## GOVERNMENT OF KERALA ABSTRACT

Accounts – preparation of Capital and Revenue Accounts of Residential Buildings by the Accountant –General-Orders-Issued.

Finance (B.G.) Department

G.O. MS .NO. 216/62/Fin.

Dated, Trivandrum, 30<sup>th</sup> May, 62

Read:- i) Letter No. WM8.(1) 732 dated the 7tyh March 1962 from the Accountant General, Kerala

ii) Letter No. RG1.11419/62 dated 23<sup>rd</sup> April, 1962 from the Chief Engineer (Buildings and Roads)

## **ORDERS**

Rule(1) in Appendix 2 to the Central Account Code, volume IV, contemplates that the Accountant-General, if so required by the Government shall prepare capital and revenue accounts of residential buildings with the object of reviewing the financial results of the year and of determining whether the annual allowance fixed for maintenance and repairs is sufficient to protect the Government against any losses arising from the operation of the rules made by the Government for recovery of rent for residential buildings. The Accountant General , in his letter read as first paper above has suggested that the State Government may consider the desirability of preparing such accounts by his office.

The Chief Engineer (Building s and Roads) who was consulted in the matter has, in the letter read as second paper above, pointed out certain difficulties in furnishing the materials required by the Accountant General for preparing such accounts.

- 2. After considering all the aspects of the question, the Government have come to the conclusion that a review, as contemplated in Rule(1), Appendix 2 to the Central Account Code, Volume IV after preparing the Capital and Revenue Accounts of residential buildings by the Accountant-General, at regular intervals of three years, is necessary and are pleased to order accordingly.
- 3. All residential buildings, including buildings which are occupied partly as office buildings, whether they are acquired or constructed at Government expense or only leased for use as residence, will be covered by the first review. Dark bungalows, rest houses. Circuit houses, inspection houses and other buildings of a like nature will, however, be excluded from the review. Whether any class of residential buildings should be excluded from the purview of the review will be considered after the first review is over. The Chief Engineer (Buildings and Roads) and other Heads of Departments who are having administrative control over residential buildings are requested to make arrangements to furnish all the data required by the Accountant General for the preparation of the Accounts.

(By Order of the Governor)
Assistant Secretary

Endt. on D2-21396/62

Office of the Chief Conservator of Forests, Trivandrum, 5-7-1962.

Copy forwarded to all Conservators to furnish the data to the Accountant General direct and report to this office with a copy.

Copy to all Divisional Forest Officers, Wild Life Preservation Officer, Working Plan Officer. Working Plan Organization Officer Special Assistant Conservators Inspector of Livestock Tramway Engineer etc. to furnish the data to the Conservator of Forests concerned.