M.R.O. 1—20,0

(1) Number of Pages 54

(2) Date of repair 27-1267

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

G.O. No.	1222	Press
B.P. No.		Mis.

Dated 25. 9. 1874 196 .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 25th September 1874.

No. 235. Read the following Proceedings of the Board of Revenue, dated 8th September 1874, No. 2,534:—

Read G. O., dated 30th July 1874, No. 952, referring to Board for remarks letter from Accountant-General requesting that the fee to be levied on transfer receipts for land-revenue remittances may be fixed.

THE Board do not recommend that any premium should be charged on transfer receipts drawn by one treasury upon another in this Presidency for land-revenue remittances. They do not consider that paragraph 33 of the Indian Bill Rules renders it compulsory to charge a premium on such transfer receipts; for the rule says that the terms of issue of these transfer receipts differ under the orders of the local Government, and points out that in certain cases of granting transfer receipts to the Railway Company in Bengal no premium is charged. Moreover, in ruling that a premium should be charged on remittances from one Government to another according to the rate applicable to remittances within the Province, it is stated that "if no fee be there payable it should be at the rate in Bengal." This seems to show that the rule contemplates the contingency of there being no premium at all on transfer receipts within the Presidency.

2. If Government decide that a premium must be charged, the Board would fix it at 8 Annas per 100 Rs. for remittances within this Presidency, and, of course, the same rate will be applicable for remittances beyond the Presidency.

3. It is possible to avoid the issue of transfer receipts for land-revenue remittances altogether by intimating payments by means of a letter and causing adjustments to be made in the accounts; but such a course is calculated to complicate accounts, and the Board are not disposed to recommend it.

No. 236. ORDER THEREON, 25th September 1874, No. 1,222.

Miscellaneous.

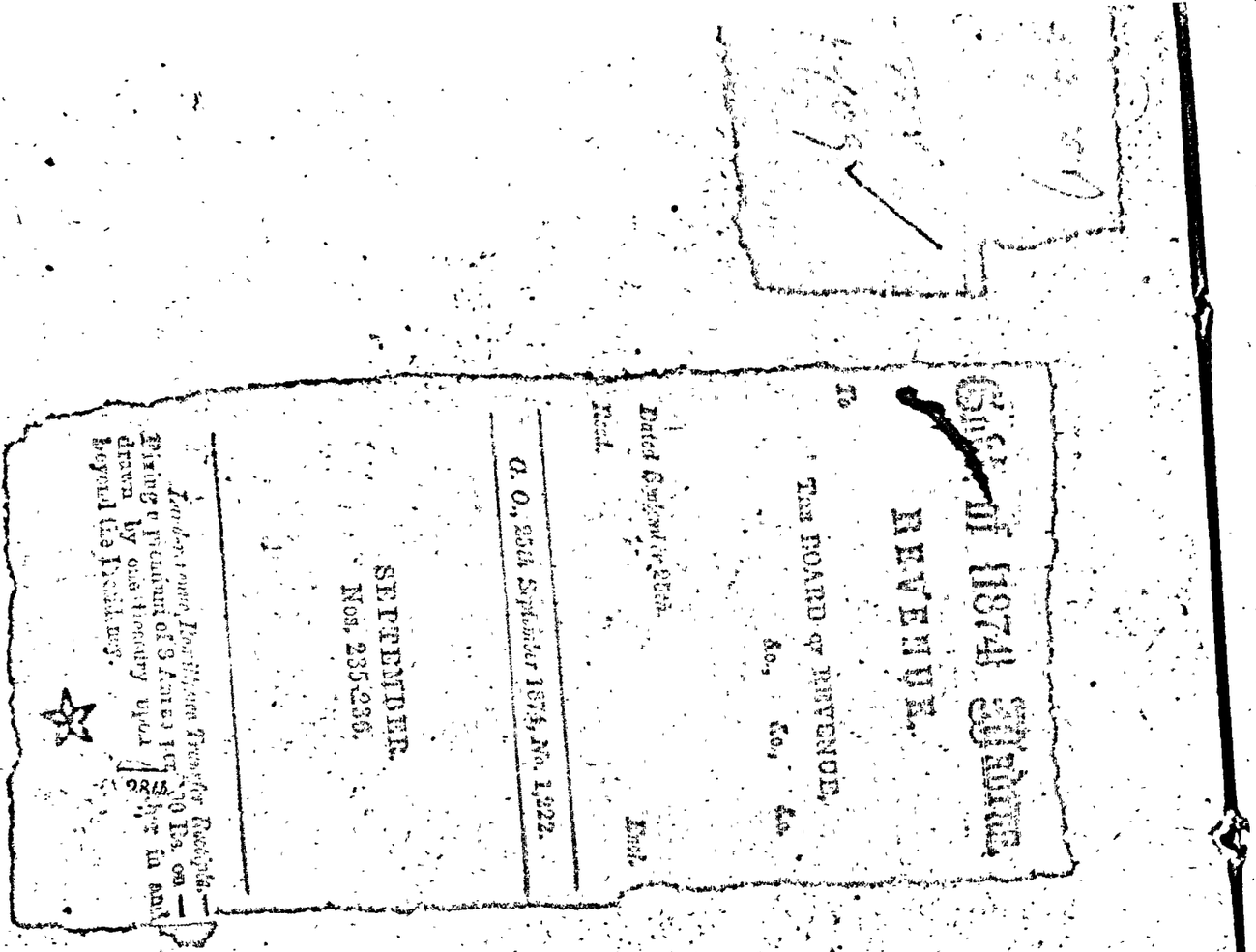
THE Governor in Council resolves to fix a premium of 8 Annas per 100 Rs., with reference to paragraph 2 of the foregoing Proceedings.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Exd. F. R. Bantleman.



No. 2,534.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th September 1874.

Read G.O., dated 30th July 1874, No. 952, referring to Board for remarks letter from Accountant-General requesting that the fee to be levied on transfer receipts for land revenue remittances may be fixed.

THE Board do not recommend that any premium should be charged on transfer receipts drawn by one Treasury upon another, in this Presidency for land revenue remittances. They do not consider that paragraph 33 of the Indian Bill Rules renders it compulsory to charge a premium on such transfer receipts, for the rule says that the terms of issue of these transfer receipts differ under the orders of the local Government and points out that in certain cases of granting transfer receipts to the Railway Company in Bengal no premium is charged. Moreover, in ruling that a premium should be charged on remittances from one Government to another according to the rate applicable to remittances within the Province, it is stated that "if no fee be there payable it should be at the rate in Bengal." This seems to show that the rule contemplates the contingency of there being no premium at all on transfer receipts within the Presidency.

2. If Government decide that a premium must be charged, the Board would fix it at 8 Annas per 100 Rupees for remittances within this Presidency, and, of course, the same rate will be applicable for remittances beyond the Presidency.

3. It is possible to avoid the issue of transfer receipts for land revenue remittances altogether by intimating payments by means of a letter and causing adjustments to be made in the accounts; but such a course is calculated to complicate accounts and the Board are not disposed to recommend it.

(A true Extract.)

J. Cooke

Secretary.

To the Acting Secretary to Government, Revenue Department.

Exd. A. S. Rodgers.

REVENUE DEPARTMENT.

No. 3190

From the Board of Revenue

Dated 8th September 1874.

FOR ORDERS.

I do not think it necessary that the Board should be consulted in this matter. The Board have no power to levy any premium on the transfer of funds in this manner. The Government have the power to levy a premium on the transfer of funds in this manner. The Government have the power to levy a premium on the transfer of funds in this manner.

No. 3190.

No. 3210

Revenue 1874. Department.

Board of Revenue,

MADRAS.

PROCEEDINGS, 8TH SEPTEMBER 1874, No. 2,534.

Dept. 12 Sept. 74 Encl. 1

Received 14 September

WR

SEPTEMBER 8th

No. 2,534.

Land Revenue Remittance Transfer Receipts—drawn by one Treasury upon another in Madras Presidency.—Government informed that Board do not recommend that any premium should be charged on—, but that, if Government decide that premium must be charged, they would fix it at 8 Annas per 100 Rupees for remittances within and beyond Presidency.

For orders

Accts. Genl. 9-10/74

30 July 1874 Nos 261-262

The Govt Proceedings fixing premium of 8 annas per 100 Rupees with reference to Govt Order 2 of the foregoing Bd. Proceedings

Nos 235-236

Nos 205

is due in and the Def. of the
Coll. of Kalabar merely acts as
an Agent or Banker for the
Government of a Private per
Son. The transfer causes
both a Credit and corresponden
g per in Clearing Charges

Interest at 8%
on no specific is earned in
Rule 33(2) Wood Stock of
due 24/4 1852

1222/6

20/9

FOR ORDERS.

122

INDIAN BILL RULES.

Published by Authority.

Issued with the Comptroller General's Circular No. 144, (dated the 1st May 1873,) and superseding paras. 1-104, and Appendices A to M, of the Rules issued with Circular No, 46, (dated the 20th February 1867,) and later instructions.

CALCUTTA:
OFFICE OF SUPERINTENDENT OF GOVERNMENT PRINTING.
1873.

Bill Rules and Bill check.
CIRCULAR No. 15.

RESOURCE DEPARTMENT.

Fort Saint George,
Accountant General's Office,
8th July 1873.

FROM THE ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

TO ALL TREASURY OFFICERS.

SIR,

I HAVE the honor to forward for your guidance 3 copies of Indian Bill Rules as now revised by the Comptroller General, Calcutta and to request that in case of any doubt in their application you will apply to this Office for the necessary instructions. The practice hitherto observed of sending the advices of Bills and Transfer Receipts direct to the Agents Bank of Madras has as you will observe from para. 11, been discontinued, such advices being now required to be despatched to the Treasury Officers at their respective stations.

2. In the Treasury Accounts it will be necessary for you to show all payments made on account of Supply Bills and Remittance Transfer Receipts, (of this and other Governments) drawn on or after 1st April 1873, separately from dayments made on account of such bills as were drawn prior to that date.

3. I beg your special attention to para. 14, of the Rules requiring a Check Register of Bills payable to be kept, by all Disbursing Officers as it is apprehended that this requisition has been neglected by many Treasuries.

I have the honor to be,
Sir,
Your obedient Servant,
F. LUSHINGTON,
Accountant General.

INDIAN BILL RULES.

Two forms of bills are used for remittance of public funds in India, *viz.*, *Supply Bills* (Appendices A & B) and *Remittance Transfer Receipts* (Appendix C), for public and private purposes. *Supply bills* are issued under the special orders of the local Accountant General, at times and on conditions prescribed by him; the conditions of issue of *transfer receipts* will be found below (paras. 31—41).

The Resident at Khatmandoo is permitted, for special reasons, to grant supply bills at par on the treasuries hitherto drawn on, to the officers and establishment of the Residency, at the time of issue of pay, and to the extent of their monthly pay and allowances. He is also permitted to replenish his treasury by grant of supply bills under certain restrictions to the Nepal durbar.

2. The person who *draws* (*i. e.*, issues or grants,) a bill is called the *drawer;* the person on whom it is drawn (and who will have to pay it) is the *drawee*; the person to whom the bill is granted is the *remitter;* the person to whom it is payable is the *payee.*

3. A remittance transfer receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. A supply bill is transferable; according to its form it is payable "to the order of A B," and A B, the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or may write above his signature "pay to C D," or "pay to C D or order," in which case C D stands in the same position as A B did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement*, and endorsement to "C D or order" is a *special endorsement*; the persons to whom successively a bill is transferred are *endorsees*, and the person in rightful possession of a bill at any time is the *holder*.

FORMS.

4. Forms will be supplied to Treasury Officers by the local Accountant General, to Circle Paymasters by the Controller of Military Accounts. Indents for supplies should be in the following form, and should ordinarily be for 12 months' supply. The same form also will be used for indents on the Comptroller General by those Accountants General who are supplied by him.

Indent for Supply Bill (or remittance transfer receipt) forms required for the use of the Treasury at _____

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store and last number in store.	Indented for.
Original on Bank of Bengal ...				
Do. on other treasuries ...				
Duplicates				

All these forms are now printed with a colored ground pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the colored ground pattern as to ensure detection.

It has been arranged that a proper color shall be allotted to each province, and that both letter press and ground pattern shall be in that color, the printed numbers alone being in black. For duplicates, however, the ground pattern in the proper color will cover the whole face of the form, while the letter press will be in black.

For the convenience of commercial houses it has been decided that supply bills for more than Rs. 1,000 may, if required, be issued in duplicate. For the use of Calcutta special forms are printed in duplicate (Appendix B); elsewhere the ordinary forms for duplicates may be used, the fact of such an issue being noted in the advice. A duplicate should not however be given unless specially asked for.

5. Immediately on receipt of a parcel of forms they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct; and after its despatch, the forms should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing forms for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz.*,

on the local and on other Governments. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials and the form returned to the Accountant General with the list of Bills Issued Local (Appendix E).

ISSUE.

6. At the commencement of a year a register of bills issued will be opened by paging it, and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column provided for that purpose. The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again though the bill have been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of remitter and payee, and the authority for issue, whether this be contained in a paragraph of these rules or a letter of the local Accountant General. A form of this register is annexed (form D); the remarks' column will be left blank for note of issue of duplicates, of cancellation, and the like.

7. Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register (para. 6) with a single series of district numbers. This register, together with the advice (para. 11) and the bill-book will be laid before the Treasury Officer at the same time; the advice must be *signed* before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

these several documents agree;

the authority for issue is sufficient;

the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

In the case of public service transfer receipts *in favour* of a public officer the purpose for which the remittance is made must also be plainly stated in the body of the bill, in order that this document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

the amount is entered in words as well as figures, and that the words are written continuously without lifting the pen, and end with the word "only" in order to prevent interpolation;

a sum a little in excess of that for which the bill is granted has been entered in words across the bill at right angles to the type;

"Under thirty rupees" will mean that the bill is for a sum not less than Rs. 20, but less than Rs. 30, and similarly "under eight

hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700. The same limit will be entered in the column provided in the advice list.

the bill is signed in every case by the head clerk, and also by the treasurer when the bill is issued in exchange for cash, but by the accountant instead of the treasurer when the amount has been received by transfer in account: the treasurer should enter the amount in the native character at the same time as he signs a bill.

The provision that each bill issued in exchange for cash shall bear the treasurer's signature is only intended to bring home responsibility to him: bills issued by branch banks holding the Government balances need be signed by the bank Agent only.

8. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash: the business of signing them should not be postponed till the close of office, and ON NO ACCOUNT may the office be closed till all bills applied for have been issued. Each must be signed legibly with the full signature of the drawer (who should take pains to maintain a uniform signature) and should then be torn by him from the counterfoil. When any change of Treasury Officer occurs, a specimen of the signature of the new comer should be forwarded to all treasuries usually drawn on by the out-going officer. The following form will be convenient:—

"The undersigned begs to notify to_____that he has on this day been relieved of the executive charge of the treasury at_____by_____a specimen of whose signature is annexed.'

_____

The _____187 . } *Relieved officer.*

_____

Relieving officer.

In the case of a native signing in vernacular his name should also be written in English characters in this notice as well as after his signature in bills (para. 9).

9. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly, a native officer in charge of a treasury should *sign* his name in English, or write it in English character below the vernacular signature. Also, if alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and

advice, should be authenticated by the drawer's initials in order to prevent hesitation on the part of the drawee. If the drawer shall enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer* and not the drawee must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

10. These district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in an *advice list* (para. 11), and in a *general list* (para. 12) of bills issued to be submitted to the Account Department with the monthly cash account.

11. The advice list (form G) will exhibit both supply bills and transfer receipts drawn on a particular treasury in a day. The general, as well as the special or district number of each must be shown, and in the proper column must be entered, in words, the '*excess*' amount noted across the bill. This advice will be initialled as each bill is signed, but will be totalled, closed and signed by the Treasury Officer, and despatched without a cover, without fail before the treasury closes on the day of issue. The advices of bills issued by treasuries under charge of a branch bank will be signed and despatched by the agent who will recover the postage from Government monthly.

Advices of bills drawn on Her Majesty's Treasury in the Bank of Bengal at Calcutta, the Bank of Madras at Madras, or the Bank of Bombay at Bombay, should be sent direct to the Secretary and Treasurer of the institution. But advices of bills drawn on districts of which the treasury business is managed by a branch of either of these banks should be sent to the officer in charge of the district, who will at once register them in the check register of bills payable, and *immediately* pass on the original advice to the Bank Agent as authority to pay the bills on presentation without special authorization in each case. The check register (para. 20) will be marked off from the paid bills on their return from the bank.

12. Supply bills and transfer receipts issued will each have a pair of general issue lists, (forms E, F), those under each head drawn on treasuries under the local Government being returned apart from those drawn on treasuries under other Governments. The general number of each bill must be given without fail in these lists: the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book. At the end of the month these lists will be submitted in original to the Accountant General with the Cash Account, wherein credit will be given only for the gross receipts of the month under supply bills and remittance transfer receipts, local and other Governments, respectively. No office copy of either should be kept by the Treasury Officer.

13. It will be useful to note the cross checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the Treasury Officer himself; the total of each general list too should day by day be compared with the credit in the cash book; and lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

PAYMENT.

14. At the commencement of each official year a *check register of bills payable* (form H) should be prepared. It should be paged and ruled, each page signed by the Treasury Officer, a page (or two or more) set apart for each treasury, or officer, usually drawing, and the lines in them should be numbered; if the pages provided be too few, it will be easy to carry forward the record by noting at foot of the last page the number of that on which future entries will be found.

15. The advice lists received from issuing treasuries will furnish materials for filling up columns 1 and 3—5 in this register. These lists, like the public despatches, must be opened in the presence of the Treasury Officer and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the postmark. He should satisfy himself that the particulars are punctually and accurately posted in the check registers of bills payable, and then the advice list should be filed with others received from the same treasury, which should all be bound up together at the end of the year.

It may be as well to remind Treasury Officers of the security against the fraud of altering the amount shown in advice *after* its signature which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of name or figures, in an advice requires the drawer's initials (para. 9), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

16. This register is intended to facilitate examination and identification of bills presented for payment. The entries to be made from the advice list should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; it effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column of remarks provides space for necessary notes, of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds, and the Treasury Officer should be careful to see that these notes are punctually made.

17. On presentation of a bill for payment, the Treasury Officer must compare it with the register and satisfy himself

carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance.

18. The points of order are that the bill has been advised, that it corresponds in all particulars with the advice, that it bears the genuine signature of the drawer, and that it has not been tampered with. Yet a bill may be paid—

Without advice if there is no reason whatsoever to doubt its genuineness, and if the holders are known and respectable and likely to be inconvenienced by delay; on tender of sufficient guarantee there need be no hesitation: application for advice should however be made at once.

Even *though differing from the advice* at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, or any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the Post Office, or the Accountant General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, 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" in the endorsement of a supply bill, will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a public service transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so.

The letter conveying the last instructions goes on:—"There is no objection to the Bank of —— paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases the Bank must itself endorse the transfer receipts." The Bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents Received," in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.

19. For the sufficiency of the receipt, it is necessary to see that it is for the full amount of the bill, and is given by the legal holder.

If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs. 100 may however be paid without a certificate of administration.

If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power of attorney should be made on the bill.

If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

A bill payable to A B cannot be cashed on the receipt of his partner C D without production of a formal power of attorney; a bill payable to A-B and Co. can be paid on the receipt of any member of the firm.

Although bills can be legally drawn in favor of *incorporated* banks, and paid on receipt of the official duly authorised for the time being, they cannot be so drawn in favor of *un*incorporated banks or other institutions. The *name*, as well as the designation, of the payee must be inserted, and his receipt required; but if he have left and his signature cannot be obtained, payment can be made to his successor on formal guarantee of indemnity.

If the amount of the bill be payable by transfer to some head of account, the fact that it has been so credited, and the date of credit, and the item in which it is included, should be noted across the face of the bill under the signature of the Treasury Officer. If the bill be a transfer receipt, the form of receipt on the reverse should be scored through and a similar note made there; if it be a supply bill endorsed to the Collector or other public officer, he should endorse it "credit to such a head of account" over his signature.

20. On *no* account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid. The bill itself must be scored through and stamped *paid*, the word *paid* entered against the bill in the advice list, the date of payment noted in column 6 of the check register, and the amount paid entered in the right hand column of the same. Entry must be made at the same time in the proper register of bills paid, from which only a daily total will be carried to the cash book.

The entry in the check register of the amount paid on each bill paid is intended to facilitate preparation of the Assets and Liabilities statement, and consequently, on receipt of advice of cancellation of any bill, or on its lapse whether under para. 29 or para. 38, its amount should be entered in like manner. Then the difference between the forward totals of columns 5 and 8 will be the liability on account of the bills of the drawing district.

21. A volume should be prepared at the beginning of the year for office record of each class of bills paid (forms I and K). The bills paid each day should be attached each evening to the proper schedule of bills-paid (in the same form with the registers), which should punctually be written up before office closes and be submitted to the Accountant General with the bi-monthly list of payments. The schedules of civil bills paid will be four in number like those of issue, supply bills, and transfer receipts, having each two *viz.*, for bills of local (form I) and of other

Governments, (form K): military paymaster's cheques and transfer receipts will be charged in the schedule of military payments.

ISSUE OF DUPLICATES OF BILLS.

22. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period of issue, a duplicate may, without reference to the Accountant General, be granted to the party who obtained the original, or to the payee, or the legal representative of either, but to no other person. If the bill should not have been presented for payment within three months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

23. In the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates, the form of duplicate must be altered by hand.

24. The duplicate and triplicate must be drawn in exactly similar terms with the 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 duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

25. No duplicate or triplicate of a bill older than six months should be paid without previous reference to the Accountant General; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

CANCELLATION, LAPSE, AND EXCHANGE.

26. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate have been issued, the bill can be cancelled only if the original, *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

27. *All* parts being surrendered, it may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter of a public service transfer receipt, on the application and receipt of the payee of

a supply bill or private transfer receipt (para. 31 *b*). If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted and no more refunded than the net amount received on the bill. The rules applicable to cancellation of a sepoy's remittance receipt are given in paragraph 38.

28. The fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issued, and advice sent to the officer drawn on, who should at once record the fact in the remarks' column his check register of bills payable, and also note the amount of the bill in the column of "Amount discharged." The amount should be charged in the schedule of local bills paid (supply bills or transfer receipts), if the bill was drawn on a treasury under the local Government, but in the body of the list of payments if drawn on another Government, supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place, in the same month. Nor may the special (district) number of the cancelled bill be used for another bill, even though no other have been drawn on the same district between the issue of a bill and its cancellation.

29. Supply bills and transfer receipts which are not paid before the end of the third official year after that in which they are issued, lapse, and should be so marked in the check register of bills payable, their amount being at the same time posted in the right hand column of that register: their total is transferred to the credit of Government by an account entry made by the Accountant General. Should any one apply for payment of a lapsed bill, he should be directed to apply to the Accountant General; if payment be sanctioned, the amount will be charged to Miscellaneous Refunds. The rule applies to bills drawn by treasuries under other Governments as well as to those of the local Government.

30. A treasury officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer, and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have

been removed to the neighbourhood of a treasury different from that originally drawn on.

A supply bill cannot be exchanged.

A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on ". If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules. The original bill will in both cases be charged as paid, and credit given for the new issue.

CONDITIONS OF ISSUE.

31. Treasury Officers may grant transfer receipts to persons in the Civil Department at par—

(*a*) to all Civil Officers for *bonâ fide* public purposes, to be clearly stated in the application;

Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubt whether the object is really public, he should state his doubt to the applicant or take the orders of the Collector. On grant of a transfer receipt its number should be noted on the application, which should then be pasted in a rough file, book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General in order to the issue of instructions for future guidance.

(*b*) to Judges, for remittance to the Court to which payment is to be made, on account of costs of suit, and all sums realized in execution of decrees of other Courts;

(*c*) to Magistrates on account of remittance of proceeds of estates, property, &c., belonging to deceased Police Officers;

(*d*) to other heads of offices for remittance to the Administrator General of proceeds of the estates of other Government servants;

(*e*) to shipping masters at out-ports, in favour of the Master Attendant to whom they are subordinate, for the money realized on account of estates of deceased seamen, in order to its remittance to the Board of Trade;

(*f*) to public officers who have the duty of laying dawks, on account of deposits made by parties travelling by dawk;

(*g*) to Secretaries of the Service Funds for *bonâ fide* purposes of the funds;

(*h*) to College, School, and other local Committees appointed by Government, when shown to be necessary;

(*i*) to postal officials on account of premium payable to Guarantee Societies;

(*k*) to men of the Police Battalions and Bengal Police Constabulary, on treasuries in the Presidency of Fort William, and to men of the Burmah Police force on treasuries in the Presidencies of Madras and Bengal, in the form, and on the terms, for sepoys' remittances, the heading of the descriptive roll at the back of the transfer receipt being altered by hand to suit the case. This rule is not applicable to men of the Thuggee and Dacoity Establishments;

(*l*) to the Secretary of the Government Presidency Savings Bank for repayment of sums withdrawn from the bank by depositors in the mofussil;

(*m*) 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;

Where Civil Chaplains are paid by cheque at a Presidency Town, they should send their application to the Bank with the cheque and with a certificate that the receipts required are in part of their monthly pay.

(*n*) to Military Officers employed in Department Public Works in exchange for Circle Paymaster's drafts remitting their pay, or in exchange for cash on the Paymaster's certificate, as provided below (41 *a*, *d*, *e*).

Special orders have also sanctioned with limitation the issue of transfer receipts in exchange for cash

(*o*) on behalf of the Calcutta Diocesan Additional Clergy Society, by the General Treasury at Calcutta on any treasury within the Presidency of Fort William, or by any treasury on the General Treasury;

(*p*) by the General Treasury, Fort William, or any treasury for remittance of the salaries of Army Scripture Readers;

(*q*) by any treasury in the Bombay Presidency on the General Treasury at Bombay for remittances to the central book depôt there;

(*r*) by the Rutnagiri treasury to the Political Superintendent of the Sawuntwari State for the public purposes of that State.

32. Every public officer who incurs expenditure on the public service must adjust it against the grant of his own district, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurred the expenditure. The charge must, however, be adjusted against the budget grant of the department to which is attached the officer requiring the expenditure, and, therefore, an officer should address his applications for any service to the principal officer of his department in the district indented on: *e. g.*, a police officer should

ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate, in such a case, would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant if his own should fall short towards the end of the year——. A non-gazetted officer can only draw leave allowances at the treasury from which his salary is disbursed (C. L. C., 23 *c*), and he must make his own arrangements for drawing it there: it cannot be remitted to him by transfer receipt.

33. Treasury Officers may grant transfer receipts *at a premium* to persons in the Civil Department—

(*a*) to Collectors, or Court of Wards in Bengal or elsewhere, on all treasuries, at 1 per cent. premium for remittance of sums belonging to Wards' estates;

(*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;

(*c*) to all officers in civil employ on the general treasury at the capital of their presidency, at 1 per cent. premium, on issue of pay, to the extent of their monthly salaries, for sums not less than Rs. 150;

(*d*) to persons having to pay an instalment of land revenue in another district. A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus:—

Received from A B, on account of C D, proprietor, the sum of Rs. ——— on account of land revenue demands, to be transferred to his credit under land revenue, as per particulars on reverse, at the—— treasury.

The terms of issue of these transfer receipts differ under orders of the local Government: in the Lower Provinces of Bengal, a fee of two annas on each hundred Rupees or part of Rs. 100 is charged for transfer of sums not exceeding Rs. 500 for one remitter, but Re. 1 is charged for any larger sum up to Rs. 1,000, and for every further fraction of Rs. 1,000; but the East Indian Railway is exempted from this charge in cases where it has to pay revenue of class C lands.

If the Revenue Board, or similar controlling authority, choose to dispense with actual remittance, arranging in some other way for intimation of the receipt to the district in which it should properly have been credited, it can also dispense with the fee; but actual remittance is necessary when the treasury in which the cash is actually received under a different Government from that including the estate on account of which the instalment is paid. The fee to be levied in case of such receipts on account of estates under another Government will ordinarily be that levied in the province in which the cash is actually received; if no fee be there payable, charge should be made on the plan of Bengal.

34. Circle Paymasters will never draw transfer receipts upon each other, but may grant them upon any civil treasury

dependent for funds, and on which, therefore, they cannot obtain transfer receipts, it was arranged that the Paymasters should send to the Treasury Officer a statement of the sums to be paid at Simla, naming the payees, whether private persons or the Bank, and at the same time furnish each officer requiring money to be paid at Simla with an order or certificate specifying that "the Treasury Officer has been requested in Statement No. dated to retain Rs. As. P. for payment "on presentation of this order to."

The Treasury Officer would charge the total amount of the Paymaster's cheque, retaining the amount of the statement for payment to the parties named, and issuing the remainder to the Paymaster. Afterwards the Paymaster's statement with the orders (to which the several parties should attach their receipt for the contents) should be sent to the Paymaster by the Treasury Officer.

41. Civil Treasury Officers will issue transfer receipts in exchange for cash received from Military Officer—

(*a*) for a private remittance on a treasury situated in a Presidency on which the Circle Paymaster is not dependent for funds;

The cash must be tendered with a certificate from the Circle Paymaster to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to a privilege transfer receipt.

(*b*) to European Commissioned Officers for the value of a named bungalow sold, on the application of the vendor or purchaser, the designation 'vendor or purchaser' being appended to the applicant's signature;

(*c*) to regiments, or a committee of officers, for mess or regimental purposes;

a certificate from the Commanding Officer that the remittance is *bonâ fide* for the purpose stated, must accompany.

(*d*) to an officer suddenly leaving a station, on the station to which he is proceeding, and for an amount not exceeding his monthly pay and allowances;

a certificate from the Paymaster, circle or regimental, that the applicant is entitled to a transfer receipt, must accompany;

(*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;

Certificate as with the case *d*.

(*f*) to His Excellency the Commander-in-Chief and officers of the head quarters staff, and clerks attached thereto, to the extent of their monthly pay and allowances, including staff salary.

(*g*) to Brigade Majors and other Station Staff Officers, at 1 per cent. premium, on remittances to be made under award of a Military Court 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. 517-3-9, the transfer receipt will issue for Rs. 512-1-10, and Rs. 5-1-11 will be carried to account as premium.

(*h*) for *bonâ fide* public purposes to be stated in the applications. (*31a, note.*)

42. Indian emigrants to Crown colonies are allowed to remit their savings through Government agency. In return for money lodged with the Colonial Treasurer, the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. His application will have given his own occupation besides the names, ages, and full addresses both of himself and the payee, and the Colonial Government forwards, to its Emigration Agent in India, a list in duplicate containing the above particulars for each money order issued since the despatch of the previous list; on receipt the Agent will hand in one copy of the list to the officer in charge of the Government Treasury, together with the amount thereof in rupees. The officer in charge of the treasury will then forward all particulars necessary for payment of the money order to the local treasury in the interior which is nearest to the residence of the payee.

dependent for funds, and on which, therefore, they cannot obtain transfer receipts, it was arranged that the Paymasters should send to the Treasury Officer a statement of the sums to be paid at Simla, naming the payees, whether private persons or the Bank, and at the same time furnish each officer requiring money to be paid at Simla with an order or certificate specifying that "the Treasury Officer has been "requested in Statement, No. dated to retain Rs. As. P. for payment "on presentation of this order to. "

The Treasury Officer would charge the total amount of the Paymaster's cheque, retaining the amount of the statement for payment to the parties named, and issuing the remainder to the Paymaster. Afterwards the Paymaster's statement with the orders (to which the several payees should attach their receipt for the contents) should be sent to the Paymaster by the Treasury Officer.

41. Civil Treasury Officers will issue transfer receipts in exchange for cash received from Military Officer—

(*a*) for a private remittance on a treasury situated in a Presidency on which the Circle Paymaster is not dependent for funds;

The cash must be tendered with a certificate from the Circle Paymaster to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to a privilege transfer receipt.

(*b*) to European Commissioned Officers for the value of a named bungalow sold, on the application of the vendor or purchaser, the designation 'vendor or purchaser' being appended to the applicant's signature;

(*c*) to regiments, or a committee of officers, for mess or regimental purposes;

a certificate from the Commanding Officer that the remittance is *bonâ fide* for the purpose stated, must accompany.

(*d*) to an officer suddenly leaving a station, on the station to which he is proceeding, and for an amount not exceeding his monthly pay and allowances;

a certificate from the Paymaster, circle or regimental, that the applicant is entitled to a transfer receipt, must accompany;

(*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;

Certificate as with the case *d*.

(*f*) to His Excellency the Commander-in-Chief and officers of the head quarters staff, and clerks attached thereto, to the extent of their monthly pay and allowances, including staff salary.

(*g*) to Brigade Majors and other Station Staff Officers, at 1 per cent. premium, on remittances to be made under award of a Military Court of Requests.

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(*h*) for *bonâ fide* public purposes to be stated in the applications. (*31a, note.*)

42. Indian emigrants to Crown colonies are allowed to remit their savings through Government agency. In return for money lodged with the Colonial Treasurer, the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. His application will have given his own occupation besides the names, ages, and full addresses both of himself and the payee, and the Colonial Government forwards, to its Emigration Agent in India, a list in duplicate containing the above particulars for each money order issued since the despatch of the previous list; on receipt the Agent will hand in one copy of the list to the officer in charge of the Government Treasury, together with the amount thereof in rupees. The officer in charge of the treasury will then forward all particulars necessary for payment of the money order to the local treasury in the interior which is nearest to the residence of the payee.

Appendix A.

[Referred to in paras. 1 & 4.]

PUNJAB.

No. _____

Date _____

Payee _____

Drawee _____

Rupees _____

Value received IN CASH

Do. BY TRANSFER.

PUNJAB.

No. _____ Rs. _____

(SOLE) *Umballah,* _____ 187 . (SOLE)

AT SIGHT PAY this SOLE *Bill of Exchange to the order of* _____ *Rs.* _____

Rupees _____

for value received of _____

To

H. M.'s General Treasury,
Bank of Bengal,
Calcutta.

Under

Head Clerk. *Accountant.* *In charge of Treasury.* *Treasurer.*

Appendix B.

[Referred to in paras. 1 and 4.]

FIRST.

No. _____

Date _____

Payee _____

Drawee _____

Rupees _____

SECOND.

No. _____

Date _____

Payee _____

Drawee _____

Rupees _____

Office of Comptroller General.

No. _____ Rs. _____

BILL ISSUE DEPARTMENT.

(FIRST) CALCUTTA, _____ 187 . (FIRST)

AT SIGHT of this FIRST *of Exchange* (Second Unpaid) *pay to the order of* _____ *Rs.* _____

Rupees

for value received.

To

The Officer in charge of the Treasury at _____

Under

Assistant Comptroller General.

Office of Comptroller General.

No. _____ Rs. _____

BILL ISSUE DEPARTMENT.

(SECOND) CALCUTTA, _____ 187 . (SECOND)

AT SIGHT of this SECOND *of Exchange* (First Unpaid) *pay to the order of* _____ *Rs.* _____

Rupees

for value received.

To

The Officer in charge of the Treasury at _____

Under

Assistant Comptroller General.

Appendix C.

[Referred to in paras. 1 and 4.]

REMITTANCE TRANSFER RECEIPT.

No._____

*Date*_____

*Payee*_____

*Drawee*_____

Rupees_____

Value received IN CASH_____

Do. BY TRANSFER_____

In case of a transfer receipt granted for public purposes, the name and office of the remitter, the date of his application, the number it bears in the file, and the purpose of the application, should be stated below.

REMITTANCE TRANSFER RECEIPT.

No. Rs.

(NOT NEGOTIABLE.)

PUNJAB.

*Office of*_____ *No. dated*_____ *of*_____ 187 .

Received *from*_____

_____ *the sum of*

Rupees

payable to (or to be transferred to the credit of)

To

The Officer in charge of the Treasury at

Under

Officer in charge of Treasury.

Reverse of form B.

[Referred to in para. 35.]

Received payment_____

FOR SEPOYS' REMITTANCES ONLY.

*DESCRIPTIVE ROLL of*_____ *entitled to receive Rupees*_____ *from the*_____ *of*_____ *as per Receipt No.*_____

Name of Payee.	Rank or Vocation.	Inhabitant of Place, Pergunnah, or District.	Caste or Tribe.	Supposed Age.	Supposed Height.	Particular Mark.	Remarks.

*Officer Commanding*_____ *Regt.* *Wing or Squadron Officer.*

*Stationed at*_____

Appendix D.

Condensed form

[Referred to in paragraphs 6, 7 & 10.]

Register of bills issued on _____ *Treasury,* _____ *Government.*

Date.	NUMBERS.		Authority for issue.*	To whom granted and on what account.	To whom payable.	Amount of bill.	Amount of Premium Discount.	Initials of treasury officer.	REMARKS.
	Special or district.	PRINTED OR GENERAL.							
		Supply bill. / Transfer receipt.							

There is ample space for this heading in the length of a half sheet of foolscap (about 13 inches) which should accordingly be used instead of book paper the latter being four times as expensive. The good machine-made foolscap supplied by the stationery office is abundantly good for the purpose. The register should be printed and bound before issue, the sheets being bound by the middle (as received from the stationery office) not by the edge.

* The letter of the Accountant General, or the paragraph of the rules, authorising issue of the bill, should be quoted in this column.

Appendix E.

[Referred to in para. 12.]

Condensed form.

LOCAL REMITTANCES (BILLS ISSUED.)

List of * *bills drawn by* _____ *Treasury of the* _____ *Presidency during the month of* ____ 1873-74 *on local treasuries.*

Date.	NUMBER.	Authority for issue.	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Premium charged.	Daily total carried to cash book.	The columns to right of this space should be left blank for use in the Accts. Genl's. Office.	Amount paid in 1873-74.	Balance at close of 1873-74.	Amount paid in 1874-75.	Balance at close of 1874-75.	Amount paid in 1875-76.	Balance at close of 1875-76.	Amount paid in 1876-77.	Balance at close of 1876-77.	Month of payment.	REMARKS.
	The general (or printed) number only should be entered in this column.																†		

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

† The balance in this column should be carried to credit of Government by the Accountant General in the final account of March 1877.

Appendix F.

[Referred to in para. 12.]

nsed form.

BILLS ISSUED—OTHER GOVERNMENTS.

*LIST of** _____ *drawn upon Treasuries under other Governments by* _____

Treasury of the Bengal Presidency, during the month of _____ 18

Date of Issue.	Number.	Under what authority issued.	To whom Granted.	To whom Payable.	Treasury drawn upon.	Treasuries under the Governments of									Daily Total carried to Cash Book.	Previous charged on issue of Bills.	Remarks.
						India.	Madras.	Bombay.	N. W. Provinces.	Oudh.	Central Provinces.	British Burmah.	Punjab.				

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be. The printed (or general) number only must be given as shown in Appendix E.

Appendix G.

[Referred to in paras. 11 & 15.]

Full size form.

ADVICE LIST.

TO

THE OFFICER IN CHARGE OF THE TREASURY,

AT _____

SIR,

I beg to advise having to-day issued upon you the under-noted Supply Bills, and Remittance Transfer Receipts amounting to Rupees*

_____ TREASURY,

Th _____ 187 .

Officer in charge of Treasury.

Special.	Numbers. Printed (or general.) Supply Bills.	Numbers. Printed (or general.) Transfer Receipts.	To whom payable.	Amount.	Limit to be stated in words.	Initials of Treasury Officer checking issue.	Last issue date.	Payment to be noted in this column.

* Total to be entered in words.

ERRATA IN BILL RULES.

Page 21.—In *reverse of form B*, for *B* read C.

Page 25.—*Add note.*—The Treasury Officer should keep these forms also in his own custody, issue day by day enough only for the day's use, and receive back at night all unused.

To be pasted on page 25 without delay.

Appendix H.

Full size form. [Referred to in para. 14.]

CHECK Register of Bills payable and drawn by _____ Treasury _____ of the _____ Government.

Date of Bill.	NUMBERS.			Amount of each Bill.	Date of payment.	Remarks.	Amount discharged.
	Special (or District)	Printed (or General.)					
		Supply Bills.	Transfer Receipts.				

N. B.—This form should be printed on Foolscap.

When a bill is endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column f remarks.

Appendix I.

Full size form. [Referred to in para. 21.]

LOCAL REMITTANCES—BILLS DISCHARGED.

LIST of _____ drawn by Treasuries under the Government of Bengal on the _____ Treasury of that Government, and cashed from _____ to _____*

Voucher Number.	Date of Payment.	Numbers.	Date of Draft.	Treasury drawn by.	Amount.	Daily total carried to Cash Book.

* Here insert Supply Bills, or Remittance Transfer Receipt, as the case may be.

Appendix K.

[Referred to in para. 21.]

Condensed form.

BILLS DISCHARGED—OTHER GOVERNMENTS.

LIST of _____ drawn by Treasuries under other Governments on the _____ Treasury, and cashed during the month of _____ 187*

Voucher Number.	Date when Discharged.	Particulars of Draft.		By what treasury drawn.	Chargeable to Governments of									Daily total carried to Cash Book.	Remarks.
		Number.	Date.		India.	Madras.	Bombay.	Hyderabad.	Oudh.	Punjab.	Central Provinces.	British Burmah.	N. W. Provinces.		

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

Appendix L.

[Referred to in para. 34.]

List of REMITTANCE 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 _____

_____ *Circle Paymaster.*

Appendix M.

[Referred to in para. 35.]

Payee's Receipt for Sepoy's remittance.

Received from the Collector of _____ the sum of Rupees _____ being the amount of a remittance from _____ of the _____ Company _____ Regiment.

Dated _____

To _____

Signature of Payee.

LIST OF PUBLIC TREASURIES IN INDIA.

* Treasuries against which this mark is set are not to be drawn upon.
† Treasuries thus marked are to be drawn upon for public purposes only.

Under the Government of India.

Names of Districts.	*Designations of Officers.*
Calcutta—Government Treasury at the Bank of Bengal.	Secretary and Treasurer, Bank of Bengal.
Ajmere	Deputy Commissioner.
Bhopal	Political Agent.
Bushire†	Political Resident.
Coorg (Mercara)	Superintendent.
Gwalior	Political Agent.
Hyderabad	Resident.
Indore	Agent, Govr. Genl., Central India.
Munipore	Political Agent.
Muscat†	Political Agent.
Nagode	Political Assistant.
Nepal (Khatmándoo)	Resident.
Nowgong (Bundelcund) (*a*)	Political Asstt. in charge of Treasury.
Persia	H. M.'s Envoy Extraordinary.
Port Blair*	Superintendent.
Thuggee Department*	General Superintendent.
Turkish Arabia (Baghdad)	Political Agent.
Zanzibar†	Political Agent.

(*a*) This treasury should always be addressed Nowgong (Bundelcund.)

Under the Government of Bengal.‡

Backergunge (Burrisal)	Collector.
Balasore	Collector.
Bancoorah	Collector.
Bheerbhoom (Soorce)	Collector.
Bhangulpore	Collector.
Bhullooah (Noakhali)	Collector.
Bograh	Collector.
Burdwan	Collector.
Cachar	Deputy Commissioner.
Chittagong	Collector.
Chumparun (Mootiharee)	Collector.
Cooch Behar*	Deputy Commissioner.
Cossyah Hills (Shillong)	Deputy Commissioner.
Cuttack	Collector.

‡ In most Bengal districts are several sub-divisional treasuries at which the officer in charge of the Head Quarters treasury may be able to make a bill payable on the holder's application: a list is annexed. But it must be understood that the holder of a bill cannot demand such convenience, and that it will not be afforded if loss or inconvenience is likely thereby to be caused to the ordinary business of the State. In case of loss of a bill so enfaced delay is likely to occur in payment of a duplicate.

Under the Government of Bengal,—continued.

Names of Districts.	*Designations of Officers.*
Dacca	Agent, Bank of Bengal.
Darjeeling	Deputy Commissioner.
Dinagepore	Collector.
Durrung (Tezpore)	Deputy Commissioner.
Furreedpore	Collector.
Garrow Hills (Toora)	Deputy Commissioner.
Gowalparah	Deputy Commissioner.
Gya	Collector.
Hazareebaugh	Deputy Commissioner.
Hooghly	Collector.
Jessore	Collector.
Julpigoree	Deputy Commissioner.
Kamroop (Gowhatty)	Deputy Commissioner.
Lohardugga (Ranchee)	Deputy Commissioner.
Luckimpore (Dibrooghur)	Deputy Commissioner.
Maldah	Collector.
Maunbhoom (Purulia)	Deputy Commissioner.
Midnapore	Collector.
Monghyr	Collector.
Moorshedabad (Berhampore)	Collector.
Mymensing	Collector.
Nowgong, Assam (*b*)	Deputy Commissioner.
Nuddea (Kishnaghur)	Collector.
Nya Doomka	Assistant Commissioner.
Patna	Agent, Bank of Bengal.
Pooree	Collector.
Pubna	Collector.
Purneah	Collector.
Rajshahye (Rampore Bauleah)	Collector.
Rungpore	Collector.
Sarun (Chupra)	Collector.
Seebsagur (Jorehaut)	Deputy Commissioner.
Shahabad (Arrah)	Collector.
Singbhoom (Chyebassa)	Deputy Commissioner.
Sumogoodting (Naga Hills)	Deputy Commissioner.
Sunderbans*	Commissioner.
Sylhet	Collector.
Tipperah (Comillah)	Collector.
Tirhoot (Mozufferpore)	Collector.
24-Pergunnahs	Collector.

(*b*) This Treasury should always be addressed Nowgong, Assam.

List of Subdivisional Treasuries in Bengal referred to in the foot note on page 30.

District.	Sub-divisional Treasure chest.	District.	Sub-Divisional Treasure chest.
Backergunge ...	Madaripore.	Monghyr ...	Jumooi.
	Perozepore.		Begooserai.
	Dowlut Khan.	Moorshedabad ...	Jungypore.
	Patunkhally.		Lalbagh.
Balasore ...	Bhudruck.	Mymensing ...	Jumalpore.
Bhaugulpore ...	Banka.	Nuddea ...	Khooshtea.
	Mudehpoorah.		Meherpore.
	Soopaul.		Chooadanga.
Burdwan ...	Cutwa.	Nyajoonka (Sonthal Pergunnahs	Rajmehal.
	Culna.		Deoghur.
	Boodbood.		Godda.
	Raneegunge.		Pakour.
	Jehanabad.		Dehar.
Chittagong ...	Cox Bazar.	Patna ...	Khoordah.
Chumparun ...	Bettiah.	Pooree ...	Serajgunge.
Cuttack ...	Kendraparah.	Pubna ...	Kishengunge.
	Jajpore.	Purneah ...	Arrareah.
	Jugutsingpore.		Nattore.
Dacca ...	Manickgunge.	Rajshahye ...	Bhowanigunge.
	Moonshigunge.	Rungpore ...	Sewan.
Durrung ...	Mungledye.	Sarun ...	Golaghat.
Furreedpore ...	Goalundo.	Seebsagur ...	Buxar.
Gowalparah ...	Dhoobree.	Shahabad ...	Sasseram.
Gya ...	Nowada.		Bhuboah.
	Aurungabad.		
	Jehanabad.	Shillong (Cossya Hills) ...	Jowai.
Hooghly ...	Serampore.	Tipperah ...	Brahminbariah.
	Howrah.	Tirhoot ...	Tajpore.
Jessore ...	Magoorah.		Hajipore.
	Khoolna.		Modhubani.
	Norail.		Darbhanga.
	Jhennida.		Sitamarhi.
	Bagirhaut.		Barraset.
Julpigoree ...	Fallacotta.	24-Pergunnahs...	Barripore.
Kamroop ...	Burpettah.		Bussecrhaut.
Lohurdugga ...	Palamow.		Diamond Harbour.
Luckimpore ...	N. Luckimpore.		Satkhirah.
Maunbhoom ...	Gobindpore.		Dum-Dum.
Midnapore ...	Gurbetta.		Barrackpore.
	Tumlook.		
	Contai.		

Under the Government of North-Western Provinces.

Names of Districts.	*Designations of Officers.*
Agra	Agent, Bank of Bengal.
Allahabad	Agent, Bank of Bengal.
Aligarh	Collector.
Azimgarh	
Banda	
Bareilly	
Basti	
Benares	Agent, Bank of Bengal.
Bijnúr	Collector.
Bulandshahar	
Badáon	
Cawnpore	Agent, Bank of Bengal.
Chakráta (subordinate to Dehra Dhoon)	Officer in charge.
Dehra Dhoon	Superintendent.
Etah	Deputy Collector.
Etáwah	Collector.
Farakhábád	
Fatahpur	
Gházipúr	
Gorakpúr	
Hamírpúr	
Jaloun	Deputy Commissioner.
Jhansi	
Jounpore	Collector.
Kumaon (Almora)	Senior Assistant Commissioner.
Lalatpur (Chandéri)	Deputy Commissioner.
Meerut	Collector.
Mirzapúr	Agent, Bank of Bengal.
Moradabad	Collector.
Muzaffarnagar	
Matra	
Máinpúrí	
Náini Tál (*c*)	Joint Assistant Commissioner.
Ránikhét (*c*)	Treasurer's Agent.
Rúrki	Officer in charge.
Sháhjahánpúr...	Collector.
Sáháranpúr	

(*c*) These treasuries are subordinate to Kamáon, and authorised to cash, but not to draw bills. They may accordingly be drawn upon.

In Oudh.

Bahraich	Deputy Commissioner.
Bárabanki	
Faizábád	
Gondah	
Hardui	
Khéri (Mahamdi)	
Lucknow	Agent, Bank of Bengal.
Oonao	Deputy Commissioner.
Partábgarh	
Rai Baréli	
Sitapur	
Sultánpúr	

Under the Government of Punjab.

Names of Districts.	*Designations of Officers.*
Ambála	Deputy Commissioner.
Amritsar	Agent, Bank of Bengal.
Banu (Edwardesabad)	Deputy Commissioner.
Dehra Ghazi Khan	
Dehra Ismail Khan	
Delhi	Agent, Bank of Bengal.
Firozpúr	Deputy Commissioner.
Gujránwála	
Gujrát	
Gurdáspur	
Gurgaon	
Hissar	
Hoshyarpúr	Deputy Commissioner.
Hazára (Abbottabad)	
Jhilam	
Jhang	
Jalandhar	
Kángra (Dharmsála)	
Kohát	
Karnál	
Lahore	
Lúdiánah	Agent, Bank of Bengal.
Montgomery (formerly Gogaira)	Deputy Commissioner.
Multan	
Muzaffargarh	
Peshawur	
Ráwal Pindi	
Rohtak	
Sialkot	
Sháhpúr	Deputy Commissioner.
Simla	
Sirsa	

If it be desired that a transfer receipt be made payable at the sub-treasury of Dalhousie (in the Gurdaspur District), Naoshera, Hoti Mardan (both in the Peshawur District), Attock, Mari (both in the Rawalpindi District), or Kasauli (in the Simla District) it should be sent by the remitter or payee *un*receipted to the treasury officer at the head quarters' station, with a letter requesting that it may be endorsed for payment at the sub-treasury, and be despatched to the payee whose address must be given. After making the necessary endorsement, the treasury officer will despatch it to the payee service bearing or free, according as it may have been granted for private or public purposes.

In Central Provinces.

Balaghût	Deputy Commissioner.
Bétul	
Bhandara	
Biláspur	
Chánda	
Chindwára	
Damoh	
Hoshangábád	
Jabalpúr	
Mandla	

In Central Provinces.—continued.

Names of Districts.	*Designations of Officers.*
Nágpúr	Agent, Bank of Bengal.
Narsinghpúr	Deputy Commissioner.
Nimár	
Ráipúr	
Ságar	
Sambalpúr	
Seóni	
Sironcha	
Wardha	

Under the Government of Bombay.

General Treasury, New Bank of Bombay	Secretary and Treasurer, New Bank of Bombay.
Ahmedabad	Agent, New Bank of Bombay.
Ahmednuggur	Collector.
Belgaum	
Broach	Agent, New Bank of Bombay.
Canara	Collector.
Candeish (Dhoolia)	
Colaba*	
Dharwár	Agent, New Bank of Bombay.
Hyderabad (Sinde)	Collector.
Kaira	
Kulladghee	
Kurrachee	Agent, New Bank of Bombay.
Nassick	Collector.
Poona	Agent, New Bank of Bombay.
Rutnagherry	Collector.
Sattára	
Shikarpore	
Sholapore	
Surat	
Tanna	
Aden†	Political Resident.
Baroda†	
Kattywar (Rajcote)†	Political Agent.
Kutch (Bhooj)†	

Under the Government of Madras.

General Treasury, Bank of Madras	Secretary and Treasurer, Bank of Madras.
Bellary	Agent, Bank of Madras.
Chingleput (Saidapet)†	Collector.
Coimbatoor†	
Cuddapah	
Ganjam (Chutterpore)	Agent, Bank of Madras, Berhampore.
Godavery (Coconada)	Agent, Bank of Madras.

Under the Government of Madras.—continued.

Names of Districts.	*Designations of Officers.*
Kristna (Masulipatam) ...	... Collector.
Kurnool ...	... Collector.
Madras* ...	... Collector.
Madura ...	... Collector.
Malabar (Calicut) ...	... Agent, Bank of Madras, Calicut.
Neilgheries (Ootacamund)†	... Do. Ootacamund.
Nellore ...	... Collector.
North Arcot (Chittoor) ...	... Collector.
Salem ...	... Collector.
South Arcot (Cuddalore) ...	... Collector.
South Canara (Mangalore)	... Agent, Bank of Madras.
Tanjore ...	... Collector.
Tinnevelly (Palamcottah) ...	... Collector.
Trichinopoly ...	... Collector.
Vizagapatam ...	... Collector.
Mysore (Bangalore)† ...	... Deputy Accountant General.
Travancore (Trivandrum) ...	... Resident.

In British Burmah.

Akyab ...	... Agent, Bank of Bengal.
Bassein ...	... Deputy Commissioner.
Henzadáh ...	... Deputy Commissioner.
Moulmein ...	... Agent, Bank of Bengal.
Mergui ...	... Deputy Commissioner.
Rangoon ...	... Agent, Bank of Bengal.
Ramree (Kyuk Phyoo) ...	... Deputy Commissioner.
Sandoway ...	... Deputy Commissioner.
Shwegyeen ...	... Deputy Commissioner.
Tavoy ...	... Deputy Commissioner.
Thayetmo (Prome) ...	... Assistant Commissioner.
Tounghoo ...	... Deputy Commissioner.

No bills can be drawn on any treasury in the Berars; should it be necessary to make any remittances on public service, transfer receipts may be granted on the political treasury at Hyderabad in favor of the district officers to whom the amounts are to be remitted. Similarly, a district officer in the Berars having occasion to make a remittance on public service to any British district must pay cash into the political treasury and obtain a transfer receipt in exchange.

Adjustments with districts in the Mysore will be effected in like manner through Her Majesty's treasury at Bangalore.

It should not be necessary to add that the present instructions do not apply to Money Orders.

LIST OF MILITARY PAY AND PENSION PAY OFFICES IN INDIA.

Bengal.

PAY OFFICES.

Circle.	*Station.*
Presidency	... Calcutta.
N. W. Provinces	... Allahabad.
Punjab	... Rawul Pindee.

Madras.

PAY OFFICES.

Presidency	... Madras.
Pegu	... Rangoon.

PENSION PAY OFFICE.

Presidency	... Madras.

Bombay.

PAY OFFICES.

Circle.	*Station.*
Presidency	... Bombay.

PENSION PAY OFFICES.

Presidency	... Bombay.
Poona	... Poona.
Dapoolie	... Dapoolie.

Treasuries in British Burmah.

Names of Districts.	*Designations of Officers.*
Akyab	Agent, Bank of Bengal.
Bassein	Deputy Commissioner.
Henzadáh	Deputy Commissioner.
Maulmain	Agent, Bank of Bengal.
Mergui	Deputy Commissioner.
Prome	Deputy Commissioner.
Rangoon	Agent, Bank of Bengal.
Ramree (Kyouk Phyoo)	Deputy Commissioner.
Sandoway	Deputy Commissioner.
Shwe-gyeen	Deputy Commissioner.
Tavoy	Deputy Commissioner.
Thayetmyo	Deputy Commissioner.
Tounghoo	Deputy Commissioner.

C. G.'s Circular No. 164.

N. B.—No transfer receipt may be drawn on any Military Pay Office.

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In B.N.° 235.