  
oucher 320. 19<sup>th</sup> March 1895. 1<sup>st</sup> June 1895.

(True Extract)

Sanction depends on the  
Local Board and not  
on any official. If the  
Board chooses to delay  
sanction, it is not known  
what the Inspecting officer,  
would advise should be  
done to the Board.

The check measuring  
officers will be warned  
against such delays.  
But the question is whether  
the delay was reasonably  
accounted for. If it was  
this remark is uncalled for.

Threlkoff Gordon

Assistant Accountant General  
For Inspector of Local Fund Accounts.

LOCAL FUND DEPARTMENT.

Fort St. George,  
Accountant-General's Office,

17<sup>th</sup> September 1896

No. L.F.D.  
320

From

F. C. Harrison Esquire,  
Officiating ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS

To

THE Chief Secretary to Government,  
Local and Municipal Department,  
Fort Saint George.

SIR,

In forwarding herewith copies of para  
2, 22, 27, 55 and 126 of the recent inspection  
notes of the Local Fund Accounts of  
Kistna District for the period from  
July 1894 to June 1895, together with  
copies of the replies of the President of  
District Board thereto, I have the honor  
to point out that the tone of the reply  
is somewhat objectionable. With regard  
to para 22 it may be that the Assistant  
Inspector was in error, but I object  
strongly to the wording of the President's  
comment.

2. As regards para 2 I must mention

at the practice of crowding expenditure  
to the month of March, and especially  
to the last few days of that month,  
on different occasions been objected  
by Government (eg in para (5) of  
O. No. 2797 L dated 31<sup>st</sup> October 1890),  
and that it is difficult for the inspecting  
officers to show "originality" when a  
wrong course of action is persisted in.

The other paras speak for themselves,  
though I may perhaps remark, with  
reference to para 55, that it is the duty  
of the inspecting staff to bring delays  
to the notice of the President, for such  
action as he may consider necessary.

I have the honour to be,

Sirs

Your most obedient servant,

Ilmarinen

Offg. Accountant General.

When for copying  
copied 19-10-96. 20/10  
When examined  
When signed 20/10

READ AGAIN G.O., No.  
189 ,

DATED

RENT No.

CLOSURES TO C. No.

ORDER OF GOVERNMENT

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TYPE OF GOVERNMENT.

STATEMENT WITH DITTO.

PHRE NOT FILED UP, BEING MEANT FOR DESPATCH  
IN ORIGINAL.

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A = Copy in full.  
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