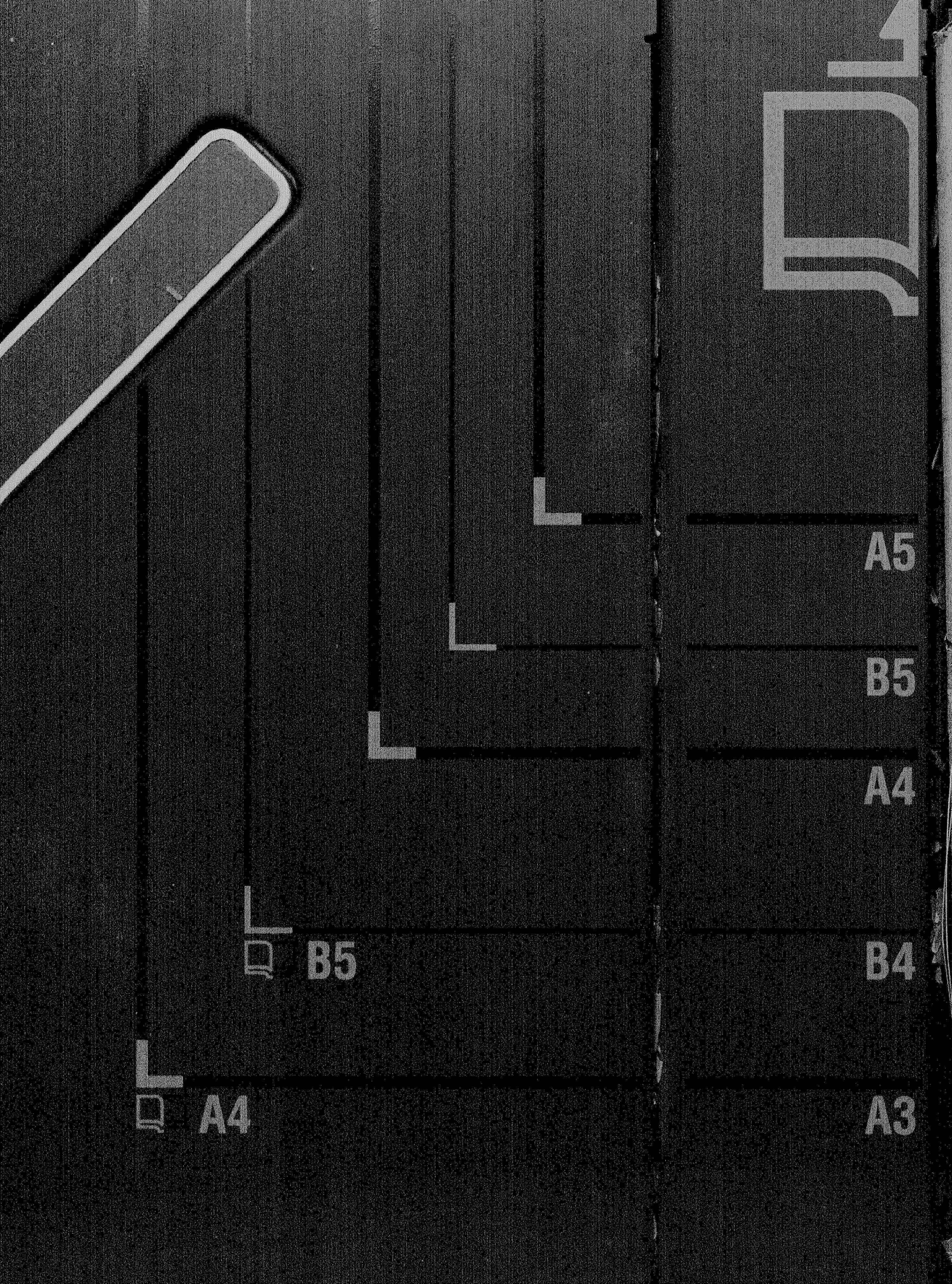

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(1) Number of pages 52

(2) Date of repair 19. 6. 39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

financial DEPARTMENT.

G.O. No. 225 Press / Mis.

6162

Dated 21-3- 1862.

61-62

Not to be folded or roughly handled

19-6-39

Proceedings of the Madras Government, Financial Department, 21st March 1862.

No. 61. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 10th February 1862.

Read also Extract of Proceedings of the Board of Audit, No. 216, dated 20th December 1861.

Read draft of report to Government on the introduction at Madras, of the words "Non-negotiable" in the prescribed form of Cheque to be drawn on Civil Treasuries by Disbursing Officers of the Military Department, with reference to Proceedings, No. 195, of the 6th instant.

Proceedings of the Military Finance Department, No. 4,168, dated 2nd instant, forwarding copy of Proceedings of the Madras Government, No. 3,910, dated 31st October 1861, on the subject of Letters of Credit and Cheques.

Circular of the Deputy Auditor and Accountant General, Madras, No. 76, dated 23rd ultimo, circulating the Rules issued by the Board of Audit in regard to Letters of Credit and Cheques for Military disbursements.

RESOLUTION.—On further consideration of the subject, it appears to the Board that as the Amended Bill Rules intended for uniform adoption in all Presidencies are now ready for issue and sufficiently provide for the question arising out of these papers, the special reference to Government becomes unnecessary; and the previous orders of the 6th instant, (No. 195) relative to the addition at Madras of the words "Non-negotiable" to the form of Cheque prescribed, may therefore be modified. It is accordingly *resolved* that copies of the Amended Bill Rules, with the additional Rules for Transfer Receipts, Letters of Credit and Cheques, and for the Transfer to Civil Treasuries of Military Departmental Receipts and Security Deposits, be prepared and submitted to Government, with the request that they may be communicated to the several Local Governments for general observance at all Treasuries throughout India. Copies to be distributed at the same time by the Auditor General of India and the Chief of the Military Finance Department, respectively, for the use of all Departmental Officers Civil and Military.

Also that the Orders (*a*) of Government, dated 31st January last, contained in a letter addressed to the Sub-Treasurer, Fort William, (authorizing the issue of Cheques payable to "A. B. or Bearer," and directing that under special instructions from a party they should be made payable "to order," or crossed for payment through a Bank) be communicated to the Officiating Deputy Auditor and Accountant General at Madras, with reference to paragraph 2 of his letter to the Government of Madras, No. 169, dated 4th October last, suggesting that the Cheques be made "Non-negotiable." The Officiating Deputy Auditor and Accountant General at Madras should also be requested to abstain in future from initiating changes in forms prescribed for general use without previous submission to the Board of Audit, through the Auditor General of India.

(*a*) Acct. Progs. January 1861, No. 118.

Ordered, that copy of the above Proceedings be communicated as follows:—

To the Secretary to the Government of India, in the Financial Department, for the communication of the Rules to the several Local Governments.

To the Auditor General of India,
To the Chief of the Military Finance Department,
} for distribution of the Rules to all Officers of the Civil and Military Finance Departments.

FINANCIAL DEPARTMENT, FORT WILLIAM, THE 16TH FEBRUARY 1862.

ORDER.

Ordered, that copies of the above be forwarded to the Governments of Bengal, Madras, Bombay, the North-Western Provinces, the Punjab, and the Straits Settlements, for information and guidance; to the Foreign Department, for communication to the Local Administrations

Proceedings of the Madras Government, Financial Department,
21st March 1862.

under the control of that Department; and to the Home, Public Works, and Marine Departments, for communication to the Officers subordinate to those Departments.

(A true Extract.)

(Signed) C. BERNARD,
Under Secretary to the Government of India.

No. 62. ORDER THEREON, 21st March 1862, No. 225.

Communicated to the Revenue, Public Works, Marine and Military Departments.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. F. Cartledge.

Amended Rules

FOR

BILLS OF EXCHANGE,

WITH ADDITIONAL RULES FOR

TRANSFER RECEIPTS, LETTERS OF CREDIT AND CHEQUES,

AND FOR TRANSFER TO CIVIL TREASURIES

OF MILITARY DEPARTMENTAL

CASH RECEIPTS, &c.

PRESCRIBED BY THE BOARD OF AUDIT.

CALCUTTA:

PRINTED AT THE ACCOUNTANT GENERAL'S PRESS.

1861.

Amended Rules

FOR

BILLS OF EXCHANGE,

WITH ADDITIONAL RULES FOR

TRANSFER RECEIPTS,

LETTERS OF CREDIT AND CHEQUES,

And for Transfer to Civil Treasuries of Military Departmental Cash Receipts, &c.

PRESCRIBED BY THE BOARD OF AUDIT.

CALCUTTA:

PRINTED AT THE ACCOUNTANT GENERAL'S PRESS.

1861.

Circulated by Order of the Board of Audit (No. 216,) with corrections embracing all Orders passed by the Board up to this date.

N. B.—The forms prescribed in these Rules are in no case to be altered except by Order of the Board of Audit. Forms will be supplied under arrangements to be made by the Deputy Auditors and Accountants General for the Civil Department, and by the Military Controllers for the Military Department.

Office of the Board of Audit,
The 20th December 1861.

S. G. Wyatt,
Secretary to the Board of Audit.

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BILLS OF EXCHANGE.

The forms used for the remittance of funds through the Public Treasuries in India, are of the following classes, *viz* :—

Negotiable.

I.—Supply Bills (Apppendix A.)

II.—Railway Post Bills. (Appendix B.)*

Non-Negotiable.

I.—Transfer Receipts for Service Remittances. (Appendix C.)

II.—Transfer Receipts for Privilege Remittances. (Appendix D.)

III.—Transfer Receipts for Sepoys' Family Remittances. (Appendix E.)

2. The supply bill is identical in form with an ordinary bill of exchange or draft, which is a written order to pay a certain specified sum of money to the person in whose favor the bill is drawn or to his order. The person who draws the bill is termed the *drawer*; the person on whom it is drawn the *drawee*; and after he has accepted, the *acceptor*; the person in whose favor it is drawn, the *payee*; and the person in rightful possession of a bill at any given period, is the *holder*. Persons to whom bills are transferred by endorsement are styled *endorsees*.

3. Supply bills are printed on water-marked paper and can only be issued with the sanction of the Civil Pay-master, and on the terms prescribed by him. Unless otherwise ordered they should be issued singly, and in sets of two when drawn by or on trans-marine treasuries, such as those in the Pegu and Tenasserim Provinces, and the Straits Settlements. They should be exhibited in the Treasury Accounts under the head "Supply Bills."

4. The forms will be supplied by the Local Civil Pay-master or the Military Accountant to whom indents should ordinarily be submitted for a 12 month's supply at a time in the following form :—

INDENT for Bill Forms (or Transfer Receipts) required for the use of the Treasury at _____ or Pay-master (as the case may be.)

Description of Form.	Issued in the past twelve months.	Cancelled and destroyed in the past twelve months.	Balance in Store and last No. in Store.	Indented for.
First of Exchange.				
Second ,,				
Third ,,				

ENDORSEMENT.

5. Bills may be transferred by *endorsement*, which is the act by which the holder of a negotiable instrument transfers his right to another person termed the endorsee. It must be in writing, and is usually made on the back of the Bill, though it may be on the face; but this may involve greater responsibility than an ordinary endorsement. The endorsements, if numerous,

* These Bills are issued in the Bengal Presidency only, and as they are likely to fall into disuse on the introduction of a Government Paper Currency the Rules in respect to them are omitted from this collection of Rules.

may be made on a separate paper attached, called an "allonge," which should not, however, be resorted to unless unavoidable.

6. No particular form of words is essential to an endorsement, the mere signature of the party making it, which is called an *endorsement in blank*, is generally sufficient; and the bill may then be transferred by delivery only, and becomes in effect payable to bearer.

7. An endorsement which mentions the name of the person in whose favor it is made, is called an *endorsement in full*, and the endorsee can then only transfer his interest in the bill by his own endorsement in writing.

8. The negotiation of a bill *originally transferable*, can only be restrained by *express restrictive* words; the mere omission of the words "or order" *from an endorsement* will not therefore affect its negotiability.

CUSTODY, ISSUE AND REGISTRY.

9. The forms must be kept in the Treasury under the key of the Collector or other Officer in charge, who should give out daily the books or packets required for use to the head clerk or other trust-worthy subordinate, and on their being returned before the office closes, the Treasury Officer should satisfy himself that none of the forms have been used or destroyed without his sanction. His initials being affixed to the check margins of the bills as they are signed by him, and a Memorandum kept under his attestation of those issued or destroyed, it will be sufficient for him on receiving back the forms, to see that the series of printed numbers in the forms remaining in the books or packets is unbroken.

10. The Bills must be used carefully in the order of the printed general number, and if a bill bearing a subsequent district number to that affixed on a cancelled form, has already been prepared, intimation of cancellation should be sent to the drawee. The Register of bills issued must be in the form given in the Appendix G.

11. The date and place of issue, the period at which drawn, and the name of the individual payee are to be distinctly entered in the body of the bill.

12. All Officers drawing bills will be held responsible for any inconvenience or delay which may be caused to individuals, in consequence of the illegibility of the drawer's signature or serious irregularity on the face of the bill. The drawee would be justified in suspending payment in cases of doubt arising from this cause.*

13. In entering the amount of the bill in words, it is of importance that the writing should be continuous without lifting the pen and terminate with the word "only," to prevent interpolations. The amount should also be written on its face in the Native character and attested by the signature of the Treasurer and Head Clerk; or when the value of the bill has been received by transfer in account, by the Accountant and Head Clerk.

ISSUE OF SECOND AND THIRD BILLS.

14. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period of the issue, a "SECOND," may, without reference to the Civil Pay-master, be granted to the party who obtained the First, or to the payee, or the legal representative of either, but to no other party. If the bill should not have been

*In Bengal, Native Deputy Collectors placed in charge of Treasuries, are required by rule either to sign their names in English to Bills of Exchange, or if their signatures are in the Vernacular, to write their names in the English character below their signatures.

presented for Payment within a reasonable period, it will be necessary for the applicant to produce a certificate of non-acceptance or non-payment from the drawee; the issue of this certificate will of course be no bar to the acceptance and payment of the lost bill if presented before the "Second," or "Third," is accepted or paid.*

15. In the event of both the "First," and "Second," being lost, a "Third," may be issued on the same terms as the "Second," the non-acceptance and non-payment of the first and second being certified.

16. The "Second," and "Third," must be drawn in exactly similar terms with the "First" of Exchange or original bill; with the same date, the same number, the same amount, and the name of the same payee; so that if a lost bill has been endorsed, the endorsee must apply for a second through the original payee. It is not essential to the validity of a "Second" or "Third" of Exchange that it should bear the name of the Officer who issued the First. It must be issued under the signature of the Officer in charge of the Treasury at the time.

ADVICE.

17. The advice must be despatched without envelope, and posted without fail on the same day on which the bill is issued.

18. As provided for in a Government Order, dated 6th January 1834, prescribing rules for checking abuse in the privilege of franking, Letters of Advice, like other public despatches, must be opened in the presence of the Officer in charge of the Treasury, who will note the date of receipt on the Advice under his initials. The post-mark, its place and date, and the signature of the Despatching Officer should be referred to, when necessary, to ascertain the genuineness of the Advice.

N. B.—The comparison of post-marks is required merely as an additional check on the genuineness of bills. Where such marks are illegible, the validity of the document must be determined independently and by the other checks prescribed.

19. The columns of "No." "Date," and "Amount," in the Register of bills discharged Appendix H. should then be filled up from the Advice. A page or two of the Register should be assigned to every Treasury by which bills are usually drawn.

ACCEPTANCE.

20. Acceptance is an engagement to pay a bill when due according to its request. The drawee, before he accepts, should, upon presentment for acceptance, refer to the Advice and the Register of bills discharged and assure himself most carefully that the number is correct, the signature of the drawer genuine, and that the amount of the bill has not been altered without the drawer's initials. If it appears that the bill has not been already accepted, and it corresponds with the Advice in all essential particulars, it may be accepted. Alterations made by the drawer prior to the issue of a bill, should be carefully authenticated by him, and the corrections noted in the Advice, with his initials to prevent hesitation on the part of the acceptor. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, make a reference to the Drawer, Civil Pay-master or Post Office, as the case may require.

21. If there is any discrepancy between the amount of a bill and that shown in the Letter of Advice, the bill may nevertheless be accepted at the discretion and on the responsibility of the drawee, provided that there is no suspicion of a fraudulent alteration, or any circumstance

*Applications respecting lost Bills drawn by or on Treasuries which were destroyed during the disturbances of the years 1857 and 1858 should be referred to the Civil Pay-master for special orders.

tending to throw doubt on the genuineness of the bill. Great caution should, however, be exercised in accepting a bill for a larger amount than that expressed in the Advice.

22. Although generally speaking no bill should be accepted until receipt of Advice, yet if after careful inspection there appears no room to doubt the genuineness of the bill, and it is in the hands of known and respectable parties, and delay is likely to be productive of inconvenience, it may be accepted notwithstanding non-receipt of the Advice, and should always be so on tender of sufficient guarantee.

23. If the drawee accept a forged bill or a bill with a larger amount than that fixed by the real drawer, he will nevertheless be liable to pay the *bonâ-fide* holder, and will have no claim on the supposed drawer; but if the drawer of a bill has so carelessly inserted the number or amount, as to have enabled a stranger fraudulently to procure payment of a larger amount, such *drawer*, and not the drawee, must bear the loss. If the sum is fraudulently altered after acceptance, the acceptor is liable only for the sum for which he really accepted, and the holder, however *bonâ-fide*, can recover no more.

24. The acceptance should be made in the following form to be written across the face of the bill.

"Accepted 1st August 1855, for Rupees due 11th, 14th,

A. B., *Collector*."

and the column for Date of Acceptance should be filled up in the Register of bills discharged.

25. Any material alteration of a bill without the consent of the parties, after it has been drawn, accepted, or endorsed, such as the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake as by inserting the words "or order," will have no such effect.

26. Bills drawn at sight may be paid on presentation without enfacement of acceptance, at the discretion of the Treasury Officer.

27. Under no circumstances should more than one bill of a set be accepted.

28. If a bill which has been accepted be lost, and a Second or Third issued, payment when made on the Second or Third should be made without that Second or Third being accepted, and not *on*, but after the date on which payment of the accepted bill becomes due, and a guarantee should be taken from the payee in the following form :—

Form of Guarantee.

In the event of my receiving Company's Rupees
being the amount of a Second (or Third) Bill of Exchange No. dated
drawn on by , the
First (or Second or Third) of the same tenor and date having been lost after acceptance, I hereby engage to hold the Government harmless, and to refund the said amount, *viz.* Company's Rupees into the Public Treasury, should a double payment be made by Government, or should any claim be hereafter established on the said accepted bill.

Witnesses

_____

_____

29. If in consequence of the first having been lost, a Second is issued and accepted, and after acceptance, but before payment of the Second, the First is found and presented, it must be refused, because the acceptor is bound by the acceptance of the Second, and payment therefore

should be made on the accepted bill only. But if a Second, though issued, has not been accepted prior to the presentation of the First, the First may be accepted and paid in the usual course and the Second must then be refused.

30. When a bill is refused owing to the previous acceptance or payment of another of the set, the following note should be made on its face before it is returned to the party presenting it.

"Refused, First (or Second or Third,) of the same tenor and date having been accepted (or paid) on the

A. B., *Collector*."

PAYMENT.*

31. Payment should always be made to the real proprietor of a bill, or to some person duly authorized by him to receive payment. If the holder of a bill die, it should be paid only to his legal representative; if, however, the amount is under 100 Rupees, and there is no dispute, Treasury Officers are authorized to pay to claimants without requiring the production of a Certificate of Administration. When payment is made to an Agent or Attorney, it is desirable for the satisfaction of the office of account that a note should be made on the bill of the existence of the Power of Attorney or Letter of Authorization.

G. O. 21st October 1852, and Board of Revenue's Circular, No. 19, dated 9th November 1852.

NOTE.—Payment can only be made to the party specifically named in a bill or endorsement; and where there are several, all must join to give a valid receipt.

Partnership is insufficient to support a claim by one partner to payment of a bill drawn or endorsed in favor of another, without an express Power-of-Attorney and the authority should be quoted in the receipt. This will not of course preclude payment of a bill drawn in favor of a firm to any member of that firm.

In law it is essential to the validity of a bill drawn in favor of an Un-Chartered Bank or other Institution, that the name as well as designation of the payee should be specified in it; and the receipt or endorsement of the individual so named as payee is necessary as an acquittance. Where the connection of such payee with the Institution has ceased before presentation of the bill, and his signature cannot be obtained, it may be paid on the receipt or endorsement of his successor in office on his furnishing an indemnity. The rule is not applicable to *Chartered* Banks.

32. On presentation of an accepted bill for payment, the Officer in charge of the Treasury should ascertain that it has been properly receipted on the back, and when paid in cash, that the necessary separate receipt has been taken. When the order for payment has been signed, the Advice should be scored through and filed with other Advices and bound up annually. After payment, which must be noted in the Register of Bills discharged, the bill must likewise be scored through thus × and the Advice and bill stamped "PAID," with date of payment. Under these rules it is obvious that bills can only be paid in full and not by instalments. If a "Second," of a Bill be presented for Payment, care must be taken that the First has not been accepted or paid.

33. In connection with payments, it is desirable that the position of a holder under a forged endorsement should be known. It is a general rule that no title can be obtained through a forgery. Any person getting possession of a bill by a forged endorsement will acquire *no interest in it* (although he was not aware of the forgery,) so as to enforce payment of it by the acceptor.

CANCELLATION.

34. If a bill is presented to the drawer for cancellation it may be cancelled and the amount paid to the applicant without the Civil Pay-master's sanction being first obtained, provided no Second and Third of the set has been issued, and the applicant is the payee or endorsee, or his legal representative,—and the endorsements are regular, and the bill properly receipted is delivered up, on payment. When cancelled, the fact should be conspicuously noted across the face under the initials of the Officer in charge of the Treasury. If cancellation is requested by the remitter, and he is not also the payee of the bill, he should be required to have the bill duly endorsed to him. If there is any difficulty in having it so endorsed, the bill, with a statement of the particulars of the case, showing why cancellation is required, should be forwarded for the orders of the Civil Pay-master.

* Bills drawn at sight if not requiring formal acceptance must before payment be subjected to the checks prescribed in the rules for acceptance.

35. An accepted bill should not be cancelled unless for any special reasons the acceptance has been duly cancelled by the acceptor, but in that case, prior to refund, reference should be made to the Civil Pay-master for sanction.

36. If an application is made to the drawer for the refund of a bill stated to have been lost, it should be refused, refund being allowable only on a bill which is produced and delivered up. In such cases a Second of Exchange should be issued, and the party obtaining it be compelled to take payment at the Treasury drawn on, either in cash or by a transfer bill.

37. When bills have been issued in sets, the whole of the set must be delivered up for cancellation, but Seconds and Thirds of lost Bills of Exchange should never be cancelled, since a refund by the drawer on a Second or Third Bill would not bar claim on the First if in the hands of a *bonâ-fide* holder. For the same reason a First should not be cancelled if a Second has been issued.

38. No Second or Third of older date than six months should be paid without reference to the Civil Pay-master.

39. On the cancellation of a bill, immediate notice is to be given to the Treasury on which it was drawn, and a note thereof made in the Registers of bills issued and discharged, under the initials of the Officer in charge of the Treasury drawing and drawn upon, respectively.

40. The cancelled bill, duly receipted, should be forwarded with the Treasury Account as a voucher in support of the debit on account of the refund, which must always be exhibited in the account even when the issue and cancellation of a bill occur in the same month.

41. The particular number of a cancelled bill is not available for future bills of the same year, although no higher number may intermediately have been given.

TRANSFER RECEIPTS.

42. The issue of negotiable Treasury Drafts, or Bills of Exchange, on account of the public service, and for the purpose of privilege remittances has been discontinued since the 1st June 1861; and non-negotiable Transfer Receipts are now issued in lieu of such Bills of Exchange under the following rules. The preceeding rules respecting the custody, issue, registry, payment and cancellation of bills are generally applicable to Transfer Receipts, and in like manner in the case of lost Transfer Receipts, Duplicates may be issued, on sufficient cause being shewn, on the application of either the remitter or the payee without production of a non-payment certificate. Forms for Duplicates which are printed with blue ink and enfaced with the word "Duplicate," may be obtained on indent from the Civil Pay-master or Military Accountant. Transfer Receipts *bonâ-fide* on the Public Service may be cancelled at the discretion of the Drawer, but those for privilege remittances are subject to the Rules for Bills of Exchange.

43. In the monthly Cash Accounts of Treasury Officers, the issue and payment of Transfer Receipts should be exhibited under the heads of "*Public Service Remittances*," and "*Privilege Remittances*," respectively. The Transfer Receipts bearing the acknowledgments of the payees must accompany the disbursing Officer's Treasury Account with a list of sums paid under each of the above heads, shewing by whom drawn and the No. and amount of each Receipt and a total corresponding with the aggregate amount entered in the Account Current.

44. Forms of Transfer Receipts (marked C and D in the Appendix) may be obtained by Civil Treasury Officers from the Civil Pay-master and by Military Pay-masters from the Military Accountant, to whom annual indents should be furnished in the form prescribed in rule 4. Transfer Receipts for Service and Privilege Remittances must be printed on water marked paper, and those for Sepoy's Remittances on plain paper.

SERVICE REMITTANCES.

45. Remittances *bonâ-fide* on the Public Service must be made by means of Transfer Receipts, to be issued with a separate annual series of numbers for each Treasury drawn upon in the Form Appendix C.

46. The Receipt should be drawn in favor of the remitter, who should transfer it to the party to whom it is intended that payment should be made by a crossed entry on the face of the document. The crossed entry must be signed by the remitter even if the Receipt be drawn in favor of another party. Each Receipt will thus have the signatures of two Officers of Government, the drawer and the remitter. In cases where the drawer is also the Remitter a special letter of advice should be sent to the Drawee on the date of issue of the Receipt.

47. Payment must be made on presentation at the Treasury indicated in the Receipt, either in cash, or by a transfer credit to some account to be noted by the remitter in the entry on the face of the Receipt. The receipt of the party entitled to receive payment, on the back of the document, will be a final acquittance to the Treasury Officer drawn upon. At the close of every month a list of Transfer Receipts issued during the month, giving numbers, dates and amounts, should be forwarded by the drawer to the drawee for check with his register of payments, but no special advice will be issued for each Receipt except as provided for in rule 46.

48. The same form of Receipt may be used whenever practicable for the settlement of transactions between Executive Officers of the Military Department, within the limits defined by the Chief of the Military Finance Department: for the settlement of transactions with other departments they will issue such Receipts for payment from Civil Treasuries only.

49. The form should also be used for all Land Revenue Payments made by means of Remittances from one Public Treasury to another; but for this purpose the crossed entry on the face of the Receipt should not be used. The particulars of the Mehals, or landed property, on account of which the payment is made, must be noted on the back of the Receipt for guidance of the receiving Officer. The form must be filled up as follows:—

RECEIVED from A. B., on account of C. D., proprietor, the sum of Rupees _____

on account of Land Revenue demands, to be transferred to his credit under Land Revenue, as per particulars on the reverse, at the _____ Treasury.

---

50. A daily advice of Land Revenue Transfer Receipts issued, should be forwarded on the day of issue to the Treasury drawn upon.

51. A Fee of one rupee should be levied on each Land Revenue Transfer Receipt when issued at par, and credited to Government.

PRIVILEGE REMITTANCES.

52. For all privilege remittances, Civil or Military, allowed to Officers and Establishments and for all remittances on account of Service funds, under the orders in force, non-negotiable Transfer Receipts with a separate annual series of numbers for each Treasury drawn upon should be issued in the form Appendix D.* Military Pay-masters must not issue such Receipts upon each other but upon Civil Treasuries only.

53. Privilege Transfer Receipts should be issued, in favor of the party named by the remitter, only at the time of payment of allowances, and in liquidation thereof, and not in exchange for Cash separately tendered, except in the special cases provided for in rules 71, 72, 79, 81, 82, and 83.

---

* This form should be used for the Privilege Remittances of European Non-Commissioned Officers and Soldiers.

54. The Transfer Receipts for Privilege Remittances of Military Officers and of European and Native Soldiers should be issued by Military Pay-masters exclusively, and in no case by a Civil Treasury, except as otherwise specially provided for.*

55. A list of Transfer Receipts issued for privilege remittances of Officers should be forwarded on the day of issue by the Drawing Officer to the drawee as an advice; and this list is also to serve as a check Register in which the payment of such Receipts should be duly noted. The list should be prepared in the form Appendix F.

56. Payment of Privilege Transfer Receipts should be made generally after receipt of the Remittance list according to the provisions of Rule 22. The acknowledgment of the payee should be taken on the back of the Receipt which will then form a voucher for the charge in the disbursing Officer's Account Current.

SEPOYS' REMITTANCES.

57. The family remittances of Sepoys, including Native Officers and all fighting-men whose names are entered on the Muster Roll, should be made in the form Appendix E, with a distinct annual series of numbers for each Treasury drawn upon. Ordnance Drivers † and Non-Combatants are not entitled to such Remittances.

58. These Receipts are issuable only on the application of the Commanding Officer and in payment of Monthly Abstracts or part thereof, and are restricted to the period of issue of pay, except only in cases of Sepoys proceeding on leave of absence, when a receipt may be granted for reasonable savings from pay, provided the savings are for a period of not more than one year from the date of the last Receipt issued, and in this exceptional case only may tenders of Cash for such Receipts be received. The Pay-master should forward the required Transfer Receipts to the Commanding Officer, sending to the drawee on the day of issue a separate Remittance List in in the form Appendix F.

59. The Commanding Officer should fill up and sign the Descriptive Roll at foot, and then forward the Receipt to the Treasury Officer on whom it is drawn with a receipt in the form Appendix K, which will be returned to him by the Treasury Officer, signed by the payee, for the satisfaction of the Remitter. A copy of the Roll should at the same time, be forwarded by the remitter to the payee with the words "Family Remittance Roll," conspicuously written on the cover.

60. These Receipts are payable only to the parties described in the Roll at foot, and if in favor of a Sepoy, intimation must be given to the Commanding Officer who will furnish a certificate of identity to enable him to obtain payment. In cases of doubtful identity, payment may be made at discretion on security. Payment may however be made to the payee's Regimental Staff Officer should the Sepoy be absent or unable to attend the Treasury and have endorsed the bill, or in case of death, but not otherwise.

61. If the payee's Corps has been removed to another district the Drawee may transfer the Receipt by assignment, to the Treasury Officer of that district, by whom it will be paid in accordance with the above rules. Notice of such assignment and payment should be immediately given to the Drawer of the Receipt by the Treasury Officer by whom it is paid.

62. Should no application for the payment of the bill be made within one month of its receipt, the Treasury Officer must give notice to the payee. Remittances unpaid at the expiration of six months from the date of the Receipt should be cancelled in the Remittance list

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* Civil Treasury Officers may issue Privilege Remittance Receipts to Executive Engineers and other Military Officers in Stations where there is no Pay-master and in liquidation of Drafts or Public Service Remittance Receipts where the Pay and Allowances are drawn in this form.

† An exception is made in favor of Ordnance Drivers of Light Field Batteries.

recorded in the Office of the Treasury drawn upon, and if presented after that period payment should be refused. The uncurrent Receipt must be returned to the drawer for the issue of a fresh Receipt, or for the refund of the amount, as may be required. *

TERMS OF ISSUE OF TRANSFER RECEIPTS.

Transfer Receipts for Service Remittances may be granted to the following parties at sight and at par by Civil Treasury Officers.

63. To all Officers Civil or Military for *bonâ-fide* public purposes to be stated in the application.

64. To Judges upon Treasuries nearest to the Court to which payment is to be made, on account of costs of suit, &c., under orders of Government issued in 1808, and on all Treasuries, on account of sums realized in execution of decrees of other Courts.

65. To Magistrates on account of remittance of proceeds of Estates, Property, &c., belonging to deceased Police Officers, under Orders of Government, dated 8th July 1844.

66. To Registrars of deeds, on account of remittance of fees received under Section III. Act IV. 1845.

67. To Commissioners of Revenue and Collectors in Bengal, on account of Court of Wards' Establishment.

68. To Post-masters, on account of Deposits made by parties travelling by Dawk.

69. To Collectors or Court of Wards in Bengal, on all Treasuries, at 1 per cent. premium, for remittance of sums belonging to Wards' Estates.

Transfer Receipts for Privilege Remittances may be granted by Civil Treasury Officers.

70. To Secretaries of the Service Funds for *bonâ-fide* purposes of the Funds.

71. To Treasury Officers, in favor of Secretaries of the Bengal Military, Military Orphan and Medical Retiring Funds on the General Treasury only, on account of Subscriptions to such Funds, and to Secretaries of District Committees of the Military Orphan Society, for cash paid on account of Subsistence of Out-wards of the Lower Orphan School.

General Orders, 308, of 1842.

72. To College, School, Road, Ferry Fund, and other Local Committees appointed by Government when shewn to be necessary.

73. To all Officers in Civil employ to the extent of their monthly allowances, on Calcutta only, at one per cent. premium.†

74. To Civil Servants holding permanent appointments in Bengal, but on deputation in the North-Western Provinces, or *vice versa*, by the Treasury Officers of the District where their salary may be ordinarily payable, at par, on the Treasury of the place where such Officers may be employed on duty.

Orders of Government, dated 17th May 1837.

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* The Rules for paying Native Soldiers of Madras and Bombay Armies, while on leave of absence at Stations under the Bengal Presidency, will be found in Appendix O.

† Whenever a Treasury may be authorized to issue supply bills on Calcutta at par or at a discount without reference to amount, rules 73 and 79 must be held in abeyance.

75. To Civil Servants, on leave of absence, for the amount of their Salaries when due upon the Treasury nearest to the place at which they may reside on leave, at par, if absent on Medical Certificate,—if on account of private affairs, 1 per cent. premium.

Orders of Government, dated 6th June 1834.

76. In favor of Uncovenanted Servants to the extent of their Salaries when transferred to another district, at par, on the Treasury of the district to which they may be removed.

Orders of Govt. of Bengal, dated 2d June 1854.

77. In favor of Uncovenanted Servants attached to the great Trigonometrical Survey, at par on all Bengal Treasuries.

Orders of Government of India, Military Dept. No. 570, dated 19th June 1853.

78. To men of the Police Battalions in the form and on the terms for Sepoys' Remittances.

79. To private individuals at the discretion of Treasury Officers on Calcutta only, at 1 per cent. premium for even amounts of not less than (10) ten Rupees.*

Orders of Government, 21st October 1807.

Transfer Receipts for Privilege Remittances may be granted to Military Officers by Military Pay-masters and Civil Treasuries as follows :—

80. To all Military Officers,† by Military Pay-Masters at sight and par, on account of Family Remittances, to the extent of the Pay and allowances of Regimental Officers of their rank only, as given in the margin.‡ Such Transfer Receipts are only to be granted at the period of issue of pay and in payment of the Pay Abstract, (or part thereof) or in exchange for a Pay-Master's Transfer Receipt, but not for Cash payments. When *Military Officers in Civil employ*, receive their *net* Military Pay only by Transfer Receipts drawn by Military Pay-masters, Cash payments may be received by Civil Treasury Officers for

G. O. No. 211, 8th Sept. 1841, and G. O. No. 520, 14th July 1854.

TABLE OF PAY AND ALLOWANCES.

Rank.	Horse Artillery and Cavalry.						Foot Artillery and Engineers.						Infantry.					
	Half Batta.			Full Batta.			Half Batta.			Full Batta.			Half Batta.			Full Batta.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Colonel	1478	7	0	1478	7	0	1295	5	0	1295	5	0	1295	5	0	1295	5	0
Lieutenant-Colonel ...	952	10	0	1157	0	0	827	14	0	1032	4	0	827	14	0	1032	4	0
Major	761	1	10	929	6	4	640	14	6	789	3	0	640	14	6	789	3	0
Captain or Surgeon... ...	521	11	4	563	0	4	392	5	0	433	10	0	374	1	0	415	6	0
Lieut. or Assist. Surgeon	334	6	6	365	4	0	234	14	0	265	12	0	225	12	0	256	10	0
Cornet, 2d-Lieut. or Ensign	220	15	10	310	10	4	192	10	6	213	5	0	182	1	11	202	12	5

* Vide Note to rule 73.

† Except those on the Pension Establishment.

Transfer Receipts on account of Expenditure of Regimental Messes to be granted only under this rule.

Under Government Orders No. 45, dated 12th January 1854, the privilege of obtaining Family Remittance Transfer Receipts is extended to all European Non-Commissioned Officers and Soldiers, including those of Political Corps and Contingents, as well as to the Subordinate Medical Department of the Army.

‡ Officers belonging to the Staff Corps may obtain Remittance Receipts to the extent of the Staff Corps Pay of their rank as follows :—

Brevet Colonel and Lieutenant Colonel...	827	14	0	Captain	374	1	6
Major.....	640	14	0	Lieutenant.....	225	12	0

the difference between the Pay-master's Transfer Receipt and the sum for which, under the rules, they are entitled to Transfer Receipts.

81. Transfer Receipts may also be issued for Cash in the following exceptional cases; *first*, to European Commissioned Officers for the amount sale of a bungalow to either vendor or purchaser which must be specifically stated in the application; *secondly*, to Regiments or a Committee of Officers for Mess, or other Regimental purposes, the application being accompanied by a certificate from the Commanding Officer that the required remittance is *bonâ-fide* for the purpose stated; *thirdly*, an Officer suddenly leaving a station, is entitled to a Transfer Receipt on the station to which he is proceeding for an amount equal to his monthly Pay and allowances.

82. To Officers Commanding Regiments or Companies, or to Presidents of Committees of Adjustment of estates of deceased Officers and men, at par, for Cash paid on account of remittance of assets of such estates.

83. To Brigade Majors and other Station Staff Officers, at 1 per cent. premium for Cash paid on account of Remittance of awards of Military Courts of Requests.

In the case of remittances under this rule, it will generally be necessary to deduct the amount of premium from the sum tendered for remittance. Whenever this is the case, the calculation of premium at 1 per cent. must be made by dividing the amount tendered by 101. Example, out of Rs. 517-6-9, the Transfer Receipt will issue for Rs. 512-1-10, and Rs. 5-1-11, will be carried to account as premium.

84. To Military Officers and men, and Officers of the Ecclesiastical and Medical Establishments attached to the Army, at par, on account of allowances when absent on leave or duty from the Regimental Head-Quarters.

EXCHANGE DRAFTS.

Transfer Receipts can only be exchanged under the following rules :—

85. In lieu of Transfer Receipts on the Public Service, if the holder be a public Officer and require the exchange receipt for a public purpose duly specified in his application.

86. In lieu of Private Remittance Receipts if the payee has been removed to a distance from the Treasury on which the original Receipt was granted.

LETTERS OF CREDIT AND CHEQUES.

87. With reference to the Orders of Government of India contained in the Resolutions, as per margin, prescribing the use of Letters of Credit and Cheques in all Departments, the following rules are laid down for the guidance of Officers in the Civil and Military Departments.

Resolution, No. 3173, of 13th March 1861.
,, No. 9906, of 30th July 1861.

CIVIL DEPARTMENT.

88. In the Civil Department Letters of Credit in form Appendix K, are issuable by the Civil Pay-Master to certain public Officers for funds required from Civil Treasuries to meet Departmental Expenditure.

N. B.—In Bengal.
Mint Master.... ... ...
Board of Revenue. ... ...
Supdt. of Stamps & Stationery ...
} *Calcutta.*
Opium Agents.
Salt Agents.

89. The Letter of Credit must be lodged with the officer in charge of the Treasury from which the funds are to be drawn, and payments against it will be made on cheques in form

Appendix L, drawn by the Officer in whose favor the credit is allowed and made payable to A. B. or Bearer. When there are special instructions from a party to make his Cheques payable "to Order" or by crossing to make them payable only through a Bank, the instructions should be attended to as far as possible. No modification of the form or terms of the Cheque should be made without previous reference to the Auditor General of India. A list in form Appendix M, of the Cheques drawn daily on each Treasury will be forwarded on the same date by the drawers as an advice to the drawees.

90. No Cheque should be drawn for less than 10 Rs.; smaller sums must therefore be disbursed in cash for which the necessary advances will be obtained from the Treasury by the Disbursing Officer by a Cheque in his own favor.

91. The Letter of Credit is current only for the month for which it is granted and can only be drawn against during such month, at the expiration of which the balance must be held to have lapsed and will not therefore be available for any succeeding month. Cheques should be issued sufficiently early to enable them to be presented at the Treasury before the close of the month, but if a cheque has been issued but not presented for payment in the month for which the Letter of Credit is current, it must be paid whenever presented and charged against such Letter of Credit.

92. A Memorandum must be carefully kept in the Account Department of each Treasury, shewing the amount of every Letter of Credit, the payments made against it, the balance outstanding at the close of the month, the amounts of Cheques drawn and advised but not paid and the cancelled balance, These particulars should also be entered on the back of the Letter of Credit which must then be returned to the Drawer not later than the 3rd of the month following that for which the Letter of Credit was drawn.

Amount of Letter of Credit	000
Amount Disbursed in payment of Cheques drawn in this month, ...	000
Amount of Cheques drawn but not paid	000
	—— 000
Balance undrawn and cancelled, Rs.	000

93. The Cheques must be submitted with the Treasury Officer's cash accounts, as vouchers, to the Deputy Auditor and Accountant General concerned.

94. Public Works Department.—Letters of Credit for funds required by Officers of the Public Works Department in Bengal, are issued in a form similar to that given in Appendix K, by the Chief Engineer, and are accepted on the authority of an advice from the Civil Pay-Master intimating to the Treasury Officer the total amount of credit allowed for the month to the Public Works Department.

95. The preceding rules regarding Letters of Credit issued by Civil Pay-masters are applicable to those issued by Chief Engineers.

96. Postal and Telegraph Departments.—Funds required by Officers of the Postal and Telegraph Departments are obtained on Letters of Credit issued by Civil Pay-masters on the requisition of the Director General of the respective Departments. They are not drawn against by Cheques, but payments are made on Pay Abstracts in duplicate, and advices of Audit for Contingent charges and on Receipts for Advances agreeably to the rules specially prescribed for these Departments.

MILITARY DEPARTMENT.

97. All Disbursing Officers in the Pay, Commissariat, Stud, Clothing and other branches of the Military Department, will on the 1st of each month, submit Estimates of their probable requirements during the following month, through the heads of their respective departments, to the Military Accountant, by whom Letters of Credit will be granted, on receipt of intimation from the Civil Pay-master, on the Civil Treasuries indicated, distinguishing Arrear from Current Charges. The Letters of Credit will be granted in favor of the Executive Officers through the heads of their respective Departments.

98. The Estimates will be carefully framed, so as to include the immediate requirements of the Officers applying for the Letters of Credit, and thus obviate the grant of unnecessary credits. Should any demands arise after transmission of the Monthly Letters of Credit, Supplementary Estimates must be submitted for the funds requisite to meet them.

99. As a general rule, Executive and Disbursing Officers of the Military Department will draw on Civil Treasuries only against Letters of Credit as above provided; but in cases of unforeseen emergency they will obtain advances from Civil Treasuries on the authority of Station or Division Orders. Such advances must however be promptly covered by Letters of Credit, for which the Officers requiring them must apply through the usual channel to the Military Accountant, furnishing at the same time a supplementary Estimate, and explaining fully the circumstances under which the charge was not provided for in the regular Monthly Estimate and Letter of Credit. All Disbursing Officers in the Military Department are specially warned against applying for advances unnecessarily on occasions which admit of their obtaining Letters of Credit, and Commanding Officers of Divisions and Stations are requested to satisfy themselves as to the necessity for the advances before authorizing them.

100. Emergent advances will be debited at once to the "Military Department," by the Officers in charge of Civil Treasuries, and intimated without delay to the Controller of Military Finance. If the advances are not covered by the regular monthly Letter of Credit of the Executive Officer concerned, (or by a supplementary Letter of Credit) the amount should be noted at the close of the month on the monthly Letter of Credit as having been issued in addition to the sums authorized.

101. The Letters of Credit will be lodged in the Civil Treasuries on which they are granted, and it is to be distinctly understood that a Letter of Credit for a certain month shall be drawn against only during that month, the undrawn balance at its close not being available for the requirements of any succeeding month. Cheques drawn against a Letter of Credit and advised, but not presented during the month, may be paid at any subsequent period.

102. Disbursing Officers of the Military Department receiving Letters of Credit on Civil Treasuries, will draw against them exclusively by Cheques, whether for Pay Abstracts or Advances or other purposes, according to the prescribed form (Appendix L.) agreeably to the terms of rule 89. In cases where any modification of the form or terms of the Cheque may seem necessary, special reference must be made through the Military Accountant of the Presidency concerned, to the Military Finance Department.

103. All payments of 10 Rs. and upwards are to be made by Cheques in favor of the parties entitled thereto; all payments of less than 10 Rs. will be made in Cash, and for this purpose Executive Officers in the Military Department will draw weekly supplies of Cash from the nearest Civil Treasury on Cheques. They will be careful to draw no more Cash than is absolutely required for a short period to meet the probable payments below the limit of 10 Rupees, and all unexpended Cash balances will be repaid at the end of the month into the Civil Treasury.

104. In the case of Stations at a distance from that of the Drawing Officer, Cheques should be so granted as to reach the Treasuries drawn upon by the ordinary Dāk within the month to which the Letter of Credit refers. Thus if the Civil Treasury were ten days' Dāk from the

Station of the Drawing Officer, the Cheques against the Treasury in *October* should be drawn before the 21st of that month. The Treasury Officer would be advised that no further sums would be drawn against the Letter of Credit for that month, and this would enable him to forward the Letter of Credit within three days of the close of the month to the Military Accountant with the required endorsement. Drawings, if any, after the 21st of the month, would reach the Treasury drawn upon in the following month, *(November)* and be paid out of the Letter of Credit for that month, instead of out of the one for the preceding month as at present.

105. A list of the Cheques drawn daily on each Civil Treasury will be forwarded on the same date by the drawers as an advice to the drawees.

106. At the close of every month, Officers in charge of Civil Treasuries will furnish the Deputy Pay-Master or other drawing Officer with a Statement of the amount of Cheques drawn and paid during the month, with a separate entry of the amount paid during the month on account of Cheques drawn in previous months. On receipt of this Statement the drawer will forward a receipt in duplicate in the following form for the aggregate amount shewn in the Statement, the original receipt to be forwarded by the Officer in charge of the Civil Treasury to the Officer to whom the Monthly Account Current is rendered, and the duplicate retained for record.

Received from the Civil Treasury at _____ on account
of Cheques drawn and paid during the month of *October*, Rs.... 0000
Ditto on account of Cheques drawn in previous months—

July	Rs.... 000	
August	Rs.... 000	
September	Rs.... 000	
		0000
	Total Rs.	00000

107. Every Officer in the Military Department receiving a Letter of Credit and authorised to grant Cheques and Transfer Receipts, will submit to the Military Accountant on the first working day of every month, a Statement of the total amount obtained during the preceding month by Cheques upon his Letter of Credit, and of the total amount of Transfer Receipts drawn on other Treasuries than those on which Letters of Credit have been granted, distinguishing Service from Privilege Receipts, the whole of which, with the Cheques drawn during the same period, must be within the limit of the sanctioned expenditure for the month. This Statement will eventually be checked in the Military Department by the Monthly Statement of Advances furnished by the Deputy Auditors and Accountants General, and such other Returns from the Civil Department as may be ordered.

108. The Letters of Credit will be forwarded by Officers in charge of Civil Treasuries to the Military Accountant, within three days of the expiration of the month to which they refer, with an endorsement on each Letter of Credit shewing the Cheques drawn against it and paid, the Cheques drawn but not paid, and the amount that has lapsed.

NOTE.

Supposing a Letter of Credit for *October* 1861, is granted on the Allahabad Treasury in favor of the Executive Commissariat Officer there, the endorsements on returning it would be as follows:—

		Rs.	*As.*	*P.*
Amount of this Letter of Credit for *October* 1861, ...		0000	0	0
Amount of Cheques drawn during *October* 1861 and paid ...	000			
Amount of Cheques drawn but not paid	000			
		0000	0	0
Balance lapsed ...		00	0	0

109. Officers in charge of Civil Treasuries must be careful not to enter on the back of the Letters of Credit any payment not made out of such Letters of Credit, such as Military Privilege Remittances by Military Pay-Masters, or Transfer Receipts, which will be issued by Military Pay-Masters, as heretofore, under the rules already provided.

110. A memorandum in the following form will be annexed by the Officer in charge of the Civil Treasury to the Letter of Credit when it is returned to the Military Accountant.

Memorandum.

Cheques paid during *October* 1861, on account of Letters of			
Credit for *July*	00	0	0
Ditto ditto *August*	00	0	0
Ditto ditto *September*	00	0	0
Amount of Cash received in the Civil Treasury on account of the Military Department during *October* 1861	000	0	0

111. It has been provided in Article 102, that drawing against Letters of Credit shall be exclusively by Cheques, but irrespective of these, Military Disbursing Officers will be required to grant Transfer Receipts for the following purposes, in accordance with the forms and rules herein before provided, *viz*:—

Service Remittances.
Military Officers' and European Soldiers' Privilege Remittances.
Sepoys' Remittances.

MILITARY CASH RECEIPTS TO BE PAID INTO CIVIL TREASURIES.

112. All payments required from Disbursing Officers of the Military Department shall be made out of funds placed at their disposal by specific Letters of Credit. Cash Receipts on account of Service Funds and Regimental Institutions are to be remitted to those Institutions in the month in which they are received. Cash Receipts from whatever source on account of Government demands shall not under any circumstances be drawn upon, or absorbed in the Current Cash expenditure, but paid into the nearest Civil Treasury subject to the following rules.

RULES for the transfer to Civil Treasuries of Military Departmental Receipts and Cash Security Deposits, and for the Custody of Loan Paper taken as security by Departmental Officers.

I.—CASH RECEIPTS.

113. RECEIPTS on account of sale of stock and unserviceable articles, recoveries of retrenchments, and all other miscellaneous receipts, brought to credit in the Departmental accounts as Military receipts, shall as a general rule, if received in cash be at once paid by Executive Officers into the Civil Treasuries within their respective ranges, in the accounts of which they will be credited as "Military Remittances."—The Receiving Officer will grant an acknowledgment (in duplicate) in the following form:—

Cash Receipt—Military Departmental Receipts.

RECEIVED from the Executive Officer at _____
the sum of Rupees _____
for credit to "Military Remittance," on account of Departmental Receipts.

Collector of—_____

This acknowledgment will be the voucher in support of the debit to "Military Remittances," in the Executive Officer's Account Current. The original receipt will be forwarded with that account, and the duplicate recorded in the office of the Executive Officer.

114. Cash tendered by any party to a Civil Treasury on the public account in the Military Department must be accompanied by an order from the Executive Officer concerned in the following form :—

Order.

Please receive from A. B., the sum of Rupees———————————

on account of———————————due to this Office and Credit "Military Remittances."

No.———— C. D.,

Dated———— *Executive Officer.*

The amount will be accepted by the Officer in charge of the Treasury and credited under "Military Remittances," for eventual adjustment in the Military Accountant's Office, a Receipt in Duplicate being issued by the receiving Officer, in the following form :—

Received from A. B., the sum of Rupees———————————

on account of———————————to credit of "Military Remittances"

as per Executive Officer A. B.'s order No.————dated———————————

E. F.,

In charge of Civil Treasury,

Dated———— *at*————

The Original Receipt will be delivered to the party from whom the money is received and the Duplicate will be forwarded by the Officer in charge of the Treasury to the Executive Officer named in the Order.

115. Whenever a Government Officer tendering money may desire to have it brought to credit in the accounts of any particular Executive Officer at a distance, he must obtain from the Civil Treasury a "Service Transfer Receipt," in the prescribed form in exchange for the cash; and forward the Transfer Receipt so obtained to the Executive Officer concerned for adjustment.

116. Should the payment into the Civil Treasury of the cash brought to credit as departmental receipts by the Executive Officer be in any case impracticable or inexpedient, the Executive Officer will then forward to the Officer in charge of the Civil Treasury a Transfer Receipt in the following form :—

Transfer Receipt—(Military Departmental Receipts.)

Received from the Collector of———————————

the Sum of Rupees———————————

being in part of [Commissary General's] letter of credit in my favor, No. dated

————————

Executive Officer.

Note.—The above sum has been brought to credit in my account for this month as a receipt of the" Military Department," and must be credited in the Civil Treasury Account under "Military Remittances," by transfer debit to the same head of account as an advance to the Military Department, in part of my letter of credit as above.

————————

Executive Officer.

117. The Officer in charge of the Civil Treasury will note the transaction on the Letter of Credit referred to in the receipt, make the necessary entries in his accounts, and forward by the same day's dâk a counter-receipt (in duplicate) in the following form:—

Civil Treasury Acknowledgment—(Military Departmental Receipts.)

Received from the Executive Officer at———————————

the Sum of Rupees———————————

by transfer debit to "Military Remittances."

————————

Collector of———————————

---

118. The Executive Officer on receipt of this acknowledgment will debit the amount to "Military Remittances," and simultaneously credit on the opposite side of his account the same amount as an advance from the Civil Treasury in part of his Letter of Credit. The original Civil Treasury acknowledgment must be forwarded with the Executive Officer's Account Current as a voucher in support of the debit, and the duplicate recorded in his office.

II.—Cash Security Deposits.

119. Deposits of cash made in favor of Departmental Executive Officers, shall, whenever practicable, be paid by the Depositor to the Officer in charge of the nearest Civil Treasury, who will grant a receipt for the same in the following form :—

Cash Receipts—(Military Deposits.)

Received from———————————

the sum of Rupees———————————

to be held as a Military Deposit in favor of the Executive Officer at———————————

————————

Collector of————————

The Receipt when produced by the Depositor shall be accepted by the Departmental Executive Officer in lieu of cash. For the refund of the deposit, the Executive Officer will write on the back of the receipt an order for the refund of the amount and deliver it to the Depositor, who will himself realize the amount from the Civil Treasury.

120. The Officer in charge of the Civil Treasury will credit all such cash receipts under the head of "Military Deposits," subordinate to "Military Remittances," and debit refunds to the same head of account for adjustment in the Military Department.

121. When the payment of the Cash into the Civil Treasury by the Depositor is impracticable, from the distance of the Civil Treasury or other cause, the Cash Deposit will be received by the Executive Officer and brought to credit in his account under the head of "Deposits," for remittance to the Civil Treasury under the provisions of Rule 1.

122. The Deputy Auditor and Accountant General of each Government will include in his Monthly Statement of Receipts and Advances of the Military Department the Receipts and Transfers abovementioned for check and adjustment. This Statement must be forwarded by the Deputy Auditor and Accountant General at the earliest practicable date to the "Military Accountant," as heretofore.

III.—Government Loan Paper Security Deposits.

123. All Government Papers lodged in deposit with any Military Department of Government for the public service will be endorsed over to the respective Executive Officers, (or to such Departmental Officer as may from time to time be prescribed in the orders of the Military Finance Department,) under their official designations, and not under their individual names.

124. Government Promissory Notes deposited for a period not exceeding *six* months are to be lodged in the nearest Civil Treasury for safe custody, and to be returned by the Civil Treasury Officer on the application of the Executive Officer to whom the Promissory Notes have been endorsed. The Officer in charge of the Civil Treasury will grant a receipt for the Promissory Notes deposited, which receipt must be returned by the Executive Officer with his application for the return of the Notes.

125. Promissory Notes deposited for more than six months will be forwarded by the Executive Officer at the time of deposit to the Sub-Treasurer, by whom the receipt of the Notes will be acknowledged. This acknowledgment must be transmitted to the Sub-Treasurer duly endorsed by the Executive Officer when the return of the Security Deposit is required.

126. Government Loan Papers received in deposit will in future be omitted from the Accounts Current of Executive Officers, and a Register in the form annexed, of all such deposits received from and returned to Depositors, will be kept in the office of the Executive Officer. A copy of this Register, in which must be specified the loan papers forwarded to and received from the Sub-Treasurer with dates of despatch and receipt, will be furnished at the close of each month to the Controller of Military Finance, for his information, and for check with a Register of the Promissory Notes received and returned during the same month at the General Treasury, which will be furnished to the Controller by the Sub-Treasurer.

(FORM.)

REGISTER of Government Loan Paper Security Deposits received and returned by the Executive Officer at *during the month of* 1861.

Register No.	Date of deposit.	By whom and on what account deposited.	Particulars of Promissory Notes.		Date of Transmission to	Date of receipt from	Date of return to Depositor	Remarks.
			Loans.	Amount.	General Treasury.			

APPENDICES.

Appendix A.

FORM OF SUPPLY BILL.

No. _____

Date _____

Payee _____

Drawee _____

Rupees _____

Treasury.

No. _____ of _____ Dated _____ 18 :

Exchange for Co.'s Rs. _____

To

The _____

At _____ sight and per advice of this my **FIRST** of Exchange (Second of the same tenor and date being unpaid) pay to the order _____

Co.'s _____

for ived

N. B. ds only from the above named Officer unless he certify that Assets are wanting in which case it must be sent for payment to the nearest Treasury where Money is procurable.

arer.

In charge of Treasury.

To

The _____

_____ 18 :

Sir,

I hereby advise issue of Draft at _____

sight, No. _____ for Co.'s Rs. (_____)

_____

in favor of _____

Last issue dated _____ 18 :

In charge of Treasury.

FORM OF RAILWAY POST BILL.

Railway Bill.

No. _____

Date _____

Favor _____

Amount _____

Payable _____

No. _____ CALCUTTA _____ 186 .

Co.'s Rs. _____

At sighted within six months from this date) I promise to Pay

to _____

Railway _____ *or Order the Sum of*

Co.'s Rupees, _____

for value received from the East India Railway Company.

For the Government of India.

Assit. Acclt. Genl. *Assit. al.* *Accountant General.*

N. B.—This is any duly authorised Treasury within the Government of Agra.

Receipt.

No. _____

I _____ *hereby acknowledge to have received from the* _____ *Treasury the Sum of Company's Rupees* _____ *being the amount in full of Railway Bill No.* _____ *dated* _____

N. B.—The duplicate of all endorsements on the Bill of which this forms part must be entered on the back of this receipt.

Appendix C.

Public Service Remittance,

_____ *Treasury.*

No. _____

Date _____

In favor of _____

By whom remitted _____

Amount _____

The amount of this Receipt is payable to _____ (or transferable to credit of _____) on account of the Public Service.

A. B.,
(Official designation.)

NOT NEGOTIABLE,

Public Service Remittance,

TRANSFER RECEIPT.

_____ *Treasury, No.* _____ *dated* _____

Received from A. B. (official designation) in Cash, or by transfer, the sum of Co.'s Rs. _____

_____

on account of _____ payable in Cash to (or to be transferred to credit of) _____

_____

at the _____ Treasury.

C. D.,
Officer in charge of Treasury.

Treasurer.

To

The Officer in charge of the Treasury.

Appendix D.

NON-TRANSFERABLE—PRIVILEGE REMITTANCE.

No. _____

Date _____

In favor of _____

By whom remitted _____

_____

Amount _____

NON-TRANSFERABLE—PRIVILEGE REMITTANCE,

TRANSFER RECEIPT.

Received from (name and official designation) the sum of Rupees _____

_____

Payable to _____ by the Officer in charge of the _____ Treasury.

_____ *Treasury,*
Dated _____

Officer in charge.

Treasurer.

h

Appendix E.

NON-TRANSFERABLE.

FOR SEPOY'S REMITTANCES ONLY.

No.———

Received from (name and official designation,) the sum of Rupees_____

Payable to_____

By the Officer in charge of the_____Treasury.

_____

*Dated*_____

*DESCRIPTIVE ROLL of*_____*entitled to receive Rupees*_____

*from the*_____*of*_____*as per Receipt No.*_____

Name of Payee.	Rank or Vocation.	Inhabitant of what place, Purgunnah or District.	Caste or Tribe.	Supposed age.	Supposed height.	Particular marks.	Remarks.

N. B.—Station at which the Regiment is quartered to be entered.

Lieutenant-Colonel, *Commanding* *Regiment*

Captain, *Commanding* *Company*

Appendix F.

LIST OF PRIVILEGE REMITTANCES.

_____DATED_____

*REMITTANCE LIST of Receipts issued this day,*_____

*payable at the*_____*Treasury.*

No. of Receipt.	By whom remitted.	To whom remitted.	Amount.	Remarks.

To the Officer in charge of the Treasury at_____

Appendix G.

FORM OF PAYEE'S RECEIPTS FOR SEPOYS' FAMILY REMITTANCE.

Received from the Collector of_____

the sum of Company's Rupees_____

being the amount of a Remittance from_____

the_____Company_____Regiment_____

Dated_____

To_____

(Signature of the Payee.)

_____

Appendix H.

FORM OF REGISTER OF BILLS ISSUED.

General & Special Numbers.	Date of Draft.	To whom granted and on what account.	How and where payable.	To whom payable.	Amount of Draft.	Amount of premium levied.	Authority for issue.	Signature of the Officer issuing the Draft in checking the issue.	Remarks as to the Draft being cancelled, or duplicate being issued, &c.

N. B.—The rule in this Pamphlet authorizing the bill should be cited.

Appendix I.

FORM OF REGISTER OF BILLS DISCHARGED.

Numbers and date of Bill.	Amount.	Date of acceptance.	Date of order for payment.	Remarks.

Appendix K.

LETTER OF CREDIT.

For the month of _____ 186 .

To

THE OFFICER IN CHARGE OF THE TREASURY,

AT _____

You are hereby authorised to make advances

to _____

_____

_____

on account of _____

_____

_____

_____

during the month of _____

No. and to no later date to the extent of Rupees _____

_____

Calcutta; _____

_____

_____

_____

N. B.—Cheques drawn against this Letter of Credit but not presented during the month, may be paid subsequently.

Appendix L.

Rs. _____

CHEQUE No. _____

To THE OFFICER IN CHARGE OF THE TREASURY

AT _____

Pay to _____

or Bearer Rupees _____

in part of Letter of Credit No. _____ dated _____

being on account of _____

_____

_____

_____ } 1861.

When requested by the Payee the word "Order" may be substituted for "Bearer;" or the Cheque may be crossed for payment only through a Bank.

Cheque No. _____

Date _____

In favor of _____

In part of Letter of Credit No. _____

dated _____

Amount _____

Appendix M.

To

THE OFFICER IN CHARGE OF THE TREASURY,

AT_____

I HEREBY advise you, that I have this day drawn the undermentioned Cheques on your Treasury, payable out of the Letter of Credit No. dated .

No. of Cheque.	Amount.	In whose favor.

Appendix N.

LIST of Treasuries under the Governments of India, Bengal, North Western Provinces, Punjab, Madras and Bombay.

GOVERNMENT OF INDIA.

Names of District.	*Designation of Officers.*
Calcutta, ...	Sub-Treasurer.
Bagdad, ...	Political Agent.
Persia, ...	Envoy Extraordinary.
Thuggee Department, (Jubbulpore,) ...	General Superintendent.
Port Blair, ...	Superintendent.

STRAITS SETTLEMENTS.

Penang, ...	Resident Councillors.
Malacca, ...	
Singapore, ...	

BENGAL.

Arracan, (Akyab)	Deputy Commissioner.
Bullooah, ...	Deputy Collector.
Bancoorah, (West Burdwan)	
Behar, (Gya,)	Collector.
Burdwan, ...	
Bograh, ...	Deputy Collector.
Beerbhoom, ...	Collector.
Backergunge, ...	
Bhaugulpore, ...	
Balasore, ...	
Baraset,*	Deputy Collector.
Chittagong, ...	Collector.
Chumparun,*	Deputy Collector.
Cachar, ...	Superintendent.
Cossyah Hills, ...	Commissioner.
Cuttack, ...	Collector.
Darjeeling, (Jelpigoree)	Superintendent.
Dinagepore, ...	Collector.
Dacca, ...	
Durrung, (Tezpore)	
Deoghur, ...	Assistant Commissioner.
Furreedpore, ...	Deputy Collector.
Gowalparah, (N. E. Rungpore)	Collector.
Hooghly, ...	
Hazareebaugh, ...	Deputy Commissioner.
Herunpore, ...	Assistant ditto.
Jessore, ...	Collector.
Jorehaut, (Seebsagur)	
Kamroop, (Gowahattee)	
Lohardugga, ...	Deputy Commissioner.
Luckimpore, (Dibroghur)	Collector.
Maldah, ...	Deputy Collector.
Monghyr, ...	Collector.
Midnapore, ...	
Moorshedabad, (Berhampore)	
Mymensing, ...	
Manbhoom, ...	Deputy Commissioner.
Nuddea, (Kishnaghur)	Deputy Collector.
Nya Doomka, ...	Deputy Comissiooner.

* The Baraset Treasury does not draw and the Champarun Treasury draws on Calcutta only. Neither of these Treasuries should be drawn upon.

BENGAL—Continued.

Names of Districts.	*Designation of Officers.*
Nowgong,*	Collector.
Patna, ...	
Pubna, ...	Deputy Collector.
Pooree, ...	Collector.
Purneah, ...	
24-Pergunnahs,†	
Rajshahye, (Rampore Boulcah)	
Rungpore, ...	
Rajmahal, ...	Assistant Commissioner
Ramree, ...	Deputy Commissioner.
Sarun, (Chuprah)	Collector.
Shahabad, (Arrah)	
Sylhet, ...	
Singbhoom, ...	Deputy Commissioner.
Sumbulpore, ...	
Sandoway, ...	
Tirhoot, ...	Collector.
Tipperah, ...	

India Treasuries in Account with Bengal.

Political.

Katmandoo, (Nepaul)	Resident.
Munipore, ...	Political Agent.

Tenasserim.

Moulmein, (Amherst)	Deputy Commissioner.
Mergui, ...	
Tavoy, ...	

Pegue and Martaban.

Martaban, (Sheegain)‡	Deputy Commissioner.
Bassein,‡	
Rangoon,‡	
Tounghoo, ...	Assistant Commissioner.
Henzada, (Pegue)‡	Deputy Commissioner
Tharawaddy, ...	Assistant Commissioner.
Prome,‡	Deputy Commissioner.

NOTRH WESTERN PROVINCES.

Allahabad, ...	Collector.
Allyghur, ...	
Agra, ...	
Ajmere, ...	Superintendent.
Azimghur, ...	Collector.
Benares, ...	
Baitool, ...	Deputy Collector.
Banda, ...	
Bareilly, ...	
Bijnour	
Budaon, ...	
Bhuttee Territory, ...	Superintendent.
Boolundshuhur, ...	Collector.
Cawnpore, ...	
Deyrah-Dhoon, ...	Superintendent.
Dumah, ...	Deputy Collector.
Etah, ...	Collector.
Etawah, ...	
Futtehpore, ...	
Furruckabad, ...	

* This officer should be directed "Nowgong, Assam"

† Not to be drawn upon except under special orders of the Civil Pay-Master.

‡ Not to be drawn upon except on the Public Service.

NORTH WESTERN PROVINCES—Continued.

Names of Districts.	*Designation of Officers.*
Ghazeepore	Collector.
Goruckpore, ...	
Hameerpore, ...	
Hosingabad, ...	Deputy Commissioner.
Jhansi,*	Deputy Superintendent.
Juanpore, ...	Collector.
Jubbulpore, ...	Deputy Commissioner.
Jaloun, ...	Superintendent.
Kumaon, (Almorah,)	Senior Assistant Commissioner.
Lullitpore, (formerly Chundeyree) ...	Deputy Commissioner.
Moradabad, ...	Collector.
Meerut, ...	
Mirzapore, (Chunar)	
Mynpoorie, ...	
Muttra, ...	
Moozuffernuggur, ...	
Mundlah, ...	Deputy Collector.
Nimar, ...	Political Assistant.
Nursingpore, ...	Deputy Commissioner.
Roorkee, ...	Collector.
Scharunpore, ...	
Shajehanpore, ...	
Saugor, ...	Deputy Collector.
Seonee, ...	

India Treasuries in Account with North Western Provinces.

Political.

Gwalior, ...	Political Agent.
Bhopaul, ...	
Rewah, ...	

Oude.

Baraitch, ...	Deputy Commissioner.
Durriabad, ...	
Gondah, ...	
Hurdui, ...	
Luckenpore, ...	
Lucknow, ...	
Oonam, ...	
Pertabghur, ...	
Roy Bareilly, ...	
Seetapore, ...	
Sultanpore, ...	
Fyzabad, ...	

PUNJAB.

1st—Class Treasuries, Vide Calcutta Gazette, dated 8th May 1861, *Page* 1204.

Delhi, ...	Deputy Commissioner.
Deyrah, Gazee Khan, ...	
Deyrah, Ismaiel Khan, ...	
Ferozepore, ...	
Hissar, ...	
Jullunder, ...	
Jhelum, ...	
Kangra, ...	
Kohat, ...	
Loodiunah, ...	
Bunnoo, ...	
Lahore, ...	
Mooltan, ...	
Peshawur, (Nowshera)	

* Not to be drawn upon except under special orders of the Civil Pay-master.

k

PUNJAB—Continued.

Names of Districts.	*Designation of Officers.*
Rohtuck, ...	Deputy Commissioner.
Simlah, ...	
Sealkote, ...	
Shahpoor, ...	
Rawul Pindee, ...	
Umballah, ...	
Umritsur, (Govindghur)	

2nd—Class Treasuries.

Goorgaon,*	Deputy Commissioner.
Goordaspore,*	
Goozranwallah,*	
Gogaira,*	
Goozerat,*	
Hooshyarpore,*	
Hazarah,*	
Jhung,*	
Kurnaul,*	
Mozuffergurh,*	
Sirsa,*	
Thanesur,*	

BOMBAY.

Bombay, ...	Sub-Treasurer.
Ahmedabad, ...	Collector.
Ahmednuggur, ...	
Belgaum, ...	
Broach, ...	
Dharwar, ...	
Hydrabad, (Scinde)	
Kavia, ...	
Candeish, ...	
Kurrachee, ...	
Poona, ...	
Rutnagherry, ...	
Sattara, ...	
Shikarpore, ...	
Sholapore, ...	
Surat, ...	
Tanna, ...	
Kutch, ...	Political Agent.
Kattywar, ...	

India Treasuries in Account with Bombay.

Political.

Aden, ...	Resident.
Barodah, ...	
Bushire, ...	
Zanzibar, ...	British Agent.
Muscat, ...	Political ditto.
Indore, ...	Agent to the Governor General.
Nimar, ...	Political Agent.

Nagpore.

Nagpore, (Sectabuldee)	Deputy Commissioner.
Raipore, ...	
Chunda, ...	
Chindwara, ...	
Bhundara, ...	

* These Treasuries do not draw Bills of Exchange,

MADRAS.

Names of Districts.	*Designation of Officers.*
Madras, ...	Sub-Treasurer.
Mysore, ...	Commissioner.
Travancore, ...	Resident.
Gangam, ...	Collector.
Godaveri District, ...	
Nellore, ...	
Sea Customs Madras,*	
Tanjore, ...	
Trichinopoly, ...	
Tinnevelly, ...	
North Canara, ...	
Coimbatore, ...	
Cuddapah, ...	
Kurnool, ...	
Vizagapatam, ...	
Kistna District, ...	
Madras District, ...	
North Arcot, ...	
South Arcot, ...	
Madura, ...	
Malabar, ...	
South Canara, ...	
Salem, ...	
Bellary, ...	

India Treasuries in Account with Madras.

Hyderabad, ...	Resident.
East Berar, ...	Deputy Commissioner.
West Berar, ...	
Coorg, ...	Superintendent.

Appendix O.

List of Pay Offices,

BENGAL PRESIDENCY.

PRESIDENCY CIRCLE.

Pay Office, Calcutta.

Alipore.
Ballygunge.
Barrackpore.
Berhampore.
Bhaugulpore.
Cachar.
Cherra Poonjee.
Chinsurah
Dacca.
Darjeeling.
Debroogurh.
Dinapore.
Dorundah.
Dum-Dum.
Fort William.
Gowahatty.
Hazareebaugh.
Jelpigoree.
Midnapore.
Sylhet.
Titalyah.

ALLAHABAD CIRCLE.

Pay Office, Allahabad.

Allahabad.
Bandah.
Benares.
Etawah.
Gwalior.
Jounpore.
Jhansi.
Jubbulpore.
Nowgong.
Saugor.
Sepree.
Seronge.

LUCKNOW CIRCLE.

Pay Office, Lucknow.

Cawnpore.
Futtehgurh.
Fyzabad
Gondah.
Goruckpore.
Lucknow.
Moradabad.
Seetapore.
Shahjehanpore.

MEERUT CIRCLE.

Pay Office, Meerut.

Agra.
Bareilly.
Delhi.
Deyrah.
Dugshaie.
Juttough.
Loodianah.
Meerut.
Muttra.
Nynee Tal.
Roorkee.
Subathoo.
Umballah.

* Not to be drawn upon

BENGAL PRESIDENCY—Continued

LAHORE CIRCLE.

Pay Office, Meean Meer.

Dhurmsalla.	Lahore.
Ferozepore.	Madhopore.
Govindgurh.	Meean Meer
Hazara.	Mooltan.
Jullunder.	Sealcote.

TRANS-RAVEE CIRCLE.

Pay Office, Rawul Pindee.

Abbottabad.	Kohat.
Attock.	Murdan.
Bunno.	Nowshera,
Dera Ghazee Khan.	Peshawur.
Dera Ismaiel Khan.	Rawul Pindee.

MADRAS PRESIDENCY.

Madras	Pay Masters.
Bellary	
Bangalore	
Cannanore	
Kamptee	
Poonamalle	
Rangoon and Moulmein	
Secundrabad	
Trichinopoly	
Vizagapatam	

BOMBAY PRESIDENCY.

Pay Department.

Bombay	Pay Office.
Dapoolie	Treasure Chest.

Poona Division.

Poona	Pay Office.
Asseerghur	Treasure Chest.

Northern Division Army.

Ahmedabad	Pay Office.
Barodda	Treasure Chest.
Deessa	Ditto.

Southern Division Army.

Belgaum	Pay Office.
Kolapoore...	Treasure Chest.
Kulladghee	Ditto.

Scinde Division Army.

Kurrachee	Pay Office.
Hydrabad	Treasure Chest.

Mhow Divison Army.

Mhow	Pay Office.
Nusseerabad	Treasure Chest.
Neemuch	Ditto.

Appendix P.

RULES for the payment and adjustment of Allowances of Sepoys' of Madras and Bombay Armies, while on leave of absence to the Bengal Presidency, (G. G. O. No. 875, dated 28th October 1853.)

RULES FOR PAYMENT.

1st.—Payments are only to be made on presentation of Passports, in the prescribed Form, provided that the Advice and copy of the Passport have been duly received, and that the identity of the applicant has been satisfactorily established.

2nd.—Receipts for all such payments are to be taken in duplicate, and a note of every payment, of the date on which it is made, and of the period to which it refers, is to be carefully entered on the back of the Passport.

3rd.—Payments are only to be made at the Treasuries indicated in the Passport which is to exhibit also the probable dates of arrival of the holder at each of the Stations specified. In the event of the holder arriving much earlier or later than the appointed time at any Station, the Collector of such Station should notify the circumstance to the Officers at the remaining Stations entered in the Passport.

RULES FOR ADJUSTMENT.

4th.—The Disbursing Officers are required to prepare at the begining of each month Statements, (a separate Statement on account of each Presidency) of the payments made by them during the preceeding month according to the annexed Form. These Statements are to be furnished to the Office of the Military Accountant.

5th.—The aggregate payments on account of each of the Presidencies of Madras and Bombay, are to be charged off to those Presidencies respectively, in the Treasury Account for the month in which they are made, the debits being supported by the duplicate receipts.

STATEMENT of payments made from the Treasury of the Collector (or Deputy Pay-master) of , during the month of to the undermentioned Native Commissioned, Non-Commissioned Officers, Sepoys, &c., belonging to the Presidency of on Furlough, together with Abstract of the Passports presented by them respectively at this Office.

DESCRIPTION OF INDIVIDUAL.												PAYMENTS IN BENGAL.		REMARKS.
NAMES.	Age. Years.	Age. Months.	Height. Feet.	Height. Inches.	Religion, Caste or Tribe.	Prominent and particular marks.	Rank and Corps.	Date of Enlistment.	Amount of Monthly Pay.	Date up to which paid with his Regiment.	Period for which leave has been granted.	Amount.	For what Period.	

Certified that the above is a true and correct Abstract of the Passports or Leave Certificates of the men therein described; and that the payments were made in my presence after due inquiry as to the identity of the parties.

No.

EXTRACT from the Proceedings of the Government of India, in the Financial Department, d. 10th February 1862.

EXTRACT of Proceedings of the Board of Audit, No. 216, dated 20th December 1861.

READ draft of report to Government on the introduction at Madras, of the words "Non-negotiable" in the prescribed form of Cheque to be drawn on Civil Treasuries by Disbursing Officers of the Military Department, with reference to Proceedings, No. 195, of the 6th instant.

Proceedings of the Military Finance Department, No. 4168, dated 2nd instant, forwarding copy of Proceedings of the Madras Government, No. 3910, dated 31st October 1861, on the subject of Letters of Credit and Cheques.

Circular of the Deputy Auditor and Accountant General, Madras, No. 76, dated 23rd ultimo, circulating the Rules issued by the Board of Audit in regard to Letters of Credit and Cheques for Military disbursements.

RESOLUTION.—On further consideration of the subject, it appears to the Board that as the Amended Bill Rules intended for uniform adoption in all Presidencies are now ready for issue and sufficiently provide for the question arising out of these papers, the special reference to Government becomes unnecessary; and the previous orders of the 6th instant, (No. 195) relative to the addition at Madras of the words "Non-negotiable" to the form of Cheque prescribed, may therefore be modified. It is accordingly *resolved* that copies of the Amended Bill Rules, with the additional Rules for Transfer Receipts, Letters of Credit and Cheques, and for the Transfer to Civil Treasuries of Military Departmental Receipts and Security Deposits, be prepared and submitted to Government, with the request that they may be communicated to the several Local Governments for general observance at all Treasuries throughout India. Copies to be distributed at the same time by the Auditor General of India and the Chief of the Military Finance Department, respectively, for the use of all Departmental Officers, Civil and Military.

Also that the orders [a] of Government, dated 31st January last, contained in a letter addressed to the Sub-Treasurer, Fort William, (authorizing the issue of Cheques payable to "A. B. or Bearer," and directing that under special instructions from a party they should be made payable "to order," or crossed for payment through a Bank,) be communicated to the Officiating Deputy Auditor and Accountant General at Madras, with reference to paragraph 2 of his letter to the Government of

[a] Acct. Progs. January 1861, No. 113.

Madras, No. 169, dated 4th October last, suggesting that the Cheques be made "Non-negotiable." The Officiating Deputy Auditor and Accountant General at Madras should also be requested to abstain in future from initiating changes in forms prescribed for general use without previous submission to the Board of Audit, through the Auditor General of India.

Ordered, that copy of the above Proceedings be communicated as follows :—

To the Secretary to the Government of India, in the Financial Department, for the communication of the Rules to the several Local Governments.

To the Auditor General of India,
To the Chief of the Military Finance Department,
} for distribution of the Rules to all Officers of the Civil and Military Finance Departments.

Financial Department, Fort William, the 10th February 1862.

Order.

Ordered, that copies of the above be forwarded to the Governments of Bengal, Madras, Bombay, the North-Western Provinces, the Punjab, and the Straits Settlements, for information and guidance; to the Foreign Department, for communication to the Local Administrations under the control of that Department; and to the Home, Public Works, and Marine Departments, for communication to the Officers subordinate to those Departments.

(A true Extract)

C Bernard

Under-Secretary to the Government of India.

2061

Dist of Records

Fin[l] 1862 Depts

From

The Secy to the Govt of India. Fin[l] Dept

Dated 20th Feby 1862
Rec[d] 13th March 1862

No 220

Copy for information & guidance Copy of the Amended Bill Rules with the additional Rules for Transfer Receipts Letters of Credit & Cheques &c and desiring that the Dy Auditor & Accountant Madras be requested to obtain in future from initiating Officers in forms prescribed for general use without previous submission to the Board of Audit an Order

Dist

Order thereon 21st March 62. No 225.

Communicated to the Revenue, Public Works, &c. Office and Military Department.

JPP

To the Rev. Dept.
" Pub. Works Dept.
" Marine Dept.
" Military Dept.

Dispd 21st
With a Copy of the Rules.