

[M. 100-1-0-01.]
Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 230 L.

DATED 8-2-98

INDEXED.

DESPATCHED

[Despatch Abstract.]

Administration Reports.

Requesting with remarks the Accountant General to state the modifications he considers necessary in the classification of Local Fund receipts and charges adopted in the Statements accompanying the — so as to bring them into accord with treasury accounts; and requesting the P.W.D. to state whether the cost of constructing and repairing ferry steamers boats and ballacuths should not be debited to Communications as required in No 19 of the Local Fund Rules.

Sm

BACK PAPERS.

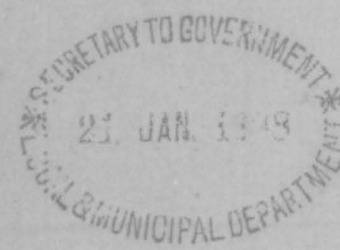
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Local & Munl. (1898) Department.

CURRENT No. 204 L



2 para 22 order

From The Accountant General
Madras.

Secy.
Hes.

Order No. 230 Luni 8/2/98

The Accountant General is requested to state what modifications he considers necessary in the classification of Local Fund receipts and charges adopted in the statements accompanying the administration reports so as to bring them into accord with the Treasury accounts. It is observed, however, that the cost of the Local audit establishment is already being shown under a distinct head in the statement accompanying the administration report instead of being included under the head "Miscellaneous" as stated by the Accountant General in the enclosure to his letter.

2. The Public Works Department is requested to state whether the cost of constructing and

No. L 72
676

Dated 20th January 1898.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Submitting the remarks with reference to the explanation furnished by the Assistant of the St. Bd. on certain points in the administration report of 1897-98.

and repairing ferry steamers, boats and ballacuts should not be debited to communications as required in ¹⁸ 19 of the Local Fund Rules.

3. The pay of the Taluk Local Fund Yamas-taks and of the Local Fund Inspectors should be shown separately under Grant 5 below "Collector's office establishments" and Local Boards' office establishments" respectively.

V.B.
11/1/98
M.T.
7-2-98

--- Charges connected with tolls, and services, and store and tool sheds should be included in Communications ---

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

The President, District Board, Godavari.
Accountant-General.
Public Works Department, para. 2 only
with extract from clause (2) of para. 1 of
Government Memorandum No. 949 dated
8th September 1897 and the President's reply
thereto.
D.P. 1072/98

Recd. agn the following paper
No. 2302 3872/98
LOCAL FUND DEPARTMENT.

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

20th January 1898

From

F. C. Harrison Esquire,
ACCOUNTANT-GENERAL

TO THE GOVERNMENT OF MADRAS,

To

THE Secretary to Government,

Local and Municipal Department,

Fort St. George.

SIR,

With reference to ^{clause} para (1) of Government Order No. 2325 L, Miscellaneous, dated the 1st December 1897, referring to me for remarks the explanations furnished by the President, District Board, Godavari in connection with clauses (1), (2) and (3) of para 1 of the Government memorandum No. 949 dated the 8th September 1897, I have the honour to observe as follows.

Explanation to clause (1). I much regret that through an oversight no action was taken on para 4(2) of Government Order, No. 1710 L, dated the 19th September 1896. The necessary instructions will now be issued. I take this opportunity of pointing out that the frequent misclassifications noticed in the statements accompanying the Administration reports, are due largely

the want of similarity between the heads shown in the latter, and those appearing in the Treasury Account, vide examples shown in the separate sheet attached. The Treasury Account heads are generally speaking in greater detail, though not more so than is necessary for the check of the figures with the corresponding vouchers etc. These and other differences are apt to cause confusion, as the Administration report figures are taken from the Treasury Account, and it would seem advisable therefore to bring the two sets of heads into complete accord. If Government agree, the necessary steps will be taken to have this done.

Explanation to Clause (2). As regards this point, I would mention that as pointed out by the President, the cost of constructing and repairing the ferry steamers etc. was debited by the Public Works Department to "Tools and Plant" and that the debit was merely passed over by me to the District Board. This classification was presumably adopted on the consideration that ferry boats etc. are movable property, and as such cannot be debited to the same head as roads and bridges. A reference on print may, however be made by Government to the Examiner

of Public Works Accounts if considered necessary.

Explanation to Clause (3). In this connection I would observe that so far as regards Taluk Local Fund Gumatshis, a separate head has been provided in the revised Local Fund Treasury Account form now in use, viz: "Pay of Taluk Local Fund Clerks" under "Grant 5. Supervision and Management." As to Local Fund Inspectors, their pay may, I think, be conveniently debited to the head "Local Board Establishment", under Grant 5, as they are employed on miscellaneous duties, and not exclusively on those connected with Sanitation.

I have the honour to be,
Sir,
Your Obedient Servant,

M. A. A. A.

Accountant-General.

R

Major Heads.	Detailed Heads.		Remarks.
	As per Treasury account.	As per administration report.	
Receipts. 2. Education.	Fees. Schools. General ^{{ High schools. Middle schools. Primary schools.}	School fees.	
	Do. Special. (Training etc.)		
5. Miscellaneous.	Fines under Police Act. Pandal fees. Slaughter house fees. Other fees and fines.	Fees and fines.	
Charges. Grant I. 45. Civil works.	Other Establishment charges	Scrutiny of plans and Estimates.	
	Refunds of receipts ^{{ Tolls. Other Public works receipts.}	Miscellaneous.	
Grant II. Secondary Schools.	Stipends. Travelling allowances. House rent. Purchase of furniture and apparatus. Prizes. Library books and maps.	Miscellaneous.	
I. Contributions to Provincial.	Pay of Local Audit Establishment. Do. Taluk Local Fund clerks.	Miscellaneous.	

Note

the above is not right. The local audit establishment is shown under a separate head in the admin report - the pay of the local fund clerks which is a separate item of expenditure. A separate head has been provided in the revised local fund treasury account and is in use. It also be shown similarly in the admin report.

1/204 H98

When given for copying

When copied

When examined

When signed

189

7/2

AD AGAIN G.O., No.

DATED

189

ENT No.

RES TO C. No.

GOVERNMENT

..

..

..

A

A

A

A

A

A

A

A

GOVERNMENT.

WITH DITTO.

FILED UP, BEING MEANT FOR DESPATCH
ORIGINAL.

A = Copy in full.

B = Not to be copied.

C = Copy abstract only.

D = Copy heading only.