

S U P P L E M E N T
TO
GENERAL ORDERS.

SEPARATE No. 16 OF 1842.

BY THE HONORABLE THE GOVERNOR IN COUNCIL.

BOMBAY CASTLE, 27th APRIL 1842.

The Hon'ble the Governor in Council is pleased to publish the following Compilation of all existing orders under the head "Pay Department."

By order of the Hon'ble the Governor in Council,

J. P. WILLOUGHBY,

Secy. to Govt.

PAY DEPARTMENT.

MILITARY ACCOUNTANT AND PAYMASTERS.

I. Orders having been issued for the abolition of the Office of Military Paymaster General, and for the transfer of the Duties of it, the Hon'ble the Governor in Council has been pleased to appoint a *Military Accountant*. G. G. O. 24th Dec. 1816.

II. The designation of the Deputy Military Paymaster General is altered to that of "*Military Paymaster at the Presidency*," embracing the Duties of Garrison Paymaster, Paymaster of Extraordinaries, and of Queen's Troops.

III. The Military Accountant is to be guided by the "*Standing Orders and Regulations for the Pay Office General*," as in force prior to the new modelling of the Pay Department on the 30th of October 1809, with this modification, that, as the Military Accountant is to be an Officer of Account, and of Check and Controul, and not of Disbursement, he is not to be in any respect or degree concerned in the Receipt and Issue of Monies from the Treasury; but all such duties which, by the Regulations in question, were executed by the Military Paymaster General, are to be executed by the Paymaster at the Presidency, it being intended that the standing orders and regulations for Military Disbursements, shall form a rule of guidance for the Military Accountant, only in matters relating to the formation of Accounts, and to the exercise of check and controul over the Military Paymasters at the Presidency and Subordinates.

IV. All Paymasters and other Public Officers, as well as Individuals, who at present render Accounts to the Military Paymaster General are hereby directed to transmit the Accounts, to the *Military Accountant*.

V. The several Paymasters and other Public Officers, are further directed to attend to such Instructions as they may receive from the Accountant to the Military Department, regarding the mode of keeping their Accounts, and they are also to correspond with that Officer on all subjects relative to their Official Duties, or Accounts.

VI. The Bills of Exchange granted by the several Paymasters, which are at present drawn on the Military Paymaster General, are to be drawn upon the Military Accountant, but in every other respect, those Officers are to observe the same method of drawing those Bills, as is at present in use.

VII. The Military Accountant is after the close of every Year's Books to furnish an Account-Current to any Person who may have received, by order of the Board or otherwise, Advances on account of Military Charges, and has neglected settling them previous to the balancing of the Military Books. G. G. O. 24th June 1811.

VIII. The Account-Current of every Officer, Agent, or Contractor, who may have received Advances of Cash by order of Government, or otherwise, shall be adjusted by the Military Accountant immediately after the Military Books of the past year shall have been balanced, when the Military Accountant shall proceed to recover the Balances, that may appear due on these Accounts, respectively. In case, however, when it may be necessary to transfer the Balance of the past year's Account of an Officer in charge of a Department, of an Agent, or Contractor, to the Account of the following year, such Balances shall always be considered as an Advance of Cash made to the Agent or other Person, for the current expenses of his Department, and acknowledged by a Receipt under his Signature accordingly; and the Military Accountant, on his part, will grant a Certificate to the Officer, Agent, or Contractor, stating that his Accounts have been adjusted up to the 30th April of the past year and that there are not any Demands against him on the Books of the Pay Office by which means all retrospect to the Account of the former years will be rendered unnecessary.

IX. It behoves every Individual of the Army to whom advances may have been made, who may be desirous of proceeding to Europe, to obtain from the Pay Department a timely and full adjustment of all outstanding Balances or Demands against him on the Public Accounts; as it is hereby declared that except in cases of very peculiar urgency, no Security, or Deposit, will in future be received by way of indemnification for any Losses, to which the Public might eventually be exposed from the remissness of Officers in this respect.

X. An Account of Advances and Disbursements is to be transmitted, annually, to the Military Accountant, by all Persons who may have received Advances of Cash on account of Military Service in the course of the same year.

XI. Paymasters in transmitting the Abstract Account of Receipts and Disbursements, forwarded by them monthly to the Military Accountant and Military Auditor General, shall annex an explanation of the Balance which may appear due on each Account.

XII. The Right Honorable the Governor in Council, having lately had under consideration the system pursued in the Annual Settlement of accounts in the Military Department, and deeming their regular adjustment a matter of the first importance, both to the interests of Government and the Officers charged with the disbursement of public money, is pleased to direct the attention of Paymasters, Commissariat Officers, Engineers, and other Officers receiving Government advances, to the Government General Order of the 24th June 1811. With a view moreover, to give full effect to the provisions of the foregoing General Order, it is hereby notified, that the Military Accountant will, by the 1st March of each year, furnish every Officer against, or in favor of, whom any Balance may appear up to the 31st May preceding, with an intimation of the amount of the same, which such Officer is hereby required to reply to either in acknowledgment of its correctness or with a view to its rectification forthwith, and that in default of his doing so for one month from the date of its receipt, according to course of Post, if the Balance be against him he will be held responsible for the same, and unless it be an account current, he will immediately be put G. G. O. 7th August 1834.

under the usual stoppages, until it be liquidated. Officers receiving advances, and to whom an intimation of their adjustment may not be conveyed by the 1st of March should apply to the Military Accountant on the subject, it being equally their duty as it is his to see to the settlement of their accounts with that Department.

G. G. O. 18th
April 1837.

XIII. The Right Hon'ble the Governor in Council is pleased to revise the provisions of the Government General Order of the 7th August, No. 340 of 1834, as far as the period prescribed for the adjustment of account is concerned, the 1st of November being submitted for the 1st March. The particular attention of all Officers receiving public advances is called to this alteration, and they are again reminded, that it is their duty to apply for the settlement of their accounts, if no intimation be conveyed to them by the Military Accountant, on the 1st of November in each year.

G. G. O. 3rd
Apr. 1807.

XIV. All Officers intrusted with the Disbursement of Public Money, shall furnish the Paymaster of the Station with a Monthly Account-Current, exhibiting the Advances which have been made to, and the Sums expended by them.

G. G. O. 6th
Oct. 1814.

Extract from Hon'ble Court's Military Letter to Fort St. George, dated 23d January 1811.

XV. "Whenever Monthly Military Vouchers shall be lost, we direct that the Military Accountant, at whose Office they ought to have been received for transmission for Audit, shall be held responsible for obtaining Duplicate Vouchers with the utmost practicable dispatch, reporting to Government such Officers as fail to comply with his applications for Duplicate Vouchers; and it will be the duty of Government to punish such Officers for their neglect."

G. G. O. 5th
Dec. 1817.

XVI. The removal of a Paymaster by the authority of the Commanding Officer, from a fixed Station, or the Head-Quarters of the Force to which he may be appointed, having been found inexpedient, as it might in it's consequences be attended with extreme inconvenience in the subsequent adjustment of the Accounts; the Governor in Council is pleased to direct that, in future, Officers Commanding Stations shall merely issue general instructions to the Paymaster, to take proper measures for the payment of such Detachments as may be ordered on any particular duty from the main body, and desires that Officers Commanding Field Forces will also observe the same rule, in all cases where it may not be likely to interfere with more important objects.

G. G. O. 14th
July 1819 & 20
Sep. 1822.

XVII. The Military Pay Office at the Presidency is transferred to the Military Branch of the Service, and in future to be held by a Military Officer.

G. G. O. 16th
Feb. 1829.

XVIII. *H. C. L. to the S. G. 22nd August 1827. Para. XLIII.* In our Military Letter of the 12th March 1823 (Para 361) we directed the Military Paymaster General to call at least once a year upon all Officers indebted to the Company to adjust their accounts.

XIX. (*Para XLIV.*) We now direct that every person indebted to the Government in the Military Department be called upon at least once a year to adjust their accounts, in default of compliance or of neglect of replying to the call, that legal measures be immediately taken to compel a settlement.

G. G. O. 14th
April 1830.

XX. All advances to Paymasters shall be made by "Letters of Credit" instead of Drafts from the Presidency and in order to facilitate this object all Pay masters shall hold a correspondence with the Military Accountant, upon the supply of their Treasury.

XXI. (*2nd*) All Paymasters shall prepare for transmission to the Military Accountant, so as to reach his Office on or before the 1st of each month, an Estimate of their probable demands for the ensuing month.

XXII. 108. (*3rd.*) To prevent the inconvenience which would occur from the failure of the arrival of any Estimate, the Estimates are to be sent in *duplicate* where it may appear necessary or advisable.

XXIII. (*4th.*) In the formation of these Estimates, Paymasters will be careful to ascertain every probable disbursement and advance within their range; although by the following Regulations further supplies are provided for in cases of emergency they will be liable to reprehension if such extra Estimates are found to arise from circumstances which the Pay masters might have known at the time of transmitting their regular monthly Estimates.

XXIV. (*5th.*) The Military Accountant will forward these monthly Estimates to Government for approval, in the order best adapted to prevent any unnecessary delay in providing the several Pay masters with the letters of credit as early as possible.

XXV. (*6th*) When these Estimates shall have been approved, the same will be countersigned by the Secretary to Government in the Military Department, and forwarded to the Accountant General.

XXVI. (*7th.*) Upon the receipt of the Estimates sanctioned by Government, the Accountant General will prepare letters of credit upon the Collector & Resident, in favor of the Subordinate Paymasters, and upon the General Treasury in favor of the Paymaster of Bombay, which when signed by the Accountant General, will be transferred to the Military Accountant, and by him forwarded to the respective Parties.

XXVII. (*8th.*) The Estimates when forwarded by the Paymasters to the Military Accountant, are to be accompanied by a letter in the following form.

Form.

To
The Military Accountant.

Sir,

I have the honor to forward an Estimate of Cash required for the Payment of the Troops serving in.....

G. G. O. 21st July 1836. XL. Notice is hereby given, that from and after the 1st May 1836.—all Government accounts will be kept in company's Rupees. The same arrangements will take effect the same date (1st May 1836), at the Presidencies of Madras and Bombay.

G. G. O. 21st July 1836. XLI. The Right Honorable the Governor in Council is pleased to call the attention of all Disbursing Officers, both Civil and Military, under this Presidency, to the Proclamations issued by the Governor General of India in Council under dates the 2nd of September 1835, and re-published at this Presidency, under date the 2nd in the Government Gazette of the 8th of October following, and the 10th of February 1830, and re-published at this Presidency under this date, and to notify that the new rate of conversion from the 1st of May last, will be three hundred and twenty Bombay or Company's Rupees (Bombay or Company's Rupees 320) per three hundred Calcutta Siccas (Calcutta Sicca 300), in all transactions authorized in the latter currency.

G. G. O. 27th July 1837. XLII. All Officers in charge of Public Treasuries are hereby authorized to receive and exchange for perfect Company's Rupees, all Company's Rupees, which may be defective from any part of the outer coating having shelled off, and to return the imperfect coins, through the Collector, and General Treasury, to the Mint, for re-coining.

XLIII. It is hereby notified for general information that from the commencement of the ensuing Official year, or 1st May 1837, the Company's Rupee is to be the Money of account, in succession of the local currencies in the Poona Collectorate.

G. G. O. 26th Dec. 1840. XLIV. The Hon'ble the Governor in Council is pleased to re-publish the following General Order by the Government of India.

Fort William 18th November 1840.

XLV. In continuation of General Order, No. 146 of the 8th July, and No. 218 of the 7th October last, the Right Hon'ble the Governor General of India in Council is pleased to direct, that in settling with Soldiers of Her Majesty's Regiments serving in India, for any Gratuities or Grants to which they may be entitled by Warrant from the Crown, the amount of such Gratuities or Grants, when expressed in sterling Money, or not otherwise specially provided for, is to be converted into Indian Currency at the rate of two shillings and a half-penny per Company's Rupee.

G. G. O. 9th July 1839. XLVI. It being deemed expedient that the actual cash balance remaining at the close of each month in the Military Treasure Chests at the several stations under this Presidency should be ascertained by examination, on the first of the succeeding month, not being Sunday, the Hon'ble the Governor in Council is pleased to direct, that General Officers in Command of Divisions, and other Officers in distinct commands, will order Committees to assemble for that purpose on the day above specified, the results of the Committees proceedings in each case being signed by the President of the Committee, and forwarded to the Military Accountant.

XLVII. The Hon'ble the Governor in Council is further pleased to direct, that all Officers in charge of military Treasure Chests, and by whom no accounts are rendered to the Military Department of Accounts, shall keep a Book of daily Cash Receipts and Issues, to be closed at the end of each month, and forwarded to the Divisional Pay Master, through whom the advances made to him are obtained. These daily Cash Books are to furnish the Divisional Paymaster with the necessary information in regard to the Receipt and Payment of the Drafts issued by him on the Treasure Chests subordinate to his control, and over which a vigilant check should be maintained by him, and are subsequently to be placed on the records of his Office, to be available should any information connected with them be required.

G. G. O. 22nd Oct. 1839. XLVIII. It appearing that some misapprehension exists as to the application of the Government General Order of the 9th July last, No. 375 of 1839, to the different Paymasters, the Hon'ble the Governor in Council is pleased to declare the provisions of that order applicable to the Treasure Chests under their control, as well as to those at subordinate stations.

Pay Masters.

XLIX. The following is the present Establishment of Pay Masters.

1. Paymaster at the Presidency who is also Paymaster of Queen's Troops and Extra-ordinaries.
2. Paymaster Poona Division of the Army.
Deputy do. at Mhow.
3. Paymaster Southern Division of the Army.
4. Paymaster Northern Division of the Army.
5. Field Paymaster in Scinde.

G. G. O. 15th March 1842. L. Considerable obstruction to the discharge of the duties of the Pay Department in Scinde having been found to arise from the Officer in charge being required to move with the Force; the Honorable the Governor in Council is pleased, in modification of such portion of the Government General Order No. 717 of 8th December last, as relates to that branch of the Public Service, to direct, that the Pay Department for the Force in Scinde be permanently located at Sukkur under the charge of the Field Pay Master, and to sanction a Treasure Chest being attached to the Head Quarters of the Force when not encamped at a Station where either a Civil or Military Treasure Chest already exists.

G. G. O. 1st March 1842. LI. The Honorable the Governor in Council is pleased to direct, that the Extra Staff Allowance granted to Officers for the charge of Military Treasure Chests, under the Provi-

sions of Articles 79 and 80 of Section XLIX. of the Military Code, be reduced to Rupees sixty (60) per mensem, inclusive of Shroff and stationery allowance, when such Officer is in the receipt of other Staff Pay; and to Rupees ninety (90) per mensem, when the Officer holds no other Staff situation.

G. G. O. 28th
March 1842.

LII. The Honorable the Governor in Council, further directs, the Treasure Chest at Maligaum be abolished.

LIII. The above arrangement to have effect from the 1st April next.

LIV. Treasure Chests at present Established.

G. L. 24th Apr. 1823 Dapoolie,	} G. G., O. 24th May 1830 Deesa.
G. G. O. 26th Dec. 1838 Aden.	
" " 9th Jan. 1832 Sattara.	
" " 6th Mar. 1830 Mahabuleshwur.	
" " 10th Dec. 1834 Asseerghur.	" " 26th Aug. 1834 Balmceer.
	" " 28th July 1840 Kurrachee.
	" " 8th Dec. 1840 Dadur.

NOTE. The Paymaster and Treasure Chests in Scinde are considered Temporary as they will be altered according to circumstances and the disposition of the Force.

LVI. The Right Honorable the Governor in Council, having recently had under consideration the amount of Security required from Officers in the Pay and Commissariat Departments, and from the Clothing Agent, is pleased to establish the following revised scale.

G. G. O. 31st
Oct. 1833.

Paymaster at the Presidency.....	Rs- 20,000
Divisional Paymaster.....	" 10,000
Deputy Paymaster.....	" 5,000
Deputy Commissary General.....	} " 20,000
Assist. Ditto.....	
Deputy Ditto.....	" 10,000
Sub-Ditto.....	" 5,000
A Commissioned Officer as Commissariat Agent, (G. L. 5th December 1833).....	} " 2,500
Agent for Clothing the Army.....	
	" 30,000

LVI. Officers officiating in any of these situations, to be bound in one half the foregoing amounts.

LVII. The Right Honorable the Governor in Council is pleased to direct, that the under-mentioned Officers be required to furnish security to the amount of Rupees 3,000 each:—

G. G. O. 26th
May 1835.

- The Agent for the manufacture of Gun Carriages.
- The Agent for the manufacture of Gun Powder,
- and
- The Superintendent of the Government Stud.

LVIII. The Right Hon'ble the Governor in Council is pleased to direct, that a period of three months from the date of appointment, be allowed to Officers from whom Securities may be required, and that in any case in which the necessary Bond may not have been lodged with the Military Accountant at the expiration of that period, the Governor in Council will consider the expediency of removing the Officer concerned from his appointment. The Military Accountant is to report to Government if an Officer fails to give security within the prescribed period.

G. G. O. 16th
Sept. 1833. and
G. L. 17th
Oct. 1833.

LIX. From and after the commencement of the present Official year 18-34-35, all public accounts shall be kept in Rupees, Annas, and Pies, as follows.

Proclamation
20th May 1834.

12 Pies	1 Anna.
16 Annas.....	1 Rupee.

LX. Fractional parts of Pies are not to be brought into the public accounts.

M. A Circular
23d May 1834.

LXI. The Right Honorable the Governor in Council is pleased to republish the following General Order by the Honorable the Governor General of India in Council, and to direct that the several Regulations at present in force under this Presidency regarding the Oaths required by public functionaries entrusted with the disbursement of public money in the Military Department, be held to be cancelled.

G. G. O. 20th
Oct. 1833.

LXII. (G. G. O. G. G. I. C. dated Fort William 21st September 1835.) The Governor General of India in Council is pleased to cancel the General Order by the Vice President in Council of the 2nd January 1810, declaring all persons entrusted with the expenditure of money in the Military Department liable to be called on to verify the accounts of their disbursements on oath, whenever Government should think fit to require it, and requiring the several functionaries therein enumerated, twice in every year, vizt. on the 30th of June and 31st of December, to make Oath before the nearest Magistrate or Justice of the Peace, that the sums charged in their accounts for the six months preceding had been expended for the purpose set forth.

LXIII. His Honor in Council is further pleased to cancel the General Order by the Vice President in Council of the 13th August 1814, promulgating and enjoining observance of revised forms of the affidavits thenceforward required to be transmitted half yearly to the Military Board, by the Officers holding the appointments therein specified.

LXIV. In future the accounts of all Officer entrusted with the expenditure of money in the Military Department, are to be rendered with a declaration on honor, instead of an oath.

LXV. In all cases where an oath has heretofore been necessary, a declaration on honor, to the same effect, is to be substituted; except in the instance of the half yearly affidavits, in lieu of which no declaration will be required, as each separate account is to be rendered in the manner now prescribed.

LXVI. This order is to be made applicable to all the Presidencies.

G. G. O. 30th
May 1833.

LXVII. Considerable inconvenience having been occasioned to the Department of Accounts from the non-transmission in proper time of Statements, Returns, &c. and the Paymasters having ascribed the delay to the irregularity and inattention with which their requisitions are met, the Right Honorable the Governor in Council is pleased to notify, for the information of all Officers who receive advances, that strict attention must be afforded to the calls of the Paymasters, and the required Statements, &c. forwarded by the time prescribed; any deviation from this Order, unless satisfactorily explained, will be visited with the displeasure of Government.

G. G. O. 7th
Mar. 1835.

LXVIII. (G. O. G. G. I. C. dated the 7th January 1835). Instances having been brought to the notice of the Right Honorable the Governor General of India in Council, of the serious inconvenience which has been experienced from Paymasters reviving demands against Officers after having certified that none existed against them; it is hereby notified that any Paymaster who may, in future, certify to the non-existence of demands which may really exist in his Office, shall be held responsible for the same.

LXIX. It is, however, to be understood that all retrenchments received subsequently to the date of such Certificates, or any demands forwarded to the several Paymasters for recovery, which may not have reached their destination prior to the granting Certificates of no demand, will remain in full force, and be recoverable from the parties against whom they were issued.

G. G. O. 11th
Dec. 1832.

LXX. The several Military Paymasters under the presidency authorized to withhold Pay Certificates from Officers removing from one Division to another, until the adjustments on account of advances shall have been effected.

G. G. O. 21st
Nov. 1836.

LXXI. The Right Hon'ble the Governor in Council is pleased to direct the discontinuance of the Duplicate Vouchers for Her Majesty's Troops required to be furnished to the Pay Department.

G. G. O. 24th
Dec. 1840.

LXXII. In modification of so much of Clause 4th of Government General Order No. 436 of the 20th September 1837, as provides for additional half Batta, being drawn at Full Batta Stations on separate Abstracts, the Hon'ble the Governor in Council is pleased to direct, that Full Batta, when drawn under the provisions of Government General Order No. 207 of the 20th April 1837 by European Commissioned Officers posted at any Station exceeding two hundred miles from the Presidency, and also when drawn under similar circumstances by European Non-Commissioned Officers and Privates, under the provisions of Government General Order No. 520 of the 20th August last, (1840) shall henceforth be included in the same Abstract with their Garrison Pay and Allowances according to the form B; of the said Government General Order No. 436 of 1837, and charged to the Head of Peace Establishment in the Disbursements of the several Paymasters within whose range such payments may be made.

G. G. O. 16th
Dec. 1830.

LXXIII. The Hon'ble the Governor in Council has been pleased to resolve, that at Stations where there is no appointed Paymaster or Deputy Paymaster, the Military Chest, if one is ordered to be kept up, be placed in charge of the Brigade Major, Line or Senior Adjutant, who will act under the instructions and responsibility of the Paymaster of the Division.

G. G. O. 24th
Feb. 1831.

LXXIV. The Hon'ble the Governor in Council is pleased to explain the nature and extent of the responsibility attaching to Paymasters under such appointments, to be, in furnishing such Officers with adequate instruction; exercising due vigilance and control over their disbursements with which they must keep themselves fully acquainted, and giving due intimation to Government of any neglect or failure on their part which the Paymasters may have found themselves unable to prevent or correct.

Abstract of Standing Regulations for Paymasters.

G. G. O. 9th
Jan. 1787.

LXXV. The Paymasters are under the immediate Orders of the Military Accountant, in all matters relative to their Accounts. The Paymasters are also to attend to such instructions as they may receive from the Military Auditor General.

LXXVI. Paymasters are only to issue the Nett Pay and Allowances, agreeable to the Table they are furnished with unless ordered to the contrary in particular cases.

LXXVII. Outstanding Retrenchments must not form any part of a Paymaster's Statement of quick Stock, as they are not public debts, but the private claims of the Paymaster against Individuals; because he has obtained no credit upon the Books of the Military Accountant beyond the sum for which his Accounts of Disbursements were passed: it will prove the loss of the Paymaster, and not of the Public, should such Retrenchments never be recovered. Paymasters are to transmit their Disbursements to the Military Accountant within 40 days from the termination of the month in which the Payments are made.

LXXVIII. The Disbursements of a Paymaster must only contain Payments actually made during the month: it is to be observed, as a Standing Order, that the Paymaster shall mark upon the face of every Bill, and abstract, the actual and true date upon which he discharged it, either in Cash, or by passing his Drafts upon the Military Accountant; and

Punishment will follow any disobedience of this Order, that is to say, the entering upon the Disbursements of any month, a Charge, as paid in that month, that was not actually paid during the currency of it.

LXXXIX. It is to be considered as an essential part of a Paymaster's duty to afford his assistance in the Control of Military expenditure.

LXXX. The Paymasters are not to consider the authority of any Officer, of any Rank whatever, sufficient to warrant a Payment repugnant to the Regulations contained in the Table of stated Pay and Allowances; they consequently cannot discharge any account of a contingent nature, until first passed by the Auditor General or the Military Board. To this rule exception is made, for the Commanding Officer on actual Service, and also for Commanding Officers of Stations, who, in cases of particular emergency will issue a special order in writing to the Paymaster marked with words "Emergent Service;" and the sums so issued, must be placed to such Officer's personal debit until the Charge is sanctioned by Government.

LXXXI. All Abstracts and Bills, not fixed in their nature or amount, are to be countersigned by the Commanding Officer, and delivered to the Paymaster, who will transmit them to the Auditor General or the Military Board, with every explanation necessary for their information. The Auditing Department is then to report on these Contingent Charges, and in the Audit is to conform to the decisions of the Governor in Council, checking rates, additions, and calculations; and these Bills, thus audited, must be discharged by the Paymaster of Extraordinaries, in order that one separate set of Disbursements may exhibit the amount. As a farther check upon Contingent Charges, it is a standing Regulation, that all Charges upon honor, for Extraordinaries, shall bear the written Testimony of the Person into whose trust the Expenditure has fallen, to the actual Disbursement, and that in cases where the Expenditure may be in the discretion of Subordinate Officers, the Bill shall contain an affirmation upon honor to the Charge, as actually incurred, the Superior Officer who warrants the Expense, being to certify the Charge as such, to the best of his judgment and belief, in countersigning the Bill, agreeably to the Forms laid down.

LXXXII. Whenever a Paymaster has doubts respecting the propriety of a Bill or Abstract presented to him for Payment, he is to forward it to the Military Auditor General, with the reasons very particularly stated, for thinking Audit before Payment necessary. Having it thus in their power to refer all doubtful Claims, it is to be understood as a fundamental principle, that Paymasters are answerable for the amount of all Retrenchments made from their Disbursements.

LXXXIII. The Disbursements of the Paymaster being audited, a detailed account of the Retrenchments, if any, and expressing the reason, is prepared by the Auditor General, in triplicate; one Copy remains in his Office, another is sent to the Military Accountant, to whom the Vouchers are returned, and a third is transmitted to the Paymaster from whom the Retrenchment has been made.

LXXXIV. When Officers have drawn in their Abstract, for less than they are entitled to, it shall be notified by the Auditor General to the Party concerned, as well as to the Paymaster, who on application is to pay the Sum short drawn.

LXXXV. If Officers from whom Retrenchments are ordered, shall be removed before they have been made or recovered, the Paymaster is to transmit a Copy of the Amount, through the Military Accountant, to the Paymaster of the Station the Officers are removed to, who will proceed to the recovery of them; but it is to be understood, in every instance, that the responsibility rests with the Paymaster, in whose Disbursements an unauthorized Charge has appeared.

LXXXVI. All Claims by Officers, or others, connected with the Military Department, should be made so soon as circumstances will admit, otherwise they are to be considered as inadmissible.

LXXXVII. Much inconvenience having been experienced from delay in preferring Claims of a pecuniary nature, Government frequently not having it in their power, in consequence of such delay, to make that inquiry into the circumstances of the case, so essentially necessary towards guiding their Decision; it is resolved, that all Claims, which are not preferred within a period of one, or at farthest, of two months, from the date of the performance of the duty, shall, on that account alone, be liable to Rejection; whilst in respect to those not preferred within the period of four months, the Rejection shall be positive: of which Regulation, all Parties interested are accordingly required to take notice, that they may avoid the hurtful consequences to their own interests of such protracted postponements, in bringing forward their Accounts, or Pretensions, on points connected with expectations of a pecuniary description.

G. G. O. 24th
Aug. 1810.

LXXXVIII. The Military Paymasters shall not receive, for the purpose of being referred for Audit, before Payment, any Bills or Abstracts for Arrears of Pay and Allowances, or on any score, after the lapse of one month from the period at which the same may have fallen due unless they are accompanied with explanations in writing, under the signature of the Parties presenting them, of the cause of delay; and for the information of those concerned, it is hereby notified that in all cases when the explanation required, shall not be satisfactory to Government, the Penalty enacted will assuredly be enforced.

G. G. O. 1st
Nov. 1802.

LXXXIX. The Governor in Council in passing his Decisions upon cases of referred Retrenchments has had occasion more than once, to observe, that the original Charges have been made, in total disregard to the Regulations laid down for Military Expenditure; and that in reply to consequent Checks by the Military Auditor General, these Charges have

G. G. O. 9th
July 1800.

been attempted to be justified, on an assumption of the inadequacy of the Regulations to the accomplishment of their intended object:—It is obvious that such a mode of proceeding, is alike presumptuous and irregular. Were general Rules adopted by Government for conducting the Public Service, are found deficient in practice, the error might be rectified by a respectful representation to the Commanding Officer, or other local Authority; and the Governor in Council thinks it necessary to declare, that where this line of conduct is not strictly observed, not only all Charges at variance with the Regulations in force will be rejected, but the Parties themselves held amenable to Government for disobedience of Orders.

G. G. O. 3rd
Jan'y. 1806.

XC. Paymasters are immediately upon the receipt of the Auditor General's Retrenchments, to furnish Copies of them to those respectively concerned, requiring them to repay the amount.

XC1. If this requisition has not been complied with, when the next month's Allowances are issued, the Paymaster is hereby authorized, and ordered, to make Stoppages from the Bill or Abstracts of that and succeeding months, Pay excepted, until the amount of the Retrenchments be liquidated.*

XC11. In case of the death or removal of any Paymaster, before the Retrenchments from his Accounts have been completely recovered, his Deputy, or the succeeding Paymaster to the Office, or Station, is hereby directed to proceed by the same means for the recovery thereof.

M. A. G. Cir-
cular to Pay-
master's. 7th
Aug. 1832.

XCIII. A strict compliance is enjoined to the following extract from the standing regulations for Paymasters, as follows.

XCIV. "Whenever a Paymaster has doubts respecting the propriety of a Bill or Abstract presented to him for payment, he is to forward it to the Military Auditor General, with the reasons very particularly stated, for thinking audit before payment necessary."

XCv. Paymasters are reminded of a part of the regulations which seems in general to have been overlooked, in payments having been made in total disregard of the regulations laid down for Military expenditure, which occasions not only inconvenience to both Pay and Audit Departments by retrenchment, but is a source frequently of more serious inconvenience to individuals. It is therefore desired that all abstracts for arrears of pay on promotion, or any other of a doubtful nature, may in the first instance be invariably submitted for Audit, previous to discharge.

XCv1. In the Department of Queen's Troops this is particularly essential, and that no payments be made on account of promotions or exchanges, for Detachments of Officers and Men arriving either from Europe, or from the other Presidencies, without in the first instance referring the abstract for audit.

XCvII. On a Retrenchment being continued in the intimation of audit, after the reply of the Party has been forwarded a Paymaster is to consider it as conclusive that the Retrenchment will be confirmed.

G. G. O. 1st
Feb. 1841.

XCvIII. It having been brought to the notice of the Hon'ble the Governor in Council, that Officers placed in charge of Executive Engineer Departments, have not considered it a part of their duty to adjust the accounts of their predecessors, until specially instructed to do so by the Military Accountant; the Hon'ble the Governor in Council is pleased to direct, that all Officers on assuming charge of an office of account, shall proceed with all despatch to adjust the accounts of their predecessors; and such Officer will be held responsible for any loss that may arise from neglect of this part of their duty.

G. G. O. 9th
March 1805.

XCIX. In order to ensure the regular Monthly Issue of Pay and Allowances to the Troops, the Musters are, in conformity to the Regulations, to be taken on the first of the month; and as soon as a Corps or Detachment is mustered, the proper Officer is to make out the Abstracts which are to be forwarded with every practicable dispatch, to the Paymaster for the Station, except in cases where he has an authorized Agent on the spot, who will pay all admissible Charges.

C. When the Paymaster, or his authorized Agent, has examined the Abstracts by the Muster Rolls, he is to discharge the admissible amount; so that no part of the Army can fail of being regularly paid, if the Officers be duly attentive to the prescribed forms.

CI. The Governor in Council has, on this occasion, to impress on the minds of Officers, that they will be held responsible, if, by any inaccuracies in the Abstracts or Muster Rolls or from deficiency in information, Payment to the Troops be protracted, from the Paymaster being under the necessity of making references. Officers in charge of Detachments of Companies or Battalions, are to draw the Pay of such Detachments upon Abstracts vouched by Muster Rolls.

Rules for the accommodation of Officers proceeding to the Neelgherry Hills, for the recovery of their health.

G. G. O. 16th
Oct. 1825.

CII. As the Neelgherry Hills seem likely to be a place of great resort in future by persons in search of health, and the Hon'ble the Governor in Council deeming it but reasonable that every practicable accommodation should be afforded them in regard of obtaining funds, that involves little inconvenience and no risk to the Departments concerned, is pleased to direct, with the consent of the Government of Fort Saint George, that every Officer on this Establishment resorting to the Neelgherries, who may require it, shall furnish himself with a Certificate to be founded on the last Pay Certificate to be produced by the party for that purpose, by the Civil or Military Auditor as the case may be, of the monthly amount of advance, in an even sum, that he may be desirous of receiving or entitled to receive, if a Military Officer from the Paymaster on the Hills, and if a Civil Servant from

* Security is to be taken from Officers of Her Majesty's and the Hon'ble Company's Service belonging to the Bengal and Madras establishments who may draw Pay at Bombay to meet retrenchments by the Audit Departments of these presidencies. G. L. 16th March, 18th April, 4th June 1839,—13th April 1840.

the Principal Collector of Coimbatore, who will respectively take a receipt in duplicate, for the same, and transmit one through the proper channel for adjustment at this Presidency.

CIII. As a further check, the Governor in Council is pleased to direct, that every Officer on leaving the Hills should obtain, if a Civil Servant from the Principal Collector at Coimbatore, and if a Military Officer from the Paymaster on the Hills, an Official Memorandum of the several sums he may have drawn from their Treasuries under the Certificate in question during his stay there, to be forwarded, or produced, to the proper Officer of Audit under this Presidency.

CIV. Officers proceeding to the Neilgherries are to give security to refund the allowances drawn during their absence in case they should proceed to Europe without returning to Bombay in the same way as is required from Officers proceeding to the Cape or to Sea.*

G. O. 17th
Dec. 1833.

NOTE.—Detailed instructions respecting the accounts and returns of Paymasters will be found in the Appendix to this Section.

Rules for the Payment of Regiments.

CV. Instead of separate Abstracts being framed for every Company of a Regiment or Battalion, a General Abstract is to be prepared for each Battalion, agreeably to the custom at present in force in Her Majesty's Service.

G. G. O. 3rd
March 1810 as
subsequently
modified.

CVI. The Quarter Masters of Corps are to receive the amount of the General Abstracts for their respective Battalions, and in order to enable them to perform that duty, their Office Establishment is increased Rupees fifty per mensem.

CVII. The increased Office Establishment for the Quarter Masters, to be provided by transferring from the present Allowance for Stationery to each Company, the sum of five Rupees, which will leave to the Officers Commanding them, an adequate Sum for the residuary duty they will have to perform, as they will be relieved from that of framing Pay Abstracts.

CVIII. The Officers in command or charge of Companies to frame, as heretofore, the Monthly Muster and Acquittance Rolls, and to receive from the Quarter Masters, the Pay, &c. for their Companies, passing Receipts to him for the same.

CIX. Separate Abstracts to be framed for all Pay and Allowances to Troops on Field Service, and for those payable in Garrison. (Vide Para. 72.)

G. G. O. 3rd
Dec. 1808.

CX. Officers in charge of Corps or Detachments may apply to the Paymaster at their respective Stations, for Forms of such Abstracts; an uniform and strict adherence to which, is expected to be observed.

CXI. Officers on the strength of Corps, but absent in Europe, Staff Officers, or Officers employed in such situations as preclude them from joining and doing duty with their Regiments, are not to be included in the Pay Abstracts of Corps.

G. O. C. 7th
April 1797.

CXII. Non-commissioned Officers and Privates of European, and Natives of all descriptions, when absent on leave, are not to be drawn for in the Abstracts, until they return to their Corps, when their Arrears of Pay will be included in the first Abstract; but a Certificate from the Adjutant of the Battalion, or in his absence, from the Commanding Officer of the Company, counter-signed by the Senior Officer of the Regiment on the spot, expressing the day of the Person going on leave and the date of his return, is to accompany the Abstract when sent for payment.† All Payments on separate Bills or Abstracts, at different periods in the month, should be avoided as far as practicable. The Pay and all fixed Allowances to every Individual present, ought to be included in the General Abstract.

CXIII. In order to provide for the payment of the Arrears due to Men who take their Discharge between the first and last day of the month, the Officer Commanding is to draw a separate Bill for any broken period of a month, should the discharged Men require it.

CXIV. Any Removals made from one Native Corps to another, shall be brought into the Abstract of, and receive their Pay and Allowances in, the Corps to which they are removed, from the first of the month in which the removal was made.

G. O. 28th
April 1790.

CXV. To all Abstracts, whether for Corps or Departments, a Column is to be added, specifying the Date on which the several Items that may be comprehended in the Abstract, become a permanent Charge on the Establishment, and the Dates of any Increase to the original Strength or Establishment of Corps or Departments.

G. G. O. 5th
Jan. 1811.

CXVI. All Claims whatever, for fixed Pay and Allowances, shall be presented to the Paymaster before the 15th of every month, as none will hereafter be received after that date, (except in emergent cases) without sufficient reason being given that the delay was unavoidable.

G. O. C. 18th
Aug. 1797.

CXVII. All Muster Rolls, &c., for the Military Auditor General, are to accompany the Pay Abstracts to the Paymaster, who will forward them as Vouchers to his Accounts when submitted for Audit.

G. O. C. 2nd
Aug. 1805.

CXVIII. Paymasters are not to receive, whether as a Voucher for immediate Payment, or to be referred for Audit before Payment, any Bills, Abstracts, or Lists, which bear the marks of Erasures and Alterations, in either words or figures; but in all cases where such objections appear to the Voucher presented, it must be returned for the purpose of being made out anew.

G. G. O. 31st
Oct. 1802.

CXIX. All Officers on receiving Pay at the Office, are to sign a Receipt on the face of the Abstract, for the Auditor General, to ascertain to him that they have received their proper Allowances, and one for the Paymaster, in his Receipt Book.

G. O. C. 15th
Jan. 1814.

* Vide Section "Furlough".

† A deduction to be made on the face of the Abstract of all sums drawn for the Men, by Staff Officers, during their absence.

G. O. C. 26th Sep. 1812. CXX. The Paymaster has instructions to exchange any Uncurrent Coins tendered in the discharge of Abstracts, but no Money will be exchanged after having been taken from the Office.

G. G. O. 26th Sep. 1822. CXXI. Whenever a Detachment may be formed for Field Service, consisting of more than one Battalion, to which it is not deemed necessary to appoint a Paymaster, if any Military Chest be ordered to be kept up, it shall be placed in charge of the Brigade Major, Line, or Senior Adjutant, whose duty it will be, in communication with the proper Station Paymaster, to issue Advances, on account of Pay and Allowances, and Contingent Expenditure of the Detachment, transmitting to him the regular Monthly Abstracts and all other requisite Vouchers, for examination, and entry in his Disbursement Accounts; such Officer being granted an extra Staff Allowance in accordance with Paragraph LI.

G. G. O. 22d Nov. 1808. CXXII. It being highly expedient that Government should be regularly informed, that all just demands of the Soldiers are duly and promptly satisfied, the Hon'ble the Governor in Council is pleased to direct that the Standing Regulations published to the Army on the 7th of April 1797, be strictly attended to; in conformity to which, Officers in command or in charge of Companies, are accountable to the Commanding Officer of the Corps, (the immediate check and control) and the latter to the Commanding Officer of the Forces, and to the Government, for the faithful and punctual discharge of this important part of the duty of Commandants of Corps, in duly attending to the receipt by the Officers and Men, of the established Pay and Allowances applicable to each Rank and Station.

CXXIII. Should any Allowance in Cash be ordered at any time to Corps, not provided for by Standing Regulations, it will be the duty of Officers Commanding Corps, to direct Abstracts to be framed for the Amount, under such Commanding Officer's Counter-signature, on which the Payments are to be made.

CXXIV. Commanding Officers of Companies being thus the responsible Officers to the Public for all payments to the Officers and Men, Acquittance Rolls of every description of Payment, are scrupulously to be taken from the Native Officers and Men.

CXXV. Adjutants of Native Corps are to certify on the Acquittance Rolls of Companies, as follows; viz.

"I do certify that the Native Officers, and Men of the—Company—Battalion—Regiment; have received all their just demands up to the termination of the Month for which this Payment is made, and to no later period."

CXXVI. The Commanding Officer of the Forces is likewise to direct Commanding Officers of Corps, to certify on the Monthly Returns to be forwarded to the Adjutant General's Office, as practised in His Majesty's Service, that the Native Officers and Men have received their just dues, as follows.

"I do certify that the Native Officer's and Men's Accounts of the—Battalion—Regiment, have been duly settled by the Captains or Officers Commanding Companies, and all Arrears of Pay and Allowances paid up to the—, as directed by the Standing Regulations of Government; and I do further certify that the Native Officers and Men have been paid their specific Allowances, as directed by the orders under date the"—

G. O. C. 7th April 1797. CXXVII. When Pay of any description, either of Troops, Artificers, or Followers, drawn for in detailed Abstracts, comes into the hands of the Officer drawing the Abstract, he is to report the circumstance within twelve hours to the Commanding Officer of the Regiment or Corps, or Detachment of it, with which he serves; or if it is for any detailed Establishment of People, not attached to any particular Corps, the Report is to be made to the Commanding Officer of the Station.

CXXVIII. Commanding Officers of Stations, or Regiments, or Detachments of Regiments are to direct, in Orders, the distribution of Pay to be made immediately thereafter which must be done in the presence of the Commanding Officer of the Company, or Officer receiving the Amount of the Abstract.

CXXIX. After the Pay of any Native Company has been issued, an Acquittance Roll, according to the Form annexed, is to be given (or transmitted, when detached) to the Commanding Officer of the Battalion, by the Officer Commanding the Company; and it is the particular duty of the Commanding Officer of the Battalion, to examine that none but authorized Stoppages have been made. Similar Acquittance Rolls to be given in by the Adjutant, and Surgeon, drawing money on Abstract for the People of their Departments. The Acquittance Rolls are then to be kept as a Record in the Regimental Office.

CXXX. FORM OF AN ACQUITTANCE ROLL FOR A COMPANY.

Captain A's Company—Battalion—Regiment.					
We whose Signatures are hereunto annexed, do acknowledge to have received the Sums opposite our respective Names, and for the periods herein mentioned.					
Period.	Rank and Names.	Pay, &c.	Authorized Stoppages.	Amount received.	Signature, or Mark of Individuals.

CXXXI. The Acquittance Rolls of European Companies, include all Ranks from Sergeants. The Rolls given in by Quarter Masters, Adjutants, and Surgeons, are headed as follows: "Quarter Master's (or Adjutants &c.) Establishment ——— Regiment."

CXXXII. The Acquittance Rolls of Native Companies, include all Ranks from Subedars.

CXXXIII. All Deductions, on whatsoever account made, are to be expressed.

CXXXIX. The Commander in Chief does not deem it necessary to add any thing to the existing Regulations respecting Pay Certificates, Acquittance Rolls, &c. but that they are susceptible, when occasion may require, of remarks like these, "with the following exceptions.

G. O. C. 13th
May 1824.

Detachment at ——— Date of Payment not known
Ditto ——— at ——— Only to such a date (enter date)
Ditto ——— at ——— Will be immediately enquired into."

CXL. The Honorable the Governor in Council is pleased to publish for general information, that Officers in charge of Companies are held solely responsible for the money drawn for the Men, and that any loss arising from the misconduct of their Pay Havildars, or from any other cause, which proper precaution on their part might have prevented, must fall upon themselves, it being their duty personally to see the Pay of their Company distributed; and it is an acknowledged principle, that until such distribution be made, the money is considered under their immediate charge, except during the time it may have been unavoidably necessary to place a portion of it under the custody of a Regimental public Treasure Guard.

G. G. O. 22nd
Sep 1836.

CXLI. The Right Honorable the Governor in Council is pleased to direct, that Regimental Cash Chests be transported at the expense of Officers drawing the allowance for the command of Troops or Companies, in conformity with the practice which obtains under the Bengal and Madras Presidencies.

G. G. O. 30th
Mar. 1837.

CXLII. Paymasters of Native Regiments and others furnishing Native Soldiers of all ranks below that of Subedar, with furlough certificates, are required to state in that document, the date of inlistment of the individual, thereby showing whether or not he is to forfeit the Garrison half Batta, under the Provisions of the G. G. O. 17th May 1838, Para. 17, with respect to Privates, and Drummers on Privates Pay, their class is also required to be stated, to shew the rate of pay to which they are entitled.

G. G. O.
27th May 1840.

CXXXIV. A Havildar's Party of Native Infantry, serving on board one of the Hon'ble Company's Cruizers, having been placed under Stoppages to answer for a portion of the Law or other Expenses attendant on the detention of certain Vessels having Slaves on board, the Governor in Council is pleased to declare, that no Officers of any description shall ever cause a Sepoy to agree to assign, or appropriate his Pay, to any particular design or purpose whatever.

G. G. O. 9th
Oct 1833.

SAVINGS BANK.

CXXXV. The Hon'ble the Governor in Council having had under consideration the expediency of continuing the Military Savings Bank established by the Government General Order of the 13th July 1829, as a separate institution, and being satisfied that all the objects for which it was intended are equally secured with additional advantages by the Government Savings Bank instituted on the 1st May 1835, the revised rules for which were published in the Government Gazette under date the 19th November of the same year, is pleased to declare, that the provisions of the Government General Order of the 13th July 1829, shall cease and determine on the 30th April next, on which date the several Divisional and Regimental Paymasters will adopt the necessary measures for bringing the transactions to a close, the amount due to each Depositor including both Capital and Interest being intimated to him; with an option either of transferring it to the Government Savings Bank, or of withdrawing it; all interest, whether on sums deposited with the Regimental or Divisional Paymasters, forwarded to the Sub-Treasurer, or for which a Government acknowledgment has been granted, as derived from the Military Savings Bank, will accordingly be discontinued from the 1st May next.

G. G. O. 11th
Mar. 1839.

CXXXVI. With reference to the G. G. O. (No. 153) of the 11th instant, abolishing the Military Savings Banks, and substituting the Government Savings Bank in lieu of them, the Commanding Officer of the Forces desires it may be particularly explained to the Native Soldiery and others that, the object of this arrangement, is by no means to deprive them of any advantage they may derive from the investment of their Savings in the manner provided for by G. O. dated 13th July 1829.

G. G. O. 12th
Mar. 1839.

CXXXVII. Commanding Officers of Corps will therefore take the necessary steps for having the Provisions of the rules of the Government Savings Bank re-published so far as regards the Military, thoroughly explained to all Ranks, under their orders.

CXXXVIII. The Rules of the Savings Bank having been printed in the form of a small Pamphlet, in the English and Mahratta Languages, and a supply transmitted to the Adjutant General's Department, Copies will be furnished to each Regiment in the Service.

APPENDIX.

DETAILED INSTRUCTIONS FOR PAYMASTERS IN FRAMING THEIR ACCOUNTS &C.
 The following Statements and Accounts are required to be rendered by the several Divisional Paymasters to the Military Accountant within the periods thereto annexed.

MONTHLY.		
G. G. O. 14th April 1836.	Estimates of Cash required for the Payment of the Troops in the ensuing month.....	By the 1st of the month previous to that embraced in the estimate.
M. A. Cir. 16th November 1831.	Cash Account with 2 Sets of Disbursements, and lists of Contingent Bills paid, and of Payments on account of Queens Troops.....	40 days after the close of each month.
M. A. Cir. 27th October 1834.	Cash Balance Reports.....	15 days after the close of each month.
M. A. Cir. 2d May 1834.	Statements of Queen's and Company's Commission Fees, Registers of unrepaid Letters.....	
M. A. Cir. 10th Sept. 1830.	Accounts Currents with all Civil and Political Officers from whom Cash has been received.....	30 days after the close of each month.
M. A. Cir. 12th August 1836.	Reports of Bazar Collections, Lists of Remittances to Bengal, Agra, and Madras.....	
G. G. O. 4th Sept. 1823.	Statements of Payments made on account of other Presidencies.....	10 days after do. do.
M. A. Cir. 16th November 1831.	Lists of Contingent Bills audited*.....	
QUARTERLY.		
M. A. Cir. 6th October 1837.	List of Remittances of the Hon'ble Company's European Troops to England..	15 days after close of each Quarter of the Official Year.
	Lists of ditto of Her Majesty's Troops to ditto.....	Ditto do.
	List of ditto for effects of deceased Officers and Soldiers of Her Majesty's Regiments to ditto.....	Ditto do.
	List of ditto for Regimental Necessaries for Her Majesty's Troops to ditto....	Ditto do.
M. A. Cir. 1st February 1832.	Statement of Quick and Dead Stock....	30 days after each Quarter.
M. A. Cir. 8th May 1832.	Returns of recoveries on account of advances made at the Cape of Good Hope, or by Her Majesty's Government of Ceylon and the Mauritius, and of disbursements on account of Her Majesty's Navy, and of Her Majesty's embassy to the Court of Persia.....	Ditto do.
M. A. Cir. 4th December 1833.	Statement of receipts on account of the Madras Male Asylum.....	Ditto do.
M. A. Cir. 30th December 1835.	Statements of ditto on account of Fort Saint George Gazette.....	Ditto do.
HALF YEARLY.		
M. A. Cir. 12th April 1825.	Detailed Roll of all the receipts on account of estates of deceased Native Officers and Privates.....	30 days after the expiration of the Official half Year.
ANNUALLY.		
M. A. Cir. 16th November 1831.	Statement of actual receipts and disbursements of the Engineer, Officers in the Military Department, account current (Audited Bills) of ditto, Statement of expense in the Ecclesiastical Department, Receipts and Disbursements of Officers in charge of public Works, Senior Commissary of Ordnance, Agents for Gun Carriages, and Gun Powder, Government Stud, Joint Remount Agent, Superintendent of Repairs of Roads.....	By the 15th June after the close of each Official Year.*
M. A. Cir. 18th March 1822.		* N. B. The Official Year closes on the 30th April.
M. A. Cir. 4th August 1834.	Statement of Unclaimed Remittances remaining unpaid in the Pay Department.....	To be transmitted with the Cash Account for the month of April of each year.

* N. B. Confined to the Military Paymaster at the presidency.

* N. B. Confined to the Paymaster Poona Division Army.

* N. B. The Official Year closes on the 30th April.

N. B.—The above documents should be dispatched by the Paymasters so as to reach the Military Accountant's Office on or before the several dates specified.
 In the event of no transaction connected with any of these Returns having taken place, a blank form should be transmitted.

1842.

31st	Effects of deceased Commissioned Officers, Her Majesty's Service.....	638 14 4	3,15,660 8 4	1842.	31st
	Ditto Non Commissioned Officers and Soldiers ditto.....	1030 0 0			
	Amount received from the Officer Commanding H. M.'s 6th Regiment being a remittance on account of necessities.....	1,500 0 0			
	Amount received from Brevet Major P. —, for a Queen's Brevet Commission issued to that Officer.....	99 14 0	3,918 12 4		
	MILITARY DEPARTMENT.				
	MILITARY CHARGES GENERAL.				
	Amount received from Sub Conductor W. — being the sum lodged in this office on account of his discharge from the service, Vide G. G. O. No. 427 of 1838.....	500 0 0			
	Cash received from Captain L. — Commissary of Ordnance, being the amount of Condemned Military Stores sold by public Auction as per List dated 27th Instant Voucher No. 1.....	206 5 0	706 5 ..		
	CONTINGENCIES COMPANY'S TROOPS.				
	14 Hospital Stoppages for a detail Hon'ble Company's 2d European Regiment.	1 12 0			
	Amount of Recoveries on account of supplies by the Commissariat for 693 Gallons, 33½ Drams of Arrack for the Right Wing Hon'ble Company's 1st European Regiment for December 1841.....	1387 10 10	1,389 6 10		
	BAZAR COLLECTIONS.				
	Amount received from the Superintendents of the Several Military Bazars, in this month.				
	Lieut. W. Superintendent of Bazar at Poona Voucher No. 2.....	2,500 0 0			
	Brevet Captain W. — ditto... at Ahmednuggur ditto 3.....	480 0 0	2,980 ..		
	RETRENCHMENTS.				
	Amount retrenched from my Disbursements in October 1841, as per intimation of Audit, dated 10th Instant.				
	EXPENSES OF FORMER YEARS.				
	Military Offices.....	37 6 2			
	EXPENSES 1841 42.				
	Artillery.....	105 8 3			
	Cavalry.....	2,009 14 10			
	Infantry.....	558 7 6			
	Contingencies.....	40 12 3	2,752 1 ..		
	QUEEN'S COMMISSION FEES.				
	Amount received on account of the undermentioned Officers.				
	Major W. 6th N. I.....	38 14 5			
	Captain M. 15th do.....	36 14 5			
	Lieutenant P. 15th do.....	26 12 3	102 9 1		
	COMPANY'S COMMISSION FEES.				
	Amount received on account of the undermentioned Officers.				
	Major R. 8th N. I.....	38 14 4			
	Lieutenant W. 20th do.....	26 12 3			
	Subedar Jugunath 13th N. I.....	21 0 0			
	Jemadar Bhasker Soonderjee, 20th N. I.....	12 4 0	98 14 7		
	MILITARY GENERAL BOOKS.				
	Drafts on the Military Accountant in favor of the Sub Treasurer, amount received from Captain J —, being the Sum realized from the Sale of the Effects of the late Gunner P. —, 2d Company 2d Battalion Artillery No. 5.....	240 0 0			
	No. 6 in favour of the Secretary to the Government Saving's Bank, being the amount of subscription received during December last.....	8041 6 0	8,281 6 ..		
	FORAGE FUND.				
	3 Instalment on account of a Loan of Rupees 5,000 to the 1st Regiment Light Cavalry.....		500 11 11		
	EXCHANGE.				
	Amount of difference, as per Statement, under Instructions from the Military Accountant 23d December 1841.....		8		
	Carried forward Rupees..	3,36,450 11 7			

Amount brought forward Rupees.. 3,51,019 12 8

Carried forward Rupees.. 3,51,019 12 8

1842. Jany. 31st		Amount brought forward Rupees ..	3,30,450 11	7, 1842. Jany. 31st		Amount brought forward Rupees ..	3,51,019 12 8
	FAMILY REMITTANCES.						
	Amount recovered from the Paymaster 5th N. I. for an advance made to Captain W. Brigade Major Malligaum on this account in March last for the above Regt.	838 8 0			By Balance due to the Hon'ble Company		33,490 2 3
	Ditto ditto Tent Lascars attached to ditto	35 0 0			EXPLANATION OF THE BALANCE.		
	Amount recovered, by Draft No. 33 dated 27th October last, from Captain M. Deputy Paymaster Sukkur on account of Family payment to the 8th Regiment Native Infantry for September 1841	100 0 0			Cash in hand	2,500 2 3	
			973 8		Balance at Malligaum	11,818 0 0	
	ADVANCES.				Ditto . . at Mhow	5,000 0 0	
	Amount recovered from Captain B.—5th N. I. for an advance made to him in September last	400 0 0			Ditto . . at Asseerghur	10,000 0 0	
	Ditto Lieutenant S. — 10th N. I. ditto ditto October 1841	150 0 0	550		ADD.	20,318 2 3	
					Outstanding Retrenchments &ca	4172 0 0	
	REMITTANCES.				Company's Rupees	33,490 2 3	
	Amount of remittances received in this month, vizt.						
	Presidency, as per List dated 24th December	7,772 15 8					
	Southern Division ditto ditto 22d ditto	15,834 3 7					
	Northern Division ditto ditto 18th ditto	2001 9 10					
	Scinde Force ditto ditto 30th November	150 0 0	25,788 13 1				
	CAPTAIN S.—PAYMASTER PRESIDENCY.						
	Amount of Recoveries made by me in this month on his account		4,805 7 10				
	CAPTAIN R.—PAYMASTER NORTHERN DIVISION OF THE ARMY.						
	Amount of my General List of Remittances in arrears for December and advance for January 1842 to the several Stations within his range		481 6 5				
	CAPTAIN I.—COMMANDING 3D TROOP HORSE ARTILLERY.						
	Amount recovered in this month being for an advance made in November last, to 3rd Troop Horse Artillery		14,000				
	CAPTAIN F.—COMMISSARY OF ORDNANCE, AHMEDNUGGUR.						
	Amount recovered in this month for an advance made in last on account of Contingent Bill for Extra Artificers employed in November 1841		1,900				
	REPAIRS TO FORTIFICATIONS AND BUILDINGS.						
	Amount received for Public Quarter's occupied by.—In the Sanatarium.						
	Captain T. — 3d Light Cavalry from 1st to 31st December	28 0 0					
	Lieut. T. — 2d N. I. from 10th to 28th December	22 0 0					
	Capt. R. — 4th N. I. from 1st to 31st December	28 0 0					
	Lieut. W. — 12th N. I. from 10th to 28th December	22 0 0	100				
		Rupees ..	3,84,500 14 11				Rupees .. 3,84,500 14 11

Pay Office ———, Division of the Army ——— 1st January 1842.

ERRORS EXCEPTED.

Captain and Paymaster ——— Division of the Army.

DISBURSEMENTS.

III. The Disbursements should be framed to correspond with the Heads shewn on the Credit Side of the Cash Account, the detail of each Abstract or Charge being entered.

IV. *Queen's Troops*.—All Disbursements made by Divisional Paymasters on account of Queen's Troops, are to be debited to the personal head of the Paymaster of Queen's Troops and Extraordinaries, and the Abstracts of each Regiment forwarded to him to be entered in his separate set of Disbursements.

M. A. Cir.
15th July 1834.

V. *Hon'ble Company's Troops*.—Under the heads of Artillery, Engineers, Cavalry, European Infantry, and Native Infantry, should be shewn the charges on account of the Regimental Pay and Allowances and Regimental Staff only.

VI. *Military Offices*.—Under this head, charges on account of General, Division, Brigade, Garrison and Medical Staff with their establishments. The Staff pay to Executive Engineer Officers, Inspectors, Corps of Guides, Fire Engine Department, Flag Staff, Bunder-Boat Lascars &c.

VII. *Ordnance Department*.—Ditto—Ditto—Ditto, Staff pay and allowances of Officers in charge of Ordnance Stores and their establishments &c. The charges on account of Artificers, Store and Tent Lascars &c, the value of supplies from the Commissariat Department, those on account of the Gun Carriage and Gun Powder Manufactories being shewn separately, subordinate to this head.

VIII. *Government Stud*.—Ditto—Ditto—Ditto, Staff pay and allowances of the Superintendent and his establishment.

IX. *Contingencies*.—Queen's and Company's Troops—Ditto—Ditto—Ditto, Commissariat supplies (with the exception of such as may be made to the Ordnance Department and the Gun Carriage and Gun Powder Manufactories) charges for making roads, transport of Treasure, rent of ground occupied by Cantonments, Contingencies paid by authority of Government and of Commanding Officers, and all other contingent charges, the detail of which will appear in the Paymaster of Extraordinaries disbursements.

X. *Miscellaneous Bills*.—Paid under the authority of Commanding Officers and others' as well as those preferred by Ordnance Commissaries for extra Artificers, to be entered in the Cash Account in the same manner and under the same head as those paid under the authority of Government.

M. A. Cir.
23rd Sept. 1835.

XI. *Governor or Commander in Chief's Tours*.—All disbursements on account of the Hon'ble the Governor or the Commander in Chief's Tours to be carried to either of these heads, as the case may be, subordinate to that of Civil Department.

M. A. Cir.
29th Sep. 1832.

Barodu Subsidiary Force.—An abstract statement of the payments on account of Troops composing that force to be annexed to the disbursements of the Paymaster Northern Division Army, as heretofore.

XII. All transactions between Pay Office and Pay Office, such as Remittances, recoveries &c. being arranged by Lists or Letters, the amount is to be credited or debited under the personal head of the Paymaster, and the List or Letter forwarded as a voucher for the entry in the Cash Account.

M. A. Cir.
22d Apr. 1839.

XIII. Regimental Pay and Allowances of all Warrant Officers, Non-commissioned Officers and Soldiers employed on the Staff of the Army or in Departments, (whether from the Artillery or Infantry), and transferred to the Non-effective List, should be carried to the head of the Corps, Department of Office &c. in which they may be employed. Men filling situations connected with the Civil Department should be transferred to that head, or, if paid by the Military Paymaster the charge should be debited to that head.

M. A. Cir.
2d Oct. 1835.

RECEIPTS.

XIV. *Military Charges General*.—All sales to Individuals, or by auction, of Stores received from Europe, Medical, Military &c. are to be credited to this head.

XV. *Contingencies, Company's or Queen's Troops*.—All sales of Stores purchased in India, Medical, Military &c. Hospital Stoppages for provisions, sale of Carts, Horses, Cattle &c. &c. to be credited to this head.

XVI. *Repairs to fortifications & Buildings*.—Recoveries on account of House rent to be carried to this head.

XVII. *Bazar Collections*.—Those on account of Queen's and Company's Regimental Bazars should be shewn separately in the Cash Account.

CASH BALANCE REPORTS.

XVIII. The total of the Paymaster's Cash Balance Report should exactly correspond with the Balance to be shewn in his Cash Account for the month, but, in order that the Funds available for the public service may be clearly seen, the amount of the outstanding balances should be shewn distinct from the actual Cash in his treasury; all sums due, and which will be discharged and brought to account within the month, being subtracted from the Balance shewn.

M. A. Cir.
28th Apl. 1827.
24th May 1831.
and 1st Feb.
1832.

XIX. When the Cash Balance is composed of different currencies, they should be distinctly shewn on the face of the Report in an inner column, the aggregate being brought out in Company's Rupees.

M. A. Cir.
13th May 1834
and 13th Mar.
1838.

XX. A detailed statement of the outstanding advances should also be annexed.

XXI. FORM OF CASH BALANCE REPORT.

At.....	Cash in Chest.....	1000	
„	„ Ditto	500	
„	„ Ditto	300	
„	„ Ditto	200	
		<u>2,000</u>	
Outstanding advances &c.....			700
			<u>2,700</u>
	DEDUCT.....		
Unpaid Drafts, Remittances &c.....			500
			<u>2,200</u>
			Rupees. 2,200

Detail of outstanding advances &c. at-----

1st May 1842. Advanced to Captain A. B. Comanding the 1st Grenadier Regt. N. I	100	
4th Do. Do. to Lieut. C. D. E. : E	100	200
8th June, Ditto to the Comg. Officer of the 5th Regt. N. I....	100	
30th Do. Do. to Assistant Surgeon E. F.....	50	
	<u>150</u>	350
at -----		
4th May 1842, Advanced to the Comg. Officer of the 8th Regt. N. I.....	50	
8th June, Ditto to the Comt. Agent.....	100	
25th Do. Do. to Line Serjeant.....	50	150
1st July Do. to Comg. Officer of the 23d Regt. N. I.....	100	
31st Do. to Assistant Surgeon A. B.....	50	
	<u>150</u>	350
		Rupees 700

XXII. FORM OF CASH BALANCE REPORT, WITH LOCAL CURRENCIES.

At Ahmedabad, Cash in Chest.....	200
„ Deesa..... do .. Alimedabad Sicca.....	214
„ Do.... authorized Balance .. „.....	214
	<u>428 or 400</u>
„ Baroda, Cash in Chest, Syasyo.....	222 or 200
„ Balmceor.... do Ahmedabad Siccas.....	428 or 400
	<u>1,400</u>

Outstanding advances in the following Currencies, enter as above (as the case may be.)

QUICK STOCK REPORTS.

M. A. Cir.
1st Feb. 1832.

XXIII. The Quick Stock Reports should be confined to transactions which are passed, and not extend to the probable expenses of the coming month. The debit side exhibiting the Cash in hand, with the debts due to the department entered separately, balanced on the opposite side by the Bills outstanding and remaining to be paid: the difference, if in favor of the Paymaster, being made up by the amount required to complete; and if against, the balance exhibited.

FORM.

XXIV. Dr.. { The Hon'ble Company's Quick Stock in the hands of. — } Cr,
at----- for the quarter ending the 31st July 1842. }

1842 July 31	To Cash in hand....	6,000	1842 July 31	By amount of sums due for works in progress...	5000
				„ Balance.....	1000
	Rupees....	6000		Rupees....	6000
(or, as the case may be)					
1842 July 31	To Cash in hand....	5000	1842 July 31	By amount of sums due for works in progress...	6000
	„ Cash required to complete.....	1000			
	Rupees....	6000		Rupees....	6000

BAZAAR REPORTS.

XXV. Statement of Bazaar Receipts to be framed according to the annexed Form, to which a memorandum shewing the amount discharged on account of Regimental Bazaar establishments &c. should be attached. M. A. Cir.
12th Aug. and
24th Oct. 1836.

FORM.

XXVI. Lieut. A. B. Superintendent of Bazaars at Poona for the sale of Liquor during the month of July as per contract under date..... 000

DEDUCT.

The Pay of the establishment for the month of July..... 00
 Allowed the Contractor for men detached..... 00

For the Sale of Ganjah and Opium, as per contract dated..... 00

DEDUCT.

Allowed the contractor for men detached..... 00

000
000
I have &c.
A. B. Paymaster.

PUBLIC WORKS.

XXVII. Officers acting as Engineers, under the Government General Order of 26th June 1830, who may have received advances from the Divisional Paymaster to be furnished by that Officer with a copy of the annexed form of contingent bill, which should be rendered with necessary vouchers to the Divisional Paymaster immediately on the completion of the work, and submitted by him for audit in his monthly contingent list. M. A. Cir.
3d June 1835.

FORM.

XXVIII. The Hon'ble Company Dr.
 Bill for expenses incurred in making the annual repairs (or in erecting &c.) at _____
 for 18— Estimate sanctioned by Government under date _____

18—								
Amount paid to the Contractor as per receipts annexed.....				300		
Total Rupees three hundred.							300	..

Dapoolie, 1st—18

A. B. Lieut, Col.

PAYMENTS ON ACCOUNT OF OTHER PRESIDENCIES. Commanding.

XXIX. All charges are to be audited prior to their being entered in the statements, of payments on account of other Presidencies and, in the event of any objection being made on audit, the necessary correction to be made, and audit of the voucher obtained, prior to its being transmitted to the Military Accountant. M. A. L.
30th Oct. 1840.

XXX. The Divisional Paymaster is required to obtain, as a voucher for every advance to Officers or Privates of the Madras Army, whether borne on the strength of the Service or on the Pension list, a separate abstract specifying the Name, Rank, Corps, Number, and Company of the individual, as well as the precise period for which the payment is made. M. A. Cir.
3d July and
11th Dec. 1833.

ADJUSTMENTS WITH CIVIL TREASURIES.

XXXI. With a view to the prompt adjustment of all transactions between the Civil and Military Departments, the Divisional Paymaster is, immediately after the close of each month, to transmit, for the verification of the several Officers in charge of the Civil Treasuries from which he may have received Cash in the course of the month, an Account Current with their Treasuries, and forward the same, on being returned to him, to the Military Accountant. M. A. Cir.
10th Sep. 1830.

XXXII. Bills in Quadruplicate on the Military Accountant, similar to those on account of the Letter of Credit granted on their monthly Cash Estimates, should be furnished by the Divisional Paymasters to the Civil Authorities in Exchange for the Vouchers for all payments made from their Treasuries on account of Military Pensions paid during the month, or for charges incurred in remitting Treasure for the payment of the Troops, for crossing Troops over Rivers, erecting Stables for the Government Stallions, Rewards to Horse Breeders, and all other similar incidental charges appertaining to the Military Department, the nature of which should be specified on the face of the Bill. M. A. Cir.
23rd Feb. and
16th Dec. 1831,
and 28th Feb.
1833.

REMITTANCES TO EUROPE.

XXXIII. The following Forms of Family Remittance Rolls, and Rolls of Effects and Credits of deceased Officers and Soldiers of Her Majesty's Service, received with the Hon'ble Court's letter in the Financial Department, No. 16 of 2d July 1839, are to be strictly adhered to in future, in supercession of those heretofore in use. M. A. Cir.
21st Mar. 1840.

XXXIV. Separate Rolls are required for Her Majesty's and the Hon'ble Company's Troops, and also for Commissioned Officers and Non Commissioned Officers and Soldiers, and particular care to be taken by the Paymasters that all the columns are correctly filled in, prior to the transmission of the Rolls to the Military Accountant. No Supplementary Rolls to be allowed.

XXXV. The Rate of exchange for Commissioned Officer's Remittances is that fixed annually for the repayment of advances made from the Indian Treasuries to Her Majesty's Government; and that for Non Commissioned Officers and Privates and their Effects and Credits, at the intrinsic par value of the Rupee, viz. 2s. 10½d.

XXXVI. FORMS FOR QUEEN'S TROOPS.
FOR EUROPE.

BOMBAY

Commissioned Officers

or

Non Commissioned Officers and Soldiers

FAMILY REMITTANCES.

Her Majesty's Forces.

For the Quarter ending (here enter date)

Payable to Messrs. (here enter Agent's name) £ _____

General Roll for the Quarter ending of Family Remittances of Commissioned Officers or Non-Commissioned Officers and Soldiers of Her Majesty's Service payable in Europe to Messrs. (here enter Name) Regimental Agents.

Names.	Rank. Grade.	Regiment.	Months Pay from which deductions are made.	Rate of Exchange.	Amount deducted in India.	Payable in English currency.	Parties entitled to receive the Amount.	Degree of Relationship.

XXXVII.

FOR EUROPE.

BOMBAY

Commissioned Officers

or

Non Commissioned Officers and Soldiers

EFFECTS and CREDITS.

Her Majesty's Forces.

For Quarter ending

(here enter date)

Payable to Messrs. (here enter Agent's name) £ _____

General Roll for the Quarter ending of Effects and Credits of deceased Commissioned Officers or Non Commissioned Officers and Soldiers of Her Majesty's Service payable in Europe to Messrs. (here enter Name.) Regimental Agents.

Names of deceased	Rank. Grade.	Regiment	Amount	At	For what Quarter

XXXVIII. FORM FOR HON'BLE COMPANY TROOPS.

FOR EUROPE

BOMBAY

Commissioned and Warrant Officers.

or

Non Commissioned Officers and Privates

FAMILY REMITTANCES

Hon'ble Company's Troops.

For Quarter ending

(Here enter date.)

General Roll for the Quarter ending of Family Remittances of Commissioned Officers or Non-Commissioned Officers and Soldiers, of the Hon'ble Company's Service payable in Europe.

Names.	Rank. Grade.	Regiment.	Months Pay from which deductions are made.	Rate of Exchange	Amount deducted in India.	Payable in English currency.	Parties entitled to receive the Amount.	Degree of Relationship.

* This to be written on the first page of the Return showing its contents. The General Roll to commence on the second page.

SEPOYS' REMITTANCES.

XXXIX. Much inconvenience having arisen in consequence of irregularity in the transmission of the necessary documents connected with Sepoy's Remittances to other Presidencies, the following Rules have been established.

XL. The undermentioned Districts comprise the Presidencies of Fort William and Agra.

No. 1.

PRESIDENCY OF BENGAL.

BENGAL.		BEHAR PROVINCE—Continued.	
Collector of Backergunge.		Depty. Collector of Behar (at Shorghotty.)	
" Beerbhom.		" Munghyr.	
" Burdwan.		ORISSA PROVINCE.	
" Calcutta.		Collector of Cuttack, Centre Division.	
" Chittagong.		" N. D. (Balisor.)	
" Dacca.		" S. D. (Khoorda and Pooree.)	
" Dinagepoor.		" Hidgellee.	
" Hooghly.		" Midnapoor.	
" Jessore.		ASSAM PROVINCE.	
" Moorshedabad.		Supt. of Upper and Lower Cachar.	
" Mymensing.		" Lower Assam (at Gowahutty.)	
" Nuddea.		" Upper Assam (at Bissonauth.)	
" Purneah.		" N. Central Assam (at Durling.)	
" Rajshahie.		" S. Central Assam (at Nowgoud.)	
" Rungpoor.		ARRACAN PROVINCE.	
" Ditto N. E. parts (at Govalpara.)		Assist. Supt. at Aeng.	
" Sylhet.		Supt. at Arrakan (at Ackyab.)	
" Tipperah (at Comullah.)		Assist. at Ramree.	
" 24 Purgunnas.		Assist. at Sandoway.	
Depty. Collector of Burdwan (at Bankoorah.)		TENASSERIM PROVINCE.	
" Bullonah (at Noacolly.)		Amherst Island.	
" Buggoorah.		Merguee.	
" Fureedpoor.		Tavoy.	
" Malda.		OUDE.	
" Pubna.		Resident at Lucknow.	
BEHAR PROVINCE.		DURBAR.	
Collector of Behar.		Resident at Ava, Rangoon Umrapoora.	
" Bhagulpoor.		" Gwalior.	
" Patna.		" Indore.	
" Sarun (at Chuprah.)		" Katmandhoo.	
" Sahabad (at Arrah.)		" Hyderabad.	
" Tirhoot (at Mazufferpoor.)		" Nagpore.	

No. 2.

PRESIDENCY OF AGRA.

Collector of Agra.	Collector of Moozuffernuggur.	
" Allahabad.	" Mutra.	
" Allyghur at Coel.	" Etawah at Mynpooree.	
" Azinghur.	" Shearumpoor.	
" Banda.	" Shajehanpoor.	
" Bareilly.	" Suheswan.	
" Benares at Secrole.	Deputy Collector Pelibheet.	
" Boolundshuhur.	Commr. in the Provice. of Kumon (Almorah.)	
" Bhudaon.	Supt. of the Deyara Doon.	
" N. D. Bundelcund (at Calpee and Hameerpoor.)	" " Bhuttee Territory (at Futti-ahabad.)	
" S. D. Banda.	CEDED DISTRICTS.	
" Cawnpoor (at Newabgung)	Supt. of Ajmeer.	
" Dehlee Centre Division.	Prinl. Assist. to the Commr. at Baitool.	
" Do. W. D. (Hurrianah and Hissar.)	" " Dummon.	
" Do. N. D. (at Paneeput.)	" " Hussingabad.	
" Do. Rotuck Division.	" " Jubbulpoor.	
" Do. S. D. (at Goorgam and Etawaur)	" " Nimar (at Mundlaisur)	
" Furruckabad	" " Nursingpoor.	
" Futtehpoor.	" " Saugore.	
" Gazeepoor.	" " Sconee.	
" Goruckpoor.	DURBAR!	
" Juanpoor.	Amballah.	
" Meerut.	Bundelcund (at Hummeerpoor.)	
" Merzapore.	Bhopal (at Sehur.)	
" Moradabad S. D. (at Moradabad.)	Loodianah.	
" N. D. (at Nugeena and Bijnoor.)	Ferozpoor.	
	Subathoo.	
	Comr. in Bitoor (at Cawnpoor.)	

XLI. For Remittances payable from any of the Treasuries comprized in list No. 1, Remittance Rolls are to be transmitted in duplicate to the Military Accountant, one copy of which will be transmitted by him to the Accountant General, Military Department, at Fort William, by whom the requisite arrangements for the discharge of the same will be made.

XLII. For Remittances comprised in list No. 2, the following arrangement has been made with the Accountant, North Western Provinces, for payments from Revenue or Political Treasuries.

M. A. Cir. 19th
March 1839.

XLIII. One copy of the Remittance Roll, to be forwarded direct by the Divisional Paymaster to the Civil Officer from whose Treasury the Remittance is to be paid, and two copies to the Military Accountant, with intimation of the name of the Revenue or Political Treasury to which advice has been given, together with the date of the Paymaster's communication.

M. A. Cir.
25th June 1840.

XLIV. The above Rules apply exclusively to payments required to be made from Civil or Political Treasuries under the Agra Presidency; all payments required to be made from Military Pay Offices within that Presidency, should be forwarded in duplicate for transmission to Fort William in the same manner as Remittances to stations under the Bengal Presidency, the Military Pay Offices being under the control of the Accountant General in the Military Department, at Fort William,

M. A. Cir. 8th
Feb. 1838.

XLV. All remittances should be made payable in the Company's Rupees.

M. A. Cir. 14th
Jany. 1836.

XLVI. The Divisional Paymaster to grant, on account of every Remittance paid into his Office, a Certificate to the Paymaster of the Regiment according to the annexed Form, which Certificate it is the duty of the Regimental Paymaster to give to the Remitter for the purpose of being sent to the Payee, by whom it must be produced on applying for payment of the remittance, and without the production of which, payment will be withheld.

M. A. Cir.
17th Jany. 1838.

XLVII. The Divisional Paymaster will further certify at the foot of the Remittance lists forwarded to the Military Accountant, the manner in which the above certificate has been disposed of, whether by delivery to the Regimental Paymaster when at the same station, or by transmission to him by Post, or by forwarding the same direct to the Payee.

M. A. Cir.
8th July 1841.

Form of Certificate.

XLVIII. I do hereby certify that— — Commanding the — — Regiment N. I. has this day deposited in the Treasury, under my charge, the sum of Company's Rupees — — being the amount of Family Remittance which the said Major — — states that — — Sepoy of his regiment is desirous of being repaid to — — at — — under the Presidency of — — for the special purpose the sum in question has been received by me, the particulars of which have been communicated to the Military Accountant, at Bombay, under this date, in the form of register prescribed for my guidance.

(signed) A. B. Paymaster, Division A.

XLIX. With respect to payments to be made from the Civil Treasuries under the Agra Presidency, Regimental Paymasters, on forwarding remittance lists to the Divisional Paymasters, are to transmit a letter or envelope unenclosed to the address of the Payee, in order that the certificates may be enclosed and transmitted direct to the Civil Officer from whose Treasury payment is to be made, who, in conformity with circular instructions from the Agra Sudder Board of Revenue, will take the necessary steps to ensure the delivery of the packet to the parties entitled to it.

M. A. Cir.
10th Sep. 1841.

L. Divisional Paymasters to certify, on handing on the lists to the Military Accountant, that the Certificates have been disposed of as above directed, or afford explanation when the course has unavoidably been departed from.

M. A. Cir. 21st
August. 1839.

LI. In the event of any remittance being cancelled, under the instructions of the Military Accountant, particular care to be taken that the certificate be recovered without delay.

LII. All Remittance Lists should be in the Form prescribed in Article 36 of Section XXIX of the Military Code.

M. A. Cir.
21st March 1832

LIII. Lists in Quadruplicate are required to be transmitted to the Military Accountant, for all remittances to the Madras Presidency.

UNCLAIMED REMITTANCES.

LIV. A Statement to be prepared annually by each Divisional Paymaster shewing all the remittances remaining in his office on the 30th April last, which were remitted on or before the 30th April preceding, and the amount of this Statement credited in the Paymaster's Cash Account for that month to the head of "Unclaimed Remittances"—In the event of any claim being afterwards preferred, the same to be intimated to the Military Accountant, and his instructions awaited before making payment, should the claim be admitted, the amount is to be discharged and debited to the head of "Unclaimed Remittances," This Statement to be forwarded with the Paymaster's Cash Account for April to the Military Accountant.

M. A. Cir.
4th August 1834.

N. B. All claimants should prefer their claim to the Paymaster of the Division in which they may be stationed, who will obtain the necessary order for payment from the Military Accountant.

GOVERNMENT SAVINGS' BANK.

LV. The following instructions for bringing to account all receipts and withdrawals, as required under the 19th Rule of the Savings Bank Regulations, are issued to the Divisional Paymasters.

M. A. Cir.
14th April 1835.

LVI. 1st. All subscriptions to the Savings' Bank should immediately be carried to the credit of the "Government Savings' Bank" subordinate to "Territorial Books."

LVII. 2nd. The Subscriptions received during the month should be remitted by a Bill on the Military Accountant in favor of the Secretary to the Bank.

LVIII. 3rd. This Bill should invariably be forwarded to the Presidency on the 10th of each following month.

LIX. 4th. A detailed Statement of the names of the Subscribers, and the amount subscribed by each person during the month, should, under the same date, be forwarded to the Secretary to the Bank.

LX. 5th. Depositors wishing to withdraw any sums or portions of sums, deposited by them, should be noticed by the Divisional Paymasters to the Secretary to the Bank, who will furnish the Divisional Paymaster, with a Memorandum of the amount, calculated with interest, to be refunded to them, and which, on payment, should be debited to the Presidency Paymaster, to whom they should forward their drafts on the Secretary for recovery.

M. A. Cir.
13th Feb. 1837.

LXI. 6th. All subscriptions and withdrawals in the local currencies should be regulated at the rate prescribed in Government Orders, debiting or crediting the difference, as the case may be, to the head of "Exchange."

LXII. Lastly. After the close of each official year two General Statements, in duplicate, one of all subscriptions, and the other of all withdrawals should be prepared and transmitted,—the original to the Secretary to the Bank, in order to ensure uniformity and correctness in the adjustment of accounts with the Bank, and the duplicate to the Accountant General. The 10th of June in each year is to be considered the date when these Statements are due.

M. A. Cir.
19th June 1838.

ESTATES OF DECEASED NATIVE SOLDIERS.

LXIII. A Bill should be drawn on the Military Accountant in favor of the Sub Treasurer, on account of the amount of the half yearly Statement of Estates of deceased Native Officers and Soldiers, and transmitted to the sub Treasurer, at the same time that the Statement is transmitted to the Military Accountant.

M. A. Cir. 4th
August 1834.

LXIV. On any claim being preferred thereafter, an application should be made by the Divisional Paymaster to the Sub Treasurer prior to the amount being discharged.

M. A. Cir.
30th Nov. 1837.

CHANGE OF PAYMASTERS.

LXV. Divisional Paymasters to report to the Military Accountant on delivering over and resuming charge of their offices, and also with respect to all similar changes, in the charge of the Treasure Chests within their Divisions.

M. A. Cir.
23rd Sep. 1840,
and 10th June
1841.