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(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. / B.P. No.	1512	Press. / Mis.
Dated	15-3-1877	197

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Archives 1—10,006—19-4-79.

1512
1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

3rd March 1877, No. 794.

Provincial and Local Funds.

Read the following paper:—

No. 34. *Proceedings of the Government of India in the Financial Department, dated Fort William, 19th February* 1877, *No.* 982.

Accounts and Finance.

Read again—

Resolution No. 2125, dated 14th August 1876.

Resolution.—In this Resolution it was explained that the Government of India had not prohibited the expenditure of Local Funds upon Provincial Services, or the record in the accounts of Provincial Funds of Contributions made with this object from Local Funds for Provincial Services. "So long," it was added, "as the whole expenditure directly from Local Funds, there is no objection to such Contributions, which should, however, be always recorded under a separate Head of Account."

2. The Governor-General in Council now considers it necessary to issue some further instructions upon this subject.

3. It is important, as far as possible, to secure the following objects:—

(1.) That no expenditure which, but for the introduction of the system of Consolidated Allotments for Provincial Services, would now have been recorded under a Service Head shall, by reason of that measure, be recorded as Local;

(2.) *Vice versâ*, that no Local Expenditure shall be recorded as Provincial;

(3.) That, nevertheless, mutual assistance shall be given by Provincial and Local Funds, or expenditure shared between them as may seem right and convenient:

(4.) That, in the Final General Accounts, a double record of such expenditure shall be, as far as possible, avoided.

4. It will always be open to a Local Government, if it becomes necessary, to cure a deficit in the Provincial Accounts by the aid of Local Funds, to appropriate such aid to some particular service or work; in which case both the double charge and inconvenient adjustments in account will be avoided.

5. The Government of India must, necessarily, leave it to Local Governments to deal with this matter in detail at their discretion. They will, doubtless, consult the Accountants-General, whose duty it will be, in advising upon such consultations, to bear in mind the two important objects to be, as far as possible, reconciled, viz., (1) that the record of Provincial Expenditure should not be relieved from any charge which, according to established custom or practice is properly an Imperial or Provincial

charge; (2) that, in the Final Accounts, there should be no double charges. If these two objects are found, in any case, finally irreconcileable, the second seems to the Governor-General in Council to be the more important.

Ordered, that this Resolution be communicated, for information and guidance, to the Home, Revenue, and Public Works Departments of the Government of India; to the several Local Governments; to the Comptroller-General; to the Accountants-General and Deputy Accountants-General in independent charge.

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

No. 35. ORDER THEREON, 3rd March 1877, No. 794.

Communicated to the Board of Revenue and to the Revenue and Public Works Departments.

(True Extract.)

Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Public Works Department.

Exd. T. O'Connor.

1512/2

8/11/09 6-11-09

No 1783

Revenue Department

Govt. of {1877} Madras

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c.,

Dated March, 3rd.

Issued — 16

Recd. " 14

Encl.

G.O., 3rd March 1877, No. 784.

MARCH.
Nos. 34-35.

Provincial and Local Funds.—Communicati Resolution of Government of India issuing furth instructions on the subject of expenditure of Loc Funds upon Provincial Services, &c.

No 1512.

Lodged

15 March 77.

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