

(1) Number of pages 10. ✓

(2) Date of repair 16-2-70

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	1645	Press
B.P. No.		Mis.
Dated	18-7-1876	196

Not to be folded or roughly handled

Remittances.

No. 264. Read the following letter from E. F. HARRISON, Esq., Comptroller-General, to all Accountants-General, dated Calcutta, 31st May 1876, Circular No. 241:—

I have the honor to forward instructions with regard to remittances, which reproduce paragraph 19 of my Circular 186 and supersede paragraphs 11 to 14 of Circular 203. Your special attention is drawn to paragraphs 7 and 12, and to the rules laid down in paragraphs 14 to 23, for remittances by rail, which have been agreed to by all the Railway Companies in India; the last-named portion must be communicated to the officers in charge of all treasuries on a line of railway; on having occasion to remit by rail, and accordingly I shall be glad to know how many copies you will want for this purpose; the other portions probably agree in the main with your own and will not be circulated generally by me. Copies of the lists of relief stations prepared under paragraph 18 should be furnished to me.

GENERAL RULES.

1. It is a principal part of the duty of an Accountant-General to devise all the means which his experience may suggest to reduce and economize the balances in the treasuries in account with him, without, of course, resorting to measures which must result in useless expense, as, for instance, bringing away from any treasury funds which must shortly be supplied to it again. He should make it his constant care to concentrate all the spare resources of the treasuries in account with him in some convenient receiving treasury or treasuries, and should keep the Comptroller-General always informed of the amount which is thus ready at his disposal for the general service of the Empire.

The Resolution from which the preceding paragraph was extracted called for a report on the minimum aggregate balance for each month necessary for the working of each province, and directed the Accountant-General to "set forth any practice of the Administration, whether imperial or provincial, which in his judgment makes a larger working balance necessary than would otherwise be necessary."

2. As 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; just so, 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 cash-book, subject to any readjustment 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 kept by the Treasury Officer in charge of the receipt of payment.

3. On despatch of a remittance, its amount will be charged off in the cash-book; and immediately on the arrival of one, 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. A copy of the receipt given to the escort officer (paragraph 10) will be sent by post on the same day to the despatching treasury, though 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 should be made thereon that the remittance is not yet examined.

4. Every care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on Sunday or other authorized holiday.

5. Treasure for remittance will be packed in stout bags, tied and sealed after a slip of paper has been placed in each, naming the treasury at which it was packed, the tale and description of the contents, and the name of the person who counted the contents; the Treasury Officer must satisfy himself generally of the contents of the bags.

6. For journeys by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, or (if convenient) by road, they should be packed in stout boxes capable of containing Rupees 4,000 to Rupees 6,000 each, screwed and bound with iron, without gunny covering or ropes, as the hoops should be rivetted together where they cross: every box should bear the name of the treasury of despatch cut into, or painted on, it with a number.

7. To each box designed for water conveyance, or to cross any unfordable stream by a ferry, should be fastened a buoy formed of a piece of unsplit bamboo; the rope of the buoy should be at least 20 cubits long, and the Police Officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, coiled up or knotted or entangled in any way.

8. Invoices will be prepared in triplicate and will give the marks on every tumbril or chest, and the number and contents of each, and the marks and gross weight and the contents of every box. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed, and will sign the receipt at the foot of each copy of the invoice as responsible for "

bags packed in tumbrils, or boxes of marks and weights as detailed above, said to contain coin to the value of Rupees ; the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of bags or boxes which he has received in the vernacular on the copy to be retained by the Treasury Officer; another copy should be despatched by post on the same day to the remittee, and the third made over to the escort officer.

9. Remittances intended for the General Treasury, Calcutta, should now be despatched not to the Bank of Bengal, but to the Government Treasury at No. 1, Dalhousie Square; the Treasury Branch of the Comptroller-General's office should be advised by the Accountant-General of any remittance he may be ordering to that treasury, and also by the Treasury Officer of its despatch; the last-named advice would be a formal letter since the triplicate invoice should be sent to the officer in charge of the reserve treasury.

10. When the escort officer is relieved in the course of the journey he will obtain a receipt for "tumbrils in good order said to contain coin to the value of Rupees in bags," or for "boxes iron-hooped and in good order said to contain coin to the value of Rupees." When the remittance reaches the addressee, he will count the bags and weigh the boxes, and give a receipt for "bags said to contain coin to the value of Rupees," or for "boxes of marks and weights detailed in the invoice said to contain coin to the value of Rupees." If any box be short weight, or show signs of being tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

11. Treasurers may send potdars in charge of specie remittances at the expense of Government, who will remain in charge while the treasure is being examined, and will take back the locks, and, if convenient, the bags; if the guard be returning to the station of original despatch, tumbrils or chests should be sent back under its charge; otherwise they should wait for the potdar.

12. If any chest, tumbril, or wagon be secured by double locks, the key of one should be held by the potdar, and the other by the escort officer; if there be only one lock the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination save in case of a break-down, when the treasure must be moved to another in his presence.

13. No time should be lost in examining a remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), but also in order that the remittance may be adjusted, and any difference recovered from the remitting Treasurer; Rules 1 and 2 of the notification reprinted as paragraph 6 of Circular 186 are applicable to such remittances.

14. On receipt of a list of payments as soon as the vouchers for miscellaneous payments have been checked with it, and before audit commences, all remittances charged will be posted in the remittance register; and in like manner on receipt of the cash account the first operation will be to post the acknowledgments of remittances in the same register. As soon then as all the classified abstracts have been made over to the detail book posters, the Treasury Account section will

prepare a memorandum detailing on one side the cash remittances *between treasuries* which were despatched in previous months and have been acknowledged in the month of account, and on the other the cash remittances *between treasuries* which have been despatched and charged in the month of account but have not been acknowledged and credited; by this memorandum the entries in the statement of disbursers' accounts will be corrected, and its total will then first be made, and the statement and the memorandum together will be handed to the compilation section. That section will make the necessary corrections of the classified abstracts by *minns* and *plus* notes, and the difference between the two sides of the memorandum (of which a copy will be made on the back of the consolidated abstract) will be added to, or deducted from, the detail book total of Remittances between Treasuries charged before the consolidated abstract is posted.

The instructions concerning the remittance register are contained in paragraphs 27-29 of Circular 149.

15. Some notes on the weight of coins may be useful for guidance in making remittance:

A lakh of full weight Rupees weigh net $31\frac{1}{4}$ maunds, and packed for remittance, possibly a little less than 35 maunds. Accordingly, where a higher rate is charged for remittances not exceeding 35 maunds in weight, it will be well not to remit less than $1\frac{1}{4}$ lakhs. Taking 35 maunds as the weight of a lakh of Rupees packed for despatch, the railway charge will be equivalent to 1 Anna per cent. for each distance of $171\frac{1}{2}$ miles; the cost of packing, carrying to station, loading, &c., must be added in calculating the gross percentage for comparison with bill rates. When remittances of not less than 20 lakhs are made at once, the chief Railway Companies charge half rates only; but notice should be given some time beforehand in order that trucks of convenient sizes may be brought together, as the charge may be made by the gross carrying capacity of each truck.

The E. I. R., the G. I. P., the Madras, and the B. B. C. I. further agree that the charge for the carriage of 20 lakhs shall be the maximum for the carriage of any smaller sum; the S. P. D. R. refuses assent to this condition.

Copper coin of the nominal value of Rupees 2-4-0 weighs one seer; of coin packed for remittance 1 maund is found to contain the value of Rupees 82. When comparing the cost of remitting copper by sea and by land pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27 $\frac{1}{2}$ maunds).

ADDITIONAL RULES FOR REMITTANCES BY RAILWAY.

16. When Government treasure is despatched by rail, the boxes should be loaded in the wagons in such a way that the wagons can be opened from one side only, and the doors on that side should be secured by double locks.

17. The escort accompanying the treasure to the station and protecting the loading should be of the strength which may be fixed by the local Government for the escort of such a sum by road, or for the special purpose, and a new one of corresponding strength should meet it at the station of delivery; during the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in

the end compartment of the carriage next adjoining the treasure-van; neither door of the guard's carriage should be locked. The strength of this escort also should be fixed by the local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles or other cause, the Station Master, or Guard in charge of the train, will warn the Police guard in charge of the treasure in order that the necessary arrangements may be made to guard the treasure.

18. As the rules for the guidance of the guard hereto appended require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders, and as, in some cases, remittances are sent for long distances between Presidencies, each Accountant-General should communicate to any Accountant-General whose remittances are likely to pass through the area of his charge, the names of the stations of relief, the name and address of the officer to whom application should be made for provision of the guard at each, and the number of hours' notice he requires.

19. The Treasury (or Currency) Officer will superintend, personally or by substitute, the loading of the vans jointly with the Police Officer who is to travel in charge, and will hand to him a paper of instructions and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

20. He will also fill up and supply to the guard two forms (see Form No. 1 attached) of requisition and credit note, one of which will be exchanged at the station of original departure for a form of pass and ticket (see Form No. 2 attached), and the other at the station of return for a similar form of pass and ticket for the return journey. If the Railway Company prefer to use ordinary tickets it can do so, but in that case the Station Master should give to the guard a paper notifying that it is in charge of treasure contained in so many wagons.

Supposing the treasure to be started from Burdwan for Delhi, and the guards to be relieved at Bankipore, Allahabad, and Etawah, the following would be the set of requisition notes; italics, of course, show what would be manuscript in the form, and words omitted in any would be simply struck through with the pen. All the requisitions, and their counterparts the credit notes, would be signed by the Treasury Officer, Burdwan, and all would bear the date of despatch from Burdwan.

To

The Station Master, Burdwan.

Conveyance by railway to Bankipore is required for a guard of *men proceeding in* charge of treasure loaded for Delhi and contained in *wagons*, of whom *four men are to be* passed free, and *are to be charged for at ordinary third-class fares.*

If for Bankipore be substituted Allahabad, Etawah, and Delhi, respectively, the same form would be fitted for address to the Station Master of Bankipore, Allahabad, and Etawah.

Return Notes.

To

The Station Master, Bankipore.

Conveyance by railway to Burdwan is required for a guard of *men returning from* charge of treasure loaded for Delhi, of whom *four men are to be* passed free, and *are to be charged for at ordinary third-class fares.*

If for Burdwan be substituted Etawah, Allahabad, Bankipore, the same form would be fitted for address to the Station Master of Delhi, Etawah, and Allahabad, respectively.

Requisition for carriage of Specie.

To The Station Master, *Burdwan.*

Conveyance by railway to *Delhi* is required for treasure to the value of lakhs of Rupees loaded for *Delhi* and contained in wagons.

The last-named requisition must not be confounded with the notice to be sent beforehand to the Railway authorities, in order that the necessary wagons may be provided.

21. With the notice which the Treasury Officer is to send to each point at which a guard is to be relieved, he should enclose two of the Forms No. 1 wherein a blank will be left for the number of men and the amount of fares payable, which will be filled in by the officer supplying the guard, before the pass is presented at the stations; the amount of fares will be liable to correction by the Booking Clerk or Station Master. Any correction made by the officer despatching the treasure or supplying the guard, or by the Railway official issuing the tickets, should be duly initialled by both parties, as no correction can be permitted after the document is made over to the Railway Company. This form will be supplied by the Government.

22. Both Forms Nos. 1 and 2 will name the full number of the guard, the number allowed free, and the number charged for, with the amount chargeable, and Form No. 1 will be presented by the Railway authorities for payment in the same way as other credit notes for services rendered to Government.

23. A remittance of copper should be packed in bags enclosed in boxes of size similar to those fixed for silver, and loaded in the same manner. The minimum strength for the guard should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

24. In ordering remittances by rail the Accountant-General will warn the Treasury Officer of the rates of carriage, and the conditions with regard to free guards, on the several lines over which the remittance will pass.

25. A guard travelling in charge of currency notes should have the box in the same carriage and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged; suitable alterations will be made in the requisition for carriage, but the return requisition will be for ordinary third-class passage only.

FORM
Proposed for Remittance Order (*Paragraph 2*); to be printed on open Foolscap.

No.	Particulars.	Value.
	SILVER.—Whole Rupees ...	...
	Half Rupees ...	...
	Four-Anna pieces ...	...
	Two-Anna pieces ...	...
	COPPER.—Double Pies ...	...
	Single Pies ...	...
	Half Pies ...	...
	Pie pieces ...	...
	NOTES.—Home Circle—	...
	of Rs. 1,000 ...	...
	500 ...	...
	100 ...	...
	50 ...	...
	20 ...	...
	10 ...	...
	Foreign Circle.	...
	UNCURRENT COINS.	...
	Total ...	...

No.	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 ...	...
	50 ...	...
	100 ...	...
	50 ...	...
	20 ...	...
	10 ...	...
	Foreign Circles.	...
	UNCURRENT COINS.	...
	Total	...

Please make the remittance, noted in the margin, to 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 write him again of the exact date as soon as possible.

I have, &c.

Accountant-General.

From } piece.
To }
Date of Remittance Order.
Amount despatched.
Remittance charge bill for Receipt
received.
Billed on
Bill of receiving Remittance for Export
used on

Particulars.	Value.
SILVER.—Whole Rupees	...
Small coin	...
COPPER.—	...
Home	...
Foreign	...
UNCURRENT COIN	...
Total	...

To
The

Sir,
has this day been instructed
The differences noted in the margin.

I have, do,

Le commandant-Général,

Proceedings of the Madras Government, Financial Department,
30th June 1876. No. 1186.

FORM No. 1.

Requisition and Credit Note for Conveyance of Treasure Guards.

To STATION MASTER OF STATION 187

Conveyance by railway to is required for a guard of men proceeding in charge of treasure to the value of lakhs of Rupees contained in wagons, of whom four men are to be passed free and men are to be charged for as ordinary third-class fares.

Treasury Officer.

To THE ACCOUNTANT-GENERAL, Calcutta.

Pay to the East Indian Railway Company or order the sum of Rupees being third-class fares for men as above.
Rupees

FORM No. 2.

(See Para. 20.) To be provided by the Railway Company.

FORM No. 2 (T.)

EAST INDIAN RAILWAY.

Pro. No.

Pass and Ticket for Guards in charge of treasure booked under Ticket

No.

at

Station.

From Station to Station.

For men, of whom four are

passed free, and are charged

for at third-class fare, Rs.

Amount charged Rs.

STATION,

187.

STATION,

187

Station Master.

FORM No. 2 (T.)

EAST INDIAN RAILWAY.

Pro. No.

Pass and Ticket for

Treasure Guards.

From

To

No. of Guard

Allowed free, four men.

Charged for

Proceedings of the Madras Government, Financial Department,
30th June 1876. No. 1186.

PAPER OF INSTRUCTIONS.

To be given to the Police Officer in charge of a remittance by Rail.

1. The Police Officer taking charge of a treasure guard travelling by rail will not see the treasure packet at the treasury, but will see the boxes weighed, and that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. An officer relieving such a guard will see that the numbers of the wagons agree with other doors of the van cannot be opened.

3. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a man to alight at every other stopping place and ascertain that the locks have not been tampered with. During any long stoppage one man should remain on duty by the door of the treasure wagon; if there be several such wagons it will suffice to tell off two men, who may stand one at each end of the line.

4. In case of a break-down separating a convoy, he should separate his party, attaching himself to the disabled portion and if the party is travelling with a pass he should arrange with the Railway Guard to provide for the men proceeding with the necessary pass at the next station.

5. On delivering the boxes at the treasury to which they are addressed, he will obtain the receipt described in the second part of paragraph 10 (of the general rules): the form of receipt to be used by a relieving guard would run—

"Received charge from Police Officer of District of Railway Wagon No. , said to contain boxes, aggregating Rupees , Wagon No. said to contain boxes, aggregating Rupees (and so on). The wagons were duly locked, and one key for each made over;

receipts to be given by guards are also acknowledged." be in English; every station has men who can read English, whereas provincial vernaculars are little known beyond their own province.

These instructions should be printed in the vernacular languages and supplied to officers by whom will be furnished guards for remittances by rail; one copy should be handed to the Native Officer in charge if he be ignorant of English.

No. 261-A.

Forwarded to the Secretary to the Government of Madras for information.

(Signed) R. TAYLOR,
Deputy Comptroller-General.

No. 265. ORDER THEREON, 30th June 1876, No. 1186.

Communicated to the Revenue and Public Works (Railway) Departments, and to the Inspector-General of Police for information.

(True Extract.)

To the Revenue Department. ✓
,, Public Works do.
,, Inspector-General of Police.
Ed. A. S. Rodgers.

Chief Secretary.

1084 delivered at Madras

7 To the Board of Revenue 14 July

Revenue 1896/97
Bdlt of 1876: 3000000

FINANCIAL.

To THE REVENUE DEPARTMENT,
&c., &c.,

Dated 17th, 30th,

Issued 11/17

Recd. 13 July 1896

Recd.

G.O., 30th June 1876, No. 1186.

JUNE

NO. 264-285.

18 July 1896

Remittances.—Comptroller General's circular regarding remittances, forwarded to the Revenue and Public Works Departments and Inspector General of Police.

On 16445-

are communicated to the Board of Revenue.

17-76

18 July 1896