M.R.O. 1—82 409—23-11-80

# MADRAS RECORD OFFICE.

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## Government of Madras.

Financial DEPARTMENT.

G.O. No. 46 Press ~~Mis.~~

Dated 26. 1. 1858

B. No. 8-9

**Not to be folded or roughly handled**

No. 8. From F. LUSHINGTON, Esq., Civil Auditor; to T. PYCROFT, Esq., Chief Secretary to Government, dated 22nd December 1857, No. 432.

SIR,

I have the honor to acknowledge the receipt of an Extract from the Minutes of Consultation, No. 1355, in the Judicial Department, dated the 16th October last, referring to me a letter to Government from the Acting Register to the Court of Sudr Udalut, and requesting me to suggest in regard thereto, the proper course to be observed for relieving Government from the applications now made to them for sanction for such petty articles, or charges, as that* referred to in their orders under reply and specified in the margin, without militating against existing rules.

* 10 *Rupees for a Pandal to the Sudr Ameen's Court House at Salem.*

2. In reply I beg to observe that Charges of the nature of that under notice fall under the Class of Charges incurred under sanctioned Estimates, and as such, though petty, must be first estimated for; and then require the sanction of Government, before the amount Value of the Estimate can be passed for payment.

3. The power to sanction "Estimates," I beg to observe, under the existing rules appertains to Government alone: nor so far as I have been able to learn, does it appear to have been delegated at any former period to any subordinate Authority though the power to sanction *Indents* has been invested in various Authorities from time to time.

4. I have not been able to discover from the records of my Office the circumstances under which the sanction of Government to Estimates for such petty Charges was orginally held to be necessary: but there certainly appears to me no sufficient reason why the controlling Authorities in the several Departments should not be entrusted with the duty of sanctioning on account of their respective Departments, Estimates for such articles, to the extent of Rupees fifty or one hundred, on their being satisfied of the necessity for the work, or for the supply of new articles, for which the Estimate may be drawn up.

5. It is however in my opinion absolutely necessary that the Government should have full means of checking any lavish expenditure on this account, and, for this purpose, I would suggest that a Statement of the Estimates sanctioned by each Departments should be submitted quarterly for the approval of Government and which should contain a column of remarks explanatory of the necessity for each work or article.

6. The bill of Actual Charges of the Estimates so sanctioned by the several Authorities might then be passed for payment by the Civil Auditor in the ordinary course of audit, on his being satisfied that there was no obvious irregularity or overcharge in the estimate sanctioned; in which case it would be his duty to bring the circumstances to the notice of the controlling authority of the Department incurring the charges, with a view to an amendment of them.

(Signed) F. LUSHINGTON,
*Civil Auditor.*

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No. 9. ORDER THEREON, No. 46; dated 26th January 1858.

The Right Honorable the Governor in Council concurring in the suggestions submitted in paras: 4 and 5 of the foregoing letter, resolves to vest in the several controlling Authorities in the Civil Department power to sanction Estimates for petty Charges of the nature referred to, not exceeding in amount Rupees (100) One hundred, on their being satisfied of the necessity for the work or for the supply of the new articles that may be required, and further to authorise the Civil Auditor to pass the actual Charges incurred under such Estimates, provided they are not in excess of the amount sanctioned, and there is no obvious irregularity or overcharge in the Estimate.

*Judicial Department, Court Sudr & Foujdaree Udalut.*
*Revenue Magisterial Department, Board of Revenue.*
*Marine Department, Marine Board.*
*Civil Medical Dept., Director General Medical Department.*
*Mint & Assay Department, Mint Committee.*
*Public Works Department, Chief Engineer.*
*Educational Department, Director of Public Instruction.*
*Prison Department, Inspector of Prisons.*

2. An annual Statement of the Estimates sanctioned by the controlling Authorities of each Department will be submitted by them at the close of each year for the information of Government.

3. The Civil Auditor will communicate instructions accordingly to the several Authorities by a Circular.

Exd. J. A. Wilson.

Financial Depart.

No. 46

Extract from the Minutes of Consultation
Under date 26 January 1858.

Read letter from the Civil Auditor.

Dated 22nd Decr 1857 No. 432)

The R. H. the Governor in Council concurring in the suggestions submitted in paras 4 & 5 of the foregoing letter, resolves to vest in the several controlling Authorities in the Civil Department power to sanction Estimates for petty charges of the nature referred to not exceeding in amount Rupees One hundred, on their being satisfied of the necessity for the work or for the Supply

Judicial Dept. Court of Sudder Foujdaree Adalut.
Revenue & Magisterial Dept. } Board of Revenue
Marine Dept. Marine Board
Civil Medical Deputy General Medical Board
Mint & Assay Mint Committee
Pub. Works Dept. Chief Engineer
Educational Director of Public Instruction.
Inspector of Prisons.

supply of the new arti-
-cles that may be re-
-quired- and further to
authorise the Civil Audi-
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of the amount sanctioned
and there is no obvious
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in the Estimate.

2. An annual State
-ment of the Estimates sanc-
-tioned by the Controlling
Authorities of each Depart-
-ment will be submitted
by them at the close of
each year for the infor-
-mation of Government.

3. The Civil Auditor
will communicate his
instructions accordingly to the several
Authorities by a Circular

JP

To the Civil Auditor
" Revenue Dept
" P.W. Dept

Sept 30

In Cons: 26th Jan
Financial 1858 Sept 9th

No 45

Extract Mins: of Coms

26th January 1858—

Resolve to vest in the several Controlling authorities in the Civil Dept power to sanction Estimates for petty charges not exceeding in amount Rs 100— and to authorise the Civil Auditor to pass the actual charges incurred under such Estimates— the Civil Auditor to communicate accordingly to the several authorities by a Circular