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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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Not to be folded or roughly handled

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In Circular 232, insert as paras. 17a, 17b, and 17c:—

CIR. 1. 17a. The following form is prescribed for the monthly schedules submitted for despatch to London in anticipation of the account current under para. 17. When the whole schedule refers to one head of the account current, the gain or loss by exchange may be calculated on the aggregate only, so that the four columns would be filled up on the Total line only; but when portions of a schedule refer to different heads of the account current, the adjustment of exchange should be made in respect of each item, or of the portion relating to each head.

No.
Government of _____ Schedule No. _____ of Account Current with
London for _____ 187 _____

Item No.	Particulars.	Received or paid in India in Indian Currency.			Gain or Loss by Exchange.			NET AMOUNT CREDITED OR DEBITED TO LONDON					
		Rs.	A.	P.	Rs.	A.	P.	In Indian Currency.			In British Currency.		
								Rs.	A.	P.	£	s.	d.

CIR. 1. 17b. Each schedule should bear a distinguishing number, and the items in them should be numbered and arranged in the same order as is followed in the account current. When the several items in a schedule involve separate receipts or payments in England, fractions of a penny should not be shewn, fractions of a half penny or less being omitted and larger ones being shewn as a penny; when the whole schedule involves only one receipt, or one payment, in England, the fractions should be omitted only on the total of the schedule.

CIR. 1. 17c. In the account current the net rupee amount actually debited or credited to London on each item should be shewn in the monthly column, and under total should be engrafted a second column to show the sterling amount.

(2)

CIR. 2. The cost of European stores for Provincial Services and Local Funds should be converted at the annual fixed rate. The ruling in Circular 232, para. 18, that conversion should be at the rate of the Secretary of State's bills, is hereby cancelled.

CIR. 3, D. 12 OCT. '76. Officers of the Royal Engineers, though employed in the Public Works Department, till recently drew pay in the Military Department, and so retained the combatant officers' privilege of obtaining drafts on public treasuries for their private convenience: para. 31a of the Bill Rules provided for this privilege. As these officers no longer draw pay from the Military Department, this anomalous practice has ceased, and the rule quoted is consequently cancelled.

In Circular 223, insert as para. 9:—

CIR. 4. 9. Advances of pay to ministerial officers for any privilege leave (under Civil Leave Code, Supplement F, Section 12-1) are made, not as a matter of course, but on the authority of a separate warrant in each case signed by the head of the office; this warrant should be presented at the treasury in support of a separate bill for the single item, and will accompany that bill to the Account Office. The amount will be finally charged against the service head, and a note will be made in the audit register in the column assigned to each month for which any pay is advanced in the same way as arrear payments are now noted.

A, whose salary is Rs. 150 a month, receives an advance of Rs. 200; note will be made of payment of the first month's pay in full, and of Rs. 50 on account of the second month.

CIR. 5. In Circular 148, para. 7, after line 13, insert—
and the receipt and charge portions should be separately balanced.

CIR. 6. For the first seventeen words of the note in the 8vo. edition, read—

The proof would be the fact of agreement of the sums necessary to balance the receipt and charge sections.

(3)

In Circular 149, after para. 21, insert note—

CIR. 6. March's consolidated account is despatched on 31st July; the district objection books are by that time closed and their balances carried forward to the forms prepared for the new year; afterwards it is found necessary to write back an item debited to another department, to debit of Suspense. The entry with full particulars should be made in the objection book of the month then current, but the amount, with a reference to this entry, should be entered at the foot of March's page in order that it may be included in the final totals, and that so the total of the outstandings of the several districts (as reported to the Comptroller General under para. 13) may agree with the total on the books.

CIR. 6. For the form prescribed in para. 17 of Circular 186, substitute the one given below: the second clause of that para. consequently requires verbal alteration.

To be printed on 4to foolscap.

STATEMENT OF SMALL SILVER AND COPPER COIN.

showing the actual results of 1876 and the probable requirements of 1877.

PARTICULARS.	SMALL SILVER (VALUE).			COPPER (VALUE).			
	Half Rupees.	Quarter Rupees.	Eighth Rupees.	Double Pice.	Pice.	Half Pice.	Pice.
Balance on 1st December 1876							
Received from other treasuries in 1876							
TOTAL							
CIR. 6. Remitted to other treasuries in 1876							
Balance on 1st December 1876							
TOTAL							
Difference being Receipt							
net local Issue							
Additional supply required for 1877							

TREASURY, }
The 2nd December 1876. }

{ Collector.
{ Deputy Commr.

In Circular 203, insert as para. 10a:—

10a. On 1st March in each year, unless in any year some earlier date be specially fixed, the Accountant General will despatch to the Financial Department an estimate of the cash balance of 31st March, and will show, *first*, the cash which he expects to have in his treasuries, *i. e.*, the cash which will be reported in column 21 of his cash balance report; and *next*, the account balance with which he expects to close the year. The records of past years will show how the transactions of February and March affected the cash balance of January, by how much the provincial balance was better or worse at the end of the month, both as regards the actual cash in his hands and as regards the account balance. And he will have before him the detailed cash balance reports of January, the district estimates from February to April, and the memoranda on which he has based his replies to the successive calls of the Financial Department. It is not likely that new facts of importance enough to affect the provincial estimate can unexpectedly have become known to local officers, and little therefore is likely to be gained by a general reference to all districts. Remittances to another province in March are avoided, but on the estimate should be a detail of remittances despatched, received, and expected in the month, similar to the statement of actual remittances which will appear on the back of the cash balance report; in case this estimate is transmitted by telegraph, it will suffice to give round lakhs. Before 10th March most of the local balance reports of February will have been received, and more information may be available touching remittances; on that day a revised estimate of both balances may be telegraphed with notices of any change in the expectation of remittances, but round lakhs only need be telegraphed. For this report telegrams may be demanded from any district having large transactions of a peculiar kind.

In Circular 145, for the first clause of para. 4, substitute—

The first five columns will be filled up punctually on receipt of each month's cash account; and after the

figures for June and December are posted, the interest account will be made up, interest on the *minimum* balance of the half year being first calculated, and then that for sums in excess of the minimum for the number of days each was standing.

A loan bears interest for the day of advance but not for the day of repayment. It will be convenient to multiply each advance for a broken period by the number of days for which it stood unchanged, and then take one day's interest on the whole.

In Circular No. 226 (Post Office), insert as para. 4a:—

To meet special expenses, funds will be made available by letters of credit issued from the Director-General's Office, whereon sums will be drawn from time to time by the Postmaster on receipts, in duplicate, presented at the treasury with the remittance book; the treasury officer will initial the entry in the remittance book, enter the amount paid across the original receipt, which he will return to the Postmaster, and support the charge in his account by the duplicate receipt.

In Circular No. 239, to the note following para. 9, add:—

Branches of the Bank of Bengal will also retain charge of such papers for a year, forwarding them at the end of that period to the head office for custody.

In Circular No. 239, for the second clause of para. 18, substitute:—

Receipts for such advances will be taken in duplicate and marked "emergent," and the station order, or a reference to the letter directing the advance, must be furnished in each case to support the charge; one receipt, with one copy of the station orders, should be transmitted to the Military Controller concerned on the very day on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the treasury account.

(6)

In Circular 215, insert as para. 20a :—

CIR. 13. 20a. Government revenue realized in Foreign Circle Notes will be reported in future in the Quarterly Statement of Currency Notes received and issued, prescribed in para. 20. This may be done by altering the third line in the form as follows :—

Public in payment of Government dues :—

Home Circle Notes

Foreign Circle Notes

CIR. 14. In Circular 144 (Bill rules), para. 33 (c), for the words "at 1 per cent. premium" substitute "at $\frac{1}{2}$ per cent. premium."

To Circular 145, para. 10, add notes :—

CIR. 14. When a loan of public money is taken out in instalments, the first half-yearly repayment shall not be demanded until six months after the last instalment is taken, meanwhile simple interest only shall be charged. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Local Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy.

CIR. 14. The last preceding orders apply universally, but if, in any case, particular dates in the calendar have been fixed for the payment of interest, or for the payment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, interest is recoverable on a loan advanced under the rules made by notification No. 3761, dated 15th October 1873, issued under section 4 of the Local Public Works Act, and it is payable under Rule X (b) on the 30th June and 31st December. Supposing such a loan to be completely taken up on the 31st March, the first repayment of principal will not be due until the 31st December following. Simple interest only will be due on the intermediate 30th June.

(7)

In Circular 149, in lieu of the note to para. 18 (h), substitute the following :—

CIR. 14. The cost price of opium purchased will be charged under this head, but the bills submitted will be checked with the same care as if the charge were being taken against the service head direct. If the year's supply be not laid in at once, and the price be likely to vary, the controlling officer of the province should name, at the beginning of each year, an arbitrary rate representing as nearly as possible the probable average; credit at this rate for all opium sold will be given to this head, and the balance taken to "Gain on sale of excise opium" under IV—Excise, to which will also be taken the entire sale proceeds of any excess found in the stock. Credit at this rate will also be given to the debt head for the amount lost by dryage and wastage during the year, by debit to a minor head, "Loss by dryage and wastage of opium," to be opened under 6—Excise.

CIR. 14. In Circular 169, para. 3, after the word "paper" in the second line, insert "or if necessary on paper of a larger size."

For para. 27, Circular 175, substitute the following :—

CIR. 14. 27. To facilitate this necessary check of the Accountant General, a register will be opened in which the annual total under each detailed head in the Contingent Audit Registers will be posted in such a way that it can be compared with the corresponding charge of every other district in the province for the same year. A sheet will be set apart for every detailed head, with a line for every district, and the postings will be made after all the detailed countersigned bills of the year have been received and examined. This Register should be taken up and reviewed by the Accountant General himself. A compilation should then be submitted to the Local Government, showing in round rupees the total charge of each district for the year under each detailed head of Contingencies, with remarks on the expenditure and on the checks thereon applied by the countersigning officers. The Local Government will forward the statement and report in original to the Government of India with any orders that may be passed upon it.

In Circular 203, para. 10a (issued as Circular No. 6, dated 7th December 1876), after the first complete sentence, ending "with which he expects to close the year," insert :—

CIR. 14. This estimate of cash balance may be expressed in the following terms :—"I expect to have in my treasuries on 31st March 18 Rs. , and to show in my books an account balance of Rs. . Overleaf I give a detail of the remittances I expect to be in transit on that date."

CIR. 14. At the end of para. 24, Circular 207, insert a second note :—

Detailed lists of subscriptions to the General Family Pension Fund, the Hindu Family Annuity Fund, the Uncovenanted Service Family Pension Fund, or the Military Pension Fund, realized from officers of the Public Works Department, need not be furnished to Provincial Accountants General or the Comptroller General by Examiners of Public Works Accounts.

CIR. 14. From Circular 207, para. 54, strike out the clause (c), "of variations from Budget Estimate, &c.," together with the note following that clause. Also strike out the corresponding entry (No. 8) in the "List of Ordinary Returns" annexed to the Circular.

CIR. 14. From Circular 215, para. 13, strike out the last sentence, viz. :—

"Also, an invoice of all remittances of foreign circle notes should be sent to the Accountant General."

CIR. 14. To Circular 216, para. 4, add clause :—

h. Charges for Civil decrees against Government, if not taken to "Refunds," (as in Revenue cases they generally are,) should be debited to the head of service to which the suit refers.

To Circular 226, para. 6, add note :—

CIR. 14. Annual acknowledgments of permanent advances held by officers of the Postal Department, will not be required by Provincial Accountants General. These advances will remain as debt accounts on the books of Provincial Accountants General, who, however, will not keep a detailed register of them. Such a detailed register will be maintained in the Compiler's Office, and it should be agreed annually with the totals in the Provincial Account Offices. For this purpose, Provincial Accountants General will send to the Compiler, on the close of their journal and ledger each year, a statement in the following form, which the Compiler will check, notifying any discrepancies he may find in it :—

Balance as per last statement	...	Rs.
Advanced during the year and noted at foot of the following	...	...
Accounts Current	...	...
	TOTAL	Rs.
Recovered during the year as noted at foot of the following	...	...
Accounts Current	...	...
Balance on 31st March 18	...	Rs.

To Circular 232, para. 20a, add the following lines in continuation :—

CIR. 14. An exception to the general rule here laid down is contained in Rule 3 under section 36 (b) of the Civil Leave Code (as amended in May 1877), under which advances received by officers in England will be recovered in India at the rate of exchange of the year in which the advance was made.

In Circular No. 12, dated 16th April 1877, insert as para. 4a :—

CIR. 14. 4a. Receipts and expenditure on account of Provincial Public Works should be shewn in the Combined Abstracts of Receipts and Disbursements under the major heads of "Public Works" and "Public Works ordinary," respectively, to be opened next after "XX Miscellaneous" and "28 Miscellaneous" (or "Famine Relief"). A major head of "Contributions from Local Funds" should be opened immediately after "Public Works" in the Combined Abstract of Receipts; but the Disbursement Abstract will have no separate head for "Contributions," vide para. 3 of Circular 7, dated 24th February 1877.

In Circular No. 11, dated 10th March 1877, insert as para. 3 :—

3. With reference to the first clause of para. 134 of the Forest Code annexed to this Circular, the following subsidiary rules are laid down in respect to cheques drawn on civil treasuries :—

CIR. 15. An officer who is allowed credit on a civil treasury is also supplied with numbered cheque books, and before bringing one into use, will advise the treasury officer of its number and of the serial Nos. on the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than Rs. 10, and none will hold good for more than three months from the date of issue: cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, should be refused payment. Before payment, cheques should be examined with the letters of credit, as directed in para. 6 of this Office Circular No. 204, dated 17th May 1875 (Treasury Series, No. 25, dated 31st idem).

Rev. 43/4/77

(10)

In Circular 207, for para. 24g and its note, substitute the following:—

g. Since the abolition of the Annuity Fund, the Treasury Officer is responsible for making from the bills of Covenanted Civil Servants the deductions prescribed in section 3 of supplement A of the Civil Pension Code; salaries and other payments will finally be taken net against all Imperial heads, and also against all Provincial heads from the beginning of 1877-78; but in the case of officers paid by independent bodies, gross allowances will be charged, and the deductions (prescribed in section 38a, Civil Pension Code) taken to credit of XVIII., Receipts in aid of superannuation &c., minor head, Contributions for Pensions and Gratuities. To the same head will be taken the ordinary deduction of 4 per cent., when by reason of the short term of a deputation, the full contribution of 20 per cent. is not levied (Civil Pension Code, section 38, rule 1).

CIR. 16

Govt. Central Press.—No. 379 C. G.—27-2-77.—409.

In Fut. no. 6001/77

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following letter from the Deputy
trotter General
to the Chief Secretary to Government, dated 4th October 1877, N^o. 13.

I have the honor to forward
copies of a reprint of this office to
N^{os} 1, 2, 3, 4, 5, 6, 7, 10, 14, 15, & 16 of 1876 &
used as slips for correcting your
files.

Order thereon 13th October 1877.

One copy of the reprint of
Circulars will be furnished to the
Department.

(True Extract.)

Shirrow
Under Secretary.

To The Revenue Department.
with one copy of reprint

No 6184

W

24 Oct 1877

Recd 1877
Cont of 1187 J. W. Adams

1877/3/74

Pro of Wood, Fairchild

76

Dated 13th
Recd 13th } Oct 1877, No 237
Recd 13th }
Recd 13th }

Nos.

1877
The undersigned of a
representative of certain members
of the Society of Friends in the
United States and also for
corresponding members of the