M.P.O. 1—77,003—8-6-37.

(1) Number of pages_____

(2) Date of repair 25-9-40

(3) Initials of the Referencer_____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1177	Press Mis.
242-243	242-243
Dated 31-5-	1875.

9/10

Not to be folded or roughly handled

Accounts.

No. 242. Read the following circular from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 6th May 1875, No. 203:—

Resource.

I have the honor to forward certain instructions touching cash-balance reports and other resource business as they are necessary to complete the general Code, though they do not supersede any circulars which have been published since the introduction of the new system of accounts. I shall not issue any part of these instructions in my series of circulars to Treasury Officers, as I believe that others, similar in the main, already make part of the Accountant's Manual in your province, and almost the only changes I am making consist in excluding from the monthly estimate heads about which the Treasury Officer has not information sufficient for a detailed estimate, in requesting you to substitute foolscap for the large sheet hitherto in use for that document, and in recommending a form of remittance order which has been found convenient.

In Madras and Bombay the submission of classified accounts leaves the Treasury Officer the same material as formerly for a detailed estimate; but if all the service heads be separately entered on the charge side, the desired condensation of the Statement into a foolscap sheet would be impossible, and it is therefore recommended that District Officers be allowed, as elsewhere, to estimate the whole civil charges in one lump sum, or that at all events the less important heads be lumped together.

RESOURCE ESTIMATE.

1. The Resource Estimate is prepared on printed forms supplied by the Accountant-General, and should be submitted by the Treasury Officer not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash-balance report for the last day of the preceding month, but in round hundreds of Rupees; and will show, in round hundreds also, the receipts and charges for each head which has a separate register, and of which therefore the Treasury Officer has full information, exhibiting all other receipts, and all other charges, in single lump sums. It will be found that foolscap paper is quite large enough for the return so reduced.

a. Sums are shown in round hundreds by the omission of any under Rupees 50, and the exhibition of 50 Rupees and upwards as 100.

b. The opening balance will be the available balance in the treasury, *i.e.*, will exclude the amount appropriated to the Public Works Department.

c. The closing lines on the receipt side will show total receipts, probable deficiency and grand total; on the charge side total payments, closing cash balance, and grand total.

d. The Grand Totals in the pair of columns belonging to each month must, of course, agree.

e. The heads to be represented by separate entries on the receipt side are, Land Revenue, Forest, Excise, Assessed Taxes, Customs, Salt, Stamps, Post-office, Law and Justice, Other Civil Receipts; of these, a total should be made, and after will appear the debt heads, *viz.*, Provincial Services and Local Funds, Deposits (under their four classes) Supply Bills and Transfer Receipts (which may be taken together) Local, ditto other Governments, District Savings Bank, Money

Orders, without any distinction of kinds, Cash Remittances Local, ditto other Governments, (including any remittance from a Mint in another province), Remittances from the Telegraph, Public Works, and Military Departments, and, if necessary, those of the Forest, Customs and Salt Departments; thus there will be on the receipt side at most twenty-eight lines, whereas a page of foolscap can spare, in addition to the necessary space for headings, &c., nine inches; Deposits may be estimated for as a single item, if this procedure be more convenient. On the charge side there need be before the debt heads only one line for total civil charges, but it will be necessary to add afterwards one for payments on account of Guaranteed Railways without distinction of capital and revenue.

f. No provision should be made for a remittance (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the Account Office; where, under standing orders, the surplus of any treasury as it accumulates is despatched to another, provision should be duly made in the estimates of both districts, and in order that the anticipations of the two may be agreed, the amount should be entered separately on the face or the back of the estimate.

g. On the reverse should be detailed any important and exceptional receipt or charge which may be expected, but here also no remittances should be entered which have not been provided for in the body of the estimate; thus no mention will be made of a remittance expected only on the ground of the closing cash balance of any month, but only those which have been actually ordered, or will be made under standing orders.

h. It may be convenient to provide on the left of each page a column for the actual figure for the past month, and in this case notes should be added on the reverse explaining the difference between the actuals and the anticipation of the last preceding estimate; the estimate, however, must on no account be delayed in order to the insertion of these actual figures.

2. After examination of these estimates, the Resource Estimate for submission to the Financial Department will be prepared, showing the expected cash balance in each district for the end of the current and two succeeding months; the Accountant-General may with advantage prepare a provincial estimate and should reconcile the sum of the balances as estimated by Treasury Officers with his own by showing round sums (plus or minus) against the provincial total.

It is not thought necessary to print in this place the form used for the Provincial Resource Estimate; it is simply a list of treasuries with three columns for the estimated closing balance of the current and two following months, with a fourth for remark.

3. The District Resource Estimates should be laid away in district files, which may be destroyed after a complete year, but before they are laid aside the figures of the closing cash balances of each month should be entered in a register of the form prescribed for the three months' estimate submitted to Government; a page would be set aside for each month, and the columns would show the successive anticipations and the actual balance; at the time of ordering any cash remittance, it might be entered in red ink in this form, and if, after allowance for these remittances and for the unusual amounts of the credits granted to other departments, the actual cash balance in any district should differ largely from that expected, the Treasury Officer should be called to account.

CASH-BALANCE REPORT.

4. The detailed cash-balance report should be despatched by the evening post on the last working day of the month, and should be signed by the District Officer with a certificate that it was prepared after he had personally verified the several details of the coin and notes held; whether it agrees with the accounts, or by any error in them disagrees, it must declare the literal facts; it will include with the

Proceedings of the Madras Government, Financial Department,
31*st May* 1875.

coin actually found in the treasury, the balances of the several sub-treasuries on the last dates for which their returns have been included in the headquarter accounts.

Under Financial Department, No. 1760, dated 6th July 1871, the Accountant-General is bound to report to the Government of India, as well as the Local Government, the name of any officer whose negligence causes delay in the submission of the provincial cash-balance report.

5. It should show separately the value of each kind of coin, giving the tale as well as the value of the uncurrent coin, will give the number of pieces of each denomination of notes, and may with advantage separate notes of foreign circles from those of the home circle by showing the tale in double columns.

In districts where the treasury balance is in the custody of a Branch Bank no detail of the balance can be demanded, and the amount in the Bank may be shown as whole Rupees, with a marginal note which will be by the Accountant-General reproduced in his report to Government. If the Bank Agent should be willing to give details, they may, of course, be reproduced in the report, but the Accountant-General in accepting them must be careful not to prejudice the right of Government to draw against the full amount without restriction as to the kind of coin in which it may be kept by the Bank.

6. The amount appropriated to the Public Works Department should be given at foot, and deducted from the gross balance, in order to show the available balance; the unappropriated balance should be stated in words, the distribution of the balance between the headquarters and sub-treasuries should be exhibited so as to show the amounts held in each in home and in foreign notes, in whole Rupees, in small silver, and in copper; the portion of the headquarters balance under double locks, and under the Treasurer's single lock, respectively, should be noted; and, lastly, the amount of copper received from the public, issued in exchange for silver, and issued in payment of Government dues at head and at each sub-treasury.

It is found easy to bring the district cash-balance report into half-a-sheet of foolscap; so few details of the sub-treasury balances are required that there is space across a foolscap page to show them, and also the transactions in copper. The columns are—(*a*) name of treasury; (*b*) balances in (1) home notes, (2) foreign notes, (3) whole Rupees, (4) small silver, (5) copper; (*c*) transactions in copper, (1) received from public, (2) issued for silver, (3) issued in payment of Government dues. In this form the head treasury will, of course, come first and be followed by several sub-treasuries.

7. There should also be memoranda detailing the remittances from, or to, other districts, received or despatched, during the month, with notes of the date of receipt or despatch, and of the date of acknowledgment; and the dates on which the treasury notified that it was prepared to cash notes.

8. On the cash-balance report of the 30th June, 30th September, 31st December, and 31st March, note should also be made of the liabilities of the treasury, *viz.*, bills advised but not paid, deposits payable on demand, unpaid Public Works cheques, unpaid money orders.

9. The Controller, Public Works Department, will submit his last balance report on 14th; it will detail the cash actually in the hands of each Public Works disburser, and also the balance at credit of their drawing accounts in the branch banks; the amounts appropriated to them in the civil treasuries will be taken from the civil reports.

10. The provincial cash balance report should be despatched, without fail, to the Financial Department on the 15th of each month, and from the date on which that department leaves for Simla, a duplicate should be despatched to the Comptroller-General.

This return will be in detail of treasuries, and, after totalling all the columns for the civil treasuries, will detail the amounts in the hands of each department, will total the departmental balances, and make a grand total, which it will compare with the grand total at the close of the preceding month, further showing in separate lines the increase or decrease in each column. The columns will be *paper* value in Rupees—(1) currency notes, (2) bank notes and post bills, (3) total; *gold*, (4) sovereigns, (5) half sovereigns, (6) total; *silver*, (7) whole Rupees, (8) small coins, (9) total; (10) *copper*; (11) total current; *uncurrent*, (12) gold, (13) silver, (14) copper, (15) total uncurrent; (16) total current and uncurrent; *remittances in transit*, (17) from treasury to treasury within the province, (18) to treasuries of other provinces, (19) total; (20) estimated cash balance in treasuries, the cash-balance reports of which have not yet come to hand; (21) grand total; (22) grand total at the close of the preceding month, (23) increase, (24) decrease: particulars of column No. 21, *viz.*, cash balance in account-current with the Accountant-General, cash appropriated to the Public Works Department.

If there be any gold coin issued under Act XXIII. of 1870 in the treasury, its value should be shown in column 5 with a suitable change of heading.

As the form must be prepared on foolscap, a fly should be engrafted; the columns of its four pages are 6 to 9, 10 to 13, 14 to 16, 17 to 20.

On the back of the return appears a memorandum giving details of the small silver and copper coin in local treasuries, of remittances in transit within the province and to other provinces, and also of any received from any other province during the month.

SUPPLY OF FUNDS.

11. It is the duty of the Accountant-General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; similarly, it is the duty of the District Officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change. Immediately on receipt of a remittance order from the Accountant-General, the Police Department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort which it will supply according to the scale laid down by the Local Government; any officers on the line of march from whom assistance may be required should be advised by the Despatching Office, which should also warn the Receiving Office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts and a guard of sufficient strength for treasure arriving by rail.

Orders for cash remittances may conveniently be issued on a counterfoil form; such, for instance, as that annexed. The Receiving Office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant-General with note of the date of receipt and certificate that credit has been given in the cashbook, subject to any re-adjustment which may be found necessary on detailed examination; on receipt of this advice in the Accountant-General's Office, the date of receipt in the counterfoil will be filled up, but the remittance register described in paragraph 26 of Circular, No. 149, will not be handled by the Resource Department, but will be posted by the District Auditor from the monthly cash account and list of payment.

Proceedings of the Madras Government, Financial Department,
31*st May* 1875.

12. On despatch of a remittance, its amount will be charged off in the cash-book, and will be taken in the Account Office against an intermediate head "Cash in transit" (with inner columns "within the province" and "to other provinces") which again will be credited when the credit appears in the cash account of the receiving treasury, or when acknowledgment is produced by the remitting treasury if the receiving treasury be in another account circle.

13. Immediately on arrival of a remittance, credit for the invoiced amount should be given in the cash-book and advice sent to the Accountant-General; if the remittance be from a Mint or Treasury in another province, the receiving Treasury Officer will still send the advice to the Accountant-General of his own province, by whom, after any necessary record, it would be passed on to the Accountant-General of the despatching province. Formal receipt will, of course, only be sent to the Despatching Officer after detailed examination is complete; and if such examination be not complete before the despatch of the cash account, note would be made that the remittance is not yet examined.

14. Treasurers may send podars in charge of specie remittances at the expense of Government.

FORM

proposed for remittance order (*para.* 11); to be printed on open foolscap.

Remittance Order No.

NUMBER.	PARTICULARS.	VALUE.
	SILVER.—Whole Rupees ...	
	Half Rupees ...	
	Four-Anna pieces	
	Two-Anna pieces...	
	COPPER.—Double-pice ...	
	Single-pice ...	
	Half-pice	
	Pie-pieces	
	NOTES.—*Home Circle*—	
	of Rs 1,000 ...	
	,, 500 ...	
	,, 100 ...	
	,, 50 ...	
	,, 20 ...	
	,, 10 ...	
	Foreign Circles,	
	UNCURRENT COINS ...	
	TOTAL ...	

Remittance Order No.

NUMBER.	PARTICULARS.	VALUE.
	SILVER.—Whole Rupees ...	
	Half Rupees ...	
	Four-Anna pieces	
	Two-Anna pieces...	
	COPPER.—Double-pice ..	
	Single-pice ...	
	Half-pice ...	
	Pie-pieces ...	
	NOTES.—*Home Circle*—	
	of Rs 1,000 ...	
	,, 500 ...	
	,, 100 ...	
	,, 50 ...	
	,, 20 ...	
	,, 10 ...	
	Foreign Circles,	
	UNCURRENT COINS ...	
	TOTAL ...	

Amount to be stated in words.

, the 187 .

To

THE

Please make the remittance noted in the margin to the

Immediately on receipt of this notice, you should inform the District Superintendent of Police, even though you be unable to notify the probable date on which the remittance will be ready for despatch: and you should warn him again of the exact date as soon as possible.

I have, &c.,

Accountant-General.

From } *Place.*
To }
Date of *Remittance order.*
Amount despatched.
,, received.
Remittance charge bill for Rs.
passed on
Bill of receiving Remittance for Rs.
passed on

Remittance Order No.

PARTICULARS.	VALUE.
SILVER.—Whole Rupees ...	
Small Coin ...	
COPPER	
NOTES.—Home	
Foreign	
UNCURRENT COIN	
TOTAL ...	

, the 187 .

To

THE

SIR,

The has this day been instructed to make you the remittance noted in margin.

I have, &c.,

Accountant-General.

Proceedings of the Madras Government, Financial Department,
31*st May* 1875.

No. 123.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) E. GAY,
Deputy Comptroller-General.

No. 243. ORDER THEREON, 31st May 1875, No. 1177.
Communicated to the Board of Revenue.
(True Extract.)

Officiating Chief Secretary.

To the Board of Revenue.

Lxd. J. Wright.

c. The closing lines on the receipt side will shew total receipts, probable deficiency and grand total; on the charge side total payments, closing cash balance, and grand total.

d. The Grand Totals in the pair of columns belonging to each month must, of course, agree.

e. The heads to be represented by separate entries on the receipt side are, Land Revenue, Forest, Excise, Assessed Taxes, Customs, Salt, Stamps, Post Office, Law and Justice, Other Civil Receipts; of these, a total should be made, and after will appear the debt heads, *viz.*, Provincial Services and Local Funds, Deposits (under their four classes) Supply Bills and Transfer Receipts (which may be taken together) Local, ditto other Governments, District Savings Bank, Money Orders, without any distinction of kinds, Cash Remittances Local, ditto other Governments, (including any remittance from a Mint in another province), Remittances from the Telegraph, Public Works, and Military Departments, and, if necessary, those of the Forest, Customs and Salt Departments; thus there will be on the receipt side at most 28 lines, whereas a page of foolscap can spare, in addition to the necessary space for headings, &c., nine inches; Deposits may be estimated for as a single item, if this procedure be more convenient. On the charge side there need be before the debt heads only one line for total civil charges, but it will be necessary to add afterwards one for payments on account of Guaranteed Railways without distinction of capital and revenue.

f. No provision should be made for a remittance (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office; where, under standing orders, the surplus of any Treasury as it accumulates is despatched to another, provision should be duly made in the estimates of both districts, and in order that the anticipations of the two may be agreed, the amount should be entered separately on the face or the back of the estimate.

g. On the reverse should be detailed any important and exceptional receipt or charge which may be expected, but here also no remittances should be entered which have not been provided for in the body of the estimate; thus no mention will be made of a remittance expected only on the ground of the closing cash balance of any month, but only those which have been actually ordered, or will be made under standing orders.

h. It may be convenient to provide on the left of each page a column for the actual figure for the past month, and in this case notes should be added on the reverse explaining the difference between the actuals and the anticipation of the last preceding estimate; the estimate, however, must on no account be delayed in order to the insertion of these actual figures.

2. After examination of these estimates, the Resource Estimate for submission to the Financial Department will be prepared, showing the expected cash balance in each district for the end of the current and two succeeding months; the Accountant General may with advantage prepare a provincial estimate and should reconcile the sum of the balances as estimated by Treasury Officers with his own by showing round sums (plus or minus) against the provincial total.

It is not thought necessary to print in this place the form used for the provincial resource estimate; it is simply a list of treasuries with three columns for the estimated closing balance of the current and two following months, with a fourth for remark.

3. The district resource estimates should be laid away in district files, which may be destroyed after a complete year, but before they are laid aside the figures of the closing cash balances of each month should be entered in a register of the form prescribed for the three months' estimate submitted to Government; a page would be set aside for each month, and the columns would show the successive anticipations and the actual balance; at the time of ordering any cash remittance, it might be entered in red ink in this form, and if, after allowance for these remittances and for the unusual amounts of the credits granted to other departments, the actual cash balance in any district should differ largely from that expected, the Treasury Officer should be called to account.

Cash Balance Report.

4. The detailed cash balance report should be despatched by the evening post on the last working day of the month, and should be signed by the district

officer with a certificate that it was prepared after he had personally verified the several details of the coin and notes held; whether it agrees with the accounts, or by any error in them disagrees, it must declare the literal facts; it will include with the coin actually found in the treasury, the balances of the several sub-treasuries on the last dates for which their returns have been included in the head quarter accounts.

Under Financial Department No. 1760, dated 6th July 1871, the Accountant General is bound to report to the Government of India, as well as the local Government, the name of any officer whose negligence causes delay in the submission of the provincial cash balance report.

5. It should show separately the value of each kind of coin, giving the tale as well as the value of the uncurrent coin, will give the number of pieces of each denomination of notes, and may with advantage separate notes of foreign circles from those of the home circle by showing the tale in double columns.

In districts where the treasury balance is in the custody of a branch bank no detail of the balance can be demanded, and the amount in the bank may be shown as whole rupees, with a marginal note which will be by the Accountant General reproduced in his report to Government. If the Bank Agent should be willing to give details, they may, of course, be reproduced in the report, but the Accountant General in accepting them must be careful not to prejudice the right of Government to draw against the full amount without restriction as to the kind of coin in which it may be kept by the Bank.

6. The amount appropriated to the Public Works Department should be given at foot, and deducted from the gross balance, in order to show the available balance; the unappropriated balance should be stated in words, the distribution of the balance between the head-quarters and sub-treasuries should be exhibited so as to show the amounts held in each in home and in foreign notes, in whole rupees, in small silver, and in copper; the portion of the head-quarters balance under double locks, and under the treasurer's single lock, respectively, should be noted; and lastly, the amount of copper received from the public, issued in exchange for silver, and issued in payment of Government dues at the head and at each sub-treasury.

It is found easy to bring the district cash balance report into half a sheet of foolscap; so few details of the sub-treasury balances are required that there is space across a foolscap page to show them, and also the transactions in copper. The columns are—(*a*) name of treasury; (*b*) balances in (1) home notes, (2) foreign notes, (3) whole rupees, (4) small silver, (5) copper; (*c*) transactions in copper, (1) received from public, (2) issued for silver, (3) issued in payment of Government dues. In this form the head treasury will, of course, come first and be followed by several sub-treasuries.

7. There should also be memoranda detailing the remittances from, or to, other districts, received or despatched, during the month, with notes of the dates of receipt or despatch, and of the date of acknowledgment; and the dates on which the treasury notified that it was prepared to cash notes.

8. On the cash balance report of the 30th June, 30th September, 31st December, and 31st March, note should also be made of the liabilities of the treasury, *viz.*, bills advised but not paid, deposits payable on demand, unpaid Public Works cheques, unpaid money orders.

9. The Controller, Public Works Department, will submit his last balance report on 14th; it will detail the cash actually in the hands of each Public Works disburser, and also the balance at credit of their drawing accounts in the branch banks; the amounts appro-

priated to them in the civil treasuries will be taken from the civil reports.

10. The provincial cash balance report should be despatched, without fail, to the Financial Department on the 15th of each month, and from the date on which that department leaves for Simla, a duplicate should be despatched to the Comptroller General.

This return will be in detail of treasuries, and, after totalling all the columns for the civil treasuries, will detail the amounts in the hands of each department, will total the departmental balances, and make a grand total, which it will compare with the grand total at the close of the preceding month, further showing in separate lines the increase or decrease in each column. The columns will be *paper* value in rupees—(1) currency notes, (2) bank notes and post bills, (3) total; *gold*, (4) sovereigns, (5) half sovereigns, (6) total; *silver*, (7) whole rupees, (8) small coins, (9) total; (10) *copper*; (11) total current; *uncurrent*, (12) gold, (13) silver, (14) copper, (15) total uncurrent; (16) total current and uncurrent; *remittances in transit*, (17) from treasury to treasury within the province, (18) to treasuries of other provinces, (19) total; (20) estimated cash balance in treasuries, the cash balance reports of which have not yet come to hand; (21) grand total; (22) grand total at the close of the preceding month, (23) increase, (24) decrease: particulars of column No. 21, *viz.*, cash balance in account current with the Accountant General, cash appropriated to the Public Works Department.

If there be any gold coin issued under Act XXIII of 1870 in the treasury, its value should be shown in column 5 with a suitable change of heading.

As the form must be prepared on foolscap, a fly should be engrafted; the columns of its four pages are 6 to 9, 10 to 13, 14 to 16, 17 to 20.

On the back of the return appears a memorandum giving details of the small silver and copper coin in local treasuries, of remittances in transit within the province and to other provinces, and also of any received from any other province during the month.

Supply of Funds.

11. It is the duty of the Accountant General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; similarly, it is the duty of the district officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change. Immediately on receipt of a remittance order from the Accountant General, the police department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort which it will supply according to the scale laid down by the local Government; any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts and a guard of sufficient strength for treasure arriving by rail.

Orders for cash remittances may conveniently be issued on a counterfoil form; such, for instance, as that annexed. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant General with note of the date of receipt and certificate that credit has been given in "" cash-book, subject to any re-adjustment which may be found necessary on detailed examination; on receipt of this advice in the Accountant General's Office, the date of receipt in the counterfoil will be filled up, but the remittance register described in paragraph 26 of Circular No. 149 will not be handled by the resource department, but will be posted by the district auditor from the monthly cash account and list of payment.

12. On despatch of a remittance, its amount will be charged off in the cash-book, and will be taken in the account office against an intermediate head "cash in transit" (with inner columns "within the province" and "to other provinces") which again will be credited when the credit appears in the cash account of the receiving treasury, or when acknowledgment is produced

by the remitting treasury if the receiving treasury be in another account circle.

13. Immediately on arrival of a remittance, credit for the invoiced amount should be given in the cash book and advice sent to the Accountant General; if the remittance be from a Mint or Treasury in another province, the receiving Treasury Officer will still send the advice to the Accountant General of his own province, by whom, after any necessary record, it would be passed on to the Accountant General of the despatching province. Formal receipt will, of course, only be sent to the despatching officer after detailed examination is complete; and if such examination be not complete before the despatch of the cash account, note would be made that the remittance is not yet examined.

14. Treasurers may send podars in charge of specie remittances at the expense of Government.

I have the honor to be,
SIR,
Your most obedient Servant,

E. F. HARRISON,
Comptroller General.

No. 123.

Copy forwarded to the Secretary to the Govt of Madras for information.

E. F. H.

Deputy Comptroller General.

(With 1 spare copy)

Finance (1875) Despt
(Accounts)
From
The Comptroller General
Dated 6. May/75
Recd. 28.
No. 123.
1876. No. 1277.

Forwarding copy of Circular from the Comptroller Genl. Calcutta, issuing instructions for the preparation of Revenue Estimates, Cash Balance Reports, &c.

Ootacamund. 31st May 1875.

Communicated to the Board of Revenue

by order
for the Board of Revenue

126-5
51-3

FORM

proposed for remittance order (*para.* 11); to be printed on open foolscap.

Remittance Order No.

NUMBER.	PARTICULARS.	VALUE.
	SILVER.—Whole-rupees ...	
	Half-rupees ...	
	Four-anna pieces ...	
	Two-anna pieces ...	
	COPPER.—Double-pyce ...	
	Single-pyce ...	
	Half-pyce ...	
	Tie-pieces ...	
	NOTES.—*Home Circle*—	
	of Rs. 1,0 0 ...	
	" 500 ...	
	" 100 ...	
	" 50 ...	
	" 20 ...	
	" 10 ...	
	Foreign Circles,	
	DISCURRENT COINS ...	
	TOTAL ...	

Remittance Order No.

NUMBER.	PARTICULARS.	VALUE.
	SILVER.—Whole-rupees ...	
	Half-rupees ...	
	Four-anna pieces ...	
	Two-anna pieces ...	
	COPPER.—Double-pyce ...	
	Single-pyce ...	
	Half-pyce ...	
	Tie-pieces ...	
	NOTES.—*Home Circle*—	
	of Rs. 1,000 ...	
	" 500 ...	
	" 100 ...	
	" 50 ...	
	" 20 ...	
	" 10 ...	
	Foreign Circles,	
	DISCURRENT COINS ...	
	TOTAL ...	

Amount to be stated in words.

To

The

Sir,

Please make the remittance noted in the margin to the

Immediately on receipt of this notice, you should inform the District Superintendent of Police, even though you be unable to notify the precise date on which the remittance will be ready for despatch; and when you should warn him again of the exact date as soon as possible.

I have, &c.,

Accountant General.

Remittance Order No.

To

The

Sir,

to make you the remittance noted in margin.

has this day been instructed

I have, &c.,

Accountant General.

PARTICULARS.	VALUE.
SILVER.—Whole rupees ...	
Small Coin ...	
COPPER.—.....	
NOTES.—Home ...	
Foreign ...	
DISCURRENT COIN ...	
TOTAL ...	

From } Place.
To }

Date of Remittance order.

Amount despatched.

received.

Remittance charge bill for Rs.

passed on

Bill of receiving Remittance for Rs.

passed on

Accountant General.

Govt. of {1875} Madras.

Financial

G.O., 31st May. 1875, No. 1177

Nos. 242-3

Accounts. Copy of Circular from the Comptroller General issuing instructions for the preparation of Resource estimates, Cash Balance Reports &c. communicated to the Board of Revenue.