M.R.O. 1—82,000—23-11-30.

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 658 Press ~~Mis.~~

Dated 1-10- 1858

Bundle No. 516

Not to be folded or roughly handled

Fort Saint George, Financial Consultation, 5th October 1859.

No. 5. From G. L. PRENDERGAST, Esq., Accountant General; to the Chief Secretary to Government, Financial Department, Fort Saint George, dated 28th September 1858, No. 207.

SIR,

1st. I have the honor to request that I may be favored with the instructions of Government on the following point.

2nd. The Civil Auditor is authorized by the General Regulations and the orders of Government to pass certain advances, a list of which is entered in the margin for ready reference. He now contends that this practice is incorrect, for the following reasons:

1 *Advance of Travelling Allowance to Covenanted Officers on appointment, Section XXI of the Rules of the Covenanted Civil Service.*
2 *Do. of 3 or 6 months' Absentee and Furlough Allowance to Chaplains and Military Officers in Civil employ, para: 24 of the Military Regulations of 17th November* 1854.
3 *Do. of Travelling Allowance to Educational Officers. Extract Minutes Consultation of 21st April* 1856, *No.* 431, *Public Department.*
4 *Do. of a month's pay to Educational Officers on appointment and on each occasion of* promotion. *Extract Minutes Consultation,* 16*th April* 1856, *No.* 408, *and* 23rd August 1858, *No.* 1056, *Public Department.*
5 *Do. of a month's pay to Officers of the upper and lower Establishments of the Department Public Works on appointment. Extract Minutes Consultation,* 2*nd April* 1856, *No.* 475, *Public Works Department.*
6 *Advance of a month's pay to newly arrived Assistant Chaplains. Extract Minutes Consultation,* 17*th May* 1856, *No.* 192, *Ecclesiastical Department.*

(1.) That the payment and recoveries of advances properly belong to my Department.

(2.) That the authority to pass advances has reference to, and could only be acted upon under, the Post-Audit system when the accounts of the Collectors were submitted to his Office for Check and Audit, after the payment of Salaries, &c., had been made.

(3.) That in his thus passing advances, the Bill for the Allowance has to be audited twice, once as an advance, and a second time, at the expiration of the month, as a charge.

(4.) That the practice of the Civil Auditor passing advances is not observed in the Bengal, Agra, and Punjaub Presidencies. "There," the Civil Auditor mentions (though he has not referred to any authority in support of this Statement) "the Accountant General authorises the "payment of advances on Duplicate Receipts being furnished by the Drawee, the original of "which is retained by the disbursing Officer for submission with his acceptance to the Ac-"countant General, while the Duplicate is forwarded to the Audit Office to note and secure re-"payment of the amount."

3rd. The broad line which has been understood to distinguish the two Offices is, the Accountant General deals with "advances" and the Civil Auditor with "charges." But as the duty of passing the advances in question, has been under competent authority vested in the Civil Auditor, he, if he considered the practice to be irregular, should at once, I think, have addressed the Government and obtained their sanction for a reversal of the system. It is not open to Subordinate Officers, of their own motion, to change the usual course of business, and it has thus devolved upon me to trouble the Government with this letter. I could not, although he pressed the matter with much persistence, allow the practice which has been hitherto observed with the cognizance of Government, to be over-ruled, without their express sanction. I beg accordingly that the pleasure of the Government on the point may be communicated to me, whether the present system of the Civil Auditor passing certain advances, when the orders of Government to that effect issue to him, should continue undisturbed; or whether *all* advances without exception should be ordered by the Accountant General.

4th. In the latter case, there is the difficulty of my inability to determine, the correctness of the amount to be advanced in every instance, especially in the case of Travelling Allowances: the calculation of the mileage being a duty, to perform which correctly, this Office possesses no

means of knowledge. Even in case of Salaries and Allowances, the requisite information to test the correctness of the amount is not readily available in this Office. An advance "on account," *i. e.* on account of a charge of an uncertain nature is one thing, and an advance of a certain known sum (known to the Civil Auditor) is another. And the line might perhaps be drawn in this manner, the Accountant General to take the former, and the Civil Auditor the latter. On the whole, and on the principle, that unless an admitted advantage is to be derived by a change, change of itself is *not* advisable, it seems to me the Civil Auditor may as heretofore, pass the advances under notice. Instead of the claim for the advance being presented in the shape of a *Bill*, as is now the practice, it may be in that of a *Receipt*, and then there will not be the appearance of a double audit. There is much advantage when the advance *can* be made for the *correct* amount, as the adjustment then is readily effected, no retrenchment or refund being involved.

No. 6. ORDER THEREON, No. 650; dated 1st October 1858.

Referred to the Civil Auditor for any Observations he may have to offer thereon.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

No. 650.
Referred to the C.A.
Chief Secretary, for any observations
he may have to offer thereon.
Fort St George
1st October 1858.

To the Civil Auditor Dept.