

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	470	Press ~~Mis.~~
Dated	14. 9.	1860

B/m. 35-36

3/3

Not to be folded or roughly handled

*Proceedings of the Madras Government, Financial Department,
14th September 1860.*

Read the following Proceedings of the Government of India, dated 21st August 1860, No. 7,335.

No. 35. Read letter from C. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Honorable E. DRUMMOND, Accountant General to the Government of India, dated Fort William, Council Chamber, the 21st August 1860, No. 7,330.

Financial Department.

I am directed to acknowledge the receipt of your letter, No. 752, dated the 17th instant, requesting instructions in regard to the proper construction of Sections 190 to 194 of Act 32 of 1860, for the guidance of Accountants and Treasury Officers generally, and stating that there is a difference of opinion as to the true intent of Section 192.

2. In reply, I am desired to inform you, that the separate account referred to in Section 192, is not intended to include the duty assessed either upon interest, on Government Securities, or upon salaries of public Officers, and consequently that no note need be made on Interest Drafts, or on salary Bills, of the place of residence of the holders. The account under Section 192 is intended to include only the 1 per cent. assessed on persons residing in or carrying on business in any Presidency Town or Station, or in any district, and assessed at the place of residence or of business under the Rules of the Act.

3. With the above explanation, I am desired to add, the bearing of Sections 190, 191, 193 and 194 will be clear.

No. 7,335.

* Foreign, Home, Military, and Public Works Departments.

† Governments of Madras, Bombay, Bengal, North Western Provinces, Punjab, and Straits Settlements.

‡ Accountants General, Madras, and Bombay.

Accountants, Bengal, North Western Provinces, and Punjab.

Civil Auditors, Fort William, Madras, Bombay, North Western Provinces, and Punjab.

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

(Signed) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

ORDER THEREON, 14th September 1860, No. 470.

No. 36.

To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

File 1860 Sep^t

From

The Secy to the Govt^t
of India. N^o 7335

Df. 21st Augt
Ref. 6th Sept 1860.

4 spare copies

N^o 457.

Copy for information
copy of a letter addressed to
the Accts Genl to the Govt of
India, regarding the proper
construction of Sections 190
to 194 of Act 32 of 1860, for
the guidance of Accts and
Treasury Officers generally.

W. H. P. 14 Sept 1860.

Recorded

W. H. P.

CS. Lf 35430
R. H.