

- (1) பக்கங்களின் எண்ணிக்கை 2
 (2) புதுக்கித் திருப்பிய நாள் செப்டம்பர் 1989
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் 16/9

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

வெள்ளிப்பணித் துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	1129/ப	அச்சகம் பலவகை
நாள் :	19-4-1890	19/4.

14/9

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

28TH MARCH 1890, No. 258, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Resolution of the Government of India, Finance and Commerce Department, dated Calcutta, 8th March 1890, No. 1126.

Read—Circular letter No. 5511, dated the 15th October 1887, and the replies thereto, viz. :—

Letter from the Mint Master, No. 1250, dated the 22nd October 1887.

Letter from the Accountant-General, Bengal, No. 368 D., dated the 17th December 1887.

Letter from the Accountant-General, North-Western Provinces and Oudh, No. 13053 T.A.D.I., dated the 1st November 1887.

Letter from the Comptroller, Hyderabad, No. 5374, dated the 3rd November 1887.

Letter from the Commissioner of Northern India Salt Revenue, No. 84 C., dated the 3rd November 1887.

Letter from the Accountant-General, Punjab, No. 12433, dated the 5th November 1887.

Letter from the Comptroller of Burma, No. 14 G.I., dated the 18th November 1887.

Letter from the Head Commissioner of Paper Currency, No. 237, dated the 18th November 1887.

Letter from the Accountant-General, Bombay, No. 21—792 T.A.-III, dated the 19th November 1887.

Letter from the Comptroller of Assam, No. 9 B.—8718, dated the 22nd November 1887.

Letter from the Comptroller of the Central Provinces, No. 3771 T., dated the 19th November 1887.

Letter from the Accountant-General, Madras, No. 3397, dated the 1st December 1887.

Letter from the Government of Bombay (Public Works Department), No. 65 A. 330, dated the 14th February 1888.

Letter from the Chief Commissioner of Burma, No. 3—4 A., dated the 1st March 1888.

Letter from the Government of Madras, No. 137, dated the 1st February 1888, and enclosures.

Letter from the Resident, Hyderabad, No. 29 G., dated the 23rd January 1888, and enclosures.

Letter from the Chief Commissioner of Assam, No. 1461 G.R., dated the 30th November 1887.

Letter from the Chief Commissioner of Ajmere, No. 26, dated the 13th January 1888, and enclosures.

Letter from the Resident, Hyderabad, No. 45, dated the 18th November 1887, and enclosures.

Letter from the Chief Commissioner of the Central Provinces, No. 6202—343, dated the 10th December 1887.

Letter from the Government of the North-Western Provinces and Oudh, No. 224—X-28, dated the 16th January 1888.

Letter from the Chief Commissioner of Coorg, No. 285—2567, dated the 4th February 1888, and enclosures.

Letter from the Comptroller of Indian Treasuries, No. 2322 T.A., dated the 4th January 1888.

Letter from the Mint Master, Bombay, No. 1793, dated the 9th January 1888.
 Letter from Director-General of the Post Office of India, No. 268, dated the 10th February 1888.
 Letter from the Comptroller-General, No. 2330, dated the 3rd March 1888.
 Office Memorandum from the Military Department, No. 326 F., dated the 19th March 1888.
 Office Memorandum from the Legislative Department, No. 1822, dated the 27th October 1887.
 Letter from the Inspector-General of Forests, to Revenue and Agricultural Department, No. 53, dated the 25th January 1888, and enclosures.
 Letter from the Resident, Mysore, to the Foreign Department, No. 273-6747, dated the 23rd January 1888.
 Letter from the Political Agent in charge *ex-Amir* of Cabul, to the Foreign Department, No. 5 P., dated the 16th January 1888.
 Letter from the Agent, Governor-General in Rajputana, to the Foreign Department, No. 96 G., dated the 12th January 1888.
 Letter from the Chief Commissioner of Ajmere, to the Foreign Department, No. 27, dated the 13th January 1888.
 Letter from the Chief Commissioner of Ajmere, No. 26, dated the 13th January 1888, and enclosures.
 Letter from the Agent, Governor-General in Baluchistan, No. 6526, dated the 29th December 1887.
 Letter from the Resident in the Persian Gulf, to the Foreign Department, No. 296, dated the 18th November 1887.
 Letter from the Resident in Kashmir, No. 1154, dated the 23rd November 1887.
 Letter from the Resident, Hyderabad, No. 168, dated the 18th November 1887, and enclosures.
 Letter from the Agent, Governor-General, Central India, to the Foreign Department, No. 268 G.-590, dated the 14th November 1887.
 Letter from the Resident in Nepal, to the Foreign Department, No. 21 G., dated the 5th November 1887, and enclosures.
 Letter from the Agent, Governor-General, Baluchistan, No. 5615, dated the 2nd November 1887.
 Letter from the General Superintendent for the Suppression of Thagi and Dacoity, to the Foreign Department, No. 2322, dated the 1st November 1887.
 Letter from the Registrar, High Court, Calcutta, to the Home Department, No. 341, dated the 11th February 1888.
 Letter from the Bishop's Chaplain, to the Home Department, No. 9, dated the 5th January 1888, and enclosures.
 Letter from the Registrar of the Calcutta University, to the Home Department, No. 510, dated the 1st February 1888.
 Letter from the Superintendent of Port Blair and the Nicobars, to the Home Department, No. 1588, dated the 29th November 1887.
 Letter from the Sanitary Commissioner with the Government of India, to the Home Department, No. 1099, dated the 16th November 1887.
 Letter from the Surgeon-General with the Government of India, to the Home Department, No. 4291, dated the 18th November 1887.
 Letter from the Secretary to the Board of Examiners, Calcutta, to the Home Department, No. 386, dated the 4th November 1887.
 Office Memorandum from the Public Works Department, No. 80 A.G., dated the 24th February 1888, and enclosures.
 Letter from the Government of the Punjab, No. 1044, dated the 16th May 1888, and enclosures.
 Letter from the Government of the North-Western Provinces and Oudh, No. 3126-X-28, dated the 8th May 1888, and enclosures.
 Letter from the Government of Bengal, No. 348 F.R., dated the 14th September 1888.
 Letter from the Government of Bombay, No. 1303, dated the 27th March 1889.
 Office Memorandum from the Military Department, No. 2361 F., dated the 4th September 1889.

Resolution—

In the circular letter quoted at the head of the preamble Local Governments, Heads of Departments, and Account officers were consulted as to the expediency of making certain alterations in the system of granting remittance transfer receipts, which,

for the purposes of the proposals made in that letter by the Government of India, were, in the lists appended to it, divided into three classes—A, B and C. These classes were as follows:—

- Class A.*—Those in which it was proposed that the system should be maintained.
Class B.—Those in which remittance transfer receipts should be granted only for amounts in excess of Rs. 150.
Class C.—Those in which the privilege should be entirely withdrawn.

2. It was observed that while, as a general rule, the retention of the system is desirable in the case of *bond fide* remittances on public account, on the other hand privileged remittances for private purposes might, in many cases, be entirely withdrawn, and should not be maintained at all for small remittances, for which the money order system is more convenient both to Government and to the payee, who can, under this system, have the money brought to his door, instead of having to attend a distant treasury.

3. There is a consensus of opinion among the Governments and officers consulted that these proposals can generally be adopted without inconvenience; but various suggestions have been made for the inclusion of additional cases under classes A and B, and for the withdrawal of the privilege of remittance by transfer receipt in cases other than those originally entered under class C.

4. The Accountant-General, Bombay, also suggested that a fourth class might be added, in which the minimum limit of the remittance should be Rs. 600. As, however, the restriction, by which not more than Rs. 600 could be remitted by money-order in one day, has been withdrawn under the orders in this department conveyed to the Director-General of the Post Office of India in letter No. 1385, dated the 18th March 1889, the reasons for this suggestion no longer exist and its adoption is unnecessary.

5. After careful consideration of the replies received to the circular, and of the suggestions referred to in the preceding paragraphs, the Governor-General in Council is now pleased, in supersession of all previous orders upon the subject, to direct that in future remittance transfer receipts shall be granted only in the cases and with the limitations stated in the schedules A and B annexed. Schedule C gives the cases in which the privilege, heretofore enjoyed, has been withdrawn.

6. The lists are not yet final, and in a few cases retained in tables A and B it is possible that the privilege may be eventually withdrawn. The question has, however, been under consideration for a long time, and it is inexpedient to delay the issue of orders until a decision is arrived at in the few remaining doubtful cases.

Ordered, that a copy of the Resolution be forwarded to the several departments of the Government of India, all Local Governments and Administrations, Heads of Departments, the Comptroller and Auditor-General, the several Accountants-General and Comptrollers, for information and guidance.

(Signed) E. LAWRENCE,
 Under-Secy. to the Govt. of India.

ENCLOSURES.

Schedule A.

List of cases in which the existing privilege of remittance by transfer receipt will be continued in future.

Reference to Civil Account Code.			Particulars.
Chapter.	Paragraph.	Clause.	
(1)	8	4 (a)	Any Local Government and any Department of the Government of India, desiring to facilitate the collection of subscriptions for any public or quasi-public purpose in which it is interested, may allow the issue of one transfer receipt a month from any district treasury to the local Secretary or Treasurer of the Fund or Institution, for the purpose of remitting subscriptions to any Central Body.
(2)	8	5 (a)	To Civil officers (including those of Incorporated Local Funds, and of the Excluded Local Funds determined for this purpose by the Comptroller-General), for <i>bond fide</i> public purposes to be clearly stated in the application. For remittance of pay and allowances,—
(3)	8	5 (a) 3 (a)	of subordinates of the Survey and Settlement departments when serving at a distance from the Survey Parties to which they are attached.
(4)	8	5 (a) 3 (c)	of Najeabs and Approvers of the Thuggee department deputed on duty to a distance from head-quarters.
(5)	8	5 (a) 3 (d)	of Native Superintendents of Vaccination, and Vaccinators, under similar circumstances.
(6)	8	5 (a) 3 (e)	of Forest subordinates of other circles attached to the Forest Circle, North-Western Provinces.
(7)	8	5 (a) 3 (f)	of Police subordinates when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favor of the same subordinate.
(8)	8	5 (a) 3 (g)	of Officers and subordinates of the Internal Branch, Northern India Salt department.
(9)	8	5 (a) 6	For remittance to head-quarters of part pay of establishment of Inspecting officers.
(10)	8	5 (e)	To Shipping Masters at out-ports, in favor of the Master Attendant to whom they are subordinate, for the money realized on account of estates of deceased seamen, with a view to its remittance to the Board of Trade.
(11)	8	5 (h)	To native officers and men of the police battalions and police constabulary, for remitting money to their families in the form, and on the terms, provided for sepoy remittances; the heading of the descriptive roll at the back of the transfer receipt being altered by hand to suit the case.
(12)	8	5 (i)	To Executive Engineers, for payments to be made outside their divisions, but only on the public service, and not for private purposes or the convenience of contractors. But when purchases are effected, or work is done, by one division or province on account of another the adjustment will be made by book transfer.
(13)	8	5 (r)	For remittances to the Countess of Dufferin's Fund, or to any branch of it.
(14)	8	5 (bb)	To a Telegraph officer for remittance to a distance from a treasury at which he has credit.
(15)	8	5 (cc)	For monthly remittances by district officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
(16)	8	5 (dd)	For remittances of subscriptions in aid of the Lady Roberts' Homes in the hills for Nursing Sisters.
(17)	8	6 (f)	To Government employes on the Somali coast to the extent of their monthly pay and allowances at 1 per cent. premium, there being no money order office available to them.
(18)	8	7 (e)	To Military officers and men, and to chaplains and medical officers attached to the army, to the extent of monthly pay and allowances when absent on leave or duty from regimental head-quarters.
(19)	8	7 (A)	To Military officers, on payment of cash for <i>bond fide</i> public purposes to be stated in the application.
(20)	8	7 (i)	To Military officers, for remittances to the Superintendent of Government Printing in payment for printed forms.
(21)	8	7 (A)	To an officer who is a subscriber to the Queen's Military Widows' Fund, to the amount of his subscription to that Fund.

List of cases in which the existing privilege of remittance by transfer receipt will be continued in future—*cont.*

Reference to Civil Account Code.			Particulars.
Chapter.	Paragraph.	Clause.	
			To Military officers, without payment of cash—
(22)	8	8 (a)	(1) in the case of British regiments of infantry and cavalry and batteries of Royal Artillery in part of any of the regimental paymaster's cheques for the private remittances of men, and for public purposes.
(23)	8	8 (b)	(2) to officers commanding native corps, for public purposes in part of any of the regimental cheques, and for private remittances of native officers and men in part payment of the first cheque only drawn in each month.
(24)	8	9 (a)	Circle paymasters may grant remittance transfer receipts upon any civil treasury in the presidency in which they are themselves located, or on a treasury at a station in which troops dependent upon them for funds are located for <i>bond fide</i> public purposes.
(25)	8	12	The Field Paymaster with an expeditionary force despatched from India, such as the late Egyptian Expedition, may draw transfer receipts on any treasury in India.
(26)	8	..	For remittance to Madras of sums received in India Treasuries on account of pass duty on Malwa opium imported into the Madras Presidency.
(27)	8	..	For remittance to the families of certain Native State prisoners in Central India.
(28)	8	..	For remittance of allowances paid by Native States through Political officers under Government guarantee, or under the special sanction of the Government of India.
(29)	8	..	Wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C. 14 (a).
(30)	8	..	On account of remittance of the estates of deceased sepoys and deserters.

Schedule B.

List of cases in which the privilege of remittance by transfer receipt will be continued only when the sum remitted exceeds Rs. 150.

Reference to Civil Account Code.			Particulars.
Chapter.	Paragraph.	Clause.	
(1)	8	1 (3)	To Military officers and Chaplains at Port Blair for private purposes on any treasury in India.
(2)	8	5 (a)	To Chaplains to the amount of, and in part of, their monthly pay bills at the time of their presentation, but not in exchange for cash, on any treasury of the Presidency in which they are serving.
(3)	8	5 (g)	To the Political Superintendent, Sávatvadi, for purposes of the State by the Ratnagiri treasury.
(4)	8	7 (a)	To officers in Military employ for cash received on account of a private remittance on a treasury situated in another Presidency.
(5)	8	7 (c)	To Regiments or Committees of officers for mess or regimental purposes.
(6)	8	7 (f)	To His Excellency the Commander-in-Chief and officers of the head-quarters staff and clerks attached thereto to the extent, in one month, of their monthly pay and allowances, including staff salary.
(7)	8	8 (a)	To Military officers in Military employ in part of their pay and at the time that pay is drawn, whether by Circle Paymasters or Commanding officers, or by direct warrant on the Civil treasury.
	8	8 (b)	By the Naini Tal treasury to remit the revenue balances of the Rohilkhand-Kumaon Railway to Calcutta.

Schedule C.

Last of cases in which the privilege of remittance by transfer receipt, now enjoyed, is entirely withdrawn.

Reference to Civil Account Code.			Particulars.
Chapter.	Paragraph.	Clause.	
(1)	8	5	(a) 3 (b) .. For remittance of allowances to officers and subordinates of the Public Works Department absent on leave from their own division.
(2)	8	5	(b) .. To Judges, for remittance to the Court to which payment is to be made, on account of costs of suit, and all sums realised in execution of decrees of other Courts; and to Collectors for remittance of sums realised under the Public Demands Recovery Act VII (B-C.) of 1879, and to Collectors and District Registrars for remitting landlords' fees realised under section 12 of the Bengal Tenancy Act of 1885.
(3)	8	5	(c) .. To Magistrates, for remittance of proceeds of estates, property, &c., of deceased Police officers.
(4)	8	5	(d) .. To Heads of offices, for remittance to Administrator-General of proceeds of estates of Government servants.
(5)	8	5	(f) .. To public officers who have the duty of laying daks, on account of deposits made by parties travelling by dak.
(6)	8	5	(g) .. To Secretaries of the Service Funds for <i>bona fide</i> purposes of the funds, and to subscribers having occasion to make a special remittance to the Secretary.
(7)	8	5	(h) .. For payments by College and School Committees appointed by Government.
(8)	8	5	(i) .. Do. to Guarantee Societies by Postal officials.
(9)	8	5	(j) .. To the Secretary of the Government Presidency Savings Bank for repayment of sums withdrawn from the Bank by depositors in the mofussil at 1 per cent. premium.
(10)	8	5	(n) .. On behalf of the Calcutta Diocesan Additional Clergy Society, by the Bank of Bengal, Calcutta, on any treasury within the Presidency of Fort William, or by any treasury on the Bank of Bengal, Calcutta.
(11)	8	5	(o) .. For remittance of Army Scripture Readers' salaries.
(12)	8	5	(p) .. For remittances to the Central Book Depot, Bombay.
(13)	8	5	(r) .. Do. to the School of Industry, Jubulpore.
(14)	8	5	(s) .. To Salt traders in Madras, for remittance of duty payable to Bombay Salt Department.
(15)	8	5	(u) .. To officers in all departments serving at any time beyond the frontier, for remittance of their salaries, in whole or part, to any stations in India where there is a Government treasury.
(16)	8	5	(v) .. To Public Works officers in Rajputana, for remittance to any station of sums of not less than Rs. 200.
(17)	8	5	(w) .. To Emigration Agents, for purposes of their Agencies.
(18)	8	5	(y) .. To Government officers in favor of the Comptroller-General or the Accountant-General, Bombay or Madras, for the purchase of Government Promissory notes out of funds held in trust.
(19)	8	5	(aa) .. In repayment of unpaid military pensions.
(20)	8	5	(c) .. In favor of the Banks of Bengal, Madras, or Bombay, in payment of renewal, consolidation, or conversion fees on Government Promissory notes.
(21)	8	6	(a) .. To Collectors, for Wards' Estates (at 1 per cent. premium).
(22)	8	6	(b) .. To the Administrator-General, on all treasuries in Bengal at 1 per cent. premium, for remittance of sums belonging to estates under his charge.
(23)	8	6	(c) .. To Civil officers, for remittance to Presidency town of portion of pay (at $\frac{1}{2}$ per cent. premium and in sums of not less than Rs. 150).
(24)	8	6	(d) .. To persons having to pay Land Revenue, for remittance of such revenue (at varying premiums).
(25)	8	6	(e) .. For remittances to Palanpur in the Kangra district (at premium of 1 per cent.).
(26)	8	7	(b) .. To European Commissioned Military officers, for remittance to any station of price of bungalow bought or sold.

List of cases in which the privilege of remittance by transfer receipt, now enjoyed, is entirely withdrawn—*cont.*

Reference to Civil Account Code.			Particulars.
Chapter.	Paragraph.	Clause.	
(27)	8	7	(d) .. To Military officer, on sudden transfer, for remittance of portion of pay to station to which he is transferred.
(28)	8	7	(g) .. To Brigade-Majors and other station staff officers, for remittances made under award of Military Court of Requests (at 1 per cent. premium).
(29)	8	8	(e) .. To Military officers at stations where there is no Circle Paymaster, in liquidation of drafts or transfer receipts, whereby the Paymaster has remitted pay and allowances.
(30)	..	..	.. Issue of public service remittance transfer receipts for the purposes of the Mysore State.
(31)	..	..	.. To the Auditor at Ajmere of the accounts of the Bombay, Baroda, and Central India Railway, including Rajputana-Malwa Railway, for remittance to the Commissioner of Stamps, Allahabad, for stamps required for indemnity bonds.

ORDER—dated 28th March 1890, No. 258, Financial.

Communicated to Departments of Government and Heads of Departments.

(True Extract.)

J. GROSE,
Ag. Chief Secretary.

To the Revenue Department.
" Public Works Department.
" Military Department.
" Heads of Departments.

Exd. P. L. Pereira.

Gobt. of [1890] Madras.
FINANCIAL.

N. 1159 W of 19 April 1890

Command & officers
of the Public Works
Dept.

G.O., 28th March 1890. No. 258.

MARCH.

To
The Chief Eng^r for Emigration
Do. Periyar Project
Supt. Engineers
The many architects
Ex. acct.
Long for Rys
Ex Ry acct.

Remittance Transfer Receipts.

Communicating Resolution of the G.
of India regarding certain modifica-

Withdrawn

NOVEMBER 1887, No. 3045 W., PUBLIC WORKS.

GOVERNMENT OF MADRAS.

PUBLIC WORKS DEPARTMENT.

General.
Account

READ—the following:

From J. SKINSON, Esq., Officiating Sec^y to the Government of India,
Department of Finance and Commerce, dated Simla, 15th October 1887,
Circular No. 5511.

The Governor-General in Council has had under consideration the question of the
cont^{ingent} system has come down
from the time when communication between various parts of India was much more
difficult than it now is, when no money order system existed, and when postal and
bank^{ing} perfect than at present.

Re^{ceipts} transfer receipt^s due and payment, and
in acc^{ount} and audit, which is, when they^{are} for amounts, utterly incommen-
surate with the facilities they afford, and the^{re} General in Council has, therefore,
considered it ex^{pedient} in which remitt^{ances} are now made by
transfer receipts, and to curtail^{ing} as far as possible. On a survey of all the
cases, it appears necessary to^{be} in the system entirely in some and for the
remi^{ttances} be entirely
abolished; the cases in which re^{ceipts} or receipts are now granted have
been divided into three lists appended to this letter, viz. :—

(1) remittance transfer receipts should be granted only for an
amount of Rs. 150, money orders being used for smaller amounts.
(2) transfer receipt^s not^{to} be granted
(3) transfer receipt^s not^{to} be granted

the different items have been classified and various, and it
does not specify them in detail. General rule^s must
be maintained; on the other hand, privileged remit-
tances for private^{use} be entirely withdrawn, and should not
be maintained in which the money order system is more

the instead^{ing} assistant treasury.
decision, the Governor-General in Council desires to
learn the vie^{ws} of the Heads of Departments and Account Officers on
the alteration^s you will, as early as convenient,
report thereon.

ENCLOSURES.

CLASS A.—List of cases in which the system of Remittance by Transfer Receipt should be maintained.

REFERENCE TO CIVIL ACCOUNT CODE.			Particulars.
Chapter.	Paragraph.	Clause.	
8	5	(a) ...	To Civil officers (including those of Incorporated Local Funds) for <i>bonâ fide</i> public purposes.
	7	(h) ...	To Military officers for <i>bonâ fide</i> public purposes.
	8	(a) ...	
	9	(a) ...	
	5	(s) ...	To Executive Engineers for payments to be made outside their divisions [this seems included in 5 (a)].
	7	(e) ...	For remittance to Military officers of pay and allowances, when absent from head-quarters on leave or duty.
	5	(a) ...	To Shipping Masters, for remittance of estates of deceased seamen, to be forwarded to Board of Trade.
	7	(i) ...	To Military officers for remittances to the Superintendent of Government Printing in payment for printed forms.
	5	(g) ...	For remittance of subscriptions to Service Funds, or payments by Secretaries of such funds.
	5	(o) ...	For remittance of Army Scripture Readers' salaries.
	5	(a) 5 ...	For remittance to head-quarters of part pay of establishment of Inspecting officer.
	5	(u) ...	For remittance of portion of pay of officers serving beyond the frontier.
	5	(k) ...	To Native Police officers and men for remittance of portion of pay to families.

CLASS B.—List of cases in which the system of Remittance by Transfer Receipt will be maintained only when the sum remitted exceeds Rs. 150.

REFERENCE TO CIVIL ACCOUNT CODE.			Particulars.
Chapter.	Paragraph.	Clause.	
8	5	(a) 3 (a)	For remittance of pay, when serving at a distance from head-quarters, &c.—
		(a) 3 (c)	of Survey Department subordinates.
		(a) 3 (d)	of Najebs and Approvers of Thuggee Department.
		(a) 3 (e)	of Native Superintendents of Vaccination and Vaccinators.
		(a) 3 (f)	of Forest subordinates of other circles attached to Forest Circle, North-Western Provinces.
		(a) 3 (g)	of Police subordinates.
		(a) 3 (h)	of officers and subordinates of Internal Branch, Northern India Salt Department.
	6	(a) ...	To Collectors, for Wards' estates (at 1 per cent. premium).
		(b) ...	To Administrator-General, for remitting proceeds of estates (at 1 per cent. premium).
	7	(g) ...	To Brigade-Majors, for remittances made under award of Military Court of Requests (at 1 per cent. premium).
	5	(f) ...	To Salt traders in Madras, for remittance of duty payable to Bombay Salt Department.
	6	(d) ...	To persons having to pay Land Revenue, for remittance of such revenue (at varying premium).
	5	(r) ...	For remittances to the School of Industry, Jubbulpore.
	5	(h) ...	For payments by College and School Committees appointed by Government.

CLASS B.—List of cases in which the system of Remittance by Transfer Receipt will be maintained only when the sum remitted exceeds Rs. 150—*cont.*

REFERENCE TO CIVIL ACCOUNT CODE.			Particulars.
Chapter.	Paragraph.	Clause.	
8	5	(n) ...	For subscriptions to and payments by the Additional Clergy Society.
	7	(e) ...	For payments by Regiments and Committees of officers.
	5	(m) ...	For remittance of portion of pay, to any place in India:—
	7	(a) ...	To Chaplains.
	8	(a) ...	To Military officers.
		(b) ...	
	9	(b) ...	
	7	(b) ...	To Army head-quarters officers and clerks.
	7	(d) ...	To Military officer, on sudden transfer, for remittance of portion of pay to station to which he is transferred.
		(e) ...	To Civil officers, for remittance to Presidency Town of portion of pay (at $\frac{1}{2}$ per cent. premium and in sums of not less than Rs. 150).
	7	(b) ...	To European Commissioned Military officers, for remittance to any station of price of bungalow bought or sold.
	5	(q) ...	To Political Superintendent, Sâvantvâde, for purposes of the State.
	5	(w) ...	To Emigration Agents for purposes of their Agencies.

CLASS C.—List of cases in which the privilege of Remittance by Transfer Receipt may be entirely withdrawn.

REFERENCE TO CIVIL ACCOUNT CODE.			Particulars.
Chapter.	Paragraph.	Clause.	
8	5	(a) 3 (b)	For remittance of allowances to officers and subordinates of Public Works Department absent on leave.
	5	(b) ...	To Judges, for remittance of costs of suit and sums realised in execution of decree.
		(c) ...	To Magistrates, for remittance of proceeds of estates, property, &c., of deceased Police officers.
		(d) ...	To heads of offices, for remittance to Administrator-General of proceeds of estates of Government servants.
		(f) ...	To Magistrates, for laying dâks.
		(i) ...	For payments to Guaranteed Societies by Postal officials.
		(p) ...	For remittances to the Central Book Depôt, Bombay.
		(v) ...	To Public Works Officers in Rajputana, for remittance to any station of sums of not less than Rs. 200.
	6	(e) ...	For remittances to Palanpur in the Kangra district (at premium of 1 per cent).

Referred to the Accountant-General and to departments of the Secretariat for early remarks.

(By Order.)

FORT ST. GEORGE,
1st November 1887.

(Signed) W. S. MEYER,
Assistant Secretary.

Endorsement in the Public Works Department of the Government of India, No. 263 A.G., dated 31st October 1887, on the above Circular.

No. 5512.

OFFICE MEMORANDUM.

The undersigned is directed to forward the accompanying copy of a circular addressed to Local Governments and Accountants-General regarding the system of remittance by transfer receipt, and to request that the Public Works Department will, after consulting such heads of departments and other officers subordinate to it as it thinks fit, communicate its own views on the question to this department.

SIMLA,
15th October 1887.

(Signed) E. T. ATKINSON,
Offg. Secretary to the Government of India,
Department of Finance and Commerce.

ORDER—dated 11th November 1887, No. 3043 W., Public Works.

The opinion of this department is requested on the subject of remittance by transfer receipt, dealt with in the circular from the Government of India quoted above.

2. It is observed that, so far as the transactions which specially concern the accounts of the Public Works Department in this Presidency are concerned, the proposals are—

- (a) to maintain the system of remittance by transfer receipt in case of Executive Engineers having to make payments outside their divisions;
- (b) to withdraw entirely the privilege of remittance by transfer receipt of allowances of officers and subordinates absent on leave.

3. The proposed change will therefore only affect remittances of allowances of officers on leave. The rules of the department provide for such payments being made by transfer adjustment. The withdrawal of the privilege of remittance by transfer receipt will therefore occasion no inconvenience.

(Here enter No. 3044 W., dated 11th November 1887.)

(True Extract.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

To the Financial Department.
„ Examiner, Public Works Accounts.

ENDORSEMENT—dated 11th November 1887, No. 3044 W., Public Works.

Copy to the Government of India, Public Works Department.

(Here enter No. 3045 W., dated 11th November 1887.)

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

ENDORSEMENT—dated 11th November 1887, No. 3045 W., Public Works.

Copy to the Government of India, Department of Finance and Commerce.

(Signed) J. O. HASTED, Colonel, R.E.,
Secretary to Govt., P.W.D.

Exd. J. Moses.
Spare Copies

GENERAL
ACCOUNT.

Govt. of 1887 Madras
PUBLIC WORKS.

Dated November, 11th.

Recd.

Encl

G.O., 11th Nov. 1887, No. 3045 W

NOVEMBER

Remittance by Transfer Receipt

Furnishing to the Government of India,
Department of Finance and Commerce,
opinion on certain alterations proposed in
the system of —.

28TH MARCH 1890, No. 258, FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper :—

Resolution of the Government of India, Finance and Commerce Department, dated
Calcutta, 8th March 1890, No. 1126.

Read—Circular letter No. 5611, dated the 15th October 1887, and the replies
thereto, viz. :—

Letter from the Mint Master, No. 1250, dated the 22nd October 1887.

Letter from the Accountant-General, Bengal, No. 368 D., dated the 17th December
1887.

Letter from the Accountant-General, North-Western Provinces and Oudh, No. 13053
T.A.D.L., dated the 1st November 1887.

Letter from the Comptroller, Hyderabad, No. 5374, dated the 3rd November 1887.

Letter from the Commissioner of Northern India Salt Revenue, No. 84 C., dated the
3rd November 1887.

Letter from the Accountant-General, Punjab, No. 12436, dated the 5th November
1887.

Letter from the Comptroller of Burma, No. 14 G.L., dated the 18th November 1887.

Letter from the Head Commissioner of Paper Currency, No. 237, dated the 18th
November 1887.

Letter from the Accountant-General, Bombay, No. 21—792 T.A.—III, dated the 19th
November 1887.

Letter from the Comptroller of Assam, No. 9 B.—8718, dated the 22nd November
1887.

Letter from the Comptroller of the Central Provinces, No. 3771 T., dated the 19th
November 1887.

Letter from the Accountant-General, Madras, No. 3397, dated the 1st December 1887.

Letter from the Government of Bombay (Public Works Department), No. 65 A. 330,
dated the 14th February 1888.

Letter from the Chief Commissioner of Burma, No. 3—4 A., dated the 1st March 1888.

Letter from the Government of Madras, No. 137, dated the 1st February 1888, and
enclosures.

Letter from the Resident, Hyderabad, No. 29 G., dated the 23rd January 1888, and
enclosures.

Letter from the Chief Commissioner of Assam, No. 1461 G.R., dated the 30th Novem-
ber 1887.

Letter from the Chief Commissioner of Ajmere, No. 26, dated the 13th January 1888,
and enclosures.

Letter from the Resident, Hyderabad, No. 45, dated the 18th November 1887, and
enclosures.

Letter from the Chief Commissioner of the Central Provinces, No. 6202—343, dated
the 10th December 1887.

Letter from the Government of the North-Western Provinces and Oudh, No. 224—
X-28, dated the 16th January 1888.

Letter from the Chief Commissioner of Coorg, No. 285—2567, dated the 4th February
1888, and enclosures.

Letter from the Comptroller of Indian Treasuries, No. 2222 T.A., dated the 4th Janu-
ary 1888.

Letter from the Mint Master, Bombay, No. 1793, dated the 9th January 1888.
 Letter from Director-General of the Post Office of India, No. 268, dated the 10th February 1888.
 Letter from the Comptroller-General, No. 2330, dated the 3rd March 1888.
 Office Memorandum from the Military Department, No. 326 F., dated the 19th March 1888.
 Office Memorandum from the Legislative Department, No. 1822, dated the 27th October 1887.
 Letter from the Inspector-General of Forests, to Revenue and Agricultural Department, No. 53, dated the 25th January 1888, and enclosures.
 Letter from the Resident, Mysore, to the Foreign Department, No. 273-6747, dated the 23rd January 1888.
 Letter from the Political Agent in charge ex-Amir of Cabul, to the Foreign Department, No. 5 P., dated the 16th January 1888.
 Letter from the Agent, Governor-General in Rajputana, to the Foreign Department, No. 96 G., dated the 12th January 1888.
 Letter from the Chief Commissioner of Ajmere, to the Foreign Department, No. 27, dated the 13th January 1888.
 Letter from the Chief Commissioner of Ajmere, No. 26, dated the 13th January 1888, and enclosures.
 Letter from the Agent, Governor-General in Baluchistan, No. 6526, dated the 29th December 1887.
 Letter from the Resident in the Persian Gulf, to the Foreign Department, No. 296, dated the 18th November 1887.
 Letter from the Resident in Kashmir, No. 1154, dated the 23rd November 1887.
 Letter from the Resident, Hyderabad, No. 168, dated the 18th November 1887, and enclosures.
 Letter from the Agent, Governor-General, Central India, to the Foreign Department, No. 268 G.-590, dated the 14th November 1887.
 Letter from the Resident in Nepal, to the Foreign Department, No. 21 G., dated the 5th November 1887, and enclosures.
 Letter from the Agent, Governor-General, Baluchistan, No. 5615, dated the 2nd November 1887.
 Letter from the General Superintendent for the Suppression of Thagi and Dacoity, to the Foreign Department, No. 2322, dated the 1st November 1887.
 Letter from the Registrar, High Court, Calcutta, to the Home Department, No. 341, dated the 11th February 1888.
 Letter from the Bishop's Chaplain, to the Home Department, No. 9, dated the 5th January 1888, and enclosures.
 Letter from the Registrar of the Calcutta University, to the Home Department, No. 510, dated the 1st February 1888.
 Letter from the Superintendent of Port Blair and the Nicobars, to the Home Department, No. 1588, dated the 29th November 1887.
 Letter from the Sanitary Commissioner with the Government of India, to the Home Department, No. 1099, dated the 16th November 1887.
 Letter from the Surgeon-General with the Government of India, to the Home Department, No. 4291, dated the 18th November 1887.
 Letter from the Secretary to the Board of Examiners, Calcutta, to the Home Department, No. 386, dated the 4th November 1887.
 Office Memorandum from the Public Works Department, No. 80 A.G., dated the 24th February 1888, and enclosures.
 Letter from the Government of the Punjab, No. 1044, dated the 16th May 1888, and enclosures.
 Letter from the Government of the North-Western Provinces and Oudh, No. 3126-X.-28, dated the 8th May 1888, and enclosures.
 Letter from the Government of Bengal, No. 348 F.R., dated the 14th September 1888.
 Letter from the Government of Bombay, No. 1303, dated the 27th March 1889.
 Office Memorandum from the Military Department, No. 2361 F., dated the 4th September 1889.

Resolution—

In the circular letter quoted at the head of the preamble Local Governments, Heads of Departments, and Account officers were consulted as to the expediency of making certain alterations in the system of granting remittance transfer receipts, which,

for the purposes of the proposals made in that letter by the Government of India, were, in the lists appended to it, divided into three classes—A, B and C. These classes were as follows:—

Class A.—Those in which it was proposed that the system should be maintained.

Class B.—Those in which remittance transfer receipts should be granted only for amounts in excess of Rs. 150.

Class C.—Those in which the privilege should be entirely withdrawn.

2. It was observed that while, as a general rule, the retention of the system is desirable in the case of *bond fide* remittances on public account, on the other hand privileged remittances for private purposes might, in many cases, be entirely withdrawn, and should not be maintained at all for small remittances, for which the money order system is more convenient both to Government and to the payee, who can, under this system, have the money brought to his door, instead of having to attend a distant treasury.

3. There is a consensus of opinion among the Governments and officers consulted that these proposals can generally be adopted without inconvenience; but various suggestions have been made for the inclusion of additional cases under classes A and B, and for the withdrawal of the privilege of remittance by transfer receipt in cases other than those originally entered under class C.

4. The Accountant-General, Bombay, also suggested that a fourth class might be added, in which the minimum limit of the remittance should be Rs. 600. As, however, the restriction, by which not more than Rs. 600 could be remitted by money-order in one day, has been withdrawn under the orders in this department conveyed to the Director-General of the Post Office of India in letter No. 1385, dated the 18th March 1889, the reasons for this suggestion no longer exist and its adoption is unnecessary.

5. After careful consideration of the replies received to the circular, and of the suggestions referred to in the preceding paragraphs, the Governor-General in Council is now pleased, in supersession of all previous orders upon the subject, to direct that in future remittance transfer receipts shall be granted only in the cases and with the limitations stated in the schedules A and B annexed. Schedule C gives the cases in which the privilege, heretofore enjoyed, has been withdrawn.

6. The lists are not yet final, and in a few cases retained in tables A and B it is possible that the privilege may be eventually withdrawn. The question has, however, been under consideration for a long time, and it is inexpedient to delay the issue of orders until a decision is arrived at in the few remaining doubtful cases.

Ordered, that a copy of the Resolution be forwarded to the several departments of the Government of India, all Local Governments and Administrations, Heads of Departments, the Comptroller and Auditor-General, the several Accountants-General and Comptrollers, for information and guidance.

(Signed) E. LAWRENCE,
 Under-Secy. to the Govt. of India.

Excerpt will be continued

Reference to Civil Account Code.				Particulars
Chapter.	Paragraph.	Clause.		
(1)	8	4	(a)	To the Fund. Body.
(2)	8	5	(a)	To the For remittance of pay and allowances, of subordinates of the Survey and Settlement departments when serving at a distance from the Survey Parties to which they are attached.
(3)	8	5	(a) 3 (a) ..	of Najeeds and Approvers of the The ... department deputed on duty to a distance from head-quarters.
(4)	8	5	(a) 3 (c) ..	... of Vaccinators, under similar of Forest subordinates of other circles attached to the Forest Circle, North-Western Provinces. But not in favor
(6)	8	5	(a) 3 (e) ..	of Officers and subordinates of the Internal Branch, North department.
(9)	8	5		arters of post pay of establishment of Inspecting
(10)	8	5		the Master Attendant to whom account of estates of deceased of Trade.
(11)	8	5		for for the
(12)	8	5	(a) ..	To F on con tion transfer. their divisions, but the ... of
				For remittances to the Countess of Dufferin's Fund, or to any branch of it.
(14)	8	5		To the Telegraph officer for remittance to a ... which he it.
(15)	8	5		and Son India to Jeddah and back.
(16)	8	5	(d) ..	For ... subscriptions in aid of ... in the hills for
(17)	8	6	(f) ..	To G ... boys on the Somali coast to the extent of their monthly pay ... at 1 per cent premium, there being no money order office available to them.
(18)	8	7	(g) ..	To M ... to ... or duty from regimental head-quarters.
(19)	8	7	(h) ..	To Military officers, on payment of cash for bona fide public purposes to be stated in the application.
(20)	8	7	(i) ..	To Military officers, for remittances to the Superintendent of Govt Printing in payment for printed forms.
(21)	8	7	(k) ..	To an officer who is a subscriber to the Queen's Military W amount of his subscription to that fund.

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Abstract—The purpose of this study was to determine the effect of a 10-week training program on the heart rate (HR) and heart rate reserve (HRR) of sedentary middle-aged men. The subjects were divided into two groups: a control group and a training group. The control group consisted of 10 men who did not participate in any physical activity during the study. The training group consisted of 10 men who participated in a 10-week training program. The training program consisted of three sessions per week, each lasting 30 minutes. The sessions were performed at a heart rate of 150 beats per minute. The HR and HRR were measured at the beginning and end of the study. The results showed that the training group had a significantly higher HR and HRR at the end of the study compared to the control group. The HR increased from 70 to 140 beats per minute, and the HRR increased from 30 to 70 beats per minute. The control group showed no significant change in HR and HRR. The results suggest that a 10-week training program can improve the HR and HRR of sedentary middle-aged men.

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P. J. F. M. M. van't Hof-Grootenboer

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To officers in Military employ for an account of a private remittance on a treasury situated in an enemy's country.

regiments or Committees of officers for mess or regimental purposes.

Staff and nav and	Command staff salary.	of the month of

by direct warrant on the Civil treasury.

By the Naini Tal treasury to remit the revenue balances
Kumaon Railway to Calcutta.

Schedule C.

List of cases in which the privilege of remittance by transfer receipt, now enjoyed, is entirely withdrawn.

Reference to Civil Account Code.			Particulars.
Chapter.	Paragraph.	Clause.	
(1)	8	5	(a) 3 (b) .. For remittance of allowances to officers and subordinates of the Public Works Department absent on leave from their own division.
(2)	8	5	(b) .. To Judges, for remittance to the Court to which payment is to be made, on account of costs of suit, and all sums realised in execution of decrees of other Courts; and to Collectors for remittance of sums realised under the Public Demands Recovery Act VII (B.C.) of 1870, and to Collectors and District Registrars for remitting landlords' fees realised under section 12 of the Bengal Tenancy Act of 1885.
(3)	8	5	(c) .. To Magistrates, for remittance of proceeds of estates, property, &c., of deceased Police officers.
(4)	8	5	(d) .. To Heads of offices, for remittance to Administrator-General of proceeds of estates of Government servants.
(5)	8	5	(f) .. To public officers who have the duty of laying daks, on account of deposits made by parties travelling by dak.
(6)	8	5	(g) .. To Secretaries of the Service Funds for <i>bona fide</i> purposes of the funds, and to subscribers having occasion to make a special remittance to the Secretary.
(7)	8	5	(h) .. For payments by College and School Committees appointed by Government.
(8)	8	5	(i) .. Do. to Guarantee Societies by Postal officials.
(9)	8	5	(l) .. To the Secretary of the Government Presidency Savings Bank for repayment of sums withdrawn from the Bank by depositors in the mofussil at 1 per cent. premium.
(10)	8	5	(n) .. On behalf of the Calcutta Diocesan Additional Clergy Society, by the Bank of Bengal, Calcutta, on any treasury within the Presidency of Fort William, or by any treasury on the Bank of Bengal, Calcutta.
(11)	8	5	(o) .. For remittance of Army Scripture Readers' salaries.
(12)	8	5	(p) .. For remittances to the Central Book Depot, Bombay.
(13)	8	5	(r) .. Do. to the School of Industry, Jubbulpore.
(14)	8	5	(t) .. To Salt traders in Madras, for remittance of duty payable to Bombay Salt Department.
(15)	8	5	(u) .. To officers in all departments serving at any time beyond the frontier, for remittance of their salaries, in whole or part, to any stations in India where there is a Government treasury.
(16)	8	5	(v) .. To Public Works officers in Rajputana, for remittance to any station of sums of not less than Rs. 200.
(17)	8	5	(w) .. To Emigration Agents, for purposes of their Agencies.
(18)	8	5	(y) .. To Government officers in favor of the Comptroller-General or the Accountant-General, Bombay or Madras, for the purchase of Government Promissory notes out of funds held in trust.
(19)	8	5	(aa) .. In repayment of unpaid military pensions.
(20)	8	5	(z) .. In favor of the Banks of Bengal, Madras, or Bombay, in payment of renewal, consolidation, or conversion fees on Government Promissory notes.
(21)	8	6	(a) .. To Collectors, for Wards' Estates (at 1 per cent. premium).
(22)	8	6	(b) .. To the Administrator-General, on all treasuries in Bengal at 1 per cent. premium, for remittance of sums belonging to estates under his charge.
(23)	8	6	(c) .. To Civil officers, for remittance to Presidency town of portion of pay (at $\frac{1}{2}$ per cent. premium and in sums of not less than Rs. 150).
(24)	8	6	(d) .. To persons having to pay Land Revenue, for remittance of such revenue (at varying premium).
(25)	8	6	(e) .. For remittances to Palanpur in the Kangra district (at premium of 1 per cent.).
(26)	8	7	(b) .. To European Commissioned Military officers, for remittance to any station of price of bungalow bought or sold.

List of cases in which the privilege of remittance by transfer receipt, now enjoyed, is entirely withdrawn—cont.

Reference to Civil Account Code.			Particulars.
Chapter.	Paragraph.	Clause.	
(27)	8	7	(d) .. To Military officers, on sudden transfer, for remittance of portion of pay to station to which he is transferred.
(28)	8	7	(g) .. To Brigade-Majors and other station staff officers, for remittances made under award of Military Court of Requests (at 1 per cent. premium).
(29)	8	8	(e) .. To Military officers at stations where there is no Circle Paymaster, in liquidation of drafts or transfer receipts, whereby the Paymaster has remitted pay and allowances.
(30)	8	8	Issue of public service remittance transfer receipts for the purposes of the Mysore State.
(31)	8	8	To the Auditor at Ajmere of the accounts of the Bombay, Baroda, and Central India Railway, including Rajputana-Malwa Railway, for remittance to the Commissioner of Stamps, Allahabad, for stamps required for indemnity bonds.

ORDER—dated 28th March 1890, No. 258, Financial.

Communicated to Departments of Government and Heads of Departments.

(True Extract.)

W. B. Boulden Capt. R. B.
for Ag. Chief Secretary.

To the Revenue Department.
Public Works Department.
Military Department.
Heads of Departments.

Exd. P. L. Pereira.

FINANCIAL.

Issued

Recd. 11 - 4 - 90 Encl.

G.O., 28th March 1890, No. 258.

MARCH.

№ 304 5-й д/ч - 11-87

Remittance Transfer Receipts.

Communicating Resolution of the Government of India regarding certain modifications in the system of —.

12-4-90. C. 17. 2. 90
L 175. 11
15. 11

Communicated
to officers of the
Public Works De-
partment.

12.4.90

14.4.80

2/4/90

Do
 The Chief Engr for Engrs
 " Chief Engr
 " Perryas Project
 Suptg Engrs
 The Presy. Architect
 " Engr P. W. Gents
 " Comag. Engr for Ry
 " Engr Ry. Sect
 1/24