M.R.O. 1—27,000—8-5-57.

(1) Number of pages 8

(2) Date of repair 28. 10. 29

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

financial DEPARTMENT.

G.O. No. 64	Press / Mis.
58-59	
Dated 26-1-	1871.

58-59 5/6

Not to be folded or roughly handled

No. 58. Read the following Circular of the Government of India, Financial Department, dated Fort William, 6th January 1871, No. 43 :—

Accounts.

In Financial Resolution, No. 2189, dated 20th April 1865, paragraph 5, it was ruled that the figures for the local Civil Budget Estimates should be those which the Local Government may have settled in communication with the Accountant-General and with any Heads of Departments whom the Government might consult.

2. This rule having been infringed in one Province by a Deputy Accountant-General, the Governor-General in Council considers it necessary to remind all Accountants-General that the responsibility for all estimates, especially for estimates of charge, lies upon the Local Governments, and not upon the officers of the Account Department. Local Governments are of course expected, under paragraph 5 of Financial Resolution, No. 2189, dated 20th April 1865, to consult the local Accountants-General upon all matters upon which their advice is likely to be useful, and they are free to invite and accept suggestions from these officers on any subject connected with the estimates; but the final estimates are accepted by the Government of India as the estimates, not of the local Accountants-General, but of the Local Governments, and it must be clearly understood that for any error or failure in the estimates, the Local Government is primarily accountable. An Accountant-General is bound to place the Local Government in the possession of all the facts which he can supply, and (so far as he is permitted to do so) of his opinion and advice bearing upon the estimates; but if an Accountant-General presents or alters any figure in his estimate without sufficient authority from the Local Government, he assumes a grave responsibility which does not properly belong to him.

3. These remarks do not apply to the regular estimate, for which the Local Accountants-General are alone responsible.

(Signed) R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.

To all Local Governments and Administrations.

To all local Accountants-General and Deputy Accountants-General in independent charge.

No. 59. ORDER THEREON, 26th January 1871, No. 44.
Communicated to the Revenue Department.
(True Extract.)

Chief Secretary.

To the Revenue Department.

Exd. J. H. Burns.

Govt. of {1871} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT.

Dated January, 26th.

Recd. *Encl.*

G. O., 26th January 1871, No. 44.

JANUARY.
Nos. 58-59.

Communicating Circular of the Supreme Government ruling that the responsibility for all estimates, especially for estimates of charge, lies upon the Local Governments, and not upon officers of the Account Department, and that for any error or failure in the estimates, the Local Government is primarily accountable.

Rec'd 8th June 1865 — No 288.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

CIRCULAR.

To

No. 43.

Dated, Fort William, the 6th January 1871.

Received 5

Fin^l 1871 Dep^t

5

From

Sec^y: Secretary,
Govt: of India.
Fin^l Depart^t

No. 43.

R 6.
Rec^d 6. Jany/71.

3 & C No. 27.

Noting that the responsibility for all estimates, especially for estimates of charge, lies upon the Local Govt: and not upon Officers of the Account Depart^t; & that for any error or failure in the estimates, the Local Govt: is primarily accountable

With my order.

a 30/1-
B Sen

Govt. of {1870} Madras.

Fin.

To The Revenue Dept.

Dated Janv. 26.

Recd. Read:

G. O. 26 Janv. 1870, No. 44

Nos. 58. 59.

Comm. Circular of the Supreme Govt. ruling that the responsibility for all Estimates especially for Estimates of charges upon the Local Govts and not upon appears of the Account Dept. and that for any error or failure in the Estimates, the Local Govts is primarily accountable.