M.R.O. 1—88,000—16-10-20.

MADRAS RECORD OFFICE.

Government of Madras.

Political DEPARTMENT.

G.O. No. 223 Press ~~Mis.~~

Dated 27. 4 ~~1~~ 1861

Not to be folded or roughly handled

Proceedings of the Madras Government, Political Department,
27th April 1861.

No. 87. Read the following Proceedings of Government in the Financial Department, dated 24th April 1861, No. 209.

Communicating for observance the Resolution of the Government of India, forwarding a copy of the Rules proposed by the Accountant General to the Government of India, in respect to payments and advances made from the Sub-Treasurers' Offices in India. (Vide Proceedings Financial Department, dated 24th April 1861, Nos. 53 and 54.)

No. 88. ORDER THEREON, 27th April 1861, No. 223.

To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. T. O'Connor.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 15th March 1861, No. 3,529.

Read letter from the Honorable E. DRUMMOND, Accountant General to the Government of India, to C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, No. 1,228, dated Fort William, 2nd November 1860.

My attention has lately been drawn to the practice observed in making advances and payments from the General Treasury under "Treasury Orders" or special sanction of the Governments of India and Bengal, without audit.

2. Audit is not necessary in respect to advances for general purposes to Officers in account with any of the Offices of Account, such as those to the Presidency Paymaster, the Superintendent of Marine, and the Mint Master, all which are debited to the Officers concerned in the accounts of the General Treasury and this Office, and are, as a matter of course, accounted for by them. But there are other advances and payments, some of which are noted in the margin, which, though not made to Officers rendering accounts, nor for a general but a special purpose, are nevertheless authorized and paid without the cognizance of the Audit Department, and, according to existing practice, are admitted as a final charge in account.

Advances for pay to clerks of the Foreign Office.
Travelling allowance, &c.
Ditto for purchase of materials for Public Presses.
Payments for purchase of publications.

3. The objection to the practice in the cases described is obvious; a charge disbursed by the Sub Treasurer on the authority of a Government order may, by the merest informality either in his Office or the Civil Auditor's, be again disbursed on an audited bill, or advances of a personal nature, either adjustable by recovery on audit from a pay bill or otherwise, may never be adjusted, and thus, both the order and the bill being recognized as sufficient vouchers, a double or excess charge might be disbursed and admitted in account.

4. I would accordingly suggest that the following rules be laid down for the observance of the Sub Treasurer as well as the several Secretariat Departments of the Governments of India and Bengal:—

1st. Advances or payments debitable directly or indirectly as Civil charges will be made by the Sub Treasurer on a Government order only, on the conditions that it conveys an express direction to the Sub Treasurer (in a printed form A.) to make the disbursement, and that it is registered, either by the Accountant General, the Accountant of the Government of Bengal, or the Civil Auditor.

2nd. Advances or payments so authorized, if made on account and to be ultimately vouched and audited, must first be registered by the Accountant General, or Accountant of Bengal, according as the amount may be adjustable in account with the one or the other Officer, and advances or payments of a personal nature, or which constitute a charge to the State, of the description usually requiring audit, must be registered by the Civil Auditor, whose registry will be accepted by the adjusting Office of Account as tantamount to an audit.

5. It may be remarked that it is not necessary to lay down similar rules for other Treasuries under this Government, as payments made from them are invariably held unadjusted, however authorized, until supported by audited bills, and the procedure now suggested will tend to place the accounts of the General Treasury under the operation of the same general rule.

TREASURY ORDER.

———.—Department.

No.

Dated

To

The Sub Treasuer,
Fort William.

SIR,

I am directed to request that you will

pay to _____

_____

the sum of Company's Rupees _____

_____

_____

on account of _____

_____

_____

I have the honor to be,

Sir,

Your most obedient Servant,

Registered
No.
Dated

Secretary to the Government of India.

N. B.—This order must be registered before payment

By the Accountant General, or Accountant, Government of Bengal, if for an advance or payment on account.

By the Civil Auditor, if for a payment of the description usually requiring audit.

FINANCIAL DEPARTMENT, FORT WILLIAM, 15TH MARCH 1861.

RESOLUTION.—The Governor General in Council approves the rules proposed by the Accountant General to the Government of India in the 4th paragraph of the above letter, in respect to payments and advances made from the Sub Treasurers' Offices in India, and directs that they be observed by all the local Governments and the several Officers concerned.

Ordered, that a copy of the above be sent to the Departments,* Governments,† and Officers,‡ noted in the margin, for information and guidance.

*Home, Public Works, Military, and Foreign Departments.
†Governments of Bengal, Madras, Bombay, North Western Provinces, and the Punjab.
‡Accountants General to the Governments of India, Madras, and Bombay.
*Accountants, Bengal, North Western Provinces, and the Punjab.
Civil Auditors, Fort William, Madras, Bombay, North Western Provinces, and the Punjaub.
Sub Treasurers, Fort William, Madras, and Bombay.

(A true Extract.)

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

ORDER THEREON, 24th April 1861, No. 209.

The foregoing Resolution will be communicated to the several Departments of the Secretariat for observance.

(True Extract.)

Signed J. Pycroft
Chief Secretary.

To the Public Department.
" Judicial do.
" Revenue do.
" Public Works do.
" Military do.
" Political do.
" Railway do.
" Marine. do.
" Ecclesiastical Department.

Exd. F. Cartledge.

List of 3 May

Political 1861 Dept

Proc. of Govt. in the Fin. Dpt. – 209

Dated 24th Apl 1861
Rec. 25th " "

No. 210.

Comm. for observance the Resolution of the Govt. of India forwarding a Copy of the Rules proposed by the Secy. Govt. to the Govt. of India in respect to payments & advances made from the Sub Treasurer offices in India –

No. 223 – 27 April 61

Recorded

84 & 88