M.R.O. 1—77,005—8-8-37.

(1) Number of pages 10.

(2) Date of repair 1-3-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 280. Press ~~Mis~~

21-22.

Dated 3 - 3 - 1873.

617

21-22

Not to be folded or roughly handled

No. 21. Read the following letter from the Officiating Comptroller-General, to all Accountants-General, dated Calcutta, 13th February 1873, Circular No. 137 :—

I have the honour to acquaint you that a serious forgery has recently taken place at the Meerut Treasury, by the alteration of the amount for which a transfer receipt had been issued, from two rupees to twelve thousand.

2. The form of transfer receipt which is now served out to Treasury Officers is printed on water-marked paper, which has what is technically known as a "surface pattern." Any erasure made on this paper must at once lead to detection, inasmuch as it involves the removal of so much of the surface pattern, while a successful fraud by alteration of amount may be rendered equally hopeless by writing across the face of the form, and at right angles with the type, an amount *under* that for which the bill is drawn, thus, *e.g.*, "Under ten rupees," "Under fifty rupees," and so on. This cross-writing must always show the amount in words, and not in figures, thus :—"Under one hundred rupees," not "Under 100 Rupees."

3. In order to prevent the recurrence of such a forgery as that under notice, I have to request that the following rules may be observed in all treasuries under your control :—

I. All transfer-receipt and other bill forms will be printed on water-marked paper, having a surface pattern similar to the cancelled sample which is enclosed in this letter. The surface pattern will be printed in a somewhat deeper tint.

II. Officers having any forms in store which are printed on water-marked paper having no surface pattern are, on your issuing to them surface-patterned forms, to return their old stock to you with a certificate to the effect that they have no more remaining.

III. On the issue of any transfer-receipt or other bill, the Treasury Officer is to write across the face of the bill, and at right angles with the type, a sum *under* that for which it is drawn, thus :—If a transfer-receipt is drawn for Rupees 21-4-9, he should write, "Under twenty-five rupees;" if a supply-bill is drawn for Rupees 770, he should write, "Under eight hundred rupees," and so on; the amount so noted being in all cases expressed in words and not by figures.

IV. Treasury Officers are to be required to keep all transfer-receipt and other bill forms, *together with their advices*, under their own personal charge, giving them out day by day as required, and testing their correctness on receiving them back from the Treasury Clerk; thus, for instance, supposing a Treasury Officer to have delivered to his clerk at the commencement of business a stitched book of transfer-receipt forms numbering 21551 to 21600, it will be his duty on receiving back the book to see, in the event of his having signed, say, 4 transfer-receipts, that the first number remaining in the book is 21555, and that the remainder of the series to 21600 is unbroken.

V. Transfer-receipts (or bills) should never be taken out of the book until taken for signature to the Treasury Officer, who should himself, after signing each receipt (or bill), remove it from the book.

VI. The advice and the transfer-receipt (or bill) should be signed *at the same time*, and the Treasury Officer should initial his register of bills issued when signing the bill or transfer-receipt after making a proper and careful comparison.

VII. All advices of transfer-receipts or supply-bills issued must show the amount in writing as well as in figures.

VIII. The printed and the consecutive treasury numbers of transfer-receipts must both be given in advices.

IX. Treasury Officers should be instructed always to maintain a uniform signature. A neglect of this precaution frequently entails much trouble on the paying treasuries.

X. Specimens of the signatures of Treasury Officers should be sent to treasuries drawn upon when changes occur.

4. I have to request, further, that, on all occasions of your issuing forms for bills or transfer-receipts, you will require the receiving officer to certify that he has counted them and found them correct. I annex a form used by the Accountant-General, Bengal, for this purpose, and would recommend its adoption by you.

—

No. 1358.

Copy forwarded to the Secretary to the Government of Madras for information.

(Signed) G. FITZGERALD,
Offg. Deputy Comptroller-General.

—

No. 22. ORDER THEREON, 3rd March 1873, No. 280.

Communicated to the Board of Revenue through the Revenue Department.

(True Extract.)

Chief Secretary.

To the Revenue Department.

Exd. J. H. Burns.

Govt. of Madras.

FINANCIAL.

To

THE REVENUE DEPARTMENT.

Dated March, 3rd.

Read.

G. O., 3rd March 1873, *No.* 280.

MARCH.

Nos. 21-22.

Communicating copy of a circular from the Comptroller-General containing certain rules for guidance in regard to the issue of transfer-receipts and advices.

RULES REGARDING THE ISSUE OF BILLS AND ADVICES.

Comptroller General's Office,

Calcutta, the 13*th February* 1873.

CIRCULAR No. 137.

THE COMPTROLLER GENERAL,

ALL ACCOUNTANTS GENERAL.

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VI. The advice and the transfer receipt (or bill) should be signed *at the same time*, and the Treasury Officer should initial his register of bills issued when signing the bill or transfer receipt after making a proper and careful comparison.

VII. All advices of transfer receipts or supply bills issued must show the amount in writing as well as in figures.

VIII. The printed and the consecutive treasury numbers of transfer receipts must both be given in advices.

IX. Treasury Officers should be instructed always to maintain an uniform signature. A neglect of this precaution frequently entails much trouble on the paying treasuries.

X. Specimens of the signatures of Treasury Officers should be sent to treasuries drawn upon when changes occur.

4. I have to request further that on all occasions of your issuing forms for bills or transfer receipts, you will require the receiving officer to certify that he has counted them and found them correct. I annex a form used by the Accountant General, Bengal, for this purpose, and would recommend its adoption by you.

I have the honor to be,

SIR,

Your obedient Servent,

HUGH SANDEMAN,

Offg. Comptroller General.

No. 1358.

Copy forwarded to the Secretary to the Government of Madras for information.

S. Sandeman

Offg. Deputy Comptroller General.

O. S. G. P.—No. 536 C. G.—14-2-73.—100.

(With 1 spare copy)

IV. Treasury Officers are to be required
other bill forms, *together with their advices*,
giving them out day by day as required,

for information.

Fwd 1873 DEPARTMENT.

From
The Comptroller General
Calcutta. No 1358.

~~No.~~

Dated 13th Feb 73
Received 21st Feb 73 } 1873

No. 336

~~Enc.~~
/ S. C.

Rules regarding the issue of bills and advices.

With an advice

Offg.

O. S. G. P.—No. 536 C. G.—14-2-73.—100.

(With 1 spare copy)

5/2 Branch
Forwarding transmitting Rules for issue of Bills & Advices
Revenue Department
No. 288 dated 10/3/73
Rec'd 11 Sept 10/3/73
To the Revenue Department

27/2
B 3/3/73

IV. Treasury Officers are to be re
other bill forms, *together with their ad*
giving them out day by day as requ

Govt. of 1875 Madras.

Financial

To

The Revenue Dept.

Dated March 3d

Rd.

G. O. 3d March 1875 No. 280.

Nos. 21. 22.

Forwg. copy of a Circular from the Comptroller Genl. containing certain rules for guidance in regard to the issue of Transfer Receipts and Advices.

for information.

O. S. G. P.—No. 536 C. G.-

(With 1 spare copy)