M.R.O. 1—77,005—8-6-37.

(1) Number of pages 8

(2) Date of repair 25-10-39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 306. Press ~~Mis.~~

19-20.

Dated 14-7- 1870.

5/6

19-20

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 14*th July* 1870.

No. 19. Read the following Proceedings of the Government of India in the Financial Department, dated Simla, 22nd June 1870, No. 1389 :—

Accounts.]

Read the following documents :—

For the second time—

Financial Resolution, No. 3734, dated 30th September 1869, directing, among other matters, that the duty of verifying and certifying to the actual monthly cash balance, and of signing the monthly cash accounts, must be performed by the District Officer in person, and must on no account be delegated to any Subordinate Officer, unless upon the ground of properly attested actual physical inability to perform the duty ; Accountants-General in future not accepting these Returns and Accounts under any other signature.

Letter to the Government of Bombay, No. 3399, dated 28th December 1869, ruling in modification of the Order of 30th April 1869, that in the Bombay Presidency, when a Collector is absent on tour, he may, with the consent of the Commissioner, delegate the duty of certifying to the cash balance and signing the accounts of the Hoozoor Treasury, provided that he be not longer than two months, at any one time, without certifying to the cash balance, thus requiring him to visit head-quarters at the beginning of each alternate month.

For the first time—

Letter from the Government of Bengal, No. 4161, dated 2nd December 1869, reporting that the Lieutenant-Governor has authorized the Collector of a district, during his cold-weather tour, to delegate the duty of inspecting the cash balance in his territory, and signing the cash accounts, to the Officer who is left in charge of the Collectorate, whenever the Collector himself is absent at such a distance from his head-quarters as to involve by his return an unnecessary waste of time.

Letter from the Comptroller-General of Accounts, No. 1315, dated 12th January 1870.

Letter from the Deputy Accountant-General, Hyderabad, No. 3057, dated 25th January 1870, reporting that, in the Berars, the District Treasury Officer is generally four or five months in the year away from head-quarters on tour ; and inquiring whether during that time, the signature of the Treasury Officer to the cash accounts and cash balance reports may be taken, or whether some officer at head-quarters, of rank higher than the Treasury Officer, should be required to verify cash, and attest the accounts.

Letter from the Chief Commissioner of Oudh, No. 1320, dated 25th March 1870, recommending that the Deputy Commissioner of a District, while on tour might be allowed to delegate the duties above mentioned to another Officer at the Sudder station, and inquiring whether the cash accounts and cash balance of the Lucknow Treasury, the latter being under the custody of the Bank of Bengal, should be certified by the Deputy Commissioner.

Letter from the Government of Madras, No. 530, dated 20th April 1870, recommending, in modification of the Order of 30th September 1869, the adoption of a rule that the balance in every Treasury should be counted and certified by a European Covenanted Officer once a month.

Resolution.—Having fully considered the representations now read, the Governor-General in Council abides by the opinion that the rule promulgated in September 1869 is essential to the security of the cash balances. In that conviction His Excellency in Council can relax the rule only to the following extent, viz., that in case the Collector be absent on tour on the first of the month, the cash balance may be verified, and the accounts signed by his Senior Covenanted Civil Subordinate (or, in Non-Regulation Provinces, the Senior Assistant Commissioner) present at head-quarters, and if he have no Covenanted Subordinate so present, then by the Senior Uncovenanted officer other than the officer in charge of the Treasury. This relaxation of the rule of September 1869 is permitted on the condition that the District Officer must in no case, without the special

permission of the Local Government in each case, allow more than *two* months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. This verification need not be made on the first of the month.

Ordered that a copy of this Resolution be sent to the several Local Governments and Administrations, and Accountants-General, and to the Comptroller-General of Accounts.

(Signed) R. H. HOLLINGBERY,
Assist. Secy. to the Govt. of India.

No. 20.

ORDER THEREON, 14th July 1870, No. 306.

Communicated to the Revenue Department, with a view to the Board of Revenue issuing the necessary instructions to the Collectors of Districts.

(True Extract.)

Under Secy. to Govt.

To the Revenue Department.
,, Accountant-General.

Exd. J. Wright.

Govt. of {1870} Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT.

&c., &c., &c.

Dated July, 14th.

Recd. *Encl.*

G. O., 14th July 1870, No. 306.

JULY.
Nos. 19-20.

Communicating Resolution of the Government of India, relaxing to a certain extent the rule requiring the personal verification by Collectors of their monthly cash balances.

Financial 1870 Department

Home
No 17

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

ACCOUNTS.

~~To~~

No. 1389.

Dated Simla, 22 *June* 1870.

Received 6 July -

3 S. Copies.

Collectorate Circl 1870 No 306.
Communicated
to the Revenue Depart.

No 281.

Relating to a certain extent the Rule of September 1869 regarding the verification of cash balances by Collectors.

Board of Revenue (Punjab)
this necessary instruction
to the Collectors of
Districts.

BK

50 110

To the Revenue Department
— " — Accountant General

21 August 1870

With an Order.

C 12/7/70

Govt. of {1870} Madras.

Fwd

To The Revenue Depth &c.

Dated July. 14.

Recd. Encl.

G. O. 14 July. 1870, No. 356.

Nos. 19. 20.

Commg. Resn of the Govt. of India relaxing to a certain extent, the rule requiring the personal verification by Collectors of their monthly Cash balances.