S.O. 28–

The memorandum with which money is presented to be paid in will be handed first to the Accountant (Treasury Clerk) or other officer , who is in charge of the accounts of the Department concerned who , if it is in order in all respect, will sign it . Next, the person making the payment will present it with the cash to the treasurer who will count ant test the money, enter the amount in his own book, and sign the slip, which will again be taken to the Accountant for entry in his cash book and for the preparation for a formal receipt for his own or the Treasury Officer's signature. Such a receipt will be proper acquittance. It the memorandum is in duplicate the original copy may be made use of for the receipt given by the treasury

S.O. 29—

Receipts for sum less than Rs. 500 do not require the Treasury Officer's signature. All receipts will, however, be signed by the accountant; and as those for sums received by transfer in account will not be signed by the treasurer, the District Officer will, by an office order, designate a person who shall attach the second signature in the case of the sums under Rs. 500.

S.O.30–

The Public Works, and some others Departments send a remittance book with their payment to the treasury and the treasury receipt should be given

**S.O.31 —**

When slips in duplicate are tendered with cash the Accountant may initial both, and receiving both back signed from the treasurer may complete his signature on the original

copy and return it as a receipt to the person who makes the payment first obtaining, in the case of sum of Rs. 500 and upwards, the signature of the Treasury Officer

**S.O.32 —**

Cash should not be received from officers of Government for supplies of service stamps which should be made only under the procedure laid down in the contingency manual. Nor should any receipts be granted for such supplies except when payment is made therefore by a cheque drawn by an office of the indenting department. A receipt should, however, be issued when service stamps are sold for cash to the public under Assam Stamps Manual. This receipt should always be on machine numbered T.R. Form 4. The seal of service stamps to officer of local funds, or to the government Officers in capacities connected with such funds, is prohibited.

**S.O.33—**

The Public Works Department has also a special printed form of indent for service postage stamps (Treasury Rule Form No 6) for use when the value of stamp is paid by cheque. This form should be recorded in the treasury and not signed by the Treasury Officer as a receipt.

**S.O.34—**

All fees tendered by candidates for examination will be received at the treasury. A single receipt is only to be given, that is, a duplicate may on no account be issued

**S.O.35-**

Forest Revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases no duplicate chalan is tendered at the treasury, but the money received from the Post Office is credited without any chalan. The acknowledgement with the coupon of the money orders is forwarded by the treasury to the Divisional Forest Officer and also an advised of all the remittances receipt by money order on each day of which such transaction may occur.

**S.O.36–**

All monthly receipts of Government schools situated in the interior at the distance from the district or sub divisional head quarters should be remitted to the nearest treasury with as little delay as possible after the date of collection. If it involves less cost, remittance may be made by postal money orders. The money order commission should be met from the contingent grant of the school, but if there is no such grant and if the grant is not sufficient to cover the charge it should be paid by deduction of the requisite amount from the collection