

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 768.	Press ~~Mis.~~
106-107	
Dated	7. 4. 18 62.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
7th April 1862.*

No. 106. Read the following Proceedings of the Madras Government in the Financial Department, dated 20th March 1862, No. 219 :—

Forwarding original Memorandum of advances outstanding in the accounts of the Kistna District and an Extract of the last item in that of the Vizagapatam District, in view to the necessary orders being issued for the speedy adjustment of the several items referred to.

(Vide Financial Proceedings, 20th March 1862, Nos. 43, 54.)

No. 107. ORDER THEREON, 7th April 1862, No. 768.

Ordered that the Memoranda be referred to the Board of Revenue for early report. Extracts of such parts of the Memorandum of advances outstanding in the Kistna District as relate to the Inám and Settlement Departments, will be furnished to the Inám Commissioner and the Acting Director of Revenue Settlement respectively, for their explanation; these items need not be included in the Board's report.

(Signed) J. D. SIM,
Secretary to Government.

MILITARY FINANCE DEPARTMENT.

CIRCULAR.

No. 131.

From

Lieut.-Colonel T. McGOUN,

Controller of Military Finance,

To

ALL PAYMASTERS.

SIR,

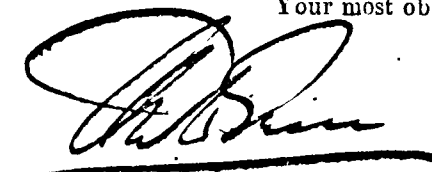
I have the honor to annex for your information and guidance Extract from the Proceedings of the Government of India in the Financial Department, No. 1243, of 10th February 1862, prescribing the amount in the pay of Officers of the Staff Corps which is to be exempted from the operation of the Income Tax.

2. This decision will have effect from the 1st April next operating upon pay in arrears for March.

I have the honor to be,

Sir,

Your most obedient Servant,



Lieut.-Colonel,

Controller of Military Finance.

Office of Controller of Military Finance, }
Fort St. George, 24th March 1862. }

No. 1243.

*EXTRACT from the Proceedings of the Government of India, in
the Financial Department, dated 10th February 1862.*

From the Military Finance Department, to the Officiating Secretary to the Government of India, Military Department, No. 5263a, dated Calcutta, 7th January 1862.

SIR,

We have the honor to acknowledge the receipt of the document forwarded under Assistant Secretary Major Burne's docket, No. 1440, dated the 23rd December 1861, in which the Financial Secretary refers the question as to whether Officers of the Staff Corps should be instructed to specify the amount of house-rent and of tentage in their day bills, or whether the deduction of the equivalent should be left to the Auditor, with the object that those sums should not be subject to Income Tax.

2. Under the old system, tentage was allowed to Officers at the rates noted in the

Colonel	...	Rs.	200	0	0	margin. The house-rent was something less; but as,
Lieutenant-Colonel	...	"	150	0	0	under the Staff Corps system, neither tentage nor house-
Major	...	"	120	0	0	rent form component portions of the pay, and as Officers,
Captain	...	"	75	0	0	wherever they may be situated, draw pay at the same
Lieutenant	...	"	50	0	0	rate according to rank, it would not, we think, be advisable to make any distinction between

those who, under the old system, would have drawn house-rent in lieu of tentage, or tentage in lieu of house-rent, but to take one or the other as the standard for all. In this respect tentage, as drawn heretofore by the vast majority of Officers, would be preferable.

3. With respect to the question as to the proper authority for notifying the amount on the bill, the drawer or the Auditor, we hold a very strong opinion. It appears to us, indeed, very undesirable that the drawer of a bill should, on the face of it, make any allusion to tentage, or that the amount should be recognized by the Auditor as tentage. All the component portions which formerly made up an Officer's pay have ceased to exist. In a few years, under the Staff Corps system, they will cease to be remembered. And this is to be desired. It is scarcely credible how much the recollection of these items narrows the view, and impedes the action of Auditors; and it is desirable that no order of Government should tend to keep it up. We would strongly advise, then, that Officers of the Staff Corps should not be desired to make any reference to tentage in their bills, but that instructions should be transmitted to the Officers of the Pay Department, through the Controllers in the three Presidencies, that of

Brevet-Colonel & Lieutenant-Colonel	...	200	0	0	each Officer's pay, a sum equal to that
Lieutenant-Colonel, not Brevet-Col.	...	150	0	0	named in the margin, according to his
Major	...	120	0	0	rank, shall not be subject to the operation
Captain	...	75	0	0	of the Income Tax. Even in these
Lieutenant	...	50	0	0	instructions, however, we would deprecate any allusion to tentage, though treating of its

equivalent.

No. 513, MILITARY DEPARTMENT, FORT WILLIAM, THE 15TH JANUARY 1862.

Copy of the foregoing forwarded for information to Financial Department, with reference to docket thence received, No. 14,235, dated 5th December 1861.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 10TH FEBRUARY 1862:

Resolution.

His Excellency the Governor General in Council is of opinion, that the course recommended by the Military Finance Department should be adopted, but that, in the instructions to the Officers of the Pay Department, they should be directed that of each Officer's

Brevet-Col. and Lt.-Colonel...	200	0	0	pay, a sum equal to that stated in the margin (which
Lieut.-Col. not Brevet-Col.	150	0	0	the Government is willing to allow for this special pur-
Major	120	0	0	pose to be deducted, as representing tentage or house-
Captain	75	0	0	allowance according to the rank of each Officer,) shall
Lieutenant	50	0	0	be treated as not subject to the operation of the Income Tax.

Ordered, that a copy of the foregoing Resolution be sent to the Military Department, and to the Military Finance Department, for information.

Ordered, also, that a copy of the Resolution be sent to the Bombay Government, for information and guidance.

(A true Extract)

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

*To The Secretary to Government
Revenue Department
for information Fort Saint George*

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General; to the Chief Secretary to Government, Fort Saint George, dated 11th March 1862, No. 339.

Book and Adjustment Department.

Referring to the Order of Government in the Financial Department, No. 88, dated 29th February 1860, approving of the Circular which Mr. Harrison proposed to issue to Collectors, on the subject of the early adjustment of advances made by them, I have the honor, with reference to Clause 3 of that Circular, to submit three Memoranda of items of "Miscellaneous Advances" outstanding for more than one year, in the accounts of the Collectors of Vizagapatam, Ganjam, and Kistnah, and beg that Government will be pleased to issue orders for their speedy adjustment.

Similar Statements of advances which have been outstanding upwards of a year in other districts, are under preparation, and will be submitted for orders, as they are completed.

I would observe, that, under the new system of Account and Audit, which came into operation from 1st May last, it is of the greatest importance, that the balance of unadjusted charges should be kept as low as possible.

ORDER THEREON, 20th March 1862, No. 219.

Ordered that the original Memorandum of advances outstanding in the accounts of the Kistna District, and an extract of the last item in that of the Vizagapatam district be forwarded to the Revenue Department, whence instructions will be issued for the speedy adjustment of the several items referred to.

2. Ordered also that the original Memoranda of unadjusted items in the accounts of the Collectors of Ganjam and Vizagapatam be forwarded to the Public Works Department, in view to the necessary orders being issued from that Department.

(True Extract.)

[Handwritten signature]

To the Revenue Department,
(with original Memorandum for the Kistna district,
and an extract from that for Vizagapatam.)
Public Works Department,
(with two original Memoranda for the
Ganjam and Vizagapatam districts.)

Exd. F. Cartledge.

1862.

From

The Controller of Military

Finance.

To all Paymasters.

CE 822 of 1862

Dated 24th

Received

} March 1862.

No. 131.

ENCLOSURE

Annexing for his information and guidance Extract from the Proceedings of the Government of India, No. 1243, of 10th February 1862, relative to the exemption of a portion of the pay of Officers of the Staff Corps from the operation of Income Tax.

