

No. 267

Office of the Assistant Treasurer U. S.,

San Francisco, Cal. AUG 20 1883, 188

Received of R. N. Milroy Takama Agency, W. T.  
In thousand one hundred four  $\frac{48}{100}$  Dollars,  
consisting of

\$ 3440 - 23183

to be placed to his credit as U. S. Ind agt and subject only  
to his check in that official capacity.

\$ 10,104  $\frac{48}{100}$ 

J. M. Spaulding  
Assistant Treasurer U. S.



# INSTRUCTIONS RELATIVE TO PUBLIC MONEYS AND OFFICIAL CHECKS OF UNITED STATES DISBURSING OFFICERS.

The following sections of the Revised Statutes are published for the information and guidance of all concerned :

"SECTION 3620. It shall be the duty of every disbursing officer having any public money intrusted to him for disbursement, to deposit the same with the Treasurer or some one of the Assistant Treasurers of the United States, and to draw for the same only as it may be required for payments to be made by him in pursuance of law; and all transfers from the Treasurer of the United States to a disbursing officer shall be by draft or warrant on the Treasury or an Assistant Treasurer of the United States. In places, however, where there is no Treasurer or Assistant Treasurer, the Secretary of the Treasury may, when he deems it essential to the public interest, specially authorize in writing the deposit of such public money in any other public depository, or, in writing, authorize the same to be kept in any other manner, and under such rules and regulations as he may deem most safe and effectual to facilitate the payments to public creditors.

"SECTION 5488. Every disbursing officer of the United States who deposits any public money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any Assistant Treasurer, or any authorized depository, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied; and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment."

In accordance with the provisions of the above sections, any public money advanced to disbursing officers of the United States must be deposited immediately to their respective credits, with either the United States Treasurer, some Assistant Treasurer, or Designated Depository, other than a National Bank Depository, nearest or most convenient, or, by special direction of the Secretary of the Treasury, with a National Bank Depository, except—

(1) Any disbursing officer of the War Department, specially authorized by the Secretary of War, when stationed on the extreme frontier or at places far remote from such depositories, may keep, at his own risk, such moneys as may be intrusted to him for disbursement.

(2) Any officer receiving money remitted to him upon specific estimates may disburse it accordingly, without waiting to place it in a depository, provided the payments are due, and he prefers this method to that of drawing checks.

Any check drawn by a disbursing officer upon moneys thus deposited must be in favor of the party, by name, to whom the payment is to be made, and payable to "order" or "bearer," with these exceptions:

(1) To make payments of individual pensions, checks for which must be made payable to "order," (2) to make payments of amounts not exceeding twenty dollars, (3) to make payments at a distance from a depository, and (4) to make payments of fixed salaries due at a certain period; in either of which cases, except the first, any disbursing officer may draw his check in favor of himself or bearer for such amount as may be necessary for such payment, but in the last-named case the check must be drawn not more than two days before the salaries become due.

Any disbursing officer or agent drawing checks on moneys deposited to his official credit must state on the face or back of each check the object or purpose to which the avails are to be applied, except upon checks issued in payment of individual pensions, the special form of such checks indicating sufficiently the character of the disbursement.

Such statement may be made in brief form, but must clearly indicate the object of the expenditure, as, for instance, "pay," "pay-roll," or "payment of troops," adding the fort or station; "purchase of subsistence" or other supplies; "on contract for construction," mentioning the fortification or other public work for which the payment is made; "payments under \$20;" "to pay foreign pensions," &c.

Checks will not be returned to the drawer after their payment, but the depository with whom the account is kept shall furnish the officer with a monthly statement of his deposit account.

No allowance will be made to any disbursing officer for expenses charged for collecting money on checks.

In case of the death, resignation, or removal of any disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks have been drawn more than four months before their presentation, or reasons exist for suspecting fraud.

Every disbursing officer when opening his first account, before issuing any checks, will furnish the depository on whom the checks are drawn with his official signature, duly verified by some officer whose signature is known to the depository.

For every deposit made by a disbursing officer to his official credit a receipt in form as below shall be given, setting forth, besides its serial number and the place and date of issue, the character of the funds, *i. e.*, whether coin or currency; and if the credit is made by a disbursing officer's check transferring funds to another disbursing officer, the essential items of the check shall be enumerated; if by a Treasury draft, like items shall be given, including the warrant number; the title of each officer shall be expressed, and the title of the disbursing account shall also show for what branch of the public service the account is kept, as it is essential for the proper transaction of departmental business that accounts of moneys advanced from different bureaus to a disbursing officer serving in two or more distinct capacities be kept separate and distinct from each other, and be so reported to the Department both by the officer and the depository—the receipt to be retained by the officer in whose favor it is issued:

No. —.

RECEIVED of ———, ——— \$ ——— Dollars, consisting of ———, to be placed to his credit as ———, and subject only to his check in that official capacity. ———, 18—. OFFICE OF THE U. S. (Assistant Treasury or Depository,)

§ ———, U. S. (Assistant Treasurer or Depository.)

These regulations are intended to supersede those of January 2, 1872.  
TREASURY DEPARTMENT, WASHINGTON, D. C., August 24, 1876.

CHAS. F. CONANT, Acting Secretary.