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M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 48

(2) Date of repair 23-1-67

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1200
~~B.P. No.~~

Press
Mis.

Dated 22-9-1874 ~~196~~.

Not to be folded or roughly handled

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Proceedings of the Madras Government, Revenue Department,
22nd September 1874.

No. 191. Read the following Proceedings of the Government of India in the Financial Department, (Accounts,) dated Fort William, 10th September 1874, No. 5,454 :—

Read the under-mentioned papers relating to the forms to be adopted for the accounts of Government Model Farms in the several Presidencies and Provinces :—

Accounts Proceedings, March 1873, Nos. 61 and 62.
Accounts Abstract, September 1873, No. 31/1 to 7,
Office memorandum from the Department of Revenue, Agriculture, and Commerce, No. 365, dated the 10th September 1873, and enclosures.
Office memorandum to the Department of Revenue, Agriculture, and Commerce, No. 3,324, dated the 30th May 1874.
Office memorandum from the Department of Revenue, Agriculture, and Commerce, No. 2,032, dated the 16th June 1874.

Resolution.—The Governor-General in Council approves of the revised forms of accounts prepared by the Comptroller-General, and directs that they be introduced into the several Model Farms.

Ordered that this Resolution and the forms of accounts be distributed for information and guidance as follows :—

To the Revenue, Agriculture, and Commerce Department of the Government of India, to the several local Governments and Administrations, to the Comptroller-General, and to the several Accountants-General and Deputy Accountants-General in independent charge.

(Signed) E. F. HARRISON,
Offg. Secy. to the Govt. of India.

No. 192. Order thereon, 22nd September 1874, No. 1,200.

Miscellaneous.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)
(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.
„ the Financial Department.

Exd. F. R. Bartleman.

Govt. of India, 1874. Circulars.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated September 22nd.

Read.

Ind.

Ord. O, 22nd September 1874, No. 1,360.

SEPTEMBER.

Nos. 191-192.

Revised Forms of Accounts to be introduced into the several Model Farms—Communicating to the Revenue Board for information and guidance the — received from the Government of India.

12 C 7

No. 5454.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the* 10*th September* 1874.

Read the under-mentioned papers relating to the forms to be adopted for the accounts of Government model farms in the several Presidencies and Provinces:—

Accounts Proceedings, March 1873, Nos. 61 and 62.

Accounts Abstract, September 1873, No. $\frac{3}{1107}$.

Office memorandum from the Department of Revenue, Agriculture and Commerce, No. 365, dated the 10th September 1873, and enclosures.

Office memorandum to the Department of Revenue, Agriculture and Commerce, No. 3324, dated the 30th May 1874.

Office memorandum from the Department of Revenue, Agriculture and Commerce, No. 2032, dated the 16th June 1874.

RESOLUTION.—The Governor General in Council approves of the revised forms of accounts, prepared by the Comptroller General, and directs that they be introduced into the several model farms.

ORDERED, that this Resolution and the forms of accounts be distributed for information and guidance as follows:—

To the Revenue, Agriculture and Commerce Department of the Government of India, to the several local Governments and Administrations, to the Comptroller General, and to the several Accountants General and Deputy Accountants General in independent charge.

E. F. HARRISON,

Offg. Secretary to the Government of India.

Assistant Secy to the Govt of India

O. S. G. I.—No. 414 C. F.—9-9-74.—160.

Forwards annexed Forms
to accounts to be kept by the
Comptroller-General for audit.
Returns to be rendered to the Central Board
of Revenue in the annexed Forms.

No. 1200

Communicated to
the Board of Revenue
for information and guidance.

By Order,
C. C. [illegible]
Secy to the Govt of India.

22nd Sept 1874.

Financial Department
No. 5454
Dated 22nd September 1874.

Forwarded for information
to the Secretary to the Board of Revenue.

By Order,
C. C. [illegible]
Secy to the Govt of India.

Fort William, the 22nd September 1874.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Enclosure to Resolution No. 5454 of 1874.

CASH BOOK.

Cash Book Entries.

Dr.	Rs.		Rs.	*Cr.*
To Balance	1,000	By Civil Treasury for cash remitted on account of sale of barley ...	20,000	
„ Barley, being sale of 10,000 maunds at Rs. 2 per maund ...	20,000	„ Establishment, being wages of ditto	5,000	
„ Civil Treasury for cash received on account of wages of establishment	5,000	„ Live stock, being feed of cattle ...	500	
„ Civil Treasury for cash received on account of feed of cattle ...	500	„ Balance	1,000	
	26,500		26,500	

CASH BOOK.

Cash.

Dr.								*Cr.*	
Date. 1873.		Ledger Folio.		Rs.	Date.		Ledger Folio.		Rs.
April ...	1		To Balance	1,000				By Civil Treasury ...	20,000
			„ Sale of barley 10,000 maunds ...	20,000				„ Establishment ...	5,000
			„ Civil Treasury ...	5,000				„ Live stock—Feed of cattle	500
			„ Ditto ...	500				„ Balance	1,000
			TOTAL ...	26,500				TOTAL ...	26,500

LEDGER.

Balance.

Dr.								*Cr.*	
Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Capital Account ...	10,000	April...	1		By Cash	1,000
			„ Advances recoverable—Permanent advance ...	500				„ Block Account ...	9,500
March	31		„ Block Account ...	9,500	March	31		„ Capital Account ...	10,000
			„ Civil Treasury ...	14,500				„ Advances recoverable ...	500
			„ Cash	1,000				„ Profit and loss ...	14,500
			TOTAL ...	35,500				TOTAL ...	35,500

Capital Account.

Dr.								*Cr.*	
Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March	31		To Balance (closing) ...	10,000	April...	1		By Balance, being amount brought forward ...	10,000
			TOTAL ...	10,000				TOTAL ...	10,000

Block Account.

Dr.								*Cr.*	
Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance, being amount brought forward ...	9,500	March	31		By Balance (closing) ...	9,500
			TOTAL ...	9,500				TOTAL ...	9,500

Dr. **Cash.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance (opening) ...	1,000	March ...	31		By Sundry accounts ...	25,500
			„ Sundry accounts ...	25,500				„ Balance (closing) ...	1,000
			TOTAL ...	26,500				TOTAL ...	26,500

Dr. **Advances Recoverable.—Permanent Advance.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To Balance (closing) ...	500	April ...	1		By Balance, being permanent advance ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **Barley.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To profit and loss ...	20,000				By sale of 10,000 maunds..	20,000
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Live Stock.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500	March ...	31		By profit and loss ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **Establishment.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To wages of establishment	5,000	March ...	31		By profit and loss ...	5,000
			TOTAL ...	5,000				TOTAL ...	5,000

Dr. **Civil Treasury.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To cash remitted by sale proceeds of barley ...	20,000				By cash received for pay of establishment ...	5,000
								By cash received for feed of cattle	500
					March ...	31		By balance (closing) ...	14,500
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Profit and Loss.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500				By sale of barley ...	20,000
March ...	31		„ wages of establishment	5,000					
			„ balance, being gain ...	14,500					
			TOTAL ...	20,000				TOTAL ...	20,000

EXPLANATORY STATEMENT OF MONTHLY ENTRIES OF LEDGER.

OPENING ENTRIES OF LEDGER.

Dr. **Balance.** *Cr.*

	Rs.		Rs.
To Capital Account	10,000	By Block Account	9,500
„ Advances Recoverable ...	500	„ Cash	1,000

Dr. **Capital Account.** *Cr.*

			Rs.
		By Balance, being amount brought forward from last year	10,000

Dr. **Block Account.** *Cr.*

	Rs.		
To Balance, being amount brought forward from last year	9,500		

Dr. **Cash.** *Cr.*

	Rs.		
To Balance, being cash in hand at end of last year	1,000		

Dr. **Advances Recoverable.** *Cr.*

			Rs.
		By Balance, being advance in hand at end of last year	500

CLOSING ENTRIES OF LEDGER.

Dr. **Capital Account.** *Cr.*

	Rs.		
To Balance	10,000		

Dr. **Block Account.** *Cr.*

			Rs.
		By Balance	9,500

Dr. **Cash.** *Cr.*

			Rs.
		By Balance	1,000

Dr. **Advances Recoverable.** *Cr.*

	Rs.		
To Balance	500		

Dr. **Civil Treasury.** *Cr.*

			Rs.
		By Balance	14,500

Dr. **Profit and Loss.** *Cr.*

	Rs.		
To Balance, being amount at credit of this head at end of the year ...	14,500		

Dr. **Balance.** *Cr.*

	Rs.		Rs.
To Block Account	9,500	By Capital Account	10,000
„ Cash	1,000	„ Advances Recoverable ...	500
„ Civil Treasury	14,500	„ Profit and Loss	14,500

Monthly Entries of Ledger from Cash Book.

Dr. — *Barley.* — *Cr.*

	Rs.		Rs.
To Profit and Loss, being profit on sale of barley transferred to credit of that head	20,000	By sale of 10,000 maunds at Rs. 2 per maund	20,000

Dr. — *Live Stock.* — *Cr.*

	Rs.		Rs.
To Feed of cattle	500	By Profit and Loss, being cost of keep of cattle during the year transferred to debit of that head	500

Dr. — *Establishment.* — *Cr.*

	Rs.		Rs.
To wages of Establishment ...	5,000	By of Profit and Loss, being cost of Establishment transferred to debit of that head	5,000

Dr. — *Civil Treasury.* — *Cr.*

	Rs.		Rs.
To Cash remitted to Treasury, being sale proceeds of barley ...	20,000	By Cash received from Treasury, being pay of Establishment	5,000
		„ cost of food for cattle ...	500

Dr. — *Profit and Loss.* — *Cr.*

	Rs.		Rs.
To Live stock, being cost of feed of cattle during the year	500	By Barley, being sale proceeds of barley during the year	20,000
„ Establishment, being wages of cattle during the year	5,000		

Dr. — *Cash.* — *Cr.*

	Rs.		Rs.
To Sundry Accounts	25,500	By Sundry Accounts	25,500

No. I.

Valuation Statement.

	Value of Stock on 1st April 1873.		Increase during year.		Decrease during year.		Value of Stock on 31st March 1874.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		Rs.		Rs.
Lands and buildings ...	.....	3,000	.....	...	.....	...	.....	3,000
Implements ...	.....	2,000	.....	...	.....	...	.....	2,000
Live stock	100 bullocks at Rs. 40 each ...	4,000	*Nil.*	*Nil.*	*a* 25 bullocks	1,000	75 bullocks	3,000
Crops, barley ...	250 mds. ...	500	*b* 10,000 mds.	20,000	*c* 10,150 ...	20,300	100 mds. ...	200
		9,500	.....	20,000	.....	21,300	.....	8,200
Deduct value on 31st March 1874 ...	.....	8,200						
Decrease during year in value of dead and live stock	.....	1,300						
Increase								

(a) 25 died during year.
(b) Reaped.
(c) 10,000 maunds sold, 150 maunds used as seed grain during year.

1260/5

No. II.

Abstract Statement of Receipts and Disbursements for the year 187 -7

Balance on ...			Charges—		
Receipts—			*Expenditure—*		
Revenue—			Establishment ...	...	
Sale proceeds of barley ...			Labor		
Do. do. of wheat...			Purchase of live stock ..		
Do. do. of oats ..			Do. of buildings and implements ...		
Do. do. of tobacco					
Do. do. of cotton...					
Do. do. of sheep .					
Advance Account ...			Advance Account ...		
Civil Treasury ...			Civil Treasury ...		
			Balance on ...		

No. III.

				Rs.
Amount at credit of profit and loss as per ledger				14,500
Add—Increase as per valuation statement				...
				14,500
Deduct— Decrease as per ditto			1,300	
Estimated rent of land			4,500	
				5,800
Estimated profit				8,700
Amount of capital			10,000	
Estimated profit			8,700	
Percentage of profit on capital			87 %	

No. IV.

Cost of production with gross and net proceeds of each crop.

Crop.	Receipts.	Expenditure.					
	Sale proceeds.	Establishment.	Live stock.	Dead stock.	Rent.	Total.	Net proceeds.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Barley	20,000	5,000	1,500	300	4,500	11,300	8,700
Wheat							
Oats, &c.							
Total							

Note.—The total of sale proceeds, establishment, live stock and dead stock should agree with the total credits and debits as per ledger. The division of the full cash charges of the year among the several crops will thus be ensured.

(A True Copy)
H. Twelvetrees
Registrar Finl. Deptt.

O. S. G. P.—No. 415 C. F.—9-9-74.—160.

Rec'd 22 Dec 1854

1200/6

R. C. LEPAGE & CO.,

CALCUTTA.

No 2

MACHINERY, TOOL, & HARDWARE DEPARTMENT.

Shipped per "BOTANIST."

SELF-ACTING SAW BENCH, 1850/.

Manufactured by SAMUEL WORSSAM & Co., *in the very best style of workmanship.*

Size of table. 6 feet long by 3 feet wide, to take a saw up to 42 inches diameter, adapted for cutting planks, deals, battens, &c., &c. Also fitted with two Trucks, running on rails, to cut timber up to 16 inches diameter; with two each of 36 and 42-inch cast-steel circular saws.

PATENT CAST-IRON PUMP CASES,

Manufactured by JOHN WARNER & SONS, *London.* 90/.

PATENT CAST-IRON PUMP CASES fitted with 2¼-inch cast-iron working barrel, with valve door, wrought-iron handle, patent vibrating standard (which ensures the bucket working true in the barrel), rod, and J. WARNER & SONS' brass bucket and patent valve. With 9 feet 3-inch cast-iron pipe, 19 feet 1¼-inch cast-iron suction-pipe, rose, and fittings complete.

PATENT CAST-IRON PUMP CASES, similar to the above, but with 3½-inch cast-iron working barrels, 9 feet 4-inch cast-iron pipe, 19 feet 2-inch suction-pipe, rose, and fittings complete. 120/.

WESTON'S PATENT DIFFERENTIAL PULLEY BLOCKS,

In pairs, to lift ½, 1, and 1½ tons, each pair fitted with 45/60. 70/- 52 feet patent chain.

The peculiar merit attached to these Pulleys is, that whilst they are much more powerful than ordinary Pulley Blocks, they also possess the novel and very valuable quality of not running down whilst the load is suspended to them, even if the chain is suddenly let go when either hoisting or lowering the weight.

SEWING-MACHINES.

W. F. THOMAS & Co.'s SEWING-MACHINES.—

No. 3c, adapted for Men's Boot-work, with double-action, for sewing up the backs of Boots; on table, with treadle, and extras. 300/

No. 3A, with double-action movement; on table, with treadle, adapted for sewing the lap-seams of Coats. 300/

No. 1c, on table, with treadle, and extra motion, by which the direction of the movement of the work can be changed. This arrangement gives great facility for stitching on each side of seams, and for sewing up the bodies and sleeves of Shirts. 255/

Supply of Silk, Cotton, and Thread for the various Machines indicated above.

Shipped per "LATONA."

SELF-ACTING SAW BENCH,

Manufactured by SAMUEL WORSSAM & Co., *of London, in the best style of Workmanship.*

Size of table 6 feet long by 3 feet wide, to take a Circular Saw up to 42 inches diameter, adapted for cutting Planks, Deals, Battens, &c. Also fitted with two Trucks, running on Rails, to cut Timber up to 16 inches diameter. With two each 36 and 42-inch Cast-steel Circular Saws.

Shipped per "NEWCASTLE."

GENTLEMAN'S TOOL CHEST,

In Polished Seasoned Oak, with Drawer, and fully fitted with the following Tools of the best quality—

One 24 in. C. S. Hand Saw.
One 10 in. C. S. Brass-backed Saw.
One 12 in. G. G Compass Saw.
One No. 2 Best Shingling Hatchet.
One Handled Kent Axe, hardened Steel Poll.
One 2-feet 2-fold Rule, arch joint.
One pair Black Joiner's Pincers, 7½ in
One pair 7½ flat-nosed Bell-hanger's Pliers.
One dozen Patent Gimlets, sorted.
One Bradawl Pal.
Two Nail Punches.
One Set C. S. Firmer-Handled Chisels to 1½ inch.
Half-dozen Files and Rasps.
One 10-in Bright London Screw Driver.
One 4-in. do. do.
Two Hammers, No. 3, Canterbury, No. 5, London Handled.)
One Chipping Hammer. (No. 6, 16oz., Engineer's.)
One Trying Plane, 22 in. long.
One Jack, 2¼ do. 17 in.
One Smoothing ditto, 2¼ in., double C. S., iron.
One Pair bright Pliers, 6in., Round Nose.
One Pair Black Cutting Pincers, 7½ in.
One 12 in. Square-plated.
One 4½ in. do. do.
One 9 in. Improved Sliding Bevil.
One Beech Marking Guage.
One Drawing Knife (10in Carpenter's).
One Scraper, best, 4½ in. blade
One Scribing Tool.
One Hand Vice, 4 in., Black.
One Bench Vice, 4 lb., Common.
Four Chipping Chisels.
One Pair Wing Compasses, 6 in., Black.
OnePair 8 in. Spring Dividers.
One Screw Spanner, 10 inch (Budding's).
One Anvil and Beck Iron.
One Drill Stock, and Set of Drills.
One Pair 10 in. Tinmen's Shears.
One Best Brace, 36 Black Bits.

Shipped per "ROBERT LEES."

AGRICULTURAL IMPLEMENTS,

Manufactured by Messrs. RANSOMES & SIMS.

TWO-HORSE or BULLOCK IRON GEAR, and Intermediate Motion complete, mounted on triangle frame and sleepers made of teak-wood. 290/.

FOUR-HORSE or BULLOCK SEGMENTAL IRON GEAR, with Draught Bars, Crotch, and long Connecting Rod to Intermediate Motion. 480/.

IRON INTERMEDIATE MOTION on teak-wood framing for the above Gear, fitted with Pulley and Crotch to drive by Horses. 140/.

These horse or bullock powers are exceedingly useful for driving power Thrashing Machines, one or more Cotton Gins, Flax and Hemp Scutching Machines, Hay, Straw, and Cane Cutters, Bruising Mills, Flour Mills, Hoop Cutters, &c., and in fact are the best motive power where steam or water cannot be obtained.

IMPROVED DRESSING or WINNOWING MACHINES complete for hand power, with Seed Sieves, &c.

These Dressing or Winnowing Machines are used for separating the Chaff from the Grain after it has been thrashed by the Thrashing Machine. One man can clean or dress 30 bushels per hour, and the operation is neither so costly, nor so liable to be interrupted by the weather as the old system of throwing the Corn into the air, and allowing the wind to blow away the Chaff. They are extremely simple, and useful for all kinds of Grain.

CHAFF or CANE CUTTERS. No. 3, for hand power. These useful hand-power Chaff Cutters cut two lengths of Chaff, 3-16ths and 3-8ths inch long, and are admirably adapted for cutting sugar-cane. The box removes from the other part of the Machine, so that they occupy, when not in use, a very small space, and can be packed in a small compass. The feed rollers are driven by a ratchet wheel and cam, so that all pressure is removed from the knife whilst cutting, and the Machines are consequently exceedingly light in work, and free from liability to derangement. One man will cut about 2½ cwt. of Hay per hour.

EXTRA KNIVES FOR DITTO.

B. F. O. PLOUGHS, with Beams and Handles made of teak-wood, and with Head Wheels and Coulters. 35/.

B. F. O. PLOUGHS, with high and extra long Beams and Handles made of teak-wood, and with Steel Breasts, Coulters, &c. 30/

B. F. I. SOLID BEAM IRON PLOUGHS, with Head Wheels, Steel Breasts, and Poles for Bullocks, made of teak-wood. 60/

B. F. S. SOLID BEAM IRON PLOUGHS, with Head Wheels, Steel Breasts, and Poles for Bullocks, made of teak-wood. 60/

EXTRA FITTINGS AND WEARING PARTS FOR THE ABOVE PLOUGHS.

The whole of the above Ploughs are very light in draught, simple in construction, and efficient in use. They produce furrows, in which the width is one-half more than the depth, say 8 inches by 9 inches, which is the best form for exposing the ground to the atmosphere, and producing a good seed-bed.

The employment of a good Plough in the cultivation of the soil is of the greatest importance, as the quantity and quality of the crop depend in a very great measure upon the manner in which the ground is tilled.

If the land is only ploughed to a small depth, and left in irregular badly-formed furrows, the soil is not thoroughly exposed to the action of the atmosphere, which it is well known is a most powerful fertilizer for the young seed, and is essential to successful cultivation of all kinds of grain.

Shipped per "MEDUSA."

CIRCULAR SAW SPINDLES.

WROUGHT-IRON CIRCULAR SAW SPINDLES, 2 inches diameter, with cast-iron Pedestals, with gun-metal bearings, Collars for fixing Saw, and fast and loose Pullies for power complete. 75/.

IMPROVED PARALLEL FENCES or GAUGES for SAW BENCHES, with ADJUSTING SCREW. 45/.

COMMON SLIDING TIMBER FENCES or GAUGES for SAW BENCHES. 13/.

CIRCULAR SAWS.

36 and 42-inch Cast Steel Circular Saws for above. 60/. 95/.

NEW PATTERN SMITH'S BELLOWS, with PATENT REVERSIBLE PIPES,

30, 32 and 34 inches long, of best warranted quality. 46/. 55/. 64/

BEST IMPROVED WROUGHT-IRON PORTABLE RIVET FORGES, with BELLOWS COMPLETE, - 45/-

Adapted for Iron River Boat and Ship Building, Iron Bridge Building, and Engineers and Railway Contractors' use generally.

MOREWOOD'S PATENT ANCHOR-BRAND CORRUGATED GALVANIZED SHEETS for ROOFING, 20/ per cwt

72 inches long, 24 wire gauge, 8 3-inch corrugations wide, packed in cases containing 65, 66, 67, and 68 sheets each. Weight in each case about 10 cwt. *Rivets and Nails for fixing the above.*

PATENT PARMELEES MACHINE BELTING,

Manufactured by the NORTH BRITISH RUBBER COMPANY, *Edinburgh.*

3½" @ 1/- per foot — 2 inches wide by 3 ply — 4 yds 6" @ 2/2 per foot
4" 1/3 — 2¼ " " 3 " — 9 yds 7" 2/6
5" 1/10 — 3 " " 3 " — 12 yds 8" 3/5

R. C. LEPAGE & Co. are appointed Agents for the North British Rubber Company, and undertake to order or contract for Machine Belting of any width, substance, or length. Belts may be made endless, at a small additional cost.
Samples of Railway Buffers, Steam Packing, Packing Rings, Valves, Pump Valves and Discs, made by the North British Rubber Company, may be seen at R. C. L. and Co.'s.

PATENT CALIFORNIAN PUMPS,

75/-

With Barrels 3 inches diameter, and 5-inch stroke. If worked at 35 double strokes per minute, will raise 450 gallons per hour.

105/- Do. do. with Barrels of 4 inches diameter, and 5-inch stroke. If worked at 35 double strokes per minute, will raise 825 gallons per hour.

Three 30 feet lengths 2-inch 2-ply Suction Pipe for ditto 2/- per foot
Three 30 feet " 2½ " " " " " 2/2 per foot
Three 10 feet " 1½ " " " " " 6/2
Three 10 feet " 2 " " " " " 2/-

These Pumps are adapted for all purposes requiring the lifting and forcing of water or other liquids. They are also especially recommended for irrigation purposes, and to Contractors, Railway Companies &c., for their cheapness, efficiency, and facility of being placed in any position. They are double-acting, and can be easily arranged for working by Steam, Bullock, or Wind power. They are very simple in construction, and are consequently not liable to derangement.

Shipped per "PHILOSOPHER."

LLOYD'S PATENT MILLS.

125/- 152/-

Nos. 1 and 2, for simultaneously Grinding and Dressing Flour, Barley, Indian Corn, Lentils, Rice, Rye, Pearl Barley, Groats, and Oats for Oatmeal, by hand-power. One man would be capable of grinding and dressing a bushel of Wheat in three hours.

No. 3 ditto, ditto, to work by steam or bullock power.

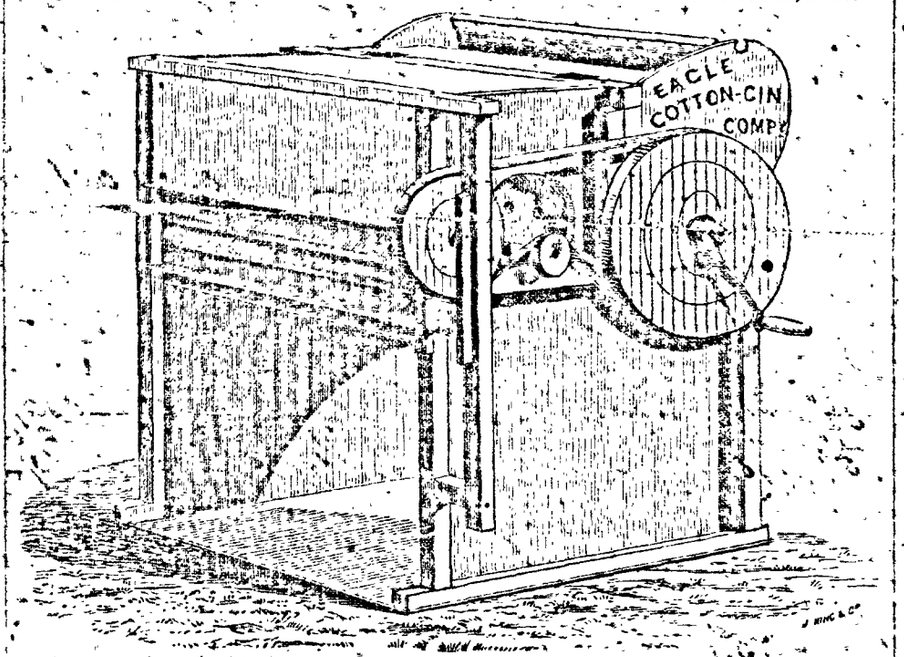
325/- No. 4 ditto, ditto, with crank handle and standards, to be worked by three or four men.

The frames of the above Mills are made of teak-wood, and the whole completed in a substantial and durable manner.

N.B.—Samples of the above will be exhibited at the forthcoming Oudh Exhibition.

PATENT AMERICAN "EAGLE" COTTON GINS,

With 18 Saws for hand-power; also fitted with pulley for steam-power. Price, including strong packing case.....*Cash*, 270rs.



These Gins are in very great demand, and are considered by all who use them to be the most efficient Gin in existence. They are capable of ginning all kinds of Indian Cotton. The 18-Saw Gin is capable of cleaning an average rate of from 500 to 700 pounds per day of 10 hours, according to the description of Cotton, and the power and speed applied.

The manufacturers of the Eagle Gin were awarded a Gold Medal and first prize of 5,000 rupees by the Government of India through the Agricultural and Horticultural Society at Calcutta, in September, 1858. Also a medal at the Great Exhibition of 1851, in London, as being the best Gin exhibited.

N.B.—Samples of the above will be exhibited at the forthcoming Oudh Exhibition.

EMERY'S PATENT AMERICAN COTTON GINS,

With 13 Saws, and Cleaner and Condenser complete, for hand-power, adjustable for all kinds and conditions of Cotton. Price complete, packed in three cases.....*Cash*, 335rs.

These Machines have long been known and extensively used in the Southern States of America, and much of the best Cotton sent to England is ginned by them. The capacity of these Gins varies, like all others, according to the speed applied, and the kind and condition of the Cotton, but as a minimum quantity the 13-Saw Gin will gin about 300 pounds per day of 10 hours; and larger in proportion.

Attached to the Gin is a condenser, which collects and discharges the cleaned Cotton from the Machine in a compressed and very convenient form, ready for packing an advantage not possessed by other Gins.

These Machines are made almost wholly of iron, and are therefore suited to all climates, and not liable to decay or destruction from white ants, &c.

N.B.—Samples of the above will be exhibited at the forthcoming Oudh Exhibition.

No. 2 PATENT DUPLEX LEVER PUNCHES, 150/-

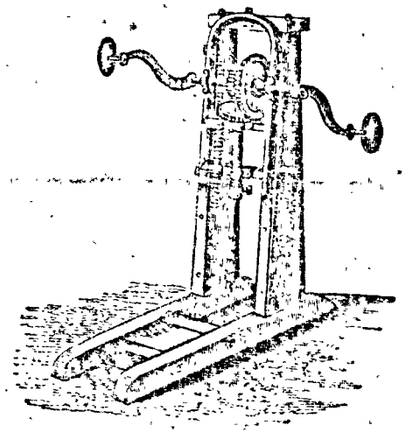
Capable of punching ¼ inch holes through ⅜-inch iron plates by hand-power; weight of each Punch complete only 44 lbs.

It requires no skilled labour to use it, nor is it liable to break or get out of repair. It adjusts itself immediately to its work; and a lad can, in using it, exert a power equal to thirty tons to the square inch with ease and rapidity as applied to No. 2, and so relatively to sizes Nos. 1 and 3, which are also in stock. Being so portable, it is invaluable where fixed machinery cannot be used for punching Boiler and Ships' Plates, Angle Iron, &c.

N.B.—Samples of the above will be exhibited at the forthcoming Oudh Exhibition.

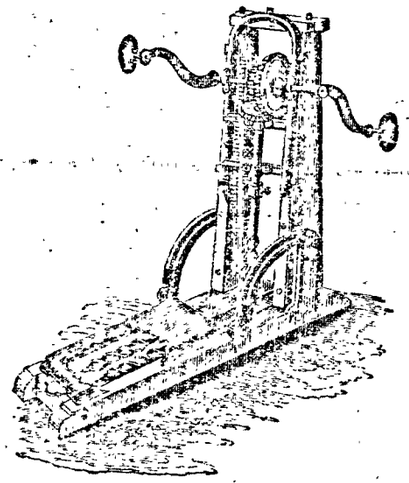
NEW PATENT PIVOT BORING MACHINES,

In hard-wood frames, for boring upright holes, with one each 1, 1¼, and 2-inch Screw Auger to each Machine. Price of Machine, in hard-wood frame, including packing-case with sliding cover ..... 42rs.



NEW PATENT PIVOT BORING MACHINES,

In hard-wood frames, and with iron quadrant for boring holes at any angle, with one each 1, 1¼, and 2-inch Screw Augers to each Machine. Price of Machine, in hard-wood frame, and with iron quadrant, including packing-case with sliding cover ..... 52rs.

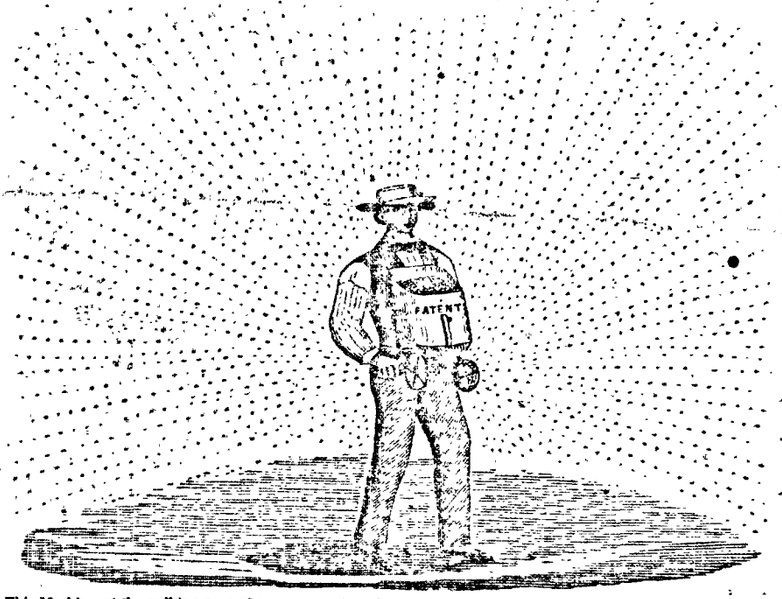


The new patent Pivot Boring Machine consists of an upright frame containing iron wheels and pinions; also, a spindle h socket to receive the auger, which, when worked by a handle on either side of the Machine, multiplies the speed of the er, and enables the workman to bore a hole either vertical or in an angular direction in one-tenth the time usually occu- l by the ordinary means.

N.B.—Samples of the above will be exhibited at the forthcoming Oudh Exhibition.

CAHOON'S PATENT BROAD-CAST SEED SOWER,

For Sowing Wheat, Rice, Barley, Oats, Grass-seed, &c.



This Machine, at the walking pace of a man, sows from four to eight acres per hour.

These Machines are substantially made, and do the work in a very superior manner, as numerous certificates from those who have used them fully prove.

A person can sow perfectly with this Machine who has had no experience in sowing whatever—and a saving of at least three-fourths of the labour is made by the use of it.

A complete division of the seed is effected, and each kernel falls separately upon the ground, causing great regularity of distribution, and giving the best opportunity for the growth and development of the grain. As a result of which, a large saving of seed is made (estimated by some to be fully one-third), and an increased and better crop is produced.

These Machines have taken the first prizes at many Agricultural Exhibitions.

Price, including Packing-case ..... 22rs.

N.B.—Samples of the above will be exhibited at the forthcoming Oudh Exhibition.

LONDON, 4th *July*, 1864.

Council Book
No. Duplicate

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Enclosure to Resolution No. 5454 of 1874.

CASH BOOK.

Dr. *Cash-Book Entries.* *Cr.*

	Rs.		Rs.
To Balance	1,000	By Civil Treasury for cash remitted on account of sale of barley	20,000
„ Barley, being sale of 10,000 maunds, at Rs. 2 per maund	20,000	„ Establishment, being wages of ditto	5,000
„ Civil Treasury for cash received on account of wages of establishment ..	5,000	„ Live stock, being feed of cattle	500
„ Civil Treasury for cash received on account of feed of cattle	500	„ Balance	1,000
	26,500		26,500

CASH BOOK.

Dr. *Cash.* *Cr.*

Date. 1873.		Ledger Folio.		Rs.	Date.		Ledger Folio.		Rs.
April ...	1		To Balance	1,000				By Civil Treasury ...	20,000
			„ Sale of barley, 10,000 maunds	20,000				„ Establishment ...	5,000
			„ Civil Treasury	5,000				„ Live stock—Feed of cattle	500
			„ Ditto	500				„ Balance	1,000
			TOTAL ...	26,500				TOTAL ...	26,500

LEDGER.

Dr. *Balance.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book Page.		Rs.
April ...	1		To Capital Account ...	10,000	April.	1		By Cash	1,000
			„ Advances recoverable—Permanent advance ...	500				„ Block Account ...	9,500
March...	31		„ Block Account	9,500	March	31		„ Capital Account ...	10,000
			„ Civil Treasury	14,500				„ Advances recoverable.	500
			„ Cash	1,000				„ Profit and Loss ...	14,500
			TOTAL ...	35,500				TOTAL ...	35,500

Dr. *Capital Account.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March...	31		To Balance (closing) ...	10,000	April...	1		By Balance, being amount brought forward	10,000
			TOTAL ...	10,000				TOTAL ...	10,000

Dr. *Block Account.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April...	1		To Balance, being amount brought forward ...	9,500	March...	31		By Balance (closing)	9,500
			Total ...	9,500				Total ...	9,500

Dr. *Cash.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance (opening) ...	1,000	March...	31		By Sundry accounts.	25,500
			„ Sundry accounts ...	25,500				„ Balance (closing).	1,000
			Total ...	26,500				Total ...	26,500

Dr. *Advances Recoverable.—Permanent Advance.* *Cr*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March...	31		To Balance (closing) ...	500	April...	1		By Balance, being permanent advance.	500
			Total ...	500				Total ...	500

Dr. *Barley.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March...	31		To Profit and Loss ...	20,000				By sale of 10,000 maunds	20,000
			Total ...	20,000				Total ...	20,000

Dr. *Live Stock.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To feed of Cattle... ...	500	March...	31		By Profit and Loss...	500
			Total ...	500				Total ...	500

Dr. *Establishment.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To wages of establishment	5,000	March...	31		By Profit and Loss...	5,000
			Total ...	5,000				Total ...	5,000

Dr. *Civil Treasury.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To cash remitted by sale-proceeds of barley ...	20,000				By cash received for pay of establishment	5,000
								By cash received for feed of cattle ...	500
					March...	31		By balance (closing).	14,500
			Total ...	20,000				Total ...	20,000

Dr. *Profit and Loss.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500				By sale of barley ...	20,000
			„ wages of establishment	5,000					
March...	31		„ balance, being gain...	14,500					
			Total ...	20,000				Total ...	20,000

EXPLANATORY STATEMENT OF MONTHLY ENTRIES OF LEDGER.

Opening Entries of Ledger.

Dr. *Balance.* *Cr.*

	Rs.		Rs
To Capital Account	10,000	By Block Account	9,500
„ Advances recoverable	500	„ Cash	1,000

Dr. *Capital Account.* *Cr.*

			Rs.
		By Balance, being amount brought forward from last year	10,000

Dr. *Block Account.* *Cr.*

	Rs.		
To Balance, being amount brought forward from last year	9,500		

Dr. *Cash.* *Cr.*

	Rs.		
To Balance, being cash in hand at end of last year	1,000		

Dr. *Advances Recoverable.* *Cr.*

			Rs.
		By Balance, being advance in hand at end of last year	500

Closing Entries of Ledger.

Dr. *Capital Account.* *Cr.*

	Rs.		
To Balance	10,000		

Dr. *Block Account.* *Cr.*

			Rs.
		By Balance	9,500

Dr. *Cash.* *Cr.*

			Rs.
		By Balance	1,000

Dr. *Advances Recoverable.* *Cr.*

	Rs.		
To Balance	500		

Dr. *Civil Treasury.* *Cr.*

			Rs.
		By Balance	14,500

Dr. *Profit and Loss.* *Cr.*

	Rs.		
To Balance, being amount at credit of this head at end of the year ..	14,500		

Dr. *Balance.* *Cr.*

	Rs.		Rs.
To Block Account.....	9,500	By Capital Account.....	10,000
„ Cash.....	1,000	„ Advances recoverable	500
„ Civil Treasury.....	14,500	„ Profit and Loss	14,500

MONTHLY ENTRIES OF LEDGER FROM CASH BOOK.

Dr. *Barley.* *Cr.*

	Rs.		Rs.
To Profit and Loss, being profit on sale of barley transferred to credit of that head	20,000	By sale of 10,000 maunds, at Rs. 2 per maund	20,000

Dr. *Live Stock.* *Cr.*

	Rs.		Rs.
To feed of cattle	500	By Profit and Loss, being cost of keep of cattle during the year transferred to debit of that head..	500

Dr. *Establishment.* *Cr.*

	Rs.		Rs.
To wages of establishment	5,000	By Profit and Loss, being cost of establishment transferred to debit of that head	5,000

Dr. *Civil Treasury.* *Cr.*

	Rs.		Rs.
To Cash remitted to treasury, being sale-proceeds of barley.....	20,000	By Cash received from Treasury, being pay of establishment	5,000
		„ cost of food for cattle	500

Dr. *Profit and Loss.* *Cr.*

	Rs.		Rs.
To Live stock, being cost of feed of cattle during the year.....	500	By Barley, being sale-proceeds of barley during the year	20,000
„ Establishment, being wages of cattle during the year.....	5,000		

Dr. *Cash.* *Cr.*

	Rs.		Rs.
To Sundry Accounts.....	25,000	By Sundry Accounts.....	25,500

No. I.

Valuation Statement.

	Value of Stock on 1st April 1873.		Increase during Year.		Decrease during Year.		Value of Stock on 31st March 1874.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		Rs.		Rs.
Lands and buildings	....	3,000	....	..	....	..	....	3,000
Implements....	....	2,000	....	..	....	..	....	2,000
Live stock	100 bullocks at Rs. 40 each....	4,000	*Nil.*	*Nil.*	*a* 25 bullocks	1,000	75 bullocks	3,000
Crops, barley ..	250 mds...	500	*b* 10,000 mds	20,000	*c* 10,150 ..	20,300	100 mds..	200
		9,500		20,000	....	21,300	....	8,200
Deduct value on 31st March 1874	....	8,200						
Decrease during year in value of dead and live stock.....	...	1,300						
Increase								

(a) 25 died during year.
(b) Reaped.
(c) 10,000 maunds sold, 150 maunds used as seed-grain during year.

No. II.

Abstract Statement of Receipts and Disbursements for the year 187 -7 .

Balance on.. ..			CHARGES—		
RECEIPTS—			*Expenditure—*		
Revenue—			Establishment		
Sale-proceeds of barley..			Labor		
Do. do. of wheat..			Purchase of live stock ..		
Do. do. of oats ..			Do. of buildings and implements ..		
Do. do. of tobacco.					
Do. do. of cotton..					
Do. do. of sheep..					
Advance Account			Advance Account		
Civil Treasury			Civil Treasury		
			Balance on		

No. III.

	Rs.
Amount at credit of Profit and Loss as per Ledger	14,500
Add—Increase as per valuation statement	.....
	14,500
Deduct—Decrease as per do.	1,300
Estimated rent of land	4,500
	5,800
Estimated profit	8,700
Amount of capital	10,000
Estimated profit	8,700
Per-centage of profit on capital	87%

No. IV.

Cost of Production with Gross and Net Proceeds of each Crop.

Crop.	Receipts.	Expenditure.					Net proceeds.
	Sale of proceeds.	Establishment.	Live stock.	Dead stock.	Rent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Barley	20,000	5,000	1,500	300	2,500	11,300	8,700
Wheat							
Oats, *etc.*							
Total..							

Note.—The total of sale-proceeds, establishment, live stock, and dead stock should agree with the total credits and debits as per Ledger. The division of the full cash charges of the year among the several crops will thus be ensured.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

12 D 13

Enclosure to Resolution No. 5454 of 1874.

CASH BOOK.

Dr. — *Cash Book Entries.* — *Cr.*

	Rs.		Rs.
To Balance	1,000	By Civil Treasury for cash remitted on account of sale of barley ...	20,000
„ Barley, being sale of 10,000 maunds at Rs. 2 per maund ...	20,000	„ Establishment, being wages of ditto	5,000
„ Civil Treasury for cash received on account of wages of establishment	5,000	„ Live stock, being feed of cattle ...	500
„ Civil Treasury for cash received on account of feed of cattle ...	500	„ Balance	1,000
	26,500		26,500

CASH BOOK.

Dr. — *Cash.* — *Cr.*

Date. 1873.		Ledger Folio.		Rs.	Date		Ledger Folio.		Rs.
April ...	1		To Balance	1,000				By Civil Treasury ...	20,000
			„ Sale of barley 10,000 maunds	20,000				„ Establishment ...	5,000
			„ Civil Treasury ...	5,000				„ Live stock—Feed of cattle	500
			„ Ditto ...	500				„ Balance	1,000
			Total ...	26,500				Total ...	26,500

LEDGER.

Dr. — *Balance.* — *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1	-	To Capital Account ...	10,000	April...	1		By Cash	1,000
			„ Advances recoverable—Permanent advance ...	500				„ Block Account ...	9,500
March	31		„ Block Account ...	9,500	March	31		„ Capital Account ...	10,000
			„ Civil Treasury ...	14,500				„ Advances recoverable ...	500
			„ Cash	1,000				„ Profit and loss ...	14,500
			Total ...	35,500				Total ...	35,500

Dr. — *Capital Account.* — *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March	31		To Balance (closing) ...	10,000	April...	1		By Balance, being amount brought forward ...	10,000
			Total ...	10,000				Total ...	10,000

Dr. — *Block Account.* — *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance, being amount brought forward ...	9,500	March	31		By Balance (closing) ...	9,500
			Total ...	9,500				Total ...	9,500

Dr. **Cash.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance (opening) ...	1,000	March ...	31		By Sundry accounts ...	25,500
			„ Sundry accounts ...	25,500				„ Balance (closing) ...	1,000
			TOTAL ...	26,500				TOTAL ...	26,500

Dr. **Advances Recoverable.—Permanent Advance.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To Balance (closing) ...	500	April ...	1		By Balance, being permanent advance ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **Barley.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To profit and loss ...	20,000				By sale of 10,000 maunds.	20,000
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Live Stock.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500	March ...	31		By profit and loss ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **Establishment.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To wages of establishment	5,000	March ...	31		By profit and loss ...	5,000
			TOTAL ...	5,000				TOTAL ...	5,000

Dr. **Civil Treasury.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs
			To cash remitted by sale proceeds of barley ...	20,000				By cash received for pay of establishment ...	5,000
								By cash received for feed of cattle	500
					March ...	31		By balance (closing) ...	14,500
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Profit and Loss.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500				By sale of barley ...	20,000
March ...	31		„ wages of establishment	5,000					
			„ balance, being gain ...	14,500					
			TOTAL ...	20,000				TOTAL ...	20,000

EXPLANATORY STATEMENT OF MONTHLY ENTRIES OF LEDGER.

OPENING ENTRIES OF LEDGER.

Dr. **Balance.** *Cr.*

	Rs.		Rs.
To Capital Account	10,000	By Block Account	9,500
„ Advances Recoverable ...	500	„ Cash	1,000

Dr. **Capital Account.** *Cr.*

		Rs.
	By Balance, being amount brought forward from last year	10,000

Dr. **Block Account.** *Cr.*

	Rs.		
To Balance, being amount brought forward from last year	9,500		

Dr. **Cash.** *Cr.*

	Rs.		
To Balance, being cash in hand at end of last year	1,000		

Dr. **Advances Recoverable.** *Cr.*

		Rs.
	By Balance, being advance in hand at end of last year	500

CLOSING ENTRIES OF LEDGER.

Dr. **Capital Account.** *Cr.*

	Rs.		
To Balance	10,000		

Dr. **Block Account.** *Cr.*

		Rs.
	By Balance	9,500

Dr. **Cash.** *Cr.*

		Rs.
	By Balance	1,000

Dr. **Advances Recoverable.** *Cr.*

	Rs.		
To Balance	500		

Dr. **Civil Treasury.** *Cr.*

		Rs.
	By Balance	14,500

Dr. **Profit and Loss.** *Cr.*

	Rs.		
To Balance, being amount at credit of this head at end of the year ...	14,500		

Dr. **Balance.** *Cr.*

	Rs.		Rs.
To Block Account	9,500	By Capital Account	10,000
„ Cash	1,000	„ Advances Recoverable ...	500
„ Civil Treasury	14,500	„ Profit and Loss	14,500

Monthly Entries of Ledger from Cash Book.

Dr. — *Barley.* — *Cr.*

	Rs.		Rs.
To Profit and Loss, being profit on sale of barley transferred to credit of that head	20,000	By sale of 10,000 maunds at Rs. 2 per maund	20,000

Dr. — *Live Stock.* — *Cr.*

	Rs.		Rs.
To Feed of cattle	500	By Profit and Loss, being cost of keep of cattle during the year transferred to debit of that head	500

Dr. — *Establishment.* — *Cr.*

	Rs.		Rs.
To wages of Establishment ...	5,000	By of Profit and Loss, being cost of Establishment transferred to debit of that head	5,000

Dr. — *Civil Treasury.* — *Cr.*

	Rs.		Rs.
To Cash remitted to Treasury, being sale proceeds of barley ...	20,000	By Cash received from Treasury, being pay of Establishment ...	5,000
		„ cost of food for cattle ...	500

Dr. — *Profit and Loss.* — *Cr.*

	Rs.		Rs.
To Live stock, being cost of feed of cattle during the year	500	By Barley, being sale proceeds of barley during the year	20,000
„ Establishment, being wages of cattle during the year	5,000		

Dr. — *Cash.* — *Cr.*

	Rs.		Rs.
To Sundry Accounts	25,500	By Sundry Accounts	25,500

No. I.

Valuation Statement.

	Value of Stock on 1st April 1873.		Increase during year.		Decrease during year.		Value of Stock on 31st March 1874.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		Rs.		Rs.
Lands and buildings ...	... ...	3,000	... ...	...	... ...	...	... ...	3,000
Implements ...	... ...	2,000	... ...	...	.....	...	.....	2,000
Live stock	100 bullocks at Rs. 40 each ...	4,000	*Nil.*	*Nil.*	*a* 25 bullocks	1,000	75 bullocks	3,000
Crops, barley ...	250 mds. ...	500	*b* 10,000 mds.	20,000	*c* 10,150 ...	20,300	100 mds. ...	200
		9,500	.....	20,000	.....	21,300	... ...	8,200
Deduct value on 31st March 1874 ...	.....	8,200						
Decrease during year in value of dead and live stock	... ...	1,300						
Increase								

(a) 25 died during year.
(b) Reaped.
(c) 10,000 maunds sold, 150 maunds used as seed grain during year.

No. II.

Abstract Statement of Receipts and Disbursements for the year 187 -7

Balance on ...			Charges—		
Receipts—			*Expenditure—*		
Revenue—			Establishment ...		
Sale proceeds of barley...			Labor		
Do. do. of wheat...			Purchase of live stock ..		
Do. do. of oats ...			Do. of buildings and implements ...		
Do. do. of tobacco					
Do. do. of cotton...					
Do. do. of sheep „					
Advance Account ...			Advance Account ...		
Civil Treasury ...			Civil Treasury ...		
			Balance on ...		

No. III.

				Rs.
Amount at credit of profit and loss as per ledger				14,500
Add—Increase as per valuation statement				...
				14,500
Deduct—Decrease as per ditto		1,300		
Estimated rent of land		4,500		
				5,800
Estimated profit				8,700
Amount of capital		10,000		
Estimated profit		8,700		
Percentage of profit on capital		87 %		

No. IV.

Cost of production with gross and net proceeds of each crop.

Crop.	Receipts.	Expenditure.					
	Sale proceeds.	Establishment.	Live stock.	Dead stock.	Rent.	Total.	Net proceeds.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Barley	20,000	5,000	1,500	300	4,500	11,300	8,700
Wheat							
Oats, &c.							
Total							

Note.—The total of sale proceeds, establishment, live stock and dead stock should agree with the total credits and debits as per ledger. The division of the full cash charges of the year among the several crops will thus be ensured.

O. S. G. P.—No. 415 C. F.—9-9-74.—160.

3262

Gl. No. 1200

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No. 5434.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the* 10*th September* 1874.

Read the under-mentioned papers relating to the forms to be adopted for the accounts of Government model farms in the several Presidencies and Provinces:—

Accounts Proceedings, March 1873, Nos. 61 and 62.

Accounts Abstract, September 1873, No. 31 1 to 7

Office memorandum from the Department of Revenue, Agriculture and Commerce, No. 365, dated the 10th September 1873, and enclosures.

Office memorandum to the Department of Revenue, Agriculture and Commerce, No. 3324, dated the 30th May 1874.

Office memorandum from the Department of Revenue, Agriculture and Commerce, No. 2032, dated the 16th June 1874.

RESOLUTION.—The Governor-General in Council approves of the revised forms of accounts, prepared by the Comptroller General, and directs that they be introduced into the several model farms.

ORDERED, that this Resolution and the forms of accounts be distributed for information and guidance as follows:—

To the Revenue, Agriculture and Commerce Department of the Government of India, to the several local Governments and Administrations, to the Comptroller General, and to the several Accountants General and Deputy Accountants General in independent charge.

E. F. HARRISON,

Offg. Secretary to the Government of India.

O. S. G. P.—No. 414 C. F.—9-9-74.—160.

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Ghatwas

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Enclosure to Resolution No. 5454 of 1874.

CASH BOOK.

Cash Book Entries.

Dr.	Rs.		Rs.	*Cr.*
To Balance	1,000	By Civil Treasury for cash remitted on account of sale of barley ...	20,000	
„ Barley, being sale of 10,000 maunds at Rs. 2 per maund ...	20,000	„ Establishment, being wages of ditto	5,000	
„ Civil Treasury for cash received on account of wages of establishment	5,000	„ Live stock, being feed of cattle ...	500	
„ Civil Treasury for cash received on account of feed of cattle ...	500	„ Balance	1,000	
	26,500		26,500	

CASH BOOK.

Cash.

Dr.				Rs.				Rs.	*Cr.*
Date. 1873.		Ledger Folio.			Date		Ledger Folio.		
April ...	1		To Balance	1,000				By Civil Treasury ...	20,000
			„ Sale of barley 10,000 maunds ...	20,000				„ Establishment ...	5,000
			„ Civil Treasury ...	5,000				„ Live stock—Feed of cattle	500
			„ Ditto ...	500				„ Balance	1,000
			TOTAL ...	26,500				TOTAL ...	26,500

LEDGER.

Balance.

Dr.				Rs.				Rs.	*Cr.*
Date. 1873.		Cash Book page.			Date. 1873.		Cash Book page.		
April ...	1		To Capital Account ...	10,000	April...	1		By Cash	1,000
			„ Advances recoverable—Permanent advance ...	500				„ Block Account ...	9,500
March	31		„ Block Account ...	9,500	March	31		„ Capital Account ...	10,000
			„ Civil Treasury ...	14,500				„ Advances recoverable ...	500
			„ Cash	1,000				„ Profit and loss ...	14,500
			TOTAL ...	35,500				TOTAL ...	35,500

Capital Account.

Dr.				Rs.				Rs.	*Cr.*
Date. 1873.		Cash Book page.			Date. 1873.		Cash Book page.		
March	31		To Balance (closing) ...	10,000	April...	1		By Balance, being amount brought forward ...	10,000
			TOTAL ...	10,000				TOTAL ...	10,000

Block Account.

Dr.				Rs.				Rs.	*Cr.*
Date. 1873.		Cash Book page.			Date. 1873.		Cash Book page.		
April ...	1		To Balance, being amount brought forwasd ...	9,500	March	31		By Balance (closing) ...	9,500
			TOTAL ...	9,500				TOTAL ...	9,500

Dr. **Cash.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance (opening) ...	1,000	March ...	31		By Sundry accounts ...	25,500
			„ Sundry accounts ...	25,500				„ Balance (closing) ...	1,000
			TOTAL ...	26,500				TOTAL ...	26,500

Dr. **Advances Recoverable.—Permanent Advance.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To Balance (closing) ...	500	April ...	1		By Balance, being permanent advance ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **Barley.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To profit and loss ...	20,000				By sale of 10,000 maunds..	20,000
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Live Stock.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500	March ...	31		By profit and loss ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **Establishment.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To wages of establishment	5,000	March ...	31		By profit and loss ...	5,000
			TOTAL ...	5,000				TOTAL ...	5,000

Dr. **Civil Treasury.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To cash remitted by sale proceeds of barley ...	20,000				By cash received for pay of establishment ...	5,000
								By cash received for feed of cattle	500
					March ...	31		By balance (closing) ...	14,500
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Profit and Loss.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500				By sale of barley ...	20,000
March ...	31		„ wages of establishment	5,000					
			„ balance, being gain ...	14,500					
			TOTAL ...	20,000				TOTAL ...	20,000

EXPLANATORY STATEMENT OF MONTHLY ENTRIES OF LEDGER.

OPENING ENTRIES OF LEDGER.

Dr. **Balance.** *Cr.*

	Rs.		Rs.
To Capital Account	10,000	By Block Account	9,500
„ Advances Recoverable ...	500	„ Cash	1,000

1200/18

Dr. **Capital Account.** *Cr.*

			Rs.
		By Balance, being amount brought forward from last year	10,000

Dr. **Block Account.** *Cr.*

	Rs.		
To Balance, being amount brought forward from last year	9,500		

Dr. **Cash.** *Cr.*

	Rs.		
To Balance, being cash in hand at end of last year	1,000		

Dr. **Advances Recoverable.** *Cr.*

			Rs.
		By Balance, being advance in hand at end of last year	500

CLOSING ENTRIES OF LEDGER.

Dr. **Capital Account.** *Cr.*

	Rs.		
To Balance	10,000		

Dr. **Block Account.** *Cr.*

			Rs.
		By Balance	9,500

Dr. **Cash.** *Cr.*

			Rs.
		By Balance	1,000

Dr. **Advances Recoverable.** *Cr.*

	Rs.		
To Balance	500		

Dr. **Civil Treasury.** *Cr.*

			Rs.
		By Balance	14,500

Dr. **Profit and Loss.** *Cr.*

	Rs.		
To Balance, being amount at credit of this head at end of the year ...	14,500		

Dr. **Balance.** *Cr.*

	Rs.		Rs.
To Block Account	9,500	By Capital Account	10,000
„ Cash	1,000	„ Advances Recoverable ...	500
„ Civil Treasury	14,500	„ Profit and Loss	14,500

Monthly Entries of Ledger from Cash Book.

Dr. — *Barley.* — *Cr.*

	Rs.		Rs.
To Profit and Loss, being profit on sale of barley transferred to credit of that head	20,000	By sale of 10,000 maunds at Rs. 2 per maund	20,000

Dr. — *Live Stock.* — *Cr.*

	Rs.		Rs.
To Feed of cattle	500	By Profit and Loss, being cost of keep of cattle during the year transferred to debit of that head	500

Dr. — *Establishment.* — *Cr.*

	Rs.		Rs.
To wages of Establishment ...	5,000	By of Profit and Loss, being cost of Establishment transferred to debit of that head	5,000

Dr. — *Civil Treasury.* — *Cr.*

	Rs.		Rs.
To Cash remitted to Treasury, being sale proceeds of barley ...	20,000	By Cash received from Treasury, being pay of Establishment	5,000
		„ cost of food for cattle ...	500

Dr. — *Profit and Loss.* — *Cr.*

	Rs.		Rs.
To Live stock, being cost of feed of cattle during the year	500	By Barley, being sale proceeds of barley during the year	20,000
„ Establishment, being wages of cattle during the year	5,000		

Dr. — *Cash.* — *Cr.*

	Rs.		Rs.
To Sundry Accounts	25,500	By Sundry Accounts	25,500

No. I.

Valuation Statement.

	Value of Stock on 1st April 1873.		Increase during year.		Decrease during year.		Value of Stock on 31st March 1874.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		Rs.		Rs.
Lands and buildings ...	.....	3,000	.....	...	.....	...	.....	3,000
Implements ...	.....	2,000	.....	...	.....	...	.....	2,000
Live stock	100 bullocks at Rs. 40 each ...	4,000	*Nil.*	*Nil.*	*a* 25 bullocks	1,000	75 bullocks	3,000
Crops, barley ...	250 mds. ...	500	*b* 10,000 mds.	20,000	*c* 10,150 ...	20,300	100 mds. ...	200
		9,500	.....	20,000	.....	21,300	.....	8,200
Deduct value on 31st March 1874 ...	.....	8,200						
Decrease during year in value of dead and live stock	.....	1,300						
Increase								

(a) 25 died during year.
(b) Reaped.
(c) 10,000 maunds sold, 150 maunds used as seed grain during year.

No. II.

Abstract Statement of Receipts and Disbursements for the year 187 -7

Balance on ...			Charges—		
Receipts—			*Expenditure—*		
Revenue—			Establishment ...		
Sale proceeds of barley...			Labor		
Do. do. of wheat...			Purchase of live stock ..		
Do. do. of oats ...			Do. of buildings and implements ...		
Do. do. of tobacco					
Do. do. of cotton...					
Do. do. of sheep ..					
Advance Account ...			Advance Account ...		
Civil Treasury			Civil Treasury ...		
			Balance on ...		

No. III.

			Rs.
Amount at credit of profit and loss as per ledger			14,500
Add—Increase as per valuation statement			...
			14,500
Deduct—Decrease as per ditto	1,300		
Estimated rent of land	4,500		
		5,800	
Estimated profit			8,700
Amount of capital	10,000		
Estimated profit	8,700		
Percentage of profit on capital	87 %		

No. IV.

Cost of production with gross and net proceeds of each crop.

Crop.	Receipts.	Expenditure.					Net proceeds.
	Sale proceeds.	Establishment.	Live stock.	Dead stock.	Rent.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Barley	20,000	5,000	1,500	300	4,500	11,300	8,700
Wheat							
Oats, &c.							
Total							

Note.—The total of sale proceeds, establishment, live stock and dead stock should agree with the total credits and debits as per ledger. The division of the full cash charges of the year among the several crops will thus be ensured.

O. S. G. P.—No. 415 C. J.—9-9-74.—160.

Rev. 2262/74-

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Enclosure to Resolution No. 3454 of 1874.

CASH BOOK.

Dr. *Cash Book Entries.* *Cr.*

	Rs.		Rs.
To Balance	1,000	Civil Treasury for cash remitted on account of sale of barley ...	20,000
„ Barley, being sale of 10,000 maunds at Rs. 2 per maund ...	20,000	Establishment, being wages of ditto	5,000
„ Civil Treasury for cash received on account of wages of establishment	5,000	„ Live stock, being feed of cattle ...	500
„ Civil Treasury for cash received on account of feed of cattle ...	500	„ Balance	1,000
	26,500		26,500

CASH BOOK.

Dr. *Cash.* *Cr.*

Date. 1873.		Ledger Folio.		Rs.	Date		Ledger Folio.		Rs.
April ...	1		To Balance	1,000				By Civil Treasury ...	20,000
			„ Sale of barley 10,000 maunds ...	20,000				„ Establishment ...	5,000
			„ Civil Treasury ...	5,000				„ Live stock—Feed of cattle	500
			„ Ditto ...	500				„ Balance	1,000
			TOTAL ...	26,500				TOTAL ...	26,500

LEDGER.

Dr. *Balance.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Capital Account ...	10,000	April...	1		By Cash	1,000
			„ Advances recoverable—Permanent advance ...	500				„ Block Account ...	9,500
March	31		„ Block Account ...	9,500	March	31		„ Capital Account ...	10,000
			„ Civil Treasury ...	14,500				„ Advances recoverable ...	500
			„ Cash	1,000				„ Profit and loss ...	14,500
			TOTAL ...	35,500				TOTAL ...	35,500

Dr. *Capital Account.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March	31		To Balance (closing) ...	10,000	April...	1		By Balance, being amount brought forward ...	10,000
			TOTAL ...	10,000				TOTAL ...	10,000

Dr. *Block Account.* *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance, being amount brought forward ...	9,500	March	31		By Balance (closing) ...	9,500
			TOTAL ...	9,500				TOTAL ...	9,500

Dr. **Cash.** *Cr.*

Date. 1873.		Cash Book page.		Rs	Date. 1873.		Cash Book page.		Rs.
April ...	1		To Balance (opening) ...	1,000	March ...	31		By Sundry accounts ...	25,500
			„ Sundry accounts ...	25,500				„ Balance (closing) ...	1,000
			TOTAL ...	26,500				TOTAL ...	26,000

Dr. **Advances Recoverable.—Permanent Advance.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To Balance (closing) ...	500	April ...	1		By Balance, being permanent advance ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **...arley.** *Cr.*

Date. 1873.		Cash Book page.		Rs	Date. 1873.		Cash Book page.		Rs.
March ...	31		To profit and loss ...	20,000				By sale of 10,000 maunds..	20,000
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Live Stock.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date 1873.		Cash Book page.		Rs.
			To feed of cattle ...	500	March ...	31		By profit and loss. ...	500
			TOTAL ...	500				TOTAL ...	500

Dr. **Establishment.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To wages of establishment	5,000	March ...	31		By profit and loss ...	5,000
			TOTAL ...	5,000				TOTAL ...	5,000

Dr. **Civil Treasury.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
			To cash remitted by sale proceeds of barley ...	20,000				By cash received for pay of establishment ...	5,000
								By cash received for feed of cattle	500
					March ...	31		By balance (closing) ...	14,500
			TOTAL ...	20,000				TOTAL ...	20,000

Dr. **Profit and Loss.** *Cr.*

Date. 1873.		Cash Book page.		Rs.	Date. 1873.		Cash Book page.		Rs.
March ...	31		To feed of cattle ...	500				By sale of barley ...	20,000
			„ wages of establishment	5,000					
			„ balance, being gain ...	14,500					
			TOTAL ...	20,000				TOTAL ...	20,000

EXPLANATORY STATEMENT OF MONTHLY ENTRIES OF LEDGER.

OPENING ENTRIES OF LEDGER.

Dr. **Balance.** *Cr.*

	Rs		Rs.
To Capital Account	10,000	By Block Account	9,500
„ Advances Recoverable ...	500	„ Cash	1,000

Dr. **Capital Account.** *Cr.*

			Rs.
		By Balance, being amount brought forward from last year	10,000

Dr. **Block Account.** *Cr.*

	Rs.		
To Balance, being amount brought forward from last year	9,500		

Dr. **Cash.** *Cr.*

	Rs.		
To Balance, being cash in hand at end of last year	1,000		

Dr. **Advances Recoverable.** *Cr.*

			Rs.
		By Balance, being advance in hand at end of last year	500

CLOSING ENTRIES OF LEDGER.

Dr. **Capital Account.** *Cr.*

	Rs.		
To Balance	10,000		

Dr. **Block Account.** *Cr.*

			Rs.
		By Balance	9,500

Dr. **Cash.** *Cr.*

			Rs.
		By Balance	1,000

Dr. **Advances Recoverable.** *Cr.*

	Rs.		
To Balance	500		

Dr. **Civil Treasury.** *Cr.*

			Rs.
		By Balance	14,500

Dr. **Profit and Loss.** *Cr.*

	Rs.		
To Balance, being amount at credit of this head at end of the year ...	14,500		

Dr. **Balance.** *Cr.*

	Rs.		Rs.
To Block Account	9,500	By Capital Account	10,000
„ Cash	1,000	„ Advances Recoverable ...	500
„ Civil Treasury	14,500	„ Profit and Loss	14,500

Monthly Entries of Ledger from Cash Book.

Dr. **Barley.** *Cr.*

	Rs.		Rs.
To Profit and Loss, being profit on sale of barley transferred to credit of that head	20,000	By sale of 10,000 maunds at Rs. 2 per maund	20,000

Dr. **Live Stock.** *Cr.*

	Rs		Rs.
To Feed of cattle	500	By Profit and Loss, being cost of keep of cattle during the year transferred to debit of that head	500

Dr. **Establishment.** *Cr.*

	Rs.		Rs.
To wages of Establishment ...	5,000	By of Profit and Loss, being cost of Establishment transferred to debit of that head	5,000

Dr. **Civil Treasury.** *Cr.*

	Rs.		Rs.
To Cash remitted to Treasury, being sale proceeds of barley ...	20,000	By Cash received from Treasury, being pay of Establishment	5,000
		„ cost of food for cattle ...	500

Dr. **Profit and Loss.** *Cr.*

	Rs.		Rs.
To Live stock, being cost of feed of cattle during the year	500	By Barley, being sale proceeds of barley during the year	20,000
„ Establishment, being wages of cattle during the year	5,000		

Dr. **Cash.** *Cr.*

	Rs.		Rs.
To Sundry Accounts	25,500	By Sundry Accounts	25,500

No. I.

Valuation Statement.

	Value of Stock on 1st April 1873.		Increase during year.		Decrease during year.		Value of Stock on 31st March 1874.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		Rs.		Rs.		Rs.		Rs.
Lands and buildings ...	.....	3,000	.....	...	.....	...	.....	3,000
Implements ...	.....	2,000	.....	...	.....	...	.....	2,000
Live stock	100 bullocks at Rs. 40 each ...	4,000	*Nil.*	*Nil.*	*a* 25 bullocks	1,000	75 bullocks	3,000
Crops, barley ...	250 mds. ...	500	*b* 10,000 mds.	20,000	*c* 10,150 ...	20,300	100 mds. ...	200
		9,500	.....	20,000	.....	21,300	.....	8,200
Deduct value on 31st March 1874 ...	.....	8,200						
Decrease during year in value of dead and live stock ... ... Increase	.....	1,300						

(*a*) 25 died during year.
(*b*) Reaped
(*c*) 10,000 maunds sold, 150 maunds used as seed grain during year.

No. II.

Abstract Statement of Receipts and Disbursements for the year 187 -7

Balance on ...			CHARGES—		
RECEIPTS—			*Expenditure—*		
Revenue—			Establishment ...		
Sale proceeds of barley...			Labor		
Do. do. of wheat...			Purchase of live stock ..		
Do. do. of oats ...			Do. of buildings and implements ...		
Do. do. of tobacco					
Do. do. of cotton...					
Do. do. of sheep ..					
Advance Account ...			Advance Account ...		
Civil Treasury ...			Civil Treasury ...		
			Balance on ...		

No. III.

					Rs.
Amount at credit of profit and loss as per ledger					14,500
Add—Increase as per valuation statement					...
					14,500
Deduct—Decrease as per ditto				1,300	
Estimated rent of land				4,500	
					5,800
Estimated profit					8,700
Amount of capital				10,000	
Estimated profit				8,700	
Percentage of profit on capital				87 %	

No.

Cost of production with gross net proceeds of each crop.

Crop.	Receipts.	Expenditure.				
	Sale proceeds.	Establishment.	Live stock.	Dead stock.	Rent.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Barley	20,000	5,000	1,500	300	4,500	11,300
Wheat						
Oats, &c.						
Total						

Crop.	Net proceeds.
	Rs.
Barley	8,700
Wheat	
Oats, &c.	
Total	

NOTE.—The total of sale proceeds, establishment, live stock and dead stock should agree with the total credits and debits as per ledger. The division of the full cash charges of the year among the several crops will thus be ensured.

O. S. G. P.—No. 415 C. F.—9-9-71.—160.

23

23

No. 5454.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the 10th September* 1874.

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Office memorandum from the Department of Revenue, Agriculture and Commerce, No. 2032, dated the 16th June 1874.

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To the Revenue, Agriculture and Commerce Department of the Government of India, to the several local Governments and Administrations, to the Comptroller General, and to the Accountants General and Deputy Accountants General in independent charge.

E. F. HARRISON,

Secretary to the Government of India.

O.

O. S. G. P.—No. 414 C. F.—9-9-74—160.

24

24

No. 1454.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

FORT WILLIAM, the [illegible] September 1874.

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Accounts Abstract, September 1873, No. [illegible]

Office memorandum from the Department of Revenue, Agriculture and Commerce, No. 365, dated the 10th September 1873, and enclosures.

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RESOLUTION.—The Governor General in Council approves of the revised forms of accounts, prepared by the [illegible]neral, and directs that they be introduced into the several model[illegible]

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To the Revenue, Agriculture and Commerce Department of the Government of India, to the several local [illegible]ents and Administrations, to the Comptroller General, and to the [illegible]ccountants General and Deputy Accountants General in independent [illegible]

By order,

E. F. HARRISON,

Secretary to the Government of India.

C. S. G. P.

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