

MANUAL OF INSTRUCTIONS

11638

FOR THE

RATION, SUBMISSION, AND ADJUSTMENT.

OF

COUNTS OF THE ARMY OF INDIA

ON

ACTIVE SERVICE



by the Accountant-General, Military Department

SIMLA

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1887

Transport Department, or to relieve them of their responsibility for the correct and punctual rendering of their accounts.

15. The Controller of Military Accounts at the base will forward as often as may be necessary to the Accountant-General, Military Department, a brief report of his proceedings and transactions: and as soon as possible after the 1st of each month he will despatch to the same officer a classified abstract of receipts and expenditure of the whole force (Appendix E) for the previous month, under the heads of Pay, Commissariat, Ordnance, Clothing, Medical, Transport, Engineering, and Miscellaneous; the figures under the several heads being also telegraphed on the day the written abstract is posted.

16. **Office of Audit and Account at the Base.**—The work to be performed in this office will be—

- I.—The audit of all military cash and store expenditure incurred at and beyond the base of operations, with the exception of such as is recorded in regimental accounts.
- II.—The classification, compilation, and consolidation of these charges.
- III.—The duties of a pay office at the base, in settling the accounts of officers and troops proceeding to and returning from the front, and in making any other payments at the base and on the line of communications.

17. **Accounts to be rendered to the Office of Audit and Account at the Base.**—The accounts to be rendered to this office will be—

- I.—The accounts of field paymasters and treasure chest officers.
 - II.—The accounts of all other military disbursing officers with the force, including those of the Commissariat Transport Department.
- N.B.—Disbursing officers of the Public Works (including Field Engineers), Telegraph, Railway, Postal, and other civil departments with the force, will render their accounts direct to the respective examiners of accounts of those departments.*

- III.—The accounts of the pay office at the base.
- IV.—The accounts of ordnance officers in charge of depôts and field parks at the base and in the field.
- V.—The accounts and returns of officers in charge of medical store depôts at the base and in the field.

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tions for the correct and punctual preparation and submission of accounts to the Military Accounts Department. This duty of inspection must be regarded as one of the special and important duties of the Controller; and he should take every opportunity of visiting the disbursing officers, in view to assisting them by his advice, or by the exercise of his authority, in passing charges, which will then be admitted without further question by the audit office at the base, or in the presidency concerned, as the case may be.

10. For the purpose of facilitating the work of field paymasters and treasure chest officers in the field, a list of all officers who compose the staff of the expeditionary force, and of all commissioned and warrant officers other than those with regiments, will be published by the Controller of Military Accounts at the base, in which will be entered the rank, name, field appointment, pay, staff salary, office allowance, &c., of each individual.

11. The Controller's decisions upon all account matters will at once be acted upon, and any appeal from them should be sent through the General Commanding, who will, if necessary, transmit the appeal, with any observations he may wish to make on the case, through the prescribed channel, to the Government of India for final decision. The Controller's report on the appeal should accompany the reference to the Government of India.

12. In communication with staff officers and heads of departments in the field, and under orders if necessary from the General Officer commanding the Force, the Controller will settle, as far as possible, all doubtful questions relating to establishments, rates for supplies and carriage, and losses in store and in transit not otherwise provided for; the joint decisions on such points being final and not subject to any further audit.

13. The Controller will communicate direct, when necessary with Generals Commanding, and with other military and departmental authorities, in matters connected with the above duties; and also with the Government of India in the Military Department.

14. It is, however, to be clearly understood that the Controller's supervision and control are limited to questions of account, and, under orders of the General Commanding, of finance; and of the correct application of the orders of the Government of India affecting pay or supplies. They are in no way intended to interfere with the administrative or executive powers and functions of the officers of the Commissariat, Ordnance, or

CONTENTS.

Paragraph.

Section I.—Military Accounts Department.

Organization	6
Controller of Military Accounts	16
Office of Audit and Account at the base	17
Accounts to be rendered to the office of audit and account at the base	18
Adjustment of field service expenditure	24
General rules for the audit of Field Accounts	24

Section II.—Pay Office duties and equipment.

Field Paymasters	27
Estimates	28
Objections	30
Transfer Receipts	32
First payments	34
Preparation of pay-bills	35
Deductions	36
Remittances to England	40
Allotments	41
Forms	42
Treasure Chests, establishment	43
Custody of treasure	45
Disbursements	48
Departmental funds	49
Receipts for cash	50
Pay-bills	51
Pay of new appointments	52
Advances	53
Treasure Chests, payments	54
Regimental drawings and accounts	56
Field Paymaster's Accounts	57
Treasure Chest officer's Accounts	63
Office establishment, Field Pay Office	64
Camp equipage, Field Pay Office	67
Carriage of records and treasure	69
Record and stationery boxes	72
Packing of specie	74
Expense chests	75
Ammunition boxes for specie	78
Records, &c.	81
Shroff's cash	82

Section II.—Pay Office duties and equipment—*contd.*

Miscellaneous	83
Treasure Chests, equipment, &c.	94
Detailed financial instructions	95

Section III.—Rules for Office Establishments.

Travelling	96
Indemnification for losses	97
Pay and allowances	98
Baggage	102
War Medals	103

Section IV.—Regimental Pay and Accounts.*British Cavalry and Infantry—*

Procedure, &c.	104
Cash and Transfer Receipts	109
Deductions	110
Muster Rolls	111
Last Pay Certificates	112
Transfers between the service companies and the regimental dépôt	117
Advances to officers and men <i>en route</i>	119
Non-effective accounts	126
Pay of details <i>en route</i> to England	129
Field Deposits	130
Good-conduct Pay	149
Remittances to England	161
Check over advances	163
Base Army Pay Office	165
Regimental Dépôts	175
<i>British Artillery</i>	181

Native Troops—

Regimental Accounts	18
Dépôts	18
General instructions	187
Advances	187
Allotments in India	189

Section V.—Allotments of followers

199

Section VI.—Commissariat and Transport Accounts.

<i>Accounts and returns of Commissariat Agents in the field</i>	211
Agent's cash accounts	213
Purchase statements	214

Section VI.—Commissariat and Transport Accounts—*contd.*

Monthly rate lists	215
Scrutiny of accounts	217
Register of Agents	218
Cash for purchases	219
Agent's agreement	220
Deficient vouchers	221
Settlement of accounts	222
Bills	223
Recharge bills	224
Issue of pay	225
Separate duties of Agents	226
Receipt forms	227
Agent's store accounts	228
Check over unvouched accounts	231
Accounts of Agents on lines of communication	232

Accounts and returns of Divisional and Brigade Commissariat and Transport Officers—

Reports on Agents	233
Disposal of Agent's cash and store accounts	235
Executive Officers' cash accounts	236
Audit and compilation	237
Rates to be fixed in advance	240
Advances	241
Cash drawings and receipts	242
Procedure on relief	243
Store returns	244
Bread and meat returns	246

General Rules—

Bills to be enfaced	251
Sale proceeds	252
Accounts and vouchers	253
Commissariat and Transport payment supplies	258
Shoeing of chargers	269
Field service rate lists	270
Losses of stores	271

*Rules for the Commissariat Office at the Base**Rules for charges incurred in India**Rules regarding followers—*

Service books	280
Family allotments	286
Pay-bills	287
Detailed account instructions	289

Transport—

Daily and weekly "states"	291
Pay of attendants	292

APPENDICES.

Section VI.—Commissariat and Transport Accounts. Paragraph. —contd.

Ration indents	293
Casualty rolls	294
General rules	295
Accounts	296
Conveyance of stores	297
Payment of carriers	301
Losses of stores in transit	305

Section VII.—Ordnance Accounts 307

Section VIII.—Medical Store Accounts 312

Section IX.—Miscellaneous instructions.

Remittance transfer receipts	317
Home remittances; non-regimental officers, &c.	328
Pay bills and abstracts of Staff and departments, &c.	329
Supporting vouchers	337
Deductions	338
Table money	339
Carriage	340
Pre-audit	341
Regimental Pay and Accounts	342
Banking Accounts	345
Allotments	346
Pay of hospital establishments	347
Allowances of non-regimental appointments	352
Funds cannot be issued on telegram, nor on letter alone	353
Service Postage labels	354
Correspondence regarding pay	355
Advances of pay	356
Expenditure and accounts of detached columns	357
Charges not paid by the field pay office	367
Printed forms	369
Documents to be signed	370
Compensation for, or replacement of, property lost or destroyed on active service	371
Prompt audit	375
Orders, &c., issued in the field	376
Exchange	377
Carriage of Specie	378
Custody of Specie	380
Treasure Guards	387
Ordinary Guards	393
Reserve Equipment	394

A.—Allotments and family remittances to England.

B.—Books of reference for the Military Accounts Department in the field.

C.—Equipment of the Field Pay Office and Treasure Chest Offices of an Army Corps:—

I.—Printed forms.

II.—Stationery and miscellaneous articles.

III.—Scale of Officers, Clerks and followers.

IV.—Camp equipage.

V.—Office furniture.

D.—Office cash-book.

E.—Classified cash abstract.

F.—Shroff's cash-book.

G.—Shroff's cash order.

H.—Triplicate receipt.

I.—Duplicate receipt.

J.—Last pay certificate.

K.—Notes for last pay certificate.

L.—Field memorandum.

M.—Roll of regimental allotments.

N.—Certificate, regimental allotment.

O.—Certificate, followers' allotment.

P.—Roll of followers' allotments.

Q.—Monthly return of field deposits.

R.—Transfer statement of field deposits.

S.—Monthly return of medical stores.

18. Adjustment of Field Service Expenditure.—All charges for the pay of regimental officers and troops composing the force will be disbursed in accordance with the instructions herein given, and will be audited and compiled in the Military Accounts Department of the presidency to which they belong. The charges for the pay of staff, departmental, and detached officers and of establishments with the force will be audited and compiled by the Examiners at the base in communication with the Controller of Military Accounts there, and will be finally included in the military accounts of the Bengal presidency.

19. All charges incurred by departments in *India* below the base of operations, in the purchase of stores, &c., will be compiled in the accounts of the presidency concerned, after audit by the regular Examiners. All charges incurred by commissariat, transport, and other military departmental disbursing officers with the force and at the base will be audited, classified, and compiled by the Examiner at the base, under orders of the Controller of Military Accounts there.

20. A distinct and complete account will be kept by the Controllers of Military Accounts in all three presidencies of all extra expenditure incurred in the Military and Marine Departments connected with the employment of the force. These accounts will embrace all charges arising out of the special service, such as extra batta of troops,—the cost of staff, extra transport and establishments,—feeding troops and cattle,—commissariat, ordnance, clothing, and medical stores,—railway transport,—traveling charges of officers, troops, and establishments,—and contingencies of every kind; in short, all expenditure which but for this service would not have been incurred.

21. The whole of this extra expenditure will be compiled in the military accounts as a military charge in Grant 14, under a special heading.

22. In cases where it may be found difficult to apportion the expenditure, owing to the impracticability of making any distinction between supplies and payments for ordinary and extraordinary purposes, all charges in excess of the normal figures will be compiled as extraordinary.

23. Charges incurred on account of the force in the Marine Civil, Public Works, Telegraph, Railway, Postal, and other departments will, after audit in those departments, be debited to the Military Accounts Department, Bengal.

24. General Rules for the audit of Field Accounts.—The Military Accounts Department in the field will render every facility to officers submitting accounts connected with the

operations, in view to their adjustment with as little delay as possible.

25. The connected audit, which is possible in ordinary times, will be freely relaxed to meet the exigencies of war; and it will be left to the discretion of the officers of the Military Accounts Department to dispense with any of the usual vouchers if they are satisfied that they are not forthcoming, and that the charge is *bond fide* and not inordinate. In such cases, a brief note should be entered on the bill by the Examiner, stating the reason on which the decision has been based. In every instance where the Examiners cannot do this, they will refer to the Controller of Military Accounts under whom they are serving, who will himself dispose of the matter, or in extreme cases take the orders of the Government of India.

26. A field force order will be sufficient authority to pass any expenditure of an exceptional nature that may be incurred. When, however, any very heavy or unusual expenditure has been or is being incurred the matter should be promptly brought to the notice of the Government of India by the Controllers of Military Accounts; but, as a rule, objections should not be raised to trifling or ordinary expenditure, simply for the want of a Government order, or the confirmation by Government of a field force order.

SEC. II.—PAY OFFICE DUTIES AND EQUIPMENT.

27. **Field Paymasters.**—Field Paymasters will form part of the staff of the General Commanding the Army Corps. They will communicate personally with that officer direct in all cases where verbal orders can be taken; but any communications in writing will be addressed by them through the staff in the usual way, for the consideration of the General and his written instructions thereon. Field Paymasters will remain with the head-quarters of the army corps to which they are appointed, and they will not only themselves make disbursements but will also provide the field treasure chest officers of the various divisions of the army corps with funds to meet the requirements of the troops and departments in their respective divisions. They will draft all orders on financial matters for the approval of the General Officer Commanding.

28. **Estimates.**—It will be the duty of Field Paymasters, acting under the immediate orders of the General Commanding the Army Corps, to keep an adequate supply of funds in hand to meet the requirements of the troops generally. For this purpose, they will obtain periodically from field treasure chest officers, heads of departments, and officers commanding batteries, regiments, and detachments, with the force estimates of the cash needed for the payment of establishments and troops, for the provision of carriage and supplies, and for all other services.

29. Where possible, Field Paymasters will give prompt intimation of their cash requirements, *in advance*, to the Controller of Military Accounts at the base, so that that officer may make the necessary arrangements to meet all requisitions for funds that may be submitted from time to time.

30. **Objections.**—The Examiner at the base, who will audit Field Paymasters' accounts, will send to them any objections on account of payments to staff and departmental officers, &c., of the army corps, without reference to the presidency to which such officers or others belong.

Objections on regimental accounts will be communicated direct to regiments and batteries by the Examiners of the presidencies to which they belong, for adjustment through subsequent general states of accounts in the usual manner.

31. Field Paymasters will take such notes of the objections sent to them as they may consider necessary, and then forward the objections to the parties concerned, if they are still with the

force, and see to the adjustment of the claims; if necessary noting them on last pay certificates issued. If the officers or others concerned have left the army corps to join another in the field, the Field Paymaster will forward the objections to the Field Paymaster of that corps, or to the officer into whose payment they have gone; if they have left the force altogether to return to India or England, Field Paymasters will return the objections to the Examiner at the base and inform him accordingly, giving all available information of the movements of such individuals, so as to enable the Examiner to forward the objections to the proper authority for adjustment. See para. 53.

32. Transfer Receipts.—Field Paymasters are empowered to draw transfer receipts on any treasury in any part of India, and therefore all remittances to India required by officers of the force (up to the full amount of their pay and staff allowances) can be made by Field Paymasters; the sums so remitted being either deducted in the pay bills submitted to them for payment, or actually paid in cash. Transfer receipts required by corps and batteries must be shown on the receipts referred to in para. 56. See also paragraph 317.

33. Daily advices must be sent to the Treasury Officers concerned of the transfer receipts drawn on them.

34. First Payments.—First payments of the kind referred to in para. 51 should be supported, in a Field Paymaster's accounts, by last-pay certificates from the Paymaster or Commanding Officer, as the case may be, who last paid the individuals concerned.

35. Preparation of Pay-bills.—Field Paymasters with the force, and the Paymaster at the base, will when necessary afford assistance to officers and others in the preparation of pay-bills for themselves and establishments; dispensing at discretion with last-pay certificates, and accepting in lieu written declarations on honor by the officers for the correctness of the charge, which declarations will be attached to the vouchers for payments made. It will, however, be the duty of the individual officer concerned subsequently to obtain the usual last-pay certificate, &c., without delay, and forward it to the Field Paymaster. Without the regular documents no second pay-bill should be accepted by the Field Paymaster.

36. Deductions.—As a binding rule, every pay-bill presented to a Field Paymaster must contain, in addition to the authorised deductions on account of Military or Medical Funds, or Indian Military Service Family Pensions, those due on account of any rations or services supplied by the commissariat or other

43. Field Treasure Chests.—When the General commanding an army corps may consider it necessary to establish a treasure chest anywhere, in addition to that with the division, the charge of it may be entrusted to a staff or regimental officer, who will obtain his funds from the Field Paymaster.

44. In all cases where a field treasure chest is established, a regular clerk of the Military Accounts Department will, if possible, be deputed from the base offices, to work under the officer in charge and remain with the office, without reference to any change of officers, so long as it exists. The establishments at the base will be arranged so as to meet this contingency.

45. Custody of treasure.—Each treasure chest will be secured by two good patent locks of different patterns. The key of one lock will remain in possession of the field paymaster or treasure chest officer, and the key of the other will be kept by the treasurer.

46. The treasure chest must never be opened, or any payment made therefrom, except in the presence of both the field paymaster (or treasure chest officer) and the treasurer.

47. Double sentries will invariably be posted over treasure, whether on the march or in quarters.

For further instructions regarding the custody of treasure, see paragraphs 380 to 392.

48. Disbursements.—All moneys required by the force, whether for regimental, military, departmental, civil, or political purposes, will be disbursed by the field paymasters or treasure chest officers.

49. Departmental funds.—Cash required by *departmental* officers, for purchases of stores, provision of carriage, and all other services will be obtained from the field paymasters or treasure chest officers on simple receipts in triplicate (Appendix H), in which the purpose for which the money is required will be briefly specified. The accounts of the expenditure of such sums drawn by military departmental officers will be forwarded, by the officers drawing them, direct to the Examiners at the base. The officers of the Public Works (including Field Engineers), Telegraph, Railway, Postal, and other civil departments with the force, will render their accounts to the respective Examiners of Accounts of those departments; who will be informed, by the Pay Examiner at the base of the sums drawn from field paymasters and treasure chest officers on this account.

50. Receipts for cash.—All receipts must be carefully marked "original," "duplicate," and "triplicate," and the original and duplicate copies must be attached in support of the field

paymaster's or treasure chest officer's account forwarded to the Examiner at the base, the triplicate copy being retained for record. Any extraordinary payment should, in addition to the receipt as above, be supported by a copy of the order of the General commanding the force, authorising it.

51. Pay bills.—The pay and allowances of the army staff, and of all commissioned, warrant, and non-commissioned officers and establishments of the departmental staff with the force, should, as a rule (subject to exceptions arising from the exigencies of the service, which must be supported by the authority of the General commanding), be paid *in arrears* by field paymasters; on bills submitted *in duplicate*, in the same manner, and on the same forms, as those generally used in cantonments, one copy of which bills will be forwarded by the paymaster in support of the entries in his account sent to the Examiner. See also para. 329 *et seq.*

Field paymasters will be careful to check the recovery in bills submitted to them of advances made to officers and others by treasure chest officers: see para. 54.

52. Pay of new appointments.—The Field Paymaster will disburse (if apparently admissible) the staff pay of all appointments made under Field Force Orders, without waiting for the confirmation of such orders by regular authority in India; but in any case of doubt he should apply to the field pay examiner for instructions.

53. Advances.—When advances are, under exceptional circumstances, necessarily and unavoidably required by the officers and others referred to above, field paymasters will make them on the terms specified in para. 54, on receipts in triplicate. If they cannot afterwards themselves see to the adjustment of these advances by deductions from subsequent bills of the officers concerned, field paymasters will adopt a similar procedure to that laid down in para. 31 for retrenchments. All advances will be noted in a lettered note-book to be kept for this purpose, and for noting claims sent to paymasters for recovery. In the case of advances to regimental officers made by Field Paymasters intimation thereof will be given at once to the paymaster, or commanding officer, of the corps concerned, (paras. 120 to 123); and also to the Pay Examiner at the base, who will communicate the same to the examiner of the presidency to which the officer belongs (paras. 163-4).

54. Treasure chests, payments.—All disbursements on any account whatever to regiments, departments, individual officers, &c., by field treasure chest officers, *as distinct from those*

by field paymasters, will be made only as cash advances, on simple receipt in triplicate (*vide* Appendix H) : one copy of which will be retained by the treasure chest officer and the other two copies be forwarded to the field paymaster of the army corps in which the treasure chest is established, in support of the chest account.

Such advances, when on account of individual pay and allowances, will be restricted to four-fifths of the gross amount due for the period in question, to allow of a margin to meet claims unadjusted on account of rations, &c., &c. As a rule, no second advance will be made until the previous one has been adjusted, or without a certificate from the officer concerned to the effect that bills fully adjusting the former advance have been forwarded to the field paymaster concerned.

55. Treasure chest officers will have no concern with allotments or transfer receipts required by officers and others with the force; these must be arranged for in communication with the field paymaster, or, in the case of regimental officers and establishments, through commanding officers.

56. Regimental drawings and accounts.—British and native troops composing the force, irrespective of the presidency to which they belong, will ordinarily draw the funds required by them from the field paymaster, on receipts in triplicate (Appendix H), which will show the sums required in cash and in remittance transfer receipts, respectively. These receipts will be for the total sum drawn, including remittance transfer receipts (see para. 109). Where there is no field paymaster at hand, cash advances can be drawn in the same way from a field treasure chest, but *transfer receipts can only be granted by field paymasters*. In this case therefore separate receipts in triplicate must be furnished, the one set to the treasure chest officer for cash, the other to the field paymaster direct for transfer receipts. The officers drawing these sums will account for them in the usual pay-lists and general states, which will be rendered to the pay examiner of the presidency to which the troops belong, as soon after the first of each month as circumstances will permit. The pay examiner at the base will keep the presidential examiners promptly informed of sums thus drawn by regimental authorities. See also paras. 339-40.

57. Field Paymaster's Accounts.—The field paymaster will keep a "Cash book," in the form given in Appendix D; in which he will daily record full particulars of all receipts and payments as they occur.

58. The cash balance, as it appears in the cash book, will, at the close of each day's transactions, be struck by the field

paymaster himself, and be entered by him in the column of the cash book provided for this purpose: he will be held personally responsible for verifying this balance with the cash in the treasure chest.

59. The receipt column of the cash book will show only items of actual cash received; no deductions or recoveries which appear in pay-bills or other vouchers will appear therein.

The payment column will show the actual cash payments made on each pay-bill or other voucher. Pay-bills submitted incomplete as regards authorised deductions should be completed by the field paymaster; and the net amount only of the bill or voucher, after such deductions have been made, will appear in the cash book as the payment thereon.

The items in the receipt and payment columns of the cash book are to be numbered in separate consecutive series for each month, and each voucher is to bear the number of the entry which it supports.

60. A weekly transcript (Appendix D) of the receipts and payments as they appear in the daily cash book, duly supported by all vouchers and sub-vouchers including the counterfoils of transfer receipts issued, is to be forwarded by the field paymaster to the Examiner of Pay Accounts at the base. The last account of each month must include all payments up to and for the last day of the month.

61. Field paymasters will also forward to the Controller of Military Accounts at the base, on the 1st of each month, a statement, in the usual form, of their cash balance in hand: with a brief report of their proceedings and transactions, and those of treasure chest officers, during the previous month; and a classified abstract of field pay office receipts and expenditure (Appendix E), under the heads of Pay, Commissariat, Ordnance, Clothing, Medical, Transport, Engineering and Miscellaneous.

62. Field paymasters of army corps will retain one copy of each treasure chest account sent to them, and forward the other copy to the examiner at the base. These accounts will not be incorporated in the field paymaster's own account forwarded to the examiner.

The treasure chest cash balance report will be sent on to the Field Controller, Military Accounts.

63. Treasure Chest Officer's Accounts.—The treasure chest officer will keep a daily "Cash book" in the form laid down for the field paymaster: and he will generally observe the instructions laid down in paras. 57 to 61 with regard to his accounts. The weekly account (which will be prepared in

duplicate), the monthly statement of cash balance, and the monthly report, will all be forwarded to the field paymaster of the army corps to which the chest belongs; but a classified abstract (Appendix E) need not be rendered from a treasure chest-office.

ORGANIZATION AND EQUIPMENT OF A FIELD PAY OFFICE.

64. **Office Establishment.**—The establishment of a field pay office will ordinarily consist of not less than six men, *i.e.*, two clerks, two shroffs or treasurers,—one of whom will be subordinate to the other and will act as a clerk as well as treasurer—and two peons; all of whom will be men of experience, and will be specially selected, if possible, from the military accounts offices of the three presidencies: see Section III.

65. The men chosen should be intelligent, of proved good character, and possessing sound common sense; they must be of good physique and active habits and temperament, and ready if necessary to help willingly in work of any kind and at any time. Clerks who are members of Volunteer Corps should be selected if possible.

66. The duties of the establishment may be distributed as follow:—

- i. **Head Clerk.**—Should be well up in audit work. He will superintend the work of the office generally, and will check all officers' pay-bills, and all contingent bills. He will be in charge of the cash-book (para. 57); and will keep the demand register (paras. 31 and 53), and watch recovery of advances or retrenchments.
- ii. **Second Clerk.**—Should have a good knowledge of audit, and will check all establishment pay-bills; he will be specially in charge of transfer receipts, including their preparation and registration and the despatch of advice memoranda. He will also prepare from the cash-book the periodical accounts (paras. 60 and 61) to be sent to the Pay Examiner at the base.
- iii. **Shroffs or Treasurers.**—Should be reliable and sharp men, quick at figures, and able to keep an accurate record of cash receipts and payments, even when relating to coins of various kinds and at a varying exchange. They should also have had considerable experience in the handling of actual cash.

(a) The shroffs may have to be specially engaged for the field pay office; and, unless they are men in permanent

Government employ and of proved probity, they must be required to provide suitable cash security* as guarantee for their good conduct.

(b) One of the shroffs should be a neat and quick writer and copyist. He will ordinarily register, file, and despatch all inward and outward correspondence, will be in charge of all office records, stationery, and equipment, and will do most of the copying; taking the place of the senior shroff only on an emergency.

iv. **Peons.**—Should be strong and intelligent men, able to pitch tents, aid in moving or loading treasure, and willing to make themselves generally useful. Men who for caste reasons object to touch meat or carry water should be avoided, as bringing rations and water for the office, and other similar services, will form part of their regular work.

67. **Camp equipage.**—For a field pay office constituted as above the following 80 lbs. general service tents will be allowed:—

- i.—Two tents for office use for clerks, and records, &c. The shroffs or treasurers will use one of these tents at night.
- ii.—One tent for the Field Paymaster, for office use.
- iii.—One tent for the accommodation of the two European clerks.

68. **Tables and Chairs.**—Pending settlement of the pattern of camp furniture most suitable for field service, the ordinary bazaar pattern of camp table made in pieces, about 24" × 48", having four legs which fold upwards flat under each piece, will be supplied. Weight about 22 lbs.

The ordinary camp folding chair should weigh 8* to 10 lbs.

The scale of tables and chairs allowed will be found in Appendix C.

69. **Carriage of records and treasure.**—The ordinary maund of 80 lbs. will be taken as the unit in calculating carriage for pay office records and treasure boxes, as well as for all other loads for pack transport. No box of any kind should weigh, when loaded, more than 85 lbs. *at the most*, and this in the case of specie represents about 3,000 rupees.

70. The weights carried by the several descriptions of cattle

* NOTE.—The cash security of a shroff should be equal to eight months of his field rate of pay, with a minimum of Rs. 1,000.

and carriage are as follow; *—but, the amount of treasure they should carry must be restricted to the sum stated against each:—

		lbs.	Rs.
Elephant	{ 1st class ...	1,200	say 36,000†
	{ 2nd „ ...	960	„ 30,000†
Camel		400	„ 12,000†
Mule or pony		160	„ 6,000†
Pack bullock		160	„ 6,000†
Light cart		480	„ 15,000†
Army transport cart		960	„ 30,000†
Donkey		120	„ 4,000†
Cooly		40	„ 1,500§

71. On the march, transport for treasure will be provided by the transport department. Where possible, such transport should be distinct and under absolute orders of the field paymaster or treasure chest officer. Twenty per cent. of camels, or ten per cent. of mules, should be allowed as spare animals.

72. **Record and Stationery Boxes.**—The field paymaster will be supplied with two pairs of boxes, of a pattern to be fixed hereafter, for office records, stationery, &c.

73. All office boxes for records or treasure should be numbered, and have painted on the lid in large letters **FIELD PAY OFFICE.**

74. **Packing of specie.**—All consignments of specie supplied by the civil department should be made up *only* in boxes, rivetted down, of a pattern to be settled hereafter; to contain Rs. 3,000, in three bags of Rs. 1,000 each, and weighing when full 85 lbs. The treasure should be carried in the original closed boxes, as long as possible, security being thus attained as well as economy of weight. The boxes should have roughly painted on the lid the words **RUPEES—PAY,**

* Para. 1828, Army Regulations, India, Vol. V, Supplement.

† Packed in boxes of Rs. 3,000 each, and allowing for weight of boxes.

‡ Packed in partly filled expense-chests containing Rs. 2,000 each, and allowing for weight of chests; but donkeys are not convenient, as they necessitate this special arrangement of the specie.

§ In stout canvas bags of Rs. 750 each; but two coolies can carry one ordinary box of Rs. 3,000, slung on a bamboo between them.

NOTE.—One *new* rupee weighs 1 tola, and Rs. 80 weigh 1 seer = 2 lbs.; but *used* rupees are lighter.

A lakh of full weight rupees, packed for despatch, weighs a little less than 35 maunds.

Copper coins of the nominal value of Rs. 82, packed for remittance, weigh about one maund.

Copper coins of the nominal value of Rs. 2-4 weigh about one seer.

The weight of a sovereign is 123.27 grains. 57 sovereigns weigh 1 lb., avoirdupois; 1,000 sovereigns weigh a little more than 17½ lbs.; and 4,674 sovereigns weigh about one maund.

and some mark denoting the particular *treasury* from which supplied and the *date of issue* therefrom.

75. Silver change should be packed in similar boxes, each box containing Rs. 3,000, made up as follows, each bag being marked in ink with the value and description of its contents, and the box clearly marked on the outside **SILVER CHANGE—PAY:—**

	Rs.
Five bags of 100 rupees each, in eight-anna pieces	... 500
Twelve ditto ditto four ditto	... 1,200
Thirteen ditto ditto two ditto	... 1,300

Copper coins should be packed in similar boxes. The boxes should weigh not more than 85 lbs. when full, *i.e.*, containing about Rs. 75 worth of change. Each box should be clearly marked **COPPER CHANGE—PAY.**

Silver and copper change should be taken in the proportion of Rs. 3,000, and Rs. 100, respectively, to every lakh of rupees: but, except with the first consignment, copper change will not be forwarded unless specially demanded.

76. **Expense Chests.**—The field pay office will be supplied with four treasure chests for loose cash, of a description to be decided hereafter; calculated to contain Rs. 3,000 each; fitted with case locks, not padlocks: weight when empty not to exceed 15 lbs.; when full, about 85 lbs. This complement will allow a small margin from which to supply an extra treasure chest office if necessary, or to lend temporarily to departmental or other officers as cash boxes.

77. All treasure boxes or chests should be supplied with a strong rope handle at either end, for convenience in handling them, and long enough to admit of a bamboo being passed through them, above the box; a stout iron staple and ring should also be clenched through one side, to carry a connecting chain (para. 87).

78. **Ammunition boxes for specie.**—When small arms ammunition boxes are required for the conveyance of treasure, the boxes used for ball cartridge, of either Martini-Henry or Snider pattern, should be obtained. These hold Rs. 3,000 each, and weigh, when packed and closed, about 85 lbs. They should be fastened by two screws, the head of each screw being invariably covered by a pay office seal.

79. Rupees, when packed in ammunition boxes, should be in three bags of Rs. 1,000 each, the bags themselves being of a size to hold at least Rs. 1,500, and tied quite at the end, so as to allow of the coins passing loosely through the small square opening, and *settling* in the box. The two first bags should be

pushed well back to either end of the box, and the third pressed down in the centre between them.

80. When used for carrying treasure, ammunition boxes should always be clearly marked, so as to distinguish them from similar boxes actually containing ball cartridge.

The best means of marking the boxes is with paint or wetted gunpowder; if these are not procurable, the marking may be conspicuously and effectively done by nailing on to each box one or more small squares of Turkey red cloth (saloo), the better qualities of which will not lose their colour quickly from exposure to either sun or rain. The word PAY should be roughly but clearly marked in ink on the top and sides of the box itself, and if possible this word should be cut into the box.

81. Records, &c.—Of the various forms and miscellaneous articles of stationery which should accompany a field pay office a list is attached (Appendix C). The scale is calculated for two months.

82. Shroff's Cash-book.—A specimen form of shroff's daily cash-book is annexed (Appendix F).

All receipts and payments of the field pay office or treasure chest must be entered in this book, supported in every case by the cash order (Appendix G) signed by the officer in charge.

The shroff's cash-book (Appendix F) is never to be kept by the same man who keeps the regular office cash-book (Appendix D), as the two books are intended to provide a double, and independent, check over cash transactions.

The office cash-book of a treasure chest office must be kept by the officer in charge in his own handwriting; but the account sent to the Field Paymaster may be copied from the book by the clerk.

The responsibility of the field pay office or treasure chest ceases when cash has been received over, and the shroff's cash order duly receipted, by the officer who prefers a claim; or by the non-commissioned officer, orderly, or other messenger, who may be sent with bills or triplicate receipts for funds due to an officer, or to a corps or department: provided in the latter case that there was no evident cause to doubt the man's authority to receive the cash.

83. Miscellaneous.—Two men can weigh 3 lakhs of rupees in 7 hours, weighing Rs. 200 at a time.

84. The scales for counting rupees by weight will be such as to weigh up to Rs. 250 at a time, i.e., in each side of the balance.

85. Coins are most safely counted by weighing against a counted number of the same kind of coin; but the weighing of

coins of any kind when not new should be most carefully done, and the mixing of old and new pieces must be avoided. Coins smaller than eight-anna pieces cannot be safely counted by weight.

86. Over the keyholes of all case locks used on service should be provided a close fitting flap of metal or leather, fastened down, so as to prevent dust and dirt getting into the lock. For padlocks, a bag of ordinary white calico tied tightly at top should be used.

87. Three light steel chains should be taken with the office, of much the same kind as that forming part of the regulation bridle appointments of a mounted officer. They should be each about 15 feet in length and provided with a small padlock of good quality; and are intended for connecting together boxes of specie during a halt.

88. For sending out letters, &c., by peons, two hand despatch bags made of substantial brown leather and distinctly stamped on one side "*Field Pay Office*," will be supplied. They should be large enough to easily hold covers containing foolscap folded lengthways. The bags will ordinarily be closed by a common flap and button; but in view of confidential papers, there should also be sewn through each side a small cross strap or loop, through which a tape could be passed and its ends sealed on meeting. There should be a slide to receive the card or paper bearing the address to which the letter is being sent.

89. Books containing twenty-five forms of simple receipt in triplicate with a counterfoil (*vide* Appendix H), will be supplied for issue to officers commanding corps and to heads of departments. The whole form is to be filled in; the three receipts being signed in full and sent to the field paymaster, or treasure chest officer, and the counterfoil retained by the drawer.

90. Forms of last pay certificate (Military Account Form 133) should be bound in books. The particulars called for in the notes at the beginning of each book are intended to obviate the delay which frequently occurs from not giving complete data on which to settle the accounts of an officer who may be absent or sick, and therefore unable to give the necessary details personally at the field pay office.

91. A few books of "Memorandum form" with counterfoil for office use (Appendix L) will be supplied; the whole taking up one half-sheet of foolscap paper. The fair copy of the memorandum should, when torn off, be folded lengthways, and then crossways and upwards, and addressed on the back, thus saving the carrying of a large supply of envelopes.

This memorandum form should be exclusively used for all routine correspondence *of which copies need be kept*. Several of the books should be in use at the same time, each memorandum being numbered in the one office consecutive series and further distinguished by the letters A, B, C, D, &c., according to the particular book used. Drafts can then be written by the field paymaster, or treasure chest officer, in any book not in the copyist's hands.

92. In the field, copies of *unimportant* replies issued need not be kept. A brief memorandum of the nature of the answer endorsed on the letter under reply will be sufficient for record; but such endorsement will be given an office consecutive number and be recorded in the regular despatch register.

93. A summary of the requirements of a field pay office with an army corps as regards camp equipage, tables, chairs, and boxes both for records and specie, together with their approximate weight, is given in Appendix C.

94. **Organization and equipment of field treasure chests.**—A field treasure chest office will be organized, and equipped generally, in the way described for a field pay office. The scales of establishment and equipment will however be as shown in Appendix C.

All the general rules laid down in this manual as to the custody, or issue, of cash apply to a field treasure chest office.

95. **Detailed Financial Instructions.**—Instructions in further detail for the guidance of officers concerned in reference to financial matters are contained in Section IX.

SEC. III.—RULES FOR OFFICE ESTABLISHMENTS.

96. **Travelling.**—The conveyance to their homes at the public expense of families of clerks, &c., ordered on service is not authorised.

97. **Indemnification for losses.**—Clerks are not entitled to indemnification for accidental loss of private money or property when proceeding on duty by land or sea, or on field service.

98. **Pay and allowances.**—When clerks proceed on field service they are seconded; the men officiating for them should therefore be appointed *sub. pro tem.* and be allowed the full salaries of the appointments until the return of the absentees.

99. Clerks of permanent establishments, when on field service, receive batta at 50 per cent. on their permanent pay, except those drawing over Rs. 200 per mensem, who receive one-third; with effect from date of *leaving* to date of *return* to station. When clerks drawing less than Rs. 45 are sent on service, the Controller of Military Accounts is empowered to fix the amount of batta to be allowed, without reference to the above limitation of 50 per cent. A free issue of warm clothing, and free rations, are also allowed to all clerks, whether permanent or temporary. Special rates of pay (including batta) may be allowed in exceptional cases.

100. Clerks ordered on service receive an advance of full pay and allowances for the month in which they proceed and for the following month, unless otherwise specially ordered.

101. Clerks maintaining their own ponies in the field may draw, *on payment*, rations of grain and forage for them, at the rate of 4 annas a day; but syces will not be allowed to accompany them.

102. **Baggage.**—European clerks are allowed 40 lbs. baggage, native clerks 20 lbs., and servants 10 lbs.

103. **War Medals.**—The grant of silver war medals to civilian clerks, and to followers, is restricted to those cases in which it is proved that the individual concerned—

- (I) was in the performance of military duties, such as those ordinarily performed by combatants;
- (II) was, during the performance of these duties, actually individually under fire of the enemy;
- (III) was appointed in Field Force Orders to do such military duty.

But clerks who are efficient members of Volunteer Corps in India will, when employed on any public duty with a force in the field, be granted medals under the same conditions as soldiers of the regular army: Government of India, Military Department No. 204-S-E, dated 26th August 1887.

103a. All authorised Government followers, including civilian clerks, accompanying an army in the field will be granted bronze war medals, without restriction as to the nature of the duties performed by them.

**SEC. IV.—INSTRUCTIONS FOR THE PAYMENT AND
SUBMISSION OF ACCOUNTS OF TROOPS ON FIELD
SERVICE.**

British Cavalry and Infantry.

104. Procedure, &c.—The regimental paymaster, with the paymaster-sergeant, will accompany the service companies into the field, and will thence submit all regimental accounts (except those of the depôt in India, or others herein specified) direct to the pay examiner of the presidency to which the corps belongs; as soon after the close of the month as possible, prepared in the usual forms, and in accordance with the usual procedure except as herein directed.

105. The pay and other allowances of all ranks with the service companies, and at the regimental depôt, must be charged *in full* in the usual manner, each month, in the general state of accounts or depôt pay list.

The net amount due to officers, men, and establishments, after all authorized deductions (*including allotments* of commissioned officers and native establishments) have been made, will be disposed of as follows:—

Officers.—Paid in full, in cash, or by privilege transfer receipt; or partly in each.

Warrant and non-commissioned officers and men.—Paid in full, in cash, or by transfer receipt, or by credit to field deposit accounts (paragraph 130); or partly in each.

Native establishments.—Paid in full in cash; any remittances required being arranged by themselves through the post office.

106. All officers, warrant and non-commissioned officers, men, women and children, and establishments, at the depôt will be paid by the officer commanding the depôt.

The paymaster's second clerk will be left at the depôt to aid in the preparation of accounts, &c.

107. Before the departure of the corps for field service, the paymaster will furnish the officer commanding the depôt with a statement showing the following particulars, individually, for all ranks remaining at the depôt:—

1. Monthly rate of pay, staff or good conduct pay, or other allowances.
2. Date to which, inclusive, such pay has been issued.

3. Particulars of any advances or demands to be recovered, or of any allowances due but not drawn.

108. The paymaster will also supply the *depôt commandant* with a roll of allotments payable from the *depôt* on account of the service companies.

For officers the list will be prepared in Form B, given in Appendix A, and for native establishments in that given in Appendix P.

109. **Cash and Transfer Receipts.**—Cash for the pay, &c., of all corps in the field will, if possible, be drawn direct from the field paymaster of the army corps; on one receipt in triplicate (Appendix H), on each copy of which will be clearly endorsed the amounts then required in (1) cash and (2) remittance transfer receipts; the receipt being for the aggregate amount of both.

But when the corps is at a distance, so as to be unable to draw from the field paymaster, cash will be obtained from the most convenient divisional treasure chest on receipt in triplicate for the *cash* only: remittance transfer receipts being obtained direct from the field paymaster, on a separate receipt in triplicate for the *transfer receipts* only.

In both the above cases a detailed requisition for transfer receipts will be submitted in Military Account Form 158.

For further instructions regarding transfer receipts, see para. 317, &c.

110. **Deductions.**—The general state submitted by the paymaster in the field will be accompanied by a statement showing details of recoveries credited for rations, forage, transport, or other Government supplies issued on payment.

111. **Muster Rolls.**—Detachment muster rolls will be dispensed with on service; but the staff and company muster rolls must show each month where every officer and man is, and must also afford information (with dates) as to removals from, and additions to, the previous muster roll; the causes of removals (other than death casualties) being noted.

112. **Last pay certificates.**—When an officer or soldier leaves the service companies at the front, he will receive his pay and allowances finally settled to and for the date preceding departure; and will be provided by the paymaster with a last pay certificate, or No. 1 report, on which will be entered a note of his destination and the date of departure.

113. Officers and men proceeding to the base from a camp below that at which the corps is stationed, or under any circumstances where it is impossible to at once obtain a regular last pay certificate or No. 1 report, will be furnished with a

temporary document signed by the officer in command of the detachment (or commanding at the camp, in the case of small details) showing rate of pay and to what date drawn, also destination and date of departure.

But application should be made, *before the officers or men leave the camp*, to the paymaster of the corps for the issue of a regular document; which will then be forwarded direct to the base, or to the regimental *depôt* in India.

114. On all last pay certificates issued for officers or departmental warrant or non-commissioned officers, or native ranks, moving between stations in the field, a note must be entered showing the amount of allotment (if any), and to what date it has been recovered.

115. A return showing the particulars entered in last pay certificates and No. 1 reports issued to officers and men proceeding to the *depôt* in India from the front will be furnished monthly direct to the *depôt commandant* by the paymaster; and a similar return will be forwarded direct to the service companies for those leaving the *depôt* for the front.

116. The officer commanding the *depôt* will attach all paymaster's No. 1 reports and last pay certificates as vouchers to his *depôt* pay list; and all documents of the same nature issued from the *depôt* will be submitted by the paymaster in support of the general state of accounts.

117. **Transfers between the service companies and the regimental dépôt.**—An officer or soldier proceeding from the front to the *depôt* in India will on arrival there be brought on payment, and his name included in the *depôt* muster roll, from the date inclusive of his departure from the service companies; any advances received from the paymaster when leaving, or from any source while *en route*, being recovered in the *depôt* pay list.

118. Procedure similar to that laid down in paras. 112 to 117 above will be observed in the case of officers and men proceeding from the regimental *depôt* to join the service companies; but an additional entry will be made on the last pay certificate issued by the officer commanding the *depôt* showing the amount of allotment (if any), and from what date it is recoverable.

119. **Advances to officers and men en route.**—If on the journey up or down or while detained in hospital or on duty between the regimental *depôt* and the base, or between the base and the service companies, a regimental officer or soldier of a British corps urgently requires an advance of pay, he should apply to the field paymaster, or treasure chest officer, if at hand—failing

which to the officer commanding any British corps; who after satisfying himself by enquiry and reference to the last pay certificate, or No. 1 report, that the amount applied for is admissible and actually needed, will cause the advance to be made.

120. Advances made by a field paymaster or treasure chest officer, or by a British corps (on service or otherwise), will be issued on receipt in triplicate; of which the "triplicate" will be retained by the paying officer as an office record.

121. The "original" receipt will be promptly forwarded direct to the corps or depôt to which the payee belongs; with a memorandum requesting the paymaster, or officer commanding the depôt in India, to at once return an acknowledgment specifying when, and in what account, the sum will be adjusted by him.

The receipt will be sent to the paymaster or depôt commandant according as the officer or soldier is proceeding to join the service companies or the depôt, respectively.

The acknowledgment of the payee's corps will be filed, for future reference if necessary, by the officer who made the advance.

122. The latter need not, however, wait for the advance to be actually thus acknowledged, but will charge the sum as soon as possible in his office accounts, or regimental general state, supported by the "duplicate" receipt; on which he must invariably endorse a note, signed by himself, showing definitely when the claim was forwarded to the payee's corps for adjustment.

123. All advances made as indicated in paragraphs 119 to 122, will be adjusted by the corps for whom the sum was issued by a prompt credit to Government in the general state of accounts or Indian depôt pay-list, supported by the "original" receipt, and by reference to any details necessary to identify the particular charge in the advancing officer's accounts.

Such advances are *never* to be repaid by actual remittance by transfer receipt.

124. Advances, however, under paragraph 119 should only be made in urgent cases; for as a rule all payments to regimental officers and men *en route* between the regimental depôt and the service companies will be made only by the Base Army Pay office specially provided for this purpose, *vide* para. 165.

125. Advances made to officers and men must invariably be noted clearly, in words as well as figures, on their last pay certificates or No. 1 reports, if possible in red ink.

The entry will be made at the time of payment, and date be signed in full by the paying officer, the station and date being also entered; after which the document will be returned to the officer or soldier concerned, under the usual rules as to its custody.

126. **Non-effective accounts.**—When an officer or soldier dies *en route* between the service companies and the regimental depôt, the pay certificate or No. 1 report (on which is to be entered the date and place of decease, certified by a medical, or other responsible, officer), will be promptly forwarded, with a brief memorandum of any requisite details, to the regimental paymaster if the deceased man was proceeding to the front, or to the depôt commanding officer if he was on his way to the depôt.

127. All personal effects and assets of an officer or soldier thus dying *en route* will be taken charge of under the orders of the military officer commanding at the place of death, and will be disposed of only on instructions from the corps concerned.

128. The regimental paymaster will be responsible for the adjustment of the non-effective accounts of officers and men dying with, or *en route* to, the service companies; and the depôt commandant for the accounts of those dying at, or *en route* to, the regimental depôt: any necessary action at the depôt or at the front respectively being taken on communications exchanged between the paymaster and the depôt commanding officer.

c 129. **Pay of details en route to England.**—The pay of officers and men proceeding from the field to the port of embarkation, *en route* to England or the Colonies, will be finally settled in India under the ordinary rules, *vide* paragraphs 173 to 81 and 238 to 256 of the book of "Instructions for payment of British troops."

On any doubtful point reference should be made, by telegraph if necessary, to the regimental paymaster, the Base Army Paymaster, or the officer commanding the regimental depôt in India, as the case may require.

130. **Field Deposits.**—During the period that individual accounts and transactions under ordinary rules in the Savings Bank of a British regiment or battery on service are suspended, in accordance with paragraph 45 of the Military Savings Bank Regulations, the following special rules as to "Field Deposits" will be in force; both in the field and at the depôt in India.

131. *Field Deposits bear no interest under any circumstances.* They are authorised for two objects; first, to

obviate the necessity for warrant and non-commissioned officers and men drawing their full pay in cash on active service, where as a rule they do not immediately need it and it is difficult for them to provide for its safe custody, and where detailed Savings Bank transactions are impossible: and secondly, as a means whereby the paymaster may each month clear his accounts, and prevent the accumulation of a large unclassified balance, by debiting all undrawn pay to a definite head of account.

132. It will be discretionary with the officer commanding the troop, or company, to allow a soldier to draw on each intermediate pay-day only what portion of his pay is then required in cash; but the total amount of his pay must be fully adjusted on the last pay-day of every month, *vide* paragraph 105 above.

133. Every warrant or non-commissioned officer or soldier may, on giving notice on or before the previous pay-day, elect what sum (which must not include fractions of a rupee) he will leave undrawn from his pay due on the last day of the month.

134. This amount will be credited to the soldier as a field deposit; and will be so entered in the troop or company accounts, and in the man's Pocket Ledger (under Savings Bank accounts).

135. In the monthly muster roll a column will be set apart, headed "Field Deposits," and in it will be entered opposite each man's name the amount so deposited for the month; withdrawals being similarly entered.

Any column of the muster roll may be used for this purpose, provided the same one is strictly used throughout the corps; but the column for "five pence" good conduct pay will generally be most convenient, and it should be headed and used accordingly.

Each separate deposit will be initialled in the muster roll and in troop or company accounts, &c., by the troop or company commander; and every withdrawal in cash will be signed for by the soldier.

136. All field deposit transactions will be adjusted monthly by month by the troop or company commander in his account with the regimental paymaster.

137. The regimental paymaster will adjust monthly, by one entry in each case in his general state of accounts, the aggregate amounts of credits and payments for the whole corps as communicated in muster rolls, &c.

The entries will be made under subheads "Field deposit-receipts" or "Field deposits, payments" respectively, to be specially added under the existing general head "Savings

Bank:" and the figures will be supported by a brief abstract (Appendix Q) showing the transactions of the several troops or companies.

Withdrawals, which include sums transferred to the Savings Bank (paragraph 144) or endorsed on No. 1 Reports (paragraph 141), as well as payments in cash or to estates (paragraphs 142 and 143), will be further supported by the form given in Appendix R.

138. A regimental warrant or non-commissioned officer or soldier may make a field deposit in the first instance up to, but not beyond, his total pay and other allowances for a full month; and subsequent deposits may be made up to, but not exceeding, the total pay and other allowances which have actually accrued to the soldier since date of the last deposit of the same nature.

139. A field deposit account cannot be maintained for a sergeant's mess fund, or for regimental charities, or other funds; nor on any account other than the undrawn pay of warrant and non-commissioned officers and men in the field.

140. No repayment to a soldier of sums placed in deposit can be allowed (except as in paragraphs 142 and 143 below) until the field deposit accounts of the whole regiment are discontinued.

141. When a soldier of a corps in the field is struck off the roster of the service troop or companies, or leaves the *depôt* in India for the front, the amount of his field deposit will not be paid to him in cash, but will be entered (in words and figures) on his No. 1 Report as a credit due to him; this special entry being made and signed by the officer commanding his troop or company, and checked by the paymaster.

142. The regimental officer into whose payment the soldier so transferred goes may then, at the man's option, pay the amount of field deposit in cash, or enter it to his credit as a fresh field deposit (without limit as to amount), or as an ordinary deposit in the regimental Savings Bank, if open; the entry on the No. 1 Report being the only, and sufficient, authority for so doing.

When the soldier has joined a non-regimental appointment where he cannot keep a military Savings Bank account he must be paid the amount of field deposit noted on his No. 1 Report; it being optional with him then to deposit it in a Government Savings Bank as a civil depositor, or to remit it by privilege transfer receipt.

In any case the No. 1 Report bearing the endorsement regarding the original field deposit must be attached in support of the accounts.

143. In case of death casualties the amount of field deposit will be withdrawn and added to the assets of the estate, under the usual rules as to non-effective accounts.

144. When Savings Bank transactions under the ordinary regulations are resumed in a corps after its return to cantonments the special rules for field service cease to be in force; and the amounts of all field deposits will then be at once paid in cash to the men concerned, or transferred to the Regimental Savings Bank, as they may elect.

The deposits to be so transferred will be entered in a collective statement (Appendix R), to be made out separately for each company; which form will be the voucher on which Field deposits will be debited, and also the Regimental Savings Bank credited, in the General State.

Field deposits to be repaid in cash will be entered in a separate statement, in the same form, to be prepared for each company, and to be attached in support of the charge in the General State.

145. The paymaster will maintain for his own use while on service a register of field deposits, in which he will enter every month the individual deposits made by men of the whole regiment; as shown in the muster rolls received from troops or companies, &c., and sent on to the pay examiner.

The register should be in as brief a form as possible, and the headings already given for the statement in Appendix R will probably be sufficient; troops, or companies, being kept distinct.

By means of this register the paymaster can at any moment ascertain the balance of any man, or the aggregate regimental total, at credit of the field deposit account on any date; and he will use the information in checking statement, submitted by troop or company commanders.

The responsibility however for the preparation of the statements, and for the correctness of all details entered in them, rests primarily with troop or company commanders.

146. Credit balances standing in the regimental Savings Bank at the time when transactions are suspended bear interest continuously under the Military Savings Bank Regulations; and in case of the transfer of the soldier to another corps, &c., the balance at his credit is to be dealt with as directed in those regulations.

147. Field deposits as such have no connection with ordinary Savings Bank accounts; but field deposits when transferred to the regimental Savings Bank become at once

subject to all the usual Savings Bank rules and conditions regarding deposit, interest, and withdrawal, &c.

148. The officer commanding a battery, or the officer commanding the depôt in India of a regiment or battery on service, will take the place of the paymaster and of the troop or company commander in carrying out the above rules.

149. Good conduct pay.—The following special rules will be followed regarding the good conduct pay of the service companies, and the depôt, of a corps on field service; the bulk of the regimental records being then left at the depôt in India.

150. Before the corps leaves cantonments for active service, the paymaster will specially prepare in his own office a "Field Register of Good Conduct Pay," for use in the field. This register will consist of a nominal roll of all warrant and non-commissioned officers and men of the corps, the names being entered alphabetically by companies, with the following particulars against each:—

Column 1.	Regimental number.
"	2. Rank and Name.
"	3. Particulars of attestation; age, and date.
"	4. Periods (if any) of service <i>not</i> counting for good conduct pay.
"	5. Date of last entry in the Regimental Defaulter's Book, or of release from imprisonment; or other date of commencement of present "term" of good conduct.
"	6. Rate of good conduct pay (if any) now being drawn.
"	7. Date on which present rate of good conduct pay (if any) was awarded.
i	(Columns 8 to 11 inclusive—blank; for subsequent entry of award, forfeiture, or restoration, of good conduct pay).
i	Column 12. Remarks.

151. This register will be made out as on one uniform date for the whole corps; the date being fixed, by the commanding officer, as soon as possible after receipt of orders warning the troops for service.

To prevent hurried and incorrect entries being made the register should be completed and signed several days before the troops move.

152. The register having been fully prepared (except column 5) in the regimental pay office, it will be handed into the clerical room, and the adjutant will (as required by regulation) *sign with his own hand* against each man's name, in column 5, the date of last regimental entry, &c.

The register will then be forwarded in turn to each company commander, who will compare with his company records the entries for his own men as made in the register; and if they are correct he will attach his signature below, showing that he has examined and passed them.

The whole return will then be checked through in the orderly room; and, after correction of any mistakes, it will be signed by the adjutant.

153. The greatest care must be taken as regards the preparation, and custody, of the "Field Register of Good Conduct Pay;" for it will while the corps is on service take the place of all those records which in quarters decide questions relating to good conduct pay.

154. The register will form part of the orderly room records; but the paymaster must provide himself with an authenticated copy of it, for his own use in preparing each month the necessary return of variations in good conduct pay (Military Account Form 35), which, on service, will be signed by the paymaster, and countersigned by the adjutant after check in the orderly room.

155. When, in the field, orders are issued or punishments awarded such as affect the good conduct pay of men concerned the necessary alterations will at once be made by the adjutant in the "Field Register of Good Conduct Pay," and by the paymaster in his copy of the register.

156. When good conduct pay is forfeited by a soldier at the regimental depôt, in consequence of orders issued there, the officer commanding the depôt will at once discontinue the payment from date of forfeiture; the change in the depôt pay list being supported by a brief explanatory remark, and by reference to Form 35 to be rendered by the paymaster in the field.

The depôt commandant will at the same time report the case to the commanding officer of the corps on service, in view of correction of the "Field Register of Good Conduct Pay."

157. When a soldier at the depôt in India becomes entitled to an award, or restoration, of good conduct pay it will be the paymaster's duty to despatch to the depôt commanding officer an extract from the regimental return (Form 35), on which the new payment will be charged in the depôt pay list, and passed by the pay examiner pending receipt of the full return to be rendered by the paymaster; but until such intimation is received at the depôt from the paymaster no fresh rate of good conduct pay can be charged there, or admitted by the examiner.

158. The paymaster is responsible that he acquaints himself with all orders affecting entries in the "Field Register of Good Conduct Pay," and that he duly acts on them in preparing the monthly return (Form 35).

159. When recruits join the depôt or service companies, the regiment, or when men are transferred from other corps to the depôt or to the service companies, early steps will be

taken to enter their names with the necessary particulars in the "Field Register of Good Conduct Pay;" a certified extract from the similar register of the transferring corps, if on field service, being considered temporarily sufficient to act upon in making such entries.

160. The above special rules regarding returns of Good Conduct Pay while on service will be applicable *mutatis mutandis*; to regiments of Cavalry and to batteries of Royal Artillery.

161 **Remittances to England.**—Special rules regarding family remittances to England of the service companies of British corps in the field are to be found in Appendix A.

162. Such remittances on account of officers and men at the regimental depôt will be made under the usual rules, contained in Section XX of the book of "Instructions for the payment of British troops," 1885.

The statement of remittances (Military Accounts Form 48); in original only, will be forwarded each week from the depôt direct to the Controller, Military Accounts, Account Branch, of the presidency; due credit for the total remittances being given in the monthly depôt pay list.

Remittances on account of the regimental depôt appertaining to Military Account Forms 51, 53, and 67, can be made only by the paymaster, through the regimental general state.

163. **Check of advances.**—The field pay examiner will intimate monthly to the pay examiner of the presidency concerned all advances made to British corps in the field, or to any individuals belonging to them, by field paymasters, by treasure chest officers, or by the Base Army Pay office; to enable credits on such account in general states or depôt pay lists to be checked.

164. If on receipt of intimation from the field examiner, or from any other official source, the pay examiner of the presidency finds that due credit has not been afforded, when it would have allowed of it, he will at once address the paymaster of the corps in the field or the officer commanding the regimental depôt, or other officer concerned, directing him to credit the amount in his next accounts, and if necessary calling for explanation of the omission.

165. **Base Army Pay office.**—On the mobilization of a corps for active service, a paymaster of the Army Pay Department will be detached from a corps in India not under orders for service, and will be attached to the general military depôt at the base: the pay duties of the corps from which he is transferred being conducted during his absence by a committee of paymastership, under the usual regulations.

The paymaster will be under the orders of the officer commanding the base dépôt: and his duty will be to render the utmost assistance in all pay or account matters to officers and men of British corps detained at the base, or passing through from the regimental dépôt to the service companies and *vice versa*.

Should the work prove too heavy for one officer, a second paymaster will be deputed from India to assist; the senior being then in charge of the office, and responsible for its working.

166. Officers of the Army Pay Department while thus employed will be designated "Base Army Paymasters;" and all correspondence will be addressed to "The officer in charge Base Army Pay office."

167. Officers and men of British corps *serving regimentally* will if necessary apply to the Base Army Pay office for cash required or for any information or help in regard to accounts; but if proceeding to join a *non-regimental* appointment, or actually holding such an appointment, they will apply to the "Base Paymaster," Military Account Department.

168. The base army paymaster cannot finally adjust the pay of officers or men on regular pay abstract: he will only issue advances, covering as nearly as possible the net amount actually due in each case to the payee, but not including smaller fractions than half a rupee.

He will issue pay in advance if admissible and actually required.

169. The base army paymaster will draw (weekly, or oftener if urgently required), on receipt in triplicate, from the base paymaster, Military Account Department, all the cash he requires; and will issue it to individual officers and men, &c., also on receipt in triplicate.

170. The procedure laid down in paragraphs 120 to 126 apply in full to payments made by the base army pay office.

Special attention is drawn to paragraphs 112-13; under which officers and men proceeding to the base, or leaving the service companies on any account, must invariably be furnished with a last pay certificate or No. 1 report.

171. The base army paymaster will keep a daily cash-book in the form given in Appendix "D," in which he will record all receipts and payments, as they occur.

172. He will render weekly an exact transcript of his cash book direct to the field pay examiner at the base, supported by the "Duplicate" receipts for pay issued. He will also submit any further returns which may be called for by the field

examiner with the approval of the Field Controller, Military Accounts.

Paragraphs 45 to 47, and 82, above, regarding the custody and issue of treasure, and paragraphs 57 to 60 as to the preparation of accounts, apply generally to the base army pay office.

173. The necessary clerical staff, and equipment, for the base army pay office will be supplied under the orders of the Field Controller, Military Accounts.

174. In all cases of doubt the base army paymaster should apply for instructions to the field pay examiner.

175. **Regimental depôts.**—The officer commanding the dépôt in India of a British corps on service will keep a daily cash book, in which will be entered at the time all public money received and every payment made therefrom.

176. Pay for the dépôt will be drawn by the dépôt commandant, on receipt in triplicate, from the circle paymaster.

An advance sufficient to cover pay up to the 25th of the month will be drawn on the 1st of each month; on the 15th an estimate will be submitted to the circle paymaster, showing the total cash requirements for the month; and on the 25th the final advance will be drawn.

177. The dépôt pay list will be prepared at the dépôt and submitted, with the dépôt muster roll, direct to the pay examiner of the presidency; under the rules, speaking generally, contained in sections VI and VII of the book of "Instructions for payment of British troops," 1885.

178. When the dépôt details of several régiments or batteries on service are formed into a single dépôt, or when such details are attached to a corps in quarters, the general procedure in drawing pay and submitting accounts will be that given in paragraphs 175 to 177 above; but for the details of each corps concerned a separate daily cash book will be maintained by the dépôt commandant, or by the officer commanding the corps to which the details are attached; a separate receipt and estimate will be submitted to the circle paymaster; and a separate pay list rendered to the pay examiner.

In fact it is essential, in order to avoid confusion, that all accounts, returns, and correspondence, connected with the several corps be kept quite distinct.

179. Dépôt details of a corps on service must never be paid from the assignment of a corps in India to which they may be attached; but always from funds specially drawn from the circle pay office, as above.

180. Transfer receipts required at the regimental dépôt for privilege remittances, including allotments, will be obtained

from the circle paymaster in part discharge of the receipt submitted on the 1st of the month; those required for remittances on the public service may be obtained from the civil treasury direct whenever necessary, in exchange for cash.

The rules regarding remittances in India are generally applicable to regimental depôts; *vide* section IV of the book of "Instructions for the payment of British troops," 1885:

British Artillery.

181. The above rules, paragraphs 104 to 180, apply generally to batteries of artillery on service, or to their depôts in India; the officer commanding the battery performing the pay and account duties of the paymaster and also those of the troop or company commander, with the modifications prescribed by regulations or by special field rules.

Native Troops.

182. **Regimental Accounts.**—Officers Commanding native troops on service will forward their pay-lists and general states monthly, as usual, to the pay examiner of the presidency to which they belong.

183. **Depôts.**—On receiving the order to join the force, the commandant of the regiment or battery will at once hand over to the depôt commandant a last pay certificate for all ranks remaining at the depôt, shewing rates of pay, staff pay, good conduct pay, compensation for dearth of provisions or forage, batta, meritorious rewards, or any other allowances, with dates of last payment.

184. The depôt pay list will be prepared under the ordinary instructions applicable in each presidency, the sums due thereon being drawn from circle paymasters.

185. The depôt commandant must keep a daily cash book in which all receipts and payments must be entered as they occur. An officer receiving charge of a depôt in which such a book has not been kept, should at once make a report of the circumstance to the commanding officer of the regiment or battery to which the depôt belongs, and to the Controller of the Military Accounts concerned.

Paragraphs 178 to 180 apply to depôts of native corps.

186. **General Instructions.**—Paragraphs 109 to 118, 120 to 123, 125 to 128, and 163-4, apply generally to Native Corps.

The first clause of paragraph 105 also applies to Native troops; who should be encouraged to leave allotments in India to the fullest extent.

187. **Advances.**—Commanding officers who draw an advance for corps under orders for the field are to include in such

an advance *only* the amount admissible to officers and others actually proceeding on service; no pay or allowances of any kind being drawn in advance for details remaining in India.

188. Advances of cash required by details of Native corps *en route* between the depôt and the front, and *vice versa*, should be obtained only from circle or field paymasters, or treasure chest officers: unless an officer is specially appointed to the charge of Native details at the base, in which case advances will also be obtainable there under rules similar to those given above in paragraphs 165 to 174.

Allotments in India of Native Troops—fighting men, including Artillery.

189. All native commissioned and non-commissioned officers and men will be permitted to make an assignment, not exceeding the amount of their respective pay and other allowances, for the support of their families or other purposes: the amounts so allotted will then be deducted from their monthly pay, and paid to their families or persons appointed to receive the same, under arrangements prescribed by the Military Accounts Department of the presidency to which the men belong.

190. Officers commanding will cause a general roll of allotments (Appendix M) to be prepared and kept at the depôt.

191. The roll is to contain every detail of information necessary to ensure correct payment, and, when filling up the column "station where payable," care should be taken to enter only those stations at which there are civil treasuries or military treasure chests. In case of the payees proceeding to, or residing at, places at which there are no civil treasuries or military treasure chests the treasury nearest to their intended place of residence must be ascertained, and such treasury station should alone be entered in the roll.

192. From the general roll, the officer commanding should, before proceeding on service, have allotment certificates (Appendix N) prepared for all receivers of such payments; which, when completed in every respect in accordance with the general roll, and signed, should be handed over to the payee.

193. Officers commanding depôts will charge in the depôt pay list the total amount of allotments paid by them for the service companies, which should correspond with the total credited to Government in the regimental general state.

194. Care should be taken to enter correctly in the general roll, &c., and certificates, the month in which the first payment is to be made, which must be in arrears; thus an assignment

out of a remitter's pay for July should not be paid till August, and any general advance granted to the regiment or battery should be borne in mind when fixing the period of first payment.

195. In case of a casualty by death or discharge of the assignor all arrears of pay due to him will be retained by regimental authorities for the adjustment of any over-payments to the assignee, the balance only being credited to his estate.

196. Allotments will invariably be discontinued when the assignor proceeds on furlough or sick leave, &c., and pay ceases to be drawn for him by his corps. Officers who fail to report to the proper authorities when casualties (including cases of discontinuance) occur amongst the assignors of allotments will be held personally responsible for any over-payments which result from such neglect.

197. Holders of certificates should be clearly and fully instructed where, when, and to whom they should apply for payment. Attention to this important point will obviate much hardship and inconvenience to the receiver.

198. The actual payment in India of allotments of Native troops of the Madras Presidency will be arranged in accordance generally with the regulations peculiar to that Presidency.

SEC. V.—FOLLOWERS' FAMILY ALLOTMENTS.

Payment of families of followers on Field Service.

199. Followers of corps and departments, including clerks, commissariat agents and others, will be allowed to leave with the officer by whom they are entertained allotment rolls for the payment in India to their families, monthly in arrears, of a fixed portion of their pay whilst absent: the officers by whom the men are thereafter paid will deduct the amount of such allotments from the men's pay monthly, paying them only the net amount due after such deductions.

All allotments of followers will be payable in India on or after the 15th of the month following that for which the pay is due.

200. Officers of all regiments, batteries, and departments on field service will be held responsible that they correctly recover from the pay of followers serving under them the amounts that each man may have desired before starting to be paid to his family in India.

201. Before a follower is allowed to grant a family allotment, he must be made to clearly understand that he will not be allowed to discontinue or alter it till the service is completed.

202. The amount (which must not exceed two-thirds of aggregate pay and batta, and must not include fractions of an anna) that the follower wishes paid to his family, must be at once entered in his service book* and in the descriptive long roll, and the officer entertaining or despatching the follower must prepare a family certificate (Appendix O), which he will hand to the follower to make over to the person entitled to receive the allotment; which certificate must be produced each time that the payment is claimed. Officers in India paying family allotments will charge the amounts as final disbursements in their accounts.

N. B.—Followers going on service usually receive two months' pay and field allowance in advance and their family allotments must therefore be regulated accordingly. Thus:—In the case of followers who have received an advance of pay for April and May, their first family payment would be deducted from their pay for June and be payable on or after the 15th July, and the entry "July for June" must appear in the column of the certificate (Appendix O) headed "First payment when to be made."

203. The officer arranging the allotments and granting the family certificates will at once forward, to the examiner of his

* Note.—In the case of a clerk it will be noted on his last pay certificate.

accounts, a roll of the same (Appendix P), to enable him to check subsequent payments on these certificates.

204. In cases where the follower's place of residence is a considerable distance from the head-quarters of the disbursing officer in India, and the persons authorised to receive monthly family allotments are unwilling on pecuniary grounds to travel to the head-quarters stations, they will be allowed the option of either receiving the allotments from the disbursing officer in person every third month, or at an interval of a longer period if they desire it, or by remittance transfer receipts or cheques on the nearest treasury.

205. Officers engaging followers should induce those granting family certificates to allot (as far as possible) uniform amounts. This will greatly simplify the preparation of bills for followers' pay in the field.

206. Casualty rolls (C. T. form 18, adapted) showing deaths, desertions, and discharges, and also men invalided or returning to India, must be submitted by all officers under whom followers are serving; on the 1st of each month, for the previous month, in the manner prescribed in paragraph 294.

207. All sums which may remain unclaimed, owing to death or non-appearance of the holders of family certificates, will be placed to the credit of the follower from whose pay the money has been deducted, and be paid to him on his return from field service, or to his heir should he die.

208. Followers who have made no provision for monthly family payments as above, or who may wish at irregular times to make a family remittance, can only do so through the Field Post Office.

209. Family allotments of followers of corps will be paid by officers commanding depôts of regiments and batteries; those of departments by the executive officers of such departments who entertained the men.

210. To enable the examiner to check the payments of family allotments, the disbursement of pay to all followers in the field will be made on nominal rolls, showing their family allotments, and the net sums paid to the men.

in daily purchase statements are not to be again shewn in monthly rate-lists, and *vice versa*.

216. Where commissariat officers are unable to obtain prices-current from civil or other authorities, by which to check the rate-lists submitted by agents, they will allow such rates as appear to them reasonable, noting their reasons in the "Remarks" column.

217. **Scrutiny of accounts.**—The agent's cash account will be scrutinized by the commissariat officer, especially with the view of seeing that all advances made to him have been duly credited therein and that the vouchers in support are complete and attached. Any obvious errors or over-charges will be corrected in red ink and notified to the agent (*F. C. form No. 2*). The account, with vouchers, purchase statements, rate-lists, &c., will then be countersigned by the commissariat officer, and sent by him to the field examiner at the base, with a forwarding memorandum (*F. C. form No. 3*). The memorandum will be receipted by the field examiner and returned to the commissariat officer.

218. **Register of Agents.**—Each divisional and brigade commissariat officer will keep a register of all agents subordinate to him (*F. C. form No. 4*). In this register one more pages will be allotted to each agent, and the cash transactions with him will be entered therein, as they occur, in form subjoined:

REGISTER OF FIELD COMMISSARIAT AGENTS.
Agent, Omesh Chunder, 3rd Brigade, 1st Division

Date.	Particulars.	Debits to agent.	Credits to agent.
1887.		Rs. A. P.	Rs. A. P.
1st May ...	Advances and credits ..	750 0 0	...
12th May {	Cash accounts, { Recoveries	47 6 0	...
	1st to 10th May { Payments	...	721 0 9
14th May ...	Advance	800 0 0	...
21st May. {	Cash accounts, { Recoveries	88 0 11	...
	11th to 20th May { Payments	...	700 8 4

219. **Cash for purchases.**—Agents are prohibited from using their own money to make purchases on behalf of the department. Advances of cash will be made to them, on their written application; all such demands being previously checked by the outstanding balance shown in the register above alluded to.

220. **Agent's agreement.**—All agents and gomasthas should be called on to sign an agreement, as part of their covenant of entertainment, to the effect that they consent to abide by such rules as have been fixed on for the settlement of rates and charges: see paragraphs 215, 216, and 240.

221. **Deficient vouchers.**—If, when the agent's cash accounts are forwarded to Commissariat officers, any vouchers are unavoidably absent, these must be submitted *without fail* within one month from the date on which the expenditure was incurred. Vouchers subsequently forwarded in support of cash accounts already submitted must be accompanied by a forwarding memo. in duplicate (*F. C. form No. 3*), which will accompany the vouchers to the field examiner, and will be receipted and returned by him to the commissariat officer.

If deficient vouchers are not sent in by agents within the prescribed period no claims in regard to them will be entertained thereafter, unless the commissariat officer under whom the agent served in the field records in his own handwriting, on the explanation furnished, that the delay was unavoidable.

222. **Settlement of accounts.**—No delay beyond two months from date of the return of an agent from field service will be permitted in finally adjusting his accounts.

223. **Bills.**—Agents' bills are to be receipted, and submitted in original only. Receipt stamps are dispensed with in the field.

224. **Recharge bills.**—The following rules will be held applicable to recharge bills (*F. C. form No. 7*), submitted by agents in the field:—

(i) Agents or contractors claiming to make recharges must, within two months from date of receipt of particulars of retrenchment, apply to the divisional or brigade commissariat officer for permission to submit recharge bills, giving in their applications detailed reasons for their claim. The commissariat officer will, after personally investigating the case, and if he considers the claim valid, record on the application his opinion to that effect, and authorise submission of recharge bills; which latter must reach the commissariat officer within three months of the retrenchment list being furnished to the agent. Recharge bills

when forwarded to the examiner must be accompanied by the sanction of the commissariat officer for their submission.

(ii) If the commissariat officer declines to allow submission of a recharge bill he will record a remark to that effect on the application, which should be returned to the claimant.

(iii) On the claimant receiving back his application with the commissariat officer's refusal recorded thereon, if he is dissatisfied with the decision, he can appeal to the chief commissariat officer with the force, forwarding therewith his application with the commissariat officer's remarks thereon. The decision of the chief commissariat officer will be forwarded if favorable with the claim, through the commissariat officer to the examiner.

(iv) Recharge bills unaccompanied by the written authority of the commissariat officer for their submission will on no account be entertained by the examiner.

225. Issue of pay.—Sums received by agents on account of pay of establishments* must be paid as soon as possible to the parties to whom due, and their signatures obtained in acquittance rolls which should be attested by a commissioned warrant officer: any portion remaining unpaid owing to death, desertions, &c., must be at once credited to Government in the agent's cash book.

226. Separate duties of Agents.—In no case, if avoidable should the same agent purchase, as well as receive and issue stores.

227. Receipt forms.—Agents in the field will be furnished with a book of receipts with counterfoils (*F. C. form No. 8*). Whenever receiving stores from contractors or others, they must grant receipts in this form, the counterfoil being kept in the book, duly filled in and signed by the agent and by the warrant or non-commissioned officer in charge.

228. Agents' store accounts.—Agents in charge of stores and dead-stock will keep daily abstracts of their receipts and issues, and the balances thereof (*F. C. form No. 9 A for issues and 9 B for receipts and balances*). In these two forms they will enter all receipts and issues as they occur daily, and will balance Form B daily, so that when their stores are inspected by the divisional or brigade commissariat officer their balance can be seen at a glance.

* NOTE.—The pay and allowances of warrant and non-commissioned officers of the department, and office establishments, are drawn from the Field Paymaster by the Executive Commissariat Officer, and the agent should not make such disbursements.

229. On the 10th, 20th, and last day of each month, agents will send an exact copy of their abstracts of receipts and issues (*F. C. form Nos. 9 A and B*) for the previous ten days (omitting the daily balances, but shewing the balance on the date on which the abstracts are closed), with all supporting vouchers, to the divisional or brigade commissariat officer to whom they are subordinate.

230. Divisional and brigade commissariat officers will thoroughly scrutinise these abstracts of receipts and issues of stores, and forward them to the field examiner for audit.

231. Check over unvouched accounts.—If agents fail to submit the necessary vouchers to support either their cash or store accounts, and if consequently the unvouched balances against them unduly increase, the field examiner will bring the fact to the notice of the divisional or brigade commissariat officer, so that immediate steps may be taken to remedy the irregularity and reduce these balances.

232. Accounts and returns of agents on lines of communication.—The rules in paragraphs 211 to 231 apply generally to agents on the lines of communication, except that they will submit their cash accounts and abstracts of receipts and issues of stores, &c., to the commissariat officer at the base.

Accounts and returns of Divisional and Brigade Commissariat and Transport Officers.

233. Reports on Agents.—Each divisional and brigade commissariat officer will send to the field examiner at the base a monthly list (*F. C. form No. 10*) of all agents subordinate to him, showing the outpost or corps to which each agent is attached, and noting in the list the failure of any agent to send his accounts or returns on the prescribed date. The commissariat officers will at the same time take the necessary steps for compelling the agent to submit any over-due accounts.

234. The entertainment of all agents for field service should be reported by range commissariat officers, as well as by commissariat officers in the field, without delay, to the field examiner, and to the base commissariat office: advances made to them by range executives being shown in such reports, as well as the number and date of *itlanamah* of cattle or establishment, if any, that the agent may proceed in charge of. Similarly, reports of the entertainment of agents by the base commissariat officer should be made to the front should be made to commissariat officers in the field and to the field examiner.

235. Disposal of Agents' cash and store accounts.—Commissariat officers of divisions and brigades will receive the

cash accounts, and abstracts of receipts and issues of stores of all agents subordinate to them, and, after scrutinising them as prescribed in paragraphs 217 and 231, will send them *direct* to the field examiner at the base for audit.

Commissariat officers will be responsible to the examiner for the correct adjustment and settlement of all cash and store accounts of agents and others serving under them. No direct communications or correspondence of any kind will be permitted between these subordinates and the examiner.

236. Executive officers' Cash accounts.—All executive commissariat and transport officers in the field dealing with cash will keep a cash-book (in *F. C. form No. 2*), in which all their transactions in receipts and payments of cash are to be recorded, as they occur, and they will forward, to the field examiner, a copy thereof, with supporting vouchers, on the 10th, 20th, and last day of the month. This will be the only account of cash transactions required from these officers. They will submit no accounts current or supporting schedules.

237. Audit and compilation.—The field examiner will audit and compile the accounts of each officer and agent under the heads shown in the ordinary account-current, and will keep any necessary registers for checking the same.

238. The examiner will also keep registers of all advances appearing in commissariat and transport accounts in the field separately for each executive; and will maintain a strict watch over their adjustment.

The opening and closing balances, and the total of adjustments each month, appearing in the register of such advances will be entered in the inefficient balance schedule of the account-current prepared by the examiner for each executive.

239. It is most essential that all expenditure in the field should be brought to account without delay: and the examiner will therefore compile against a definite grant head, each month, all *inefficient balances* as well as actual charges; under instructions if necessary from the Field Controller, Military Accounts.

240. Rates to be fixed in advance.—With a view to remove all grounds of dissatisfaction, and to obviate subsequent claims from agents, on account of rates fixed by commissariat officers for supplies purchased, every endeavour should be made to settle rates *in advance* of sanction to purchase, and except under emergent circumstances, which should be fully explained, no large purchases should be permitted unless rates have been actually sanctioned for the same.

241. Advances.—Advances are to be restricted within the narrowest possible limits, and commissariat officers will be held personally responsible for all irrecoverable advances which may be shown to have been made without adequate necessity. As far as possible, a fresh advance will not be made until the previous one has been adjusted or until bills in settlement have been forwarded to the examiner by the commissariat or transport officer.

242. Cash drawings and receipts.—Cash required from the field paymaster for commissariat or transport services will be obtained by commissariat and transport officers on simple receipt in triplicate (*Appendix H*), in which the purpose for which the money is required will be briefly specified. Sums received on account of fines, earnest-money, security deposits, sales of stores, &c., may, after being credited to Government by entry on the debit side of the cash-book, be expended by these officers in the field, and at field depôts at the base, in making ordinary payments.

243. Procedure on relief.—When one commissariat or transport officer relieves another, the relieved officer will be held responsible for forwarding to the field examiner, with the copy of his final cash-book entries, a receipt signed by the relieving officer for the balance of the money handed to him.

244. Returns of receipts and issues of stores, &c.—When troops are in constant movement in the field the preparation of detailed returns of the very numerous items of dead-stock is beset with difficulties. Ordinary rules are therefore so far relaxed, that only certain of the more important articles of dead-stock are to be accounted for by the commissariat officer in the field. These articles are included in the abstracts of receipts and issues of stores (*F. C. forms Nos. 9 A and 9 B*), and items not included in these printed forms need not be accounted for without special orders to that effect. Separate abstracts for dead-stock are unnecessary, and no account of packing materials need be kept.

245. In view to ensure due care being taken of articles of dead-stock on field service they should, whenever practicable, be invoiced in the first instance to officers in charge of field depôt godowns at the base, by whom the usual abstracts of receipts and issues will be kept, and to whom all articles should be handed over on the return of the troops from the field, unless ordered to be otherwise disposed of.

246. Bread and meat returns.—Particulars of receipts of flour and other materials for making bread, and the outturn of bread, in each regimental bakery, will be shown daily in

F. C. form No. 11, to be forwarded, by the victualling sergeant in charge, to the commissariat officer of the brigade.

The transactions in regard to butcheries (which will be attached to brigades only, not to corps) will be shown daily, by the commissariat sergeant in charge, on *F. C. form No. 12*, to be sent by him to the commissariat officer of the brigade.

247. Victualling agents will show daily in their abstracts of receipts, issues and balances (*F. C. form No. 9 C.*) the quantities of bread and meat received from bakeries and butcheries, and will write off the quantities issued on ration indents, supported by the indents. These abstracts will be submitted by victualling agents to the brigade commissariat officer on the 10th, 20th and last day of each month.

248. To the abstracts (*F. C. form No. 9 C.*) of the several victualling agents of the brigade the brigade commissariat officer will attach the daily bakery and butchery accounts (*F. C. forms Nos. 11 and 12*) received from regiments and brigades respectively, and forward all to the field examiner.

249. Any bread or meat surplus to the daily issues of an indent will be either disposed of under orders of the commissariat officer, or shown in the victualling agent's daily account of issues next day.

250. The breadstuff, hops, &c., issued to bakeries, and to animals issued to butcheries, will be written off brigade godown returns on daily abstracts of issues (*F. C. form No. 9 A*) and be accounted for as shown in paragraph 246.

General rules.

251. Bills, to be enfaced.—All bills for the purchase of stores, dead-stock, or hospital equipments must bear an enfacement shewing the abstract of receipts in which the articles were found credited.

252. Sale proceeds.—In crediting sums received by sale of stores, &c., the name and rank of the person from whom they are received, and the corps or department to which he belongs, must be entered; also the nature and quantity of the stores sold, and the rate.

253. Accounts and vouchers.—All vouchers in support of bills, or store abstracts, &c., should be numbered consecutively on the back, and the numbers be quoted in the proper column of the cash book, or store abstract, and in the extra column of the former sent to the examiner (paragraph 213). Agents will number their vouchers to correspond with the entry number of each ten days' cash account, or abstract of receipts of issues of stores, respectively.

254. Vouchers pertaining to each bill, or to the abstracts of receipts and issue of stores, are to be attached to the bill or abstract, respectively, by thread or string tied loosely through the whole, not by pins.

255. Cloth lined or strong envelopes should be used at all times in sending accounts and vouchers to field commissariat offices, or to the field examiner.

256. All accounts, returns, and vouchers, must be plainly enfaced with the name of the expedition.

257. For rules for the rapid and concise entry of ration indents in the abstracts of receipts and issues of stores, see Appendix X, Commissariat Field Service Manual.

258. Commissariat and transport supplies on payment.—The rates to be recovered for daily rations, &c., issued on payment are given below—

	Rs.	A.	P.
Officers' ration (including extras when issued to troops) ...	1	0	0
Honorary commissioned and warrant officers' ration, including extras ...	0	6	0
Private followers' ration, Rs. 3 per month, or daily ...	0	1	8
Other officials, see appendix VII, Commissariat Field Manual ...			
Officers' chargers full ration ...	0	8	0
" " grain only ...	0	5	0
" " fodder only ...	0	3	0
Other horses or ponies ...	0	4	0
Grasscutters' ponies (grain and fodder) ...	0	1	0
Silladar horses, including grasscutter's pony, or share of pony ...	0	4	0

No alteration of rate will be made for any temporary or occasional short supply.

Government grain and forage can only be drawn for the regulation number of chargers and baggage animals. In cases where there is no prescribed limit no non-military person can draw for more than three animals.

259. The rates to be recovered for the use of Government transport will be as follows, for all classes of officials:—

	Per day.
Per camel ...	8 annas.
" mule, pony or bullock ...	7 "
" mule with cart ...	12 "
" two bullocks with cart ...	1 rupee.

N. B.—Hired transport will be charged for at the contract rates in force.

260. Sums due for rations, or for Government carriage, &c., supplied to officers and others entitled to draw on payment will be credited to Government in regimental general states, or pay bills (paras. 36 to 39). Paymasters and commanding officers and others are not to look to commissariat officers, or to the examiner, for bills or reminders, but are to make the necessary

269. **Shoeing of chargers.**—The Commissariat or Transport department does not undertake to shoe officers' horses. The charge, payable in cash on the spot, for a full set of shoes and nails when supplied by the department is Rs. 1-8-0.

270. **Field service rate lists.**—A rate list of all articles issuable *on payment*, will be prepared, before the commencement of operations, by the Military Accounts department in Bengal, in communication with the Commissary-General-in-Chief, pies being altogether omitted in fixing prices.

271. **Losses of Stores.**—All losses of stores must be supported by a loss statement (*F. C. form No. 13*), which must be sanctioned by the chief commissariat officer in the field, and accompany the abstracts of receipts and issues of stores sent to the field examiner. Losses should be promptly ascertained, and the loss statement prepared and submitted without delay, warrant officers in charge being specially warned on the subject. (*See also para. 305.*)

Rules for the Commissariat Office at the Base.

272. A commissariat office will be formed at the base, for the reception of all stores from India and the despatch of all stores, establishments, &c., to the front. This office will be designated the "Base Commissariat Office," and will adjust the whole of the commissariat and transport accounts at the base and on the lines of communication to the front. It will be responsible for bringing on its returns all stores received from range officers in India, and for charging off those sent to the front.

273. The officer in charge of the base commissariat office will furnish the field examiner at the base with accounts and returns in the forms regularly used when in cantonments, but the vouchers in support of cash and store issues and receipts at the base and in the field will be on field service forms. The accounts and vouchers must all be entered in red ink with the title of the expedition.

274. When the commissariat officer at the base has to make retail issues either to local troops or to corps passing through his station, the issues will be made on the vouchers in forms prescribed for *field service*, and not on the ordinary forms used in cantonments.

Rules regarding charges incurred by range executive commissariat officers in India, and for accounting for stores despatched by them to the base.

275. All cash charges incurred by executive commissariat officers in India in connection with the force, will be shown in

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separate "field" disbursement schedules, enfaced with the name of the expedition, to be rendered direct to their respective examiners of commissariat accounts, in the same forms and on the same dates as the ordinary cash disbursement schedules.

276. For all *cash* advances made to agents and others proceeding to the front (except advances of pay which will be treated as a final charge and entered in service-books), the usual debit statements must be prepared, in duplicate, and one copy be sent as usual to the base commissariat officer, the duplicate being forwarded to the presidential examiner, who will keep the field examiner informed of these advances, with a view to his watching their adjustment by field commissariat officers.

277. Range commissariat officers will be careful to note, in the column of remarks in their schedules of "Departmental Adjustments—Payments," against the entries recorded, therein, the disbursement voucher number of the payee's receipt.

278. Stores, dead stock, hospital equipments, &c., specially purchased by range executive officers in India for the expedition and despatched at once to the front, will not be brought on the ordinary returns of receipts of such stores. They will be at once shown as issues to the expedition, supported by the usual receipted invoices, in the special abstracts to be prepared on *F. C. form No. 9 A* in range offices, to be submitted to the presidential examiner at the end of each month; a duplicate of such abstracts being at the same time sent to the field examiner at the base of operations. The vouchers for cash payments on account of these stores will be endorsed with information of the monthly abstract in which they appear as sent to the front.

Similar stores, &c., purchased as above, but not at once sent to the front, will be brought on the usual returns as receipts.

Stores, dead stock, &c., issued to the expedition by range executive officers from reserve or ordinary stock will be struck off the ordinary returns in the usual way, the transactions being supported by receipted invoices and statements of issues prepared on *F. C. form No. 9 A*, a duplicate of which will be at once sent to the field examiner at the base.

279. With a view to a record being kept for statistical purposes, of the value of all stores purchased for the expedition, each presidential examiner will keep a simple register in which the total value of each transaction of this nature will be recorded as the accounts of ranges come under audit.

Rules regarding followers.

280. **Service-books**—Every temporary follower will be furnished with a service-book immediately on entertainment

in which will be entered every particular that is necessary to be known regarding him, including any family allotment.

Permanent followers will take their own service-books into the field with them, in which their family allotments must be entered in addition to all other particulars.

281. The service-book is to remain in the possession of the follower, and is not to be taken from him except for the few minutes required to enter in it the necessary monthly payments made to him.

282. Every payment or advance made to a follower during his whole service in the field must be immediately entered in his service-book.

283. Followers should be warned to take the greatest care of their "service-books," and made to understand that if they lose them they may have considerable difficulty in proving their claim to pay, rations, &c. They should be made to produce them at each muster or other periodical inspection.

284. In case of loss of his service-book by a follower, commissariat officers in the field may, after due enquiry and obtaining necessary information, issue a duplicate* service-book; the word "duplicate" being entered on it in red ink and an entry made against the man's name in the descriptive roll, showing that a duplicate service-book has been issued to him. If the original service-book is subsequently found, the entries should be compared with the duplicate, and the *original destroyed* by the commissariat or transport officer. A charge of one rupee will be made for the duplicate book, to deter men from carelessness.

285. When proceeding on field service, each follower, whether permanent or temporary, should be supplied with a case in which to keep his service-book. This case should be of some waterproof material (such as American varnished cloth), with a cord for suspending the book round the neck.

286. **Family allotments.**—See Section V.

287. **Pay bills.**—On service where followers are constantly on the move and numbers continually vary, owing to additions, deaths, or transfers, a numerical roll does not afford a sufficient check over the men. A modified form of field acquittance roll (*F. C. form No. 15*) will therefore be the pay roll, all men being shown therein *by name* as well as number, their family allotments being also entered.

* A reserve of service-books should be kept in the base dépôt office for issue as required.

288. All public followers should be paid *regularly once a month*. Men receiving free rations are apt to be indifferent to this, but unless their pay is punctually disbursed, the men's individual accounts cannot be kept adjusted to date : a matter of considerable importance.

289. **Detailed account instructions.**—Further instructions regarding the returns and vouchers necessary to support cash and store transactions of commissariat officers are contained in Section X of the Field Commissariat Manual.

Transport.

290. Instructions in detail regarding accounts and returns to be furnished by transport officers in the field are to be found in the Field Commissariat Manual, section VIII ; but the following general rules are here published for guidance.

291. **Daily and weekly "states."**—These returns, showing the number of men and animals present, are prepared and submitted under departmental rules ; but a copy of the weekly state is to be forwarded by the divisional transport officer to the examiner, commissariat accounts, at the base, to enable him to partially check the numbers of men and animals for whom rations are drawn.

This return, with the certificate at foot of ration indents, will suffice for all audit purposes, and issues will be passed accordingly ; the examiner taking notice only of grave irregularities.

292. **Pay of attendants.**—For both transport and ambulance followers pay will be issued, recorded, and adjusted, on the following documents :—

(i) *Acquittance roll.*—This will be kept in *F. C. form 14*, bound in books : each page being a record of three months' payments to the men ; their classes being shown at the head of the entries ; the names of men of the same class and pay being all kept together, and the order in which they are entered being carried on in consecutive rolls. If these points are attended to, subsequent check will be much facilitated.

Every man's name and general number, with abbreviated name of station of entertainment, will be shown thus, "¹⁷⁷ Cal Mootoo," or "⁴²¹ Luck Shere Khan : " and against each will appear the gross pay due for the period, the family allotment, any other deductions, and the net pay issued.

The signature or mark of each man is to be taken *at the time of payment* in the proper column of the roll, as an acquittance for his pay received.

The acquittance roll is a record to be kept by the transport and medical officers concerned ; it will not be sent to the examiner.

(ii) *Pay roll*—(*F. C. form 15*). This is to be rendered as soon as possible after the end of each month direct to the field examiner of commissariat accounts at the base, and is itself the voucher for all payments therein charged.

The pay roll must be an exact transcript of the acquittance roll (*F. C. form 14*), except as regards the men's signatures ; and no office copy of it need therefore be kept by the transport or medical officer.

293. **Ration indents.**—All rations for men and animals belonging to the transport and ambulance will be drawn on *F. C. form 20*, which will contain the separate certificate given below ; and the indenting officer will be careful before signing this certificate to assure himself that it is in accordance with fact :

"Certified that rations are herein drawn only for the number of men and animals actually present, and entitled to receive them."

294. **Casualty rolls** of all men discharged, deserted, or deceased in the field, or returning to India, will be made out on an adapted form of "long-roll" (*C. T. form 18*), the names being grouped under presidencies. One copy of this roll will be sent by the divisional transport officer to the field examiner of commissariat accounts at the base, on the 1st of each month, for the previous month ; extracts being at the same time forwarded direct to the commissariat officers of the stations at which the men were entertained for field service, so that they may at once discontinue any family allotments.

The examiner at the base will promptly forward extracts from these casualty rolls to the examiners of the presidencies concerned, to enable the latter to check any over-payment of allotments in India.

The correct and prompt submission of casualty rolls is of the first importance, as the issue and audit of pay in the field, and of family payments in India, depend materially on the facts therein recorded.

295. **General rules.**—Section II of the Field Commissariat Manual gives rules regarding rates and conditions of pay and staff pay, &c., of commissioned, warrant and non-commissioned officers of the Commissariat—Transport Department in the field, the pay and batta of establishments and followers, and the procedure and reports to be made in cases of desertion and casualties.

296. **Accounts.**—The rules laid down in this Section (VI) as regards commissariat cash accounts are generally applicable

to the accounts of transport officers ; who however will include in their own accounts those of all cattle agents, &c., serving under them, and will be responsible for their correctness and adjustment.

Cattle agents' accounts must not go on to the examiner.

297. Conveyance of stores.—It must be distinctly understood that the ordinary form of invoice (*Comst. form 61*) will continue to be used by range commissariat officers in India when despatching stores to the base depôt ; but for all despatches *from the base to the front*, the "way bill" (*F. T. form 35*) only will be used, invoices being altogether dispensed with.

298. Stores are despatched either by "convoy" (by which term is understood Government carriage in charge of a transport officer or subordinate), or by carrying contractors, termed herein "carriers."

299. In cases of despatch by convoy, the procedure will be as follows : The way bill (*F. T. form 35*) will be made out by the base transport officer in quadruplicate with counterfoil. The counterfoil will be receipted by the convoy officer, or subordinate in charge, and will remain with the base (or other despatching) transport officer.

The "original" way bill will be receipted by the base (or despatching) transport officer, and handed to the base commissariat officer, who will attach it to his abstract of issues, as a voucher for writing off the stores.

The duplicate, triplicate, and quadruplicate copies will be given to the convoy officer, who, on arrival at his destination, will hand the quadruplicate to the commissariat officer as an intimation of what he has brought. After the convoy officer has duly delivered his consignment, he will procure the consignee's receipt to the duplicate and triplicate forms. He will retain possession of the duplicate, and send the triplicate to the base transport officer, who will attach it to his accounts.

300. When stores are despatched by carrier, the same procedure will be followed, except that the duplicate, triplicate, and quadruplicate copies of the way bill will be entrusted to the carrier, and by him be handed to the transport officer at the receiving station, who will send the receipted triplicate direct by post to the base transport officer.

301. Payment of carriers.—The transport officer at the receiving station will pay the maundage due to the carrier on the receipted *duplicate* way bill, entering on the reverse, (1st) the amount of hire due ; (2nd) the sum (if any) deducted for losses in transit ; and (3rd) the balance paid, to which the carrier's signature must be affixed. Immediately the

bill is settled, the word "Paid" must be written or stamped across it in large letters, and the cash book entry number endorsed on the back.

To prevent the possibility of charges being made twice over on other copies of the way bill, no payment is ever to be made except on the bill which is printed at the back of the *duplicate* way bill. Separate bills in addition to the way bills are, for the above reasons, prohibited. The transport officer at the receiving station enters the payment in his cash account, quoting the number of the way bill, which he attaches to his accounts as a voucher.

302. Carriers will report themselves on arrival at their destination to the transport officer of the station, who will detail a subordinate to attend while the consignee takes over the stores and signs the duplicate and triplicate receipts. On no account are carriers to be delayed ; their consignments must be taken charge of *at once*, and the transport officer must immediately settle their claims for maundage (due deduction being made if necessary for losses in transit), and set the carriers free to return to the base.

303. To admit of prompt settlement of carriage accounts, the base transport officer will warn the carriers that payment for hire of the carriage will invariably be made at destination to *the individual who accompanies the stores carried*, and in case of stores arriving without a way bill no charge for their carriage will be entertained. This course will be followed even though the carrier may be a contractor ; and no advances will be made to such contractor except under very exceptional circumstances, to be clearly explained at the time in writing. In the rare cases where such advances are necessarily made, they will be adjusted by deduction from payments made as prescribed in paragraph 301 above.

304. In case of despatch of stores from stations in the field other than the base, the same procedure will be followed as detailed above ; but in such cases for "base commissariat or transport officer" read "despatching commissariat or transport officer."

305. Losses of stores in transit.—These will be adjusted as laid down in paragraphs 1716 and 1717, India Army Regulations, Vol. V, an abstract of which is given in the next paragraph (306) ; but in case of loss by carriers, recoveries should only be made from hire due when fraud has been palpably attempted. Loss by leakage or accidental injury should not be deducted from the hire, and in all cases the convoy officer and the consignee

should together determine the sum to be recovered from the carrier, at stock-book or other equitable rate, and their decision is to be considered final.

306. Losses of commissariat stores in the field, when in charge of the transport train, are adjusted as follows:—The commissariat officer having handed over his stores to the transport officer takes his receipt for the same, and writes the stores off his commissariat returns. The commissariat officer to whom the stores are consigned grants his receipt to the transport officer for the quantity actually delivered. The base or despatching transport officer then submits an account to the field examiner at the base showing his receipts and deliveries, and accounting for the difference by loss statements sanctioned by the Chief Commissariat Officer in the field, or by recoveries from carriage contractors and others.

SECTION VII.—ORDNANCE ACCOUNTS.

307. Ordnance officers in charge of field parks or depôts, both at the base and in the field, will render their accounts and returns on the prescribed field forms to the field examiner at the base.

308. Ordnance accounts and returns of regiments and batteries will be sent to the examiners of the respective presidencies to which the troops belong.

309. Bills for the cost of repairs and renewals of saddlery and line gear, and such like contingencies, in mounted corps will be adjusted through the pay lists and general states of account of regiments and batteries concerned and post-audited.

310. The field examiner at the base will keep the examiners of ordnance accounts in each presidency fully informed of all issues of stores and equipments from field depôts and parks, to regiments and batteries in the field, by sending them the receipted issue vouchers supporting transactions of this nature recorded in the accounts and returns of such depôts and parks, after they have been checked and tallied with the entries in these accounts. It will be the duty of the examiners in the presidencies to watch for the correct adjustment and disposal of such articles by regimental authorities.

311. Bills for contingent expenditure of all kinds in ordnance parks and depôts in the field and at the base will be submitted for settlement to field paymasters or to the pay office at the base.

SECTION VIII.—MEDICAL STORE ACCOUNTS.

312. The accounts and returns of medical officers in charge of medical store depôts at the base and in the field will be rendered to the field examiner of medical accounts at the base, in the ordinary forms used in cantonments, except as below.

313. Bills for contingencies of all kinds in such depôts will be submitted, with the pay bills of establishments, to the pay office at the base or to field paymasters.

314. The statement of daily receipts and issues for medical depôts in the field will be made out in the form given in Appendix S.

The quantities of stores received and issued will be posted under their respective heads from the vouchers for stores received from the base depôt, and from the receipted invoices of stores issued to field hospitals and corps.

At the end of the month the receipts and issues must be totalled, and the balance in hand found by deducting the latter from the former plus opening balance.

315. The detailed statements, as well as all the vouchers appertaining to the entries therein, will be submitted in original each month to the field examiner of medical accounts at the base.

After check, and correction if necessary, the total receipts and issues shewn in each statement will be copied into a ledger to be maintained in the field examiner's office: after which the statements themselves will be returned to the field medical storekeeper for record in his office.

316. The requisitions of medical officers in charge of field hospitals and corps should also be forwarded to the field medical examiner, after compliance.

SECTION IX.—MISCELLANEOUS INSTRUCTIONS.

317. Remittance transfer receipts.—As far as possible, transfer remittances should be applied for only as in part of pay bill or triplicate receipt, and not for cash.

They cannot be made payable at the station of the remitting officer; and *privilege* transfer receipts can only be issued for sums of Rs. 5 and upwards.

318. The field pay office copies into the transfer receipt form the name, &c., of the remitting officer and of the payee exactly as they are entered in the application.

The names—with initial in case of individuals; *her own* for a married lady—must therefore be correctly and distinctly given.

Abbreviations must not be used—for instance, “Manager, T. of I.,” for “*Times of India*.”

319. At many small stations in India where troops are quartered there is no treasury; and officers applying for transfer receipts should therefore be careful in naming the treasury on which a remittance is required. Vol. I of the Civil Account Code, available for reference at the field pay office, gives a complete list of the regular treasuries in India and Lower Burma.

When a transfer receipt is applied for on a station where there is no treasury, the requisition will, if possible, be returned for correction. But if applied for from a distant camp, the transfer receipt will be prepared and issued payable at the post-town (provided there is a treasury there) of the station named by the remitter.

320. No entry will be made by the field pay office in a transfer receipt (unless necessary to avoid confusion) of the address of the payee, for instance, “Messrs. Manton & Co., 13, Old Court House Street, Calcutta:” nor will the purpose of the remittance be shown, for instance, “on account of estate of Doolybearer No. 1082 Jayram Kistna, deceased.” These points are for the remitting officer to arrange or explain separately, the transfer receipt being nothing more than the actual means of remitting a certain sum of money from one place to another.

321. In the requisition for transfer receipts required by a regiment or department, the name of each individual officer, &c., making a *privilege* remittance must be given; *i.e.*, the

officer commanding, or departmental superior officer, applying for the remittance must *not* be shown as the remitter in such case.

322. In preparing the requisition, particulars must be *clearly* shown; and *all remittances required on any one treasury should be grouped together*, following one another in order without reference to the particulars of remitter or payee, &c. Transfer receipts are numbered according to the actual treasury drawn on, and it much facilitates work if those on the same treasury are kept together in the list.

When several public remittances from a corps are required to one payee—*e.g.*, to the officer commanding the regimental depôt—the purposes should be combined, and only one, or at most two, transfer receipts should be asked for, as from the officer commanding the regiment, &c. These should cover the aggregate amount to be remitted; the distribution being explained in a separate memorandum sent by the corps to the payee.

Transfer receipts take some time to prepare, and payment of a corps is often delayed by a long, or confused, requisition.

Requisitions for transfer receipts (M. A. Form 158) need not be submitted in duplicate.

323. Transfer receipts should not be applied for unless correct particulars are known, and it is certain the drafts are required, as altering or cancelling them after issue causes much inconvenience.

Whenever there is good reason to think a transfer receipt has been lost or destroyed in the post intimation should at once be given to the field pay office.

In case of any difficulty as regards the issue or payment of a remittance transfer receipt, application should be made—personally if possible—to the field paymaster.

324. Officers for whom transfer receipts are issued should look them over before forwarding to the payee, as it is difficult to avoid an occasional error in entering the amount in words and figures, or in the name or initials of the remitter or payee, &c., and any such mistake may lead to delay in payment.

325. All transfer receipts, public and privilege, will as a rule be returned to be disposed of by the officer on whose requisition they are issued.

But when it is so requested, and if stamped and addressed envelopes are enclosed with the application—marked "Registered" if so desired, and bearing the necessary two annas *extra* stamps—privilege transfer receipts will be despatched from the field pay office by the earliest opportunity direct to the addressee.

The rank and name of the remitter should be noted in pencil on every envelope to prevent mistake in sending on the remittance.

Privilege transfer receipts will not be sent on direct unless the necessary means are provided.

Transfer receipts on the public service will be forwarded direct on a simple note to that effect being endorsed on the requisition; the full address being also given when necessary.

326. In cases where it is impossible to obtain postage stamps for sending privilege transfer receipts, officers can forward the addressed envelopes marked "Bearing," to be sent on in the same way from the field pay office.

"Bearing" letters cannot be registered; but they are, as a rule, quite as safely carried in the post as those stamped in the usual manner.

Postage stamps cannot under any circumstances be obtained and affixed to envelopes by the field pay office, in exchange for deduction from the amount of pay-bill, as there is no means of adjusting such a deduction in the military accounts.

327. Officers at whose request transfer receipts are forwarded by the field pay office direct should *invariably* acquaint the payee or addressee, by separate letter, of the amount and purpose of the remittance; and should ask that its receipt be acknowledged direct to them, and *not* to, or through, the field pay office.

328. **Home remittances; non-regimental officers, &c.—**
The amount of a home remittance should generally be credited as a "special deduction" in the ordinary pay-bill; but it can also, if desired, be paid in cash into a field pay office or treasure chest.

In preparing the roll, the *full* christian and surname must be given of the remitter, of the payee (if not a firm, &c.), and of the person for whose benefit the remittance is made.

Particulars of name and address, &c., should be given as *completely* and *legibly* as possible.

All remittances since the previous 1st April inclusive must be entered in the roll; and officers should be most careful not to exceed the yearly maximum allowed for their rank, as any excess amount is stopped on audit and not sent on to England, whence inconvenience may result to the payee.

Home remittance rolls will go on direct to the Field Controller, Military Accounts, by the next post after they reach the field pay office; the receipt for the amount credited being returned to the remitting officer from the latter office as soon as possible.

For further instructions regarding home remittances, see Appendix A.

329. Pay bills and abstracts of staff and departments, &c.—All abstracts, pay bills, contingent bills, and claims, &c., submitted *for payment* must be made out *in duplicate*; the reason being that one copy is kept for reference in the field pay office, while the other goes to the base in support of accounts.

The field paymaster cannot undertake the preparation of duplicate copies, and he will be compelled to return, for submission in duplicate, bills of which one copy only is received.

330. Messing, or last pay, certificates, copies of orders, and other supporting vouchers, need not be in duplicate, as the "*original*" is required, and that only.

Certificates, however, given by an officer himself; *e.g.*, of all deductions due to Government having been credited in the bill,—of date of receiving warning orders for active service, &c.,—should be *endorsed on* each copy of the pay bill (in duplicate) for ready reference.

It is a good general rule that, whenever there is space allowing of legible entry, all certificates, &c., should be written *on* the pay, or other, bill which they support.

Separate certificates easily become detached and lost; while in many cases they are useless, since they do not refer sufficiently clearly to the particular claim.

Copies of local orders supporting claims to pay, &c., are always required; except Field Force Orders, the number and date of which need only be quoted for reference.

331. All fixed extra allowances—such as horse allowance, office allowance, field or command allowance, medical or sub-medical charge allowance, field batta, or 50 per cent. increase on pay, &c.,—should be claimed in the regular monthly pay bills of officers and subordinate ranks, duly supported by certificates, &c., when necessary.

Separate claims on such account should not be submitted, as work is increased thereby and delay caused.

332. Pay for several months may if necessary be claimed in one pay-bill, provided particulars are clearly entered. Any long delay, however, in submitting the claim must be explained.

Life certificates are not required to support pay claims of officers and others when at duty, but only when on leave.

Separate *receipts* are not needed in addition when a claim of any kind is submitted on a regular bill for payment by the field pay office.

333. In the case of non-commissioned officers and men of departments, &c., *net* pay only of rank will be passed, unless it is certified that rations have not been drawn; in which case "*groceries*" are not due.

"Gross" pay should always be shown as drawn in the abstract; "*groceries*" at 9 pie per diem being then separately credited to Government by deduction at foot of claim.

The compensation for rations usually drawn by departmental non-commissioned officers and others is not admissible in the field unless the claim is supported by a certificate from the Executive Commissariat Officer that rations in kind *could not* be supplied.

334. The pay of all officers and departments should be drawn regularly, and in full, on pay bills or abstracts submitted month by month. If pay is allowed to fall into arrears, difficulty, and possibly loss, will ensue when settlement is desired.

335. It is not possible for part of the amount claimed on a pay or other bill to be paid at once by the field paymaster, and for the balance of the claim to be subsequently paid on the same bill, when deficient certificates, &c., have been furnished.

Every voucher on which *any* payment has been made has to be attached to the field pay office accounts, which are closed daily.

Any claim therefore disallowed in a bill adjusted by a pay office can be recovered only on a separate bill submitted afterwards, supported by the necessary information or documents.

336. The pay of departmental Warrant Officers (including medical subordinates) and non-commissioned officers, and that of Hospital Assistants, must invariably be drawn on the signature or counter-signature of the officer under whom they are serving, and bills submitted by them for menial ranks under their charge, at outposts, &c., must be authenticated by the same officer.

337. Supporting vouchers.—Copies of orders, certificates, of dates of assuming or relinquishing duty, messing certificates, and all other such documents must be submitted with bills of officers and others in which is shown any extra claim, or difference in rate of pay, or broken period, &c.

338. Deductions.—Credits on account of table-money, rations, transport, &c., must show exactly *for whom*, and between *what dates* inclusive, such supplies were received.

For table-money, the *ship's name* should be given, and the *places* from and to which the voyage was made.

The letter or claim under which a retrenchment, &c., is credited should be quoted, showing *number*, *date*, and from *what Examiner*; and for refund of an advance of pay, the *date* on which, and the *officer from whom*, the advance was received, and its *full amount*, should be noted in the bill.

Without the above particulars, it is difficult for an examiner to ascertain whether a certain claim outstanding against an officer has been actually credited by him or not, and unnecessary correspondence may be caused as well as inconvenience to the officer and others concerned.

339. Table money.—All commissioned officers drawing pay at Indian rates—and warrant officers if provided with 1st class passage—are, when proceeding at Government expense by sea or river steamer, and provided there is a regular mess maintained on the ship, liable to a deduction for table-money as follows, for every day the *dinner* meal is taken on board :—

		Rs. A. P.			
Officer holding the rank, or relative rank, of General Officer		...	...	3 4 0	
All other officers		...	...	1 4 0	per diem.

The charge for each private follower rationed by Government on board a sea-going ship is 3 annas per diem ; and for each charger 8 annas per diem.

340. Carriage.—The following paragraph of Army Regulations, India, Vol. I, Part I, is given here for easy reference.

"975. In order that officers may be prepared at all times to move at the shortest notice, an allowance, out of which they are required to provide and keep the camp equipage of their rank, carriage for its conveyance, and the requisite establishments, is included in the pay and Indian allowances of the several ranks, as follows :—

		Rs. A. P.		
Colonel	...	...	200	0 0
Lieutenant Colonel	...	...	150	0 0
Major	...	...	120	0 0
Captain	...	...	75	0 0
Subaltern	...	...	50	0 0

These sums are included in the pay and Indian allowances of the corresponding rank held by medical officers, veterinary surgeons, paymasters, quartermasters, and riding masters."

Government carriage for the use of officers can be obtained as required, on payment : see paragraph 259, &c. above.

341. Pre-audit.—The field pay office can pass and pay bills, supported by vouchers, for regular items of pay, and of staff and departmental expenditure such as service labels and telegrams, &c. But unusual charges of a contingent nature, and all cases of pay of staff officers, &c., which do not come under regulation, or under special orders communicated to the office, will be forwarded by the field paymaster direct to the field examiner for pre-audit.

In doubtful cases of pay or extra allowances, &c., claimed by *regimental* officers, a bill, with all particulars and supporting vouchers, should be made out and forwarded direct by the corps for pre-audit by the examiner of the presidency to which the corps belongs ; and the amount passed will then be charged in the usual way in the regimental accounts.

342. Regimental pay and accounts.—The monthly pay of British corps may be drawn from the field pay office as it becomes due in such proportions as desired, and on any dates ; the regimental authorities being responsible that it is only distributed to the men in accordance with regulations.

Native corps will as a rule draw once only—on or after the 1st of each month, for the preceding month.

The pay of regimental detachments—British or Native—of less strength than a wing, should, if possible, be included and drawn on the receipt submitted by the head-quarters, or by a wing, of the corps.

343. Estimates of cash required for regimental purposes need not be submitted to the field pay office in *detail* ; lump sums only being necessary.

344. The field paymaster has no connection with the accounts of regiments and batteries in the field beyond issuing pay, &c., on simple receipt. The field pay office will, however, afford all possible help in any case referred to it by a regiment for opinion.

345. Banking accounts.—Ex-officio banking accounts for the deposit of regimental monies or other public funds are prohibited unless under most exceptional circumstances ; and no such account can ever be opened without the express *written sanction*, previously obtained, of the Controller of Military Accounts of the presidency concerned.

The rules on the subject are to be found in the book of "Instructions for payment of British Troops," &c., paragraph 9 : in "Instructions, &c., for Native Troops," paragraph 7, corrected by Standing G. O. (Simla) No. 59 of August 1886 ; and in clause 25, chapter 31, of the "Civil Account Code," 1886.

346. Allotments.—Allotments are regular payments made every month in India to the agents or relatives, &c., of those away on service, under a definite arrangement previously made by the officers or men concerned ; and deduction on such account must continue to be made *every month* until the arrangement has been distinctly and finally cancelled ; see para. 41.

Followers cannot discontinue allotments till they return to India ; see para. 201.

Casual remittances to relatives, &c., in India, made by transfer receipt, have no connection whatever with allotments.

347. Pay of hospital establishments.—Pay abstracts and muster-rolls of hospital establishments are made out and signed by the medical officer in charge; and the cash received for their pay is distributed by him.

348. In making out last-pay certificates for subordinate ranks, a man should be shown as *paid* to and for a certain date, not including any sum advanced; the *advance* being separately noted as such.

When a last-pay certificate has been granted, no further pay can, under any circumstances, be drawn unless the same, or a fresh, last-pay certificate is actually attached to the claim.

349. For all medical subordinates, for the hospital writer, and pack-store sergeant or havildar, and for all *permanent* men of the Army Hospital Native Corps,* pay abstracts are rendered to the field paymaster, who issues the total amount due.

For the Purveyor's establishment, for men *temporarily* entertained in grades of the Army Hospital Native Corps, and for all other hospital servants not included above, muster-rolls and abstracts are submitted to the Commissariat department, who issue the necessary cash in a lump sum.

350. Against the name of each man of the Army Hospital Native Corps should be shewn the presidency to which he belongs, as the rates of pay vary for the several presidencies.

This note should be made in *every* pay abstract rendered, and not only the first time a name appears.

So far as concerns the field pay office, the pay of men of all three presidencies is better drawn on one abstract, provided the presidency of each man is clearly shewn.

351. The pay of dooly-bearers attached to hospitals or regiments is drawn from the Commissariat department by the medical officer or commanding officer, respectively.

Such pay cannot be issued by the field pay office.

352. Allowances of non-regimental appointments.—The field pay office will disburse extra charges on account of the following ranks, their ordinary pay (except of interpreters) being drawn in regimental accounts.

- | | |
|--|---|
| (1) Brigade Provost establishment. | |
| (2) Transport officer, | } if specially appointed for
a camp or post. |
| (3) Transport assistants, | |
| (4) Conservancy overseers,† | |
| (5) Interpreters attached to staff officers. | |
| (6) Pack-store sergeant or havildar.‡ | |
| (7) Hospital writer.‡ | |
| (8) Other non-regimental extra-duty pay when specially sanctioned. | |

* Includes ward-servants, cooks, water-carriers, and sweepers.

† Only if British or Native soldiers.

‡ Included in Hospital Pay Abstract.

*With the exceptions shown (6 and 7), the pay or extra-duty pay of all the above will be drawn from the field pay office on contingent bill (M. A. Form 129) *in duplicate*, with a certificate endorsed on each copy of it that (1) the men were "*present and effective for the whole period shown*"; (2) that the pay, &c., claimed "*has not been, and will not be, charged again in regimental accounts, or otherwise*"; and (3) that any sum due to an interpreter (or other public follower) has been, or will be, "*entered in his service-book at the time of payment.*"

The *full names, and number*, of an interpreter, and the *rank, name and regiment*, of the others above shown must be given in *every* bill; and in the case of men for whom pay is being drawn for the first time from the field pay office, the claim must be supported by a certificate signed by the officer who last paid, showing up to and for what date, and at what rate, pay has been drawn, and in what accounts—or by a copy of orders giving date of appointment, and rate of pay, with a memorandum (duly certified) of all advances of pay received.

Rules regarding appointment, pay, discharge, &c., of interpreters will be issued by the Quartermaster General's Department with the force.

353. Funds cannot be issued on telegram, nor on letter alone.—Field pay office accounts are closed daily and have to be forwarded to the base, complete with all vouchers, weekly.

Cash or transfer receipts cannot therefore be issued without receiving a regularly signed voucher, *i.e.*, bill in duplicate, or receipt in triplicate; and *no* application for cash can be complied with unless so supported.

354. Service postage labels.—Service postage labels, if required in the field, should be obtained from the field post-office for cash on indent.

Their cost is *afterwards* recovered through regimental accounts, or from the field pay office on contingent bill in duplicate, supported by the post office receipt for cash paid.

355. Correspondence regarding pay.—Ordinary accounts and correspondence connected with pay questions should be addressed by the officer concerned direct to the Examiner or field paymaster, and *not* through brigade authorities, or heads of departments, &c.

But all officers serving, and drawing pay, with a regiment or battery must correspond through their commanding officer on matters connected with their own pay, or that of subordinates under their orders.

356. Advances of pay.—Officers in command are responsible that any personal advances of pay authorized by them are necessary, and limited to a moderate amount; and the

drawing officer is responsible that the *whole* sum received (whether advanced to himself or to those under his orders) is credited to Government by deduction from the *next* pay drawn; particulars being then given of the advance to facilitate adjustment.

The month's pay bill or account in which the advance will be adjusted must invariably be specified in the order authorizing it.

In case of all advances, the *name and corps* of the drawing officer should be shown, as well as his official designation when necessary.

No cash refund of an advance of pay should ever be made: it should always be adjusted by deduction from pay, as above.

Emergent advances when made to followers, must be at once entered in their service-books in the same way as regular pay.

357. Expenditure and accounts of detached columns.
—In cases where it may be considered necessary, the General commanding to issue an advance of cash to an officer proceeding in command of an expeditionary column, or on other detached temporary duty, to meet miscellaneous expenditure while so employed, the amount authorized will be issued on receipt in triplicate by the field paymaster or treasure-chest officer, on the authority of a brigade or division order; and the account of its expenditure will be submitted direct to the office from which the money was drawn, to be disposed of as may be directed by the Field Controller of Military Accounts.

The following notes and instructions are given here for the guidance of officers responsible for the custody, disbursement, and adjustment of cash so advanced.

358. Accounts of columns and expeditions may be informal, but should be clear and complete; and they should be submitted directly after the duty is over.

359. The account should be prepared on an open sheet of foolscap. All sums received should be shewn on the left, and all sums issued on the right; the source whence received, for receipts—and particulars of the payee, and purpose, for payments—being clearly shewn; each several transaction being entered at the time and duly dated; and every disbursement being supported, if possible, by a receipted voucher.

The account itself should be dated and signed with name, rank, and corps of the officer in command, and the *particular column*, or expedition, should be clearly indicated.

360. A note should always be made on the account showing the *dates* on which the column left and returned to their regular

camp or station, &c., and giving the *numbers* separately of British and Native soldiers and followers, and Government animals, which the party consisted of.

Information on these points—*i.e.*, numbers of the several classes of men, &c., and duration of duty—may often obviate objections regarding rations or supplies purchased.

361. Officers are responsible that they pay only such charges as are incurred strictly on the public service, and could not be avoided.

As regards exceptional items of miscellaneous expenditure, the officer commanding the column should submit the case with particulars to the proper authority, in view to the disbursement being sanctioned in orders; a copy of the order being attached to the account.

362. Vouchers should, as a rule, be made out in English; but if regular vouchers are unavoidably submitted, the *date, amount, purpose* (very briefly) of the payment, and the place and signature of payee, must be repeated in English.

Vouchers entirely in vernacular are of little use. Charges for which vouchers could not be obtained should be included, as several items, in one separate statement, the total only of which need be shown in the general account of the column.

This statement will bear at foot a certificate in the handwriting of the paying officer, and signed by him, that the *charges were necessarily paid, on the public service only, and for the purpose shown, and vouchers were not obtainable.*

Each voucher for expenditure should be marked with the nature of the charge it supports—*i.e.*, Commissariat, Transport, Political, or Miscellaneous.

Vouchers, &c., when submitted, should be secured and kept together by a string passing loosely through the whole of them, not too near the edge. They should *not* be only pinned to one another, or to the account.

The account and vouchers should be tied round with twine, and sent in a strong wrapper or envelope that will not burst.

363. Where a commissariat or transport officer or duly authorized subordinate is present, departmental expenses must not be mixed up with miscellaneous payments of a column. The cash will be provided by the officer in command, but regular accounts must be separately prepared by the officer or subordinate concerned, and by him be submitted direct to the proper officer of his department.

If there is no departmental officer, &c., with a column, charges for supplies or hired carriage will be paid by the officer in command, and included as ordinary payments in his account.

No advance of cash from which to purchase commissariat supplies, &c., should be made by the officer commanding a post or column to a contractor, or agent, *not in the service of Government.*

364. Compensation claimed by villagers, &c., for loss or destruction of hired carts or animals, or for damage to local interests or property of any kind, should as a rule be paid only on the authority of a Brigade, Division, or Field Force, a copy of which should be attached in support of the claim.

365. When an advance of cash is specially drawn for miscellaneous expenses with a particular column, the balance remaining unexpended on return should be paid over to the office by which the advance was issued, or to any military office on the spot; one copy of the receipt (which must contain details sufficient to trace the original advance) being attached to the account when submitted.

The balance should not in such cases be paid over to any other officer if it can be avoided, as confusion would be liable to arise.

366. Until full accounts of expenditure have been submitted and adjusted, officers remain responsible for the amount of all public advances taken up by them, for whatever purpose drawn.

367. Charges not paid by the field pay office.—The following items are *not* disbursed by the field pay office, but are paid as indicated in each case:

Pay or extra-duty pay.

- (i) Army signallers; regimentally, on voucher signed by the brigade signalling officer.
- (ii) Regimental Provost establishment; regimentally, under ordinary rules.
- (iii) Military working parties; regimentally, on voucher signed by the officer in charge of works, and *passed* by the Commanding Royal Engineer.
- (iv) Officers and men of mounted infantry, *pay*; regimentally.
- (v) Dooley-bearers; see paragraph 349 above.
- (vi) Regimental conservancy establishment; regimentally.
- (vii) Station or post conservancy, menial grades; by commissariat department.
- (viii). *Temporary* men of Army Hospital Native Corps; by commissariat.

368. Pay and extra charge allowances; Medical Department. The rules regarding pay and extra charge allowances of *commissioned medical officers* are to be found in Army Regulations,

India, Vol. I, Part I (Pay Code), paragraphs (with corrections) 6F, 9D, 301, and 506, &c.

Extra charge claims should be supported by—

- (1) Brigade or station order *appointing* to the charge;
- (2) Certificate of actual *performance* of duty, with dates; and that it was *in addition* to regular duties with British or Native troops respectively;
- (3) Certificate of *nature* and *strength* of charge signed by the officer in military command.

NOTE.—The strength should be expressed as a "Regiment," a "Wing," or as so many "Troops," or "Companies," whenever possible: actual numbers being given only in the case of detachment, &c. *British and Native troops must be shown separately.*

No allowance is admissible for charge of non-combatants, except for a complete "Coolie Corps" of 600 men or over, equal to a regiment—or 400 men, equal to a "wing" of a regiment.

The regulations regarding pay and extra allowances of *medical warrant officers* are contained in Part I of the Pay Code, paragraphs (with corrections) 1152A., 1152B., and 1167 to 1171, &c., and those for *hospital assistants* in Part II of the same code, paragraphs (with corrections) 50 to 56.

Extra charge claims of medical subordinates must be supported by—

- (i) Commanding, or medical, officer's certificate showing *nature* of charge and *period* actually held, with *strength, separately*, of British and Native troops;
- (ii) and in addition brigade, or principal medical officer's, order, for directing performance of duty, for *medical charge*.

Subordinate medical charge allowance when claimed otherwise than for a regular hospital, must always be supported by a certificate that "*a separate dispensary was maintained*" with the column, &c.

369. **Printed forms.**—Printed forms for the general use of Officer's pay-bill, M. A. F. 122. regiments and departments, &c., are not supplied by a field pay office or treasure-chest office. But forms actually required to draw pay—those given in the margin, and a few others—will be furnished on application, to a limited extent.

370. **Documents to be signed.**—All correspondence and accounts must be submitted duly signed—especially certificates and copies of orders supporting claims to extra pay, &c.; and additions, corrections, or alterations of any kind, must be initialled.

Wrong words or figures must be scored through but not erased. Documents unsigned, or containing entries not properly authenticated, cannot be accepted.

371. Compensation for, or replacement of, property lost or destroyed on active service.—Existing orders on this subject are based generally on G. G. O. (standing) No. 278 of February 1855, and G. G. O. (standing) of 27th September 1858.

372. The following rules, which apply generally to almost all cases of loss, &c., are extracted for ready reference from Army Regulations, India, Vol I, Part I.

"592. Indemnification is limited to articles actually required for the performance of military duty, including all equipments necessary for an officer, and to the actual value thereof at the time of loss.

593. Claims for indemnification, if not submitted within 31 days from the date of loss, will be rejected, unless the claimant can prove that the delay was unavoidable.

594. Indemnification is not intended to make good the full amount of loss sustained, but is granted only to such extent as shall enable the claimant to re-equip himself for service according to the scale laid down.

595. In estimating the amount of indemnification to be granted regard shall be had to the extent of equipment required by the regulations of the service, the orders of the Commander-in-Chief, or to such restriction as may have been imposed by his authority, according to the nature of the service on which the claimant was employed when the loss occurred.

596. Indemnification shall invariably be confined to losses which have been altogether unavoidable, and may be granted in the following cases :—

- (a) Losses in action with an enemy, or by insurgents.
- (b) " by capture.
- (c) " by shipwreck, or by inevitable casualties on boardship occasioned by storms or stress of weather, or by corresponding accidents in river navigation, when proceeding on duty by water.
- (d) Losses by accidental fire (see article 603).
- (e) " by the destruction of a public store house or other government building.
- (f) Losses by the destruction, of articles, or of horses or baggage cattle, to prevent their falling into the hands of the enemy, or to prevent the spreading of an infectious or contagious disorder.

Provided that in all these cases the articles or animals were placed in the situation in which the loss occurred, under the sanction of proper authority, that every exertion was used to

prevent the loss, and that any orders for the destruction of articles or animals were issued by competent authority and carried into effect with all possible promptitude.

598. Whenever an officer has incurred losses under circumstances which give him a claim to indemnification, whether on service in the field or otherwise, the General or other officer commanding the division, station, or detachment, shall assemble, with all convenient despatch, a committee composed when practicable, of officers from different corps, for the investigation of claims arising out of those losses, which committee shall be guided by the principles laid down in these rules, and shall require the several proofs to be laid before it in the prescribed forms; and the whole of the proceedings, or certified copies thereof shall be transmitted to Army head-quarters for the observation and opinion of the Commander-in Chief, and thence forwarded to the examiner (pay or commissariat department, as the case may be) for disposal.

603. No claim can be admitted in the following cases :—

- (a) Losses from desertion.
- (b) Losses from articles having been improperly packed, placed, or left in improper situations.
- (c) Losses from the death of horses or baggage cattle by fatigue, in the ordinary course of service.
- (d) Losses from the breaking down of carriages, being private property.
- (e) Losses from the loss of clothing or necessaries in hospital.
- (f) Losses from any circumstances whatever which might have been prevented by proper care on the part of the regiment or of the claimant or person in charge.
- (g) Losses from accidental fire in a private dwelling house.

606. No claim can be admitted from the representatives of an officer slain in action or dying in consequence of wounds or otherwise before the claim be investigated and paid, unless the losses sustained had been actually replaced."

373. Orders specially affecting the following ranks are contained in the regulations noted opposite each class :

Commissioned officers	... A. R., I., Vol. I, Part I, paras. 592 to 611.
Departmental and Medical Warrant officers	... } A. R., I., Vol. I, Part I, paras. 1185-6.
British regimental Warrant officers, and non-commissioned officers and men...	... } A. R., I., Vol. I, Part I, paras. 1418 to 1426.

Native officers, medical sub-ordinates, and men ... } A. R., I., Vol. I, Part II, paras. 170 to 184.
Public followers ... } A. R., I., Vol. I, Part II, paras. 429 to 431.

373-A. The rules quoted below apply specially to the loss, &c., of the articles named :

Officers' baggage, &c.	...	A. R., I., Vol I, Part I, para. 592.
" chargers	...	" " " 602.
Mess property and Band instruments	...	" " " 612.
Cash	...	" " " 614.
Government tents, arms and accoutrements, &c.	...	A. R., I., Vol. III, paras. 49, 142, 148-9, 189.
Clothing and regimental necessaries, British troops	...	A. R., I., Vol. XI, paras. 368 to 381 and I. A. C. 103 of 1885.
Clothing and regimental equipment, &c. Native troops	...	A. R., I., Vol. I, Part II, paras. 170 to 182, and I. A. C. 158 of 1884.
Chargers, silladar cavalry	...	A. R., I., Vol. I, Part II, paras. 185-6.

374. All proceedings of committees should be made out in duplicate (in M. A. form 174, for regimental clothing or necessaries) ; and should be forwarded through the Brigade or Divisional authorities to the General Commanding, for eventual transmission to Army Head Quarters.

375. Prompt audit.—All disbursements and accounts of a field pay office should be audited as soon as possible after their receipt at the base, and any objections should be communicated at once.

This point is of special importance, as regards accounts for the first month or so after payments have begun ; as difficulties and errors are more likely to occur then than at any subsequent time.

376. Orders, &c., issued in the field.—To facilitate and expedite the audit and adjustment of pay and account transactions of a force in the field, it is necessary that the controlling officers should have correct and early information of the orders issued on service, and also of the location of the troops employed.

Copies of the orders issued by Generals commanding, and of distribution states, should therefore be furnished as follows:—

Field Force Orders, and Monthly Distribution State of the Force.

	Copies.
To the Field Controller of Military Accounts	8
To the Field Paymaster of each Army Corps	1
To the Field Paymaster, Reserve Division	1
To the Treasure-chest Officer of each Division	1

The Field Controller will send on the orders, &c., one copy each, to the Pay Examiners of the three presidencies, to the Field Pay and Commissariat Examiners, and to the Base Paymaster.

Division and Brigade Orders.

	Copies.
To the Field Controller of Military Accounts, for every Division and Brigade of the Force	1
To each Field Paymaster, for the Divisions and Brigades of the Army Corps concerned	1
To the Field Paymaster, Reserve Division, and to each Treasure-chest Officer, for the Divisions and Brigades concerned.	1

The Field Controller will forward to the Presidential Examiner an extract of any Division or Brigade Orders necessary for audit work in India.

377. Exchange.—In cases where Indian coins are used in conjunction with a gold coinage locally current, for Government transactions with a force in the field, it is probable that the rate of exchange fixed officially will be rather more favorable to the rupee than that ruling in the open market.

Drawing a lump sum therefore from the field pay office in gold, and paying it out again in Indian silver obtained in the bazaar, would result in a profit to the paying medium, but corresponding loss to Government by unnecessary loss on exchange.

The field paymaster, or treasure-chest officer, must take steps to prevent such procedure : and he must also secure that any cash to be credited is received in his office in the same coinage as tendered by the person who originally paid in the amount for Government credit ; i.e., that it has not been irregularly exchanged in the interim.

378. Carriage of specie.—For the transport of treasure in a district where the roads are good army transport carts will be found most convenient, but as a rule it will be necessary to use pack animals.

Of the latter, camels and mules are the best for carriage of specie.

Camels require little water ; and with a moderate ration of grain and bhoosa daily they will find sufficient grazing round almost any halting place to support them on the march.

They carry Rs. 12,000 each, two boxes in suleetan on either side, and consequently do not form a long line to guard.

But they are slow, and most unsafe over sloping roads in rainy weather as they are constantly liable to slip down and become crippled.

Mules are fast walkers and very sure-footed, but they require more water, grain and rest, than camels, and form twice as long a line to guard.

In dry weather, over sand or on fairly good roads, camels should be used for consignments of specie exceeding one lakh, and mules for smaller consignments; in rainy weather over hill roads, mules should be exclusively employed for carriage of specie.

379. Special escorts will be detailed for treasure on the march, *vide* "Instructions for the line of communications."

The train of pack animals carrying specie must be kept compact, and nothing should ever be allowed to break it except for a momentary necessity.

Probably at least one soldier to every loaded animal will be required as escort, the men marching one between each two animals, alternately on either side of the line.

380. Custody of specie.—During a halt treasure is, as a rule, safer kept on the ground in the open, the boxes being stacked and chained together, than if stored in a closed building out of sight.

381. If however they are placed in a room they must not be piled against, or near, any wall, and especially not near an outer wall of the house: if in an upper and inner chamber the rooms underneath and at the sides must be kept open, and constantly inspected.

At night a patrol should occasionally examine the outside of the building, all round.

In any case boxes of specie in a closed room should be frequently moved.

It is to be remembered that treasure can be got at by boring through an ordinary native wall, flooring or roof, without the sentries outside a locked door being necessarily aware of it.

382. Treasure chests not in use must not be locked; and both the original and duplicate keys of all such chests must be most carefully kept, whether the chests are being used or not.

An empty chest could otherwise be packed and weighted with stones, &c., and then locked and substituted for one containing specie, in such a way as to escape the notice of the field paymaster or shroff for some days, if not longer.

383. In taking over consignments of specie, the field paymaster should carefully compare with the boxes the particulars given in the invoice accompanying them, especially as regards the weight of each box.

He will however usually sign for their receipt only as "sealed boxes."

384. It is prohibited by regulation to place any other articles of equipment or supplies, or any prisoner, under a treasure guard, such as that at a field pay office or treasure chest office.

385. The field paymaster or treasure-chest officer may if convenient accept for custody the cash chest of a regiment or department, but he should only grant his receipt for a "closed and sealed box, supposed to contain cash," and his responsibility extends only so far as returning the box unbroken and with seals intact, when required.

386. The whole of the boxes of treasure should be examined outwardly by the shroff every morning early, and by the field paymaster or treasure chest officer himself at frequent irregular intervals.

387. Treasure guards.—The strength and composition, &c., of the guard or escort for treasure in quarters or on the march will be decided by the General commanding, to whom the field paymaster or treasure-chest officer will apply, giving details of the quantity of treasure-boxes, &c., to be guarded.

388. Throughout the Zhob valley expedition, 1884, where the force was constantly marching, the whole of the field pay office treasure was entrusted entirely to the keeping of one picked native corps.

At Suakin, 1885, where the force was practically stationary, the treasure guard at the field pay office was furnished in turn by each native infantry corps in garrison, for about a month at a time: the native officer in charge continued on duty for a week, the remainder of the guard being relieved daily.

In neither of these cases did any loss or theft of treasure occur.

389. For general rules affecting treasure guards see paras. 1274, 1276, 1280-1, 1283, and 1285, of A. R., I., Vol. II.

390. Standing orders for the treasure guard will be issued from the Staff office, under instructions from the General Commanding the army corps or division.

391. The officer or non-commissioned officer commanding a treasure guard is immediately responsible for the safety of the treasure committed to his keeping: but the field paymaster or treasure chest officer, being responsible to Government for the cash in his charge, will be considered as exercising supervision over the treasure guard, and is empowered to issue any subsidiary instructions, subject to approval; and any regimental or other orders affecting the guard should be promptly communicated to him.

392. The following are suggested as some of the points to be secured in framing orders for the treasure guard at a

field pay office. The case taken is that of a guard commanded by a native officer on duty for several days ; but the orders for a guard commanded by a British officer would be much the same.

1. The native officer in command will see that all standing orders, or other orders duly communicated to the guard, are strictly observed, and in any difficulty he will at once apply to the field paymaster for instructions.

2. The native officer must not quit his guard without the permission of the field paymaster.

3. Each day at reveillé, and again at retreat, or after the office has closed for the day, the native officer will carefully examine the whole of the treasure boxes in his charge ; and he will each morning, as early as practicable, report personally to the field paymaster the condition of the boxes, especially as regards their locks or seals, &c.

4. If the treasure is placed in a closed room, the key of the door will remain in custody of the native officer and he will be responsible that the door is not irregularly unlocked ; and a similar rule will apply if the treasure boxes are stacked in the open and connected together by a chain and padlock.

5. Sentries over treasure will be posted double, in sight of one another, and in full sight of the whole of the treasure, if in the open.

6. At every relief the relieving sentries, with the non-commissioned officer who mounts them, will satisfy themselves that the boxes of treasure are correct in number, and that the locks or seals have not been broken or tampered with. But if the treasure is in a closed room it will generally be sufficient to see that the door is properly secured and locked, and that there is nothing suspicious in the adjacent rooms, &c.

7. Sentries on duty will *immediately* report any unusual or suspicious appearance or sound in the vicinity of the treasure under their charge.

8. No box or article of any description will be accepted by the guard for custody except under instructions from the field paymaster.

9. No person whatever will be allowed to move or touch any box of treasure except in the presence, and by permission of the Native officer commanding the guard, or of a non-commissioned officer deputed by him.

10. No* box of treasure will ever be opened or removed except by the field paymaster himself : and the native officer must be present at the time.

* If work is heavy, and the treasure at some distance from the office, the field paymaster may be unable always to go himself for treasure. He may then depute a clerk and the shroff to jointly bring the required chest, on his written authority, to be handed to the guard.

11. At the close of each day on which any increase or decrease in the number of treasure boxes has occurred a signed and dated memorandum will be handed to the native officer commanding the guard by the field paymaster, showing the number of each kind of chest or box remaining in charge.

This memorandum will be the guide in examining the treasure on relief of sentries, &c.

12. When the native officer on guard is relieved he will, with his successor, inspect all boxes of treasure in charge and they will jointly sign a relief report showing that they have done so, and that the boxes are correct in number (to be specified) and in condition.

13. The relieved native officer will hand the relief report and the daily memoranda, to the adjutant of his regiment immediately on return from this duty, and they will be kept on record for two months, after which they may be destroyed.

14. Copies of the standing orders for the field pay office treasure guard will be made out in vernacular by the corps furnishing the guard. One copy in each language will be kept at the field pay office for the use of the native officer on duty. The above orders Nos. 5 to 10 inclusive will be read and explained to the men each time the guard is changed.

393. Ordinary Guards.—When treasure is in charge of an ordinary guard not a treasure guard, the above regulations should be observed as far as they apply, and in all cases the sentries over treasure must be double.

394. Reserve Equipment.—A small reserve of equipment as follows, for the Military Accounts Department in the field will be maintained by the field controller at the base to replace breakages.

Pieces of table	...	...	...	...	8
Chairs	...	...	...	...	8
Record boxes	...	...	...	...	6
Large expense chests	...	...	...	...	4
Small ditto	...	...	...	...	8

Appendix A.

APPENDIX A.

1. Allotments.
2. Home remittances.

Rules regarding allotments payable in India, of officers and departmental warrant and non-commissioned officers on field service, as laid down in Clause 4, India Army Circulars, 1887, corrected to date.

All officers and departmental warrant and non-commissioned officers, proceeding on field service are permitted to make allotments payable in India under the following rules. Such allotments will be allowed to the extent of their pay and allowances, including staff or extra allowances.

2. The payment of allotments may be arranged for either before or after proceeding on field service. But formal applications should, in each case, be prepared (on Form A attached) and submitted as follows :—

(a)—By regimental officers, to the officer commanding their corps or batteries, who will at once furnish the officer commanding the regimental depôt with a list (on Form B attached) of the several allotments made by officers of their corps, for transmission to the Pay Examiner of the presidency to which the corps belongs.

In the case of the Sappers and Miners, the officer commanding will forward the list to the officer commanding the head-quarters of that corps ; but in the case of batteries of Royal Artillery which have no depôt, the list will be forwarded direct to the Paymaster in whose circle the battery was located before proceeding on field service.

(b)—By staff and departmental officers, and by departmental warrant and non-commissioned officers (the latter through the officers under whom they are serving), to the Pay Examiner of the presidency to which they belong, who will embody the same in Form B for transmission to the Circle Paymaster concerned. Intimation on Form C will at the same time be sent by the Pay Examiner to the officer concerned and to the payee ; but in the case of departmental warrant and non-commissioned officers, this intimation will be sent to the officers under whom they are serving, with whom it will rest to communicate the arrangements made to the payees.

Note.—In the Madras Presidency the Pay Examiner will forward Form B to the Superintendent of Family Payments, and modify the intimation on Form C accordingly.

3. The allotments thus made may subsequently be altered, or discontinued prospectively, by the officers and departmental warrant and non-commissioned officers concerned promptly intimating their wishes to the officer to whom their applications were submitted, in view to the needful action being taken.

4. The death of a remitter should be immediately reported by telegram. This report should be made, in the case of officers of batteries, regiments, or Sappers and Miners, by the officer commanding the battery, regiment, or corps, both to the Pay Examiner and to the Circle Paymaster, the officer commanding the regimental dépôt, or the head-quarters of the Sappers and Miners (*vide* paragraph 2 (a)), as the case may be. In the case of staff or departmental officers, and departmental warrant and non-commissioned officers, the report should be made to the Pay Examiner by the Field Paymaster or officer under whom the individuals are serving, respectively.

Note.—In the Madras Presidency the report need not be made to the Circle Paymaster; it will be communicated to the Superintendent of Family Payments by the Pay Examiner.

5. The lists received by the Pay Examiner will be used by him to check the deductions made from pay bills and abstracts on account of the allotments of regimental as well as staff and departmental officers and departmental warrant and non-commissioned officers. Extracts from these lists, relating to staff and departmental officers and departmental warrant and non-commissioned officers, will be furnished by the Examiner of the presidency periodically to the Field Paymaster, who will see that the needful deductions are made monthly from pay bills. Commanding officers of regiments or batteries, and other disbursing officers on field service, will be held responsible that the necessary recoveries on account of allotments are effected monthly, and the amount regularly credited in the general states of account of regiments and batteries, or by deductions from pay bills.

6. If the pay of a staff or departmental officer, or of a departmental warrant or non-commissioned officer, joining a field force comes under the audit of another presidency, the Pay Examiner of that presidency will be informed by the Pay Examiner of the previous presidency of the allotment made by the officer, or departmental warrant or non-commissioned officer

concerned, but the allotment will continue to be paid under the arrangements ordered by the Pay Examiner to whom the original application was made, so long as the payee resides in that presidency.

7. The payment of the allotments of officers, and warrant and non-commissioned officers proceeding on field service from the Public Works or other Civil departments will be arranged for in the case of other staff or departmental officers and departmental warrant and non-commissioned officers.

General rules for family remittances to England, extracted from the "Instructions for the payment of British troops serving in India" (1885).

452. An officer or chaplain or warrant officer (not regimental) Remitters and remitees. is permitted to remit from his pay and allowances an annual sum for the benefit of his family and relatives in England, that is, wife, children, grandchildren, adopted or step-children, parents, grandparents, step-parents, parents-in-law, brothers, sisters, brothers and sisters-in-law half-brothers, half-sisters, orphan nephews and nieces, but not for the benefit of other relatives, as uncles, nephews, cousins, &c., or for his own personal benefit or use. An officer may, however, make the regulated remittance payable to himself on reaching England, if declared to be for the benefit or use of his immediate relatives.

453. The sums noted below are allowed to be remitted during the course of the year at the rate of exchange which is annually notified in India Army Circulars, for the adjustment of financial transactions between the Imperial and Indian Governments:—

OFFICERS.		Per annum.
		£
General Officer, including a Brigadier-General*	...	400
Surgeon-General	...	
Colonel, and Brevet-Colonel in receipt of colonel's allowance	...	300
Deputy Surgeon-General	...	
Lieutenant-Colonel	...	200
Brigade-Surgeon	...	
Surgeon-Major, after 20 years' service	...	
Surgeon-Major, under 20 years' service, if promoted for distinguished service in the field	...	
Inspecting Veterinary-Surgeon	...	

* On the permanent Brigade staff.

OFFICERS.

	Per annum.
Major	£
Chaplain	
Surgeon-Major	
Veterinary-Surgeon, 1st class, after 10 years' service as such	150
Regimental Paymaster, with the honorary rank of Major	
Captain	
*Assistant Chaplain	
Surgeon	
Regimental Paymaster, not holding honorary rank of Major	100
Veterinary-Surgeon, 1st class	
Quartermaster, after 10 years' commissioned service	
Riding Master, after 10 years' commissioned service	
Inspector of Army Schools	
Lieutenant	
Veterinary-Surgeon	
Adjutant	
Riding Master	70
Quartermaster	
Sub-Inspector of Army Schools	
Lieutenant drawing lower pay	50

WARRANT OFFICERS (NOT REGIMENTAL).

1. With honorary commissions.

Deputy Commissary	100
Assistant Commissary	70
Deputy Assistant Commissary	50

2. Other Warrant Officers.

Conductor	30
Sub-Conductor	20

Medical warrant officers according to relative rank as warrant officers.

455. When an officer serving in India is permitted to draw in England any good-service or wound pension, Good-service pensions, or other special allowance, the sum he so &c. receives in England is to be deducted from the amount he would otherwise be allowed to remit by his rank; but the pay of an Aide-de-Camp to the Sovereign will, if required, be issued in England, without reference to the amount which the officer may be entitled to remit under these rules.

* Or Junior Chaplain.

456. Family remittances are regulated solely by the regimental or substantive rank, and not by the brevet or local rank of the officer; but an officer obtaining higher honorary or relative rank which carries increase of pay, may remit to the extent fixed for combatant officers of the same rank.

457. An officer promoted can remit the difference between the sums allowed for his old and new rank.

459. The annual amount allowed for each grade may be remitted either by instalments, or in one sum, in any month of the current official year, *i.e.*, between the 1st April and 31st March ensuing.

460. Remittances of all officers and men drawing their pay for March in that month, will be governed by the rate of exchange of the closing year, * * * * *. But all remittances of officers and men drawing their pay for March in April will be made at the rates of exchange for the opening year.

461. If an officer has no occasion to avail himself during the currency of an official year of the privilege of remitting, the amount allowed for the year, or any portion of it, cannot be remitted in a subsequent year.

NOTE 1. With reference to paragraph 460 it is to be noted that officers and men of the British service doing regimental duty receive their pay and allowances in the month for which it is due, all others receive it in the following month.

NOTE 2. The above rules regarding remittances apply generally to non-commissioned officers and men on the *unattached list and in staff employ*; the rate of exchange being that at which their pay of rank is converted.

They may remit for the benefit of friends as well as relatives, to the extent of the net amount of pay which has accrued to each man since the last remittance, but not exceeding the net amount of pay for one year last past.

The officer who forwards their remittance rolls (M. A. F. 144) is responsible that the sums remitted are *bona fide* for the benefit of the persons specified and *not* for the payment of purchases or debts, or for the remitter's personal benefit; and also that the amounts are sent strictly on behalf of the remitters named, and *not* for or on account of any other person.

NOTE 3. For rules regarding remittances of warrant and non-commissioned officers and soldiers *serving regimentally*, see section XX of the "Instructions for payment of British troops, 1885."

Special rules for remittances to England from troops on active service.

1. Family remittances of troops on service will be governed by the rules laid down in the book of "Instructions for Payment of British Troops," 1885, in respect to the amount remittable, the conditions of remittance, the system of recovery and adjustment in accounts, the method of preparing rolls and statements, and the dates for their submission; and in all other respects not herein specially provided for.

2. But to obviate delay in payment, the following procedure is sanctioned in regard to the *manner* of submission and disposal of the rolls and statements.

The statements of family remittances (Military Account Form 48) of British regiments and batteries, and the family remittance rolls (Military Account Form 144) of officers of Native corps, and of all staff officers and non-regimental ranks, will be prepared *in duplicate*, instead of in original only; the copies being clearly marked on the face with the words "Original" and "Duplicate."

3. The original and duplicate copies of regimental statements (Form 48), as well as those of remittance rolls (Form 144) of officers of Native corps *serving regimentally*, will be forwarded by the corps direct to the Field Controller of Military Accounts at the Base; who after checking as far as possible the remittances made, will forward the "Originals," weekly, direct to the Secretary of State for India, India Office, London, in view to early payment being made thereon to the remitees: the "Duplicates" being at the same time forwarded by him to the Controller of Military Accounts, Account Branch, of the Presidency to which the corps belongs, to be incorporated in the general family remittance return of that presidency.

4. The original and duplicate copies of remittance rolls (Form 144) of all staff officers and others whose pay is adjusted on separate pay-bills or abstracts by Field Paymasters, or by the Paymaster at the base, will be sent without delay from the pay office direct to the Field Controller, Military Accounts, at the Base; by whom they will be dealt with as above, except that the "Duplicate" will be sent to the Controller of Military Accounts, Account Branch, of the Presidency in which the general accounts of the field force are being adjusted.

The Field Paymaster will be responsible for recovering the amounts remitted. He will sign and return to the remitter

the receipt at foot of the roll, and will enter on every roll before forwarding it the word "credited," with the date, and his own signature.

5. Before sending on the rolls or statements of family remittances received in his office the Field Controller will be careful to have the duplicates compared with the originals, and they will be endorsed as follows:—

- (1) On the "Original" copy:—"Corresponds with the duplicate statement (or roll) of the same date, to be transmitted through the Controller of Military Accounts, Account Branch, ————Presidency."
- (2) On the "Duplicate" copy:—"Corresponds with the original statement (or roll) of the same date transmitted direct to England by the Field Controller of Military Accounts."

6. In the office of the Field Controller of Military Accounts at the base a brief record in register form will be kept, under the following heads, of all family remittance returns received and despatched:—

- (1) Nature of return (Military Account Form 48, or 144).
- (2) Corps or Pay Office from which received.
- (3) Rank, name, and corps, of remitting officer (for Form 144 only).
- (4) Total value of remittances in return.
- (5) Date of return.
- (6) Date of receipt of return in office.
- (7) Date of despatch of "Original" to England.
- (8) Date of despatch of "Duplicate" to Controller of Presidency.
- (9) Remarks.

An extract from the first six columns of the register will accompany each batch of "Original" family remittance rolls or statements despatched by the Field Controller to England.

7. In the General Weekly Return of Family Remittances of the Presidency concerned, forwarded by the Controller of Military Accounts, through Government, to the India Office, a note as follows will be entered against all remittances made by troops on service:—

"As per original statement (or roll) forwarded direct by the Controller of Military Accounts ————Field Force."

8. The Secretary of State will, as a special arrangement due to active service, be requested to act in the first instance or

the original copies of statements and rolls sent direct to him by the Field Controller, checking the payments afterwards with the general Presidency return.

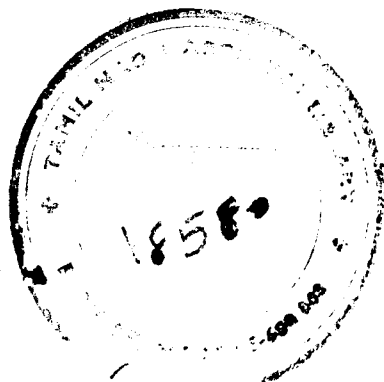
9. The above special rules are not to be considered as at all relieving officers who submit family remittance rolls or statements for themselves, or for those under their orders or in their payment, from the responsibility of ascertaining the correctness in every respect of the remittances made.

10. The rules contained in Section XX of the book of "Instructions for Payment of British Troops" regarding regimental remittances included in the following forms will remain applicable, without any modification, to troops on field service:—

Return of Miscellaneous Remittances (Military Account Form 51);

Casualty Return (Military Account Form 53);

Statement of Miscellaneous Remittances through the Accounts Branch (Military Account Form 67).



XVI.26
3