

of the said Francis Douglass Boggis-Rolfe to audit the Accounts of the Highway Boards, and their Officers, mentioned in such Order ;

And whereas the said Lower Thames Valley Main Sewerage Board, the said West Kent Main Sewerage Board, and the Local Board for the said Local Government District of Tunbridge Wells, are respectively Authorities whose Accounts are subject to be audited by a District Auditor, and the District of each of the said Authorities is partly situated within the said Audit District :

Now therefore, We, the Local Government Board, in pursuance of the powers given to Us by the Statutes in that behalf, hereby Order and Prescribe that it shall be the duty of the said Francis Douglass Boggis-Rolfe to audit the Accounts of the said Local Board, and of each of the said Main Sewerage Boards, as well as the Accounts of the Officers of those Boards respectively, in conformity with the provisions contained in Article 3 of the first above cited Order ; and for the purpose of such Audit the District of the said Local Board and of each of the said Main Sewerage Boards shall be deemed to be within the said Surrey Audit District.

Given under the Seal of Office of the Local Government Board, this twenty-fifth day of March, in the year one thousand eight hundred and eighty.



L. S.

G. Sclater-Booth,
President.

Hugh Owen, Jun., Assistant Secretary.

GENERAL ORDER of the Local Government Board :—

LOCAL BOARDS ACCOUNTS ORDER, 1880.

To the Local Boards, for the time being, of the several Local Government Districts in England and Wales ;—

To the District Auditors within whose Districts the said Local Government Districts are, for the time being, respectively included ;—

And to all others whom it may concern.

WHEREAS by Section 245 of "The Public Health Act, 1875," it is enacted that the Accounts of the receipts and expenditure under that Act of every Local Authority shall be made up in such form and to such day in every year as the Local Government Board may appoint ;

And whereas by Section 5 of "The District Auditors Act, 1879," it is enacted as follows :

"Where any accounts of the receipts and expenditure of a local authority are subject by law to be audited by a district auditor, the Local Government Board may from time to time by order make, and when made revoke and vary, such regulations as seem to the Board necessary or proper respecting the audit of such accounts, including the form of keeping the accounts of the local authority and their officers, the day or days to which the accounts are to be made up, the time within which they are to be examined by the local authority, the mode in which, if it is so prescribed, they are to be certified by the local authority or any officer of that authority, the mode of publishing the time and place of holding the audit, the persons by whom such accounts are to be produced for audit, and the mode of conducting the audit, and an order under this section shall be deemed to be an order within the meaning of section ninety-eight of the Poor Law Amendment Act, 1834."

And whereas Local Boards for Local Government Districts are Local Authorities within the meaning of the Sections above-cited :

Now therefore, We, the Local Government Board in pursuance of the powers given to Us by the Statutes in that behalf, hereby Order as follows :

ART. 1. The several regulations in this Order contained shall, from and after the twenty-fifth day of March, one thousand eight hundred and eighty, be observed in regard to the Accounts of the Local Board, for the time being, of every Local Government District in England and Wales, and of their Officers, and in regard to the audit of such Accounts, except in so far as the Local Government Board may from time to time assent to any departure from such regulations.

CLOSING OF ACCOUNTS.

ART. 2. All the Accounts of the Local Board and their Officers shall be made up and balanced to the twenty-fifth day of March in every year.

LOCAL BOARD'S ACCOUNTS.

ART. 3. The Clerk or other Officer duly authorised by the Local Board shall enter from time to time at proper dates in the *Minute Book* of the Local Board, according to the Form (A.) in the Schedule to this Order, a statement of all orders drawn on the Treasurer, and of all moneys paid or received on behalf of the Local Board, and of all minutes relating to the allocation or division of charges, or any other pecuniary transaction of the Local Board, and shall insert marginal notes of reference to the respective folios of the Ledger in which the items relating to any of such orders, payments, receipts, or other pecuniary transactions are entered.

ART. 4. The Clerk or other Officer duly authorised by the Local Board shall accurately and punctually enter up and keep the following Books and Accounts, according to the Forms and directions relating to such Books and Accounts respectively in this Order and in the Schedule thereto, namely :

(1.) *A Ledger*, in the Form (B.), in which the items contained in the *Minute Book* of the various transactions relating to the receipt or payment of moneys in respect of the District, or of any part thereof, shall be entered and posted up according to their proper dates, under the following heads of Subordinate Accounts (or as many thereof as may be necessary), and such additional heads as may be or may from time to time become necessary, viz. :

SUBORDINATE ACCOUNTS OF PUBLIC WORKS :

Sewerage.
Water Supply.
Gas Supply.
Repairs of Highways (Main Roads).
Repairs of Highways (Other Roads).
Scavenging.
Watering.
Street Works and Improvements.
Baths and Washhouses.
Market Places.
Slaughter Houses.
Pleasure Grounds.
Hospitals.
Sale of Surplus Lands.

SUBORDINATE ACCOUNTS OF PRIVATE WORKS :

Drainage.
Water Supply.
Street Works.

SUBORDINATE ACCOUNTS OF A GENERAL CHARACTER :

Salaries of Officers.
Establishment Charges, other than Salaries.