

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1671	Press
		Mis
	161-42	
Dated	10 - 5 - 19	1863

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
10th September 1863.*

No. 141. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, to the Secretary to the Government of Madras, dated Fort William, the 4th August 1863, No. 3,595:—

SIR,

In forwarding to you the accompanying copy of a reference from the Officiating Auditor General of India, I am directed to enquire why officers receiving salaries less than 100 Rupees per mensem have been exempted by the orders of the Madras Government, dated 10th December 1862, from the payment of the cost of Stamps in executing their Security Bonds. In Bengal the cost is in all cases borne by the person furnishing the security.

From J. L. LUSHINGTON, Esq., Officiating Auditor General of India, to the Secretary to the Government of India, Financial Department, dated Fort William, the 9th May 1863, No. 32.

SIR,

1. I have the honor to submit the following case for the consideration and orders of the Government of India in the Financial Department.

2. In November 1862 the instructions of the Madras Government were solicited by Mr. Mangles, Officiating Deputy Auditor and Accountant General, as to whether, under Act X of 1862, Security Bonds executed by public officers and by their sureties, should be engrossed on stamped paper or not, and if so, who should bear the cost of the paper, whether the Government, as is the case with subordinate officers of the Revenue and Public Works Departments, or whether the parties concerned.

3. In their orders bearing date the 10th December following, the Madras Government decided that "all officers receiving higher salaries than 100 Rupees per mensem, should provide, "at their own expense, the stamped paper on which any security bond which they may have to "execute, must be drawn up."

4. It is inferred from these orders, that officers drawing salaries less than 100 Rupees per mensem execute bonds on stamped paper, the Government bearing the cost and expenses of the same.

5. In this case the question arises, and it has been referred to this Office by the Local Deputy Auditor and Accountant General, whether the value of stamps issued gratis to the public officers referred to, should be debited in account after the usual audit by the Civil Paymaster, as a charge against the Departments in which such officers may be employed, and credited *per contra* to "VI Stamps," or whether the stamps so supplied should simply be accounted for in the *plus* and *minus* Memorandum given at foot of Collector's Treasury Accounts.

6. It appears to me that by the mode first suggested, the actual transactions will be swelled by a nominal charge and a nominal credit, which is undesirable, and that the stamp paper expended may be accounted for in the Collector's Memorandum of balance, without passing the entries through the accounts. If subordinate employes, however, are to be relieved from the cost of stamps, it would be a more convenient arrangement were the Security Bonds referred to exempted from stamp duty by the Governor General in Council under the provisions of Section 33, Act X of 1862. It is believed that in Bengal the cost of the stamp is in all cases borne by the officer furnishing the security.

(A true Copy.)

(Signed) R. H. HOLLINGBERRY,
Asst. Secy. to the Govt. of India.

the charge for stamps.

The marginal abstracts of the Puget Sound
shows the officers in the Revenue ^{1st Class} Shroff
Department still enjoying this ^{2nd Class} ^{3rd Class} ^{De}
curtailed privilege with their ^{1st Class} ^{2nd Class} ^{De}
salaries and the amounts for Stamp Tender
which they have to furnish
security. The Government con-
sider that the privilege should
not be withdrawn.

J. H.

Fort St. Geo.
10th April 1863

Providence 1863 Sept
No: of Govt for Sept 16

21. 10/6/11.

To
The Secretary to the
Government of India.
10th Sept 1863.

From do do 10 Oct 1863
Ch 264.

Pro No. 133-134
10-12-62

Govt of India
informed that officers
receiving less than 100 Rs
per month have been
exempted by this Govt
from the payment of
the cost of stamps of their
residency.

10/11/112