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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No.	1946	Press.
B.P. No.		Mis.
Dated	10-8-1878	197.

Not to be folded or roughly handled

1225

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

23rd July 1878, No. 1280.

Contingent Expenditure.

Read the following paper :—

No. 121. *Proceedings of the Government of India in the Financial Department (Accounts and Finance), dated Simla, 6th July 1878, No. 1407.*

Read again—

The Resolution in this department, No. 1776, dated 27th March 1877, directing the discontinuance of the monthly register, which was kept in the several Civil Account Offices for the purpose of comparison and check of contingent expenditure, and the preparation of an annual register in its stead.

Read—

A letter from the Government of Bengal, No. 1776, dated 9th May 1878, stating that the numerous checks at present applied to contingent expenditure are sufficient without the comparison and check register, and proposing "that the statement * * * be prepared not annually, but at such intervals as each local Government may direct; that no review of the detailed expenditure be required from the Accountant-General, but that it be left to the local Government to obtain any review that may seem necessary from the officers entrusted with the immediate administration of each department, and to enforce such economy as may seem possible; and that the local Government be not required to submit the voluminous statements and orders thereon to the Government of India, at any rate in the case of all provincial expenditure."

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RESOLUTION.—The Governor-General in Council sanctions the proposal of the Government of Bengal to discontinue the preparation and submission to the Government of India of the annual comparison and check register of contingent expenditure, and leaves it to the local Governments to determine in what manner and at what intervals, such expenditure shall be reviewed.

2. It is not, however, intended by this order to set aside the existing checks on contingent expenditure, which should continue to be carefully exercised by Heads of Departments, as well as by Accountants-General. The estimates of contingent charges should be checked upon a comparison of the expenditure of various offices, and it should be seen every month that the proportion of the grant is not exceeded. In case the monthly proportion is exceeded, the countersigning officer should report to the Accountant-General that he is satisfied that special circumstances have rendered such excess necessary. If the annual grant, as a whole, is exceeded, then His Excellency in Council expects that the local Government will hold the officer or officers incurring the excess expenditure responsible for it.

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Ordered that this Resolution be communicated for information and guidance to the several local Governments and Administrations, to the Comptroller-General, and to the several Accountants-General and Deputy Accountants-General in independent charge.

(Signed) E. J. SINKINSON,
Offg. Under Secy. to the Govt. of India.

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FINANCIAL DEPARTMENT, 23RD JULY 1878, No. 1280.

No. 122.

ORDER THEREON, 23rd July 1878, No. 1280.

Communicated to the Departments of the Secretariat with reference to G.O., dated 9th April 1877, No. 1199; also to the High Court and all Heads of Departments.

(True Extract.)

[Signature]
Chief Secretary.

To the Revenue Department.

" Military Department.

" Public Works Department.

" High Court.

To all Heads of Departments under the Chief Secretary.

Exd. J. W. Fischer.

3046

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Mr. J. C. Deane, Secretary

Sept 1877, No 2280.

Communicated to the Board of
Revenue with reference to date 21st

1961

December 1878

No 34-34

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Sept 20

Do 1946-10 Aug 1978

Wm. H. & Co.