

(1) Number of pages 10.
(2) Date of repair 14. 6. 38.
3. Initials of the Referencer Q

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. <u>76</u>	Press Mis.
<u>21-22</u> Dated <u>12-2-</u>	18 <u>61.</u>

B/no- 21-22

6/7

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
12th February 1861.*

Read again letter from the Officiating Sub-Treasurer, dated 22nd November, No. 750, and recorded in Proceedings of the 4th December 1860, Public Department, No. 1,746.

No. 21. Read also the following letter from R. P. HARRISON, Esq., Accountant General, to the Chief Secretary to Government, Fort Saint George, dated 30th January 1861, No. 371.

I have the honor to acknowledge the receipt of the Order of Government, No. 1,746, dated the 4th ultimo, under which my opinion is required before any final order is issued by the Government upon the question raised by the Acting Sub-Treasurer in the 2nd paragraph of his letter, No. 750, dated 22nd November 1860.

2. Mr. Balmain in the above letter brings to the notice of Government that advances are frequently sanctioned without its being specified whether the advance is to be paid after audit or on receipts of the party receiving the cash, and suggests that in future special authority may be given when advances are to be made by the Sub-Treasurer, by the words, "the Sub-Treasurer is authorized to advance."

3. There is in my opinion no objection whatever to the employment of an expression such as that suggested by Mr. Balmain, conveying in the body of the order special authority to advance, to the Sub-Treasurer, or other Officer by whom the payment is to be made. It appears to me, however, that where the Government sanction any particular payment and communicate specially their order containing such sanction, to the Sub-Treasurer (or other Treasury Officer), the authority is clear, and sufficient for him to make the payment at once, in advance. If it was intended that the payment should be made after audit the Treasury Officer would pay upon audited Bill and it would be unnecessary to communicate the order to him at all.

4. It is, I think, desirable that all Orders of Government sanctioning payments or advances should be communicated to the Civil Auditor for information.

5. I have to apologize for the delay which has occurred in submitting this report.

No. 22. ORDER THEREON, 12th February 1861, No. 76.

Under the opinion expressed in paragraph 3 of the Accountant General's letter, the Government will for the future adopt the expression* suggested by the Sub-Treasurer when they have occasion to communicate to him specially their order for any particular payment to be made from the Treasury. In such cases the Sub-Treasurer will act upon the authority conveyed to him and make the payment at once in advance.

2. When it is intended that the payment should be made from the Treasury after being duly audited, the order sanctioning such payment will not be communicated to the Sub-Treasurer, but to the Offices of Account and Audit and other Officers that it may concern.

3. All Orders of Government sanctioning payments on advances will be communicated to the Civil Auditor for information.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. T. O'Connor.

General Depart^{mt}

No 371

Fort Saint George
Accountants Office
30th January 1861

From
The Accountant General
To The Chief Secretary
to Government
Public Department
Fort Saint George
Sir

I have the honor to acknow-
ledge the receipt of the order of Government
No. ~~470~~¹⁷⁴⁶ dated the 4th ultimo under which
my opinion is required before any final
order is issued by the Government upon
the question raised by the Acting Sub-Treasurer
in the 2^d paragraph of his letter No 750 dated
22^d November 1860.

2^d Mr Balmain in the above
letter brings to the notice of Government that
advances are frequently sanctioned without
its being specified whether the advance is
to be paid after audit or on receipts of
the party receiving the cash, and suggests
that

that in future special authority may be given when advances are to be made by the Sub Treasurer, by the words, "The Sub Treasurer is authorized to advance."

3 There is in my opinion no objection whatever to the employment of an expression such as that suggested by Mr. Balmain, conveying in the body of the order special authority to advance, to the Sub Treasurer, or other Officer by whom the payment is to be made. It appears to me however that where the Government sanction any particular payment and communicate specially their order containing such sanction, to the Sub Treasurer (or other Treasury Officer) the authority is clear, and sufficient for him to make the payment at once, in advance. If it was intended that the payment should be made after audit, the Treasury Officer would pay upon audited bill. It would be unnecessary to communicate the order to him at all.

4 It is I think desirable that all orders of Government sanctioning payments or

on advances should be communicated to the Civil Auditor for information.

5 I have to apologize for the delay which has occurred in submitting this report.

I have the honor to be Sir

Your obedient servant
Wm. B. Allen
Account General

Compd. Maier
Capt. Arthur H. H. H.

Fin. & Department.

Proceedings of the Madras Government

Read the again letter
from the Offg Sub Treasurer
dated 22nd November No 450
and recorded in Proceed-
ings of the 11th Decr 1860. Pak.

Read the following
letter from the Accountant
General.

(Dated 30th January, 1861. No 371)

Order thereon - 12th February 1861 No 76.

Under the opinion ex-
pressed in para 3 of the
Accountant General's letter,
the Govt will for the fu-
ture adopt the expression
"The Sub Treasurer is au-
thorised to advance".
Suggested by the Sub Treas-
urer when they have oc-
casion to communicate
to him specially their or-
der conveying sanction
for any particular pay-
ment to be made from
the Treasury. In such
cases the Sub Treasurer
will

Will

Publ No: 14 Decr 1860
" Com 24 Aug 1858 No 448
" " 28 March " 1862
" " 6 Oct 1860 No 533

Finl 1861 Department

From
The Accountant General
To the Chief Secretary
to Government

Dated 30th January 1861.
No 371

No 450

Submitting her views
as to how the orders of Govt
for advances should be
frequently authorized by
Government for various pur-
poses due to the necessity of

will act upon the authority conveyed to him and make the payment at once in advance.

2. When it is intended that the payment should be made from the Treasury after being duly audited, the Order sanctioning such payment will ~~be~~ not be communicated to the Sub-Treasurer, but to the Officers of Account & Audit and other Officers that it may concern.

3. All Orders of Govt sanctioning payments on advances will be communicated to the Civil Auditor for information.

JP

To the Secy General
" Civil Auditor
" Sub Treasurer.

& to the General Secy of the

Secretariat - viz:

Public Dept.

Internal

Revenue

Works

with previous
consent

Desks 14-2-61.

with order No. 1746 - Pub. Dept.

Financial 1861. Chapter 11.

210-76.

Proceeding of Govt.

Dated 19th February 1871.

5. 18. 200.

Respecting the
working of the orders
of Government with
regarding "Advances"
for different purposes.

21022.

C. 25. 1871.