M.R.O. 1—77,006—8-6-37.

(1) Number of pages 8

(2) Date of repair 25-10-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 288 Press / Mis.

36-37

Dated 30-6- 1870.

36-37 5/6

Not to be folded or roughly handled

25-10-39

Proceedings of the Madras Government, Financial Department, 30th June 1870.

No. 36. Read the following Proceedings of the Government of India in the Financial Department, dated Simla, 25th May 1870, No. 349 :—

Read again the following :—

Miscellaneous Proceedings, August 1862, Nos. 50 to 52.
Account Proceedings, June 1867, Nos. 99 to 105.
Ditto March 1868, Nos. 49 to 54.
Ditto September 1869, No. 86.
Expenditure Proceedings, November 1869, No. 41.

Read—

Letter from Accountant-General, Punjab, No. 118, dated 19th November 1869.

Observations.—The Accountant-General points out that the order of November above read, conflicts with previous orders by the Government of India, which prescribed that the Officers of Audit and Account were not to obey orders involving expenditure, unless they were issued by the *Financial* Department of the Government of India.

Resolution.—It has been repeatedly determined that, except in cases of great emergency, no order sanctioning expenditure of money, or the entertainment of new establishments, shall be issued by any Department of the Government of India without the consent of the Financial Department previously recorded. The Governor-General in Council is pleased again to declare that this practice must be exactly observed.

2. The Supreme Government will, under ordinary circumstances, issue such orders only in the Financial Department, or after separate consideration in the Financial Department ; orders must be issued, even preliminarily or conditionally, from any other Department which are calculated to commit the Government of India to the approval or sanction of any expenditure. A decision must be pronounced in the Financial Department upon the financial aspect of all such questions before even preliminary orders are issued from any other Department. If, which can rarely happen, it be necessary, under emergent circumstances, for an order, such as is above described, to issue without examination and approval in the Financial Department, it should be immediately communicated to that Department.

3. But this practice must be enforced by the Supreme Government itself. It is not intended that the subordinate Officers of the Financial Department should hesitate to obey or give effect to any order of the Government of India in any Department. If any order, such as is herein described, not issued from the Financial Department, be presented to any subordinate Officer of Audit or Account, he must obey it implicitly ; but he should at once report it to the Financial Department, in case, by some oversight, it may not have been communicated to that Department.

Ordered that a copy of this Resolution be communicated to the Home, Foreign, Military, and Public Works Departments ; to the Comptroller-General of Accounts, and to the several Accountants-General and Deputy Accountants-General in independent charge.

(Signed) R. B. CHAPMAN,
Offg. Secy. to the Govt. of India.
(Signed) G. H. M. BATTEN,
Under Secy. to the Govt. of India.

No. 226-F.

Copy forwarded to the Secretary to the Government of Fort Saint George for information.

By order, &c.,
(Signed) C. GIRDLESTONE,
Offg. Junior Under Secy. to the Govt. of India.

Foreign Department, Finance,
Simla, 3*rd June* 1870.

Proceedings of the Madras Government, Financial Department,
30th June 1870.

No. 37. ORDER THEREON, 30th June 1870, No. 288.

To be recorded.

(True Extract.)

H. E. STOKES,
Under Secy. to Govt.

Exd. J. Wright.

Govt. of India Records.

FINANCIAL.

Dated June, 30th.

Read.

G. O., 30th June 1870, No. 238.

Read.

JUNE.
Nos. 36-37.

Recording Resolution of the Government of India ruling that no order sanctioning expenditure of money, or the entertainment of new establishments, shall be issued by any Department of the Government of India without the consent of the Financial Department being previously obtained, except in cases of great emergency.

Fin. & Pub. Dy

From
The Secy to Govt of India
Foreign Dept
No 229

A/C & Cons, 5 June
Rep- 18 June

36. No 250

Papers under the subject of the opinion of Account obeying orders involving expenditure under issued by the Fin. Dept of the Govt of India

30 June 70 No 238

Recorded -

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Govt. of [1870] Madras.

Ext 1/

Dated June 30.

Read. Rud.

G. O. 30 June, 1870. No. 207.

Nos. 36 37

Recording Resolution of the Govt of India finding that no order cane. sioning expenditure of money on the entertainment of non-established shall be issued by any Dept. of the Govt of India without the consent of the Fin. Dept. being personally obtained, except in cases of great exigency.