M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Reference _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	1910	Press Mis.
71-72		71-72
Dated	7-11-	1874

6/7

Not to be folded or roughly handled

No. 71. Read the following Proceedings of Government in the Revenue Department, dated 14th October 1874, No. 1320 :—

Read the following Proceedings of the Board of Revenue, dated 28th September 1874, No. 2787 :—

Read Proceedings of the Madras Government, dated 3rd July 1874, No. 29, Revenue Department.

THE Officers in charge of Treasuries in this Presidency are—

1. Collectors of Districts.
2. Deputy Collectors placed in charge of Treasuries.
3. Cash-keepers in Collectors' Offices.
4. Tahsildars.
5. Deputy Tahsildars.
6. Taluq Sheristadars.

2. In the District Treasuries the bulk of cash is kept in chests under the lock and seal of Collectors, and, during their absence from head-quarters, under the custody of one of their Covenanted Officers. Only a reasonable sum for current expenses is placed at the disposal of the Cash-keeper, for which both he and the Deputy Collector in charge of the Treasury are jointly held responsible. The Cash-keeper furnishes security for Rupees 5,000, but no security is taken either from the Collector or his Treasury Deputy.

3. In the taluqs, the Treasury is in charge of the Tahsildar, and, during his absence from the head-quarters, in that of the Taluq Sheristadar. Neither of them furnishes any security. The question whether Taluq Sheristadars should be required to furnish security is now under the consideration of the Board.

4. The Deputy Tahsildars, who also furnish no security, are sometimes placed in charge of public moneys, but not to any large extent.

5. The duties of the District Treasury Officers are defined in the Accountant-General's Manual, and in the various Standing Orders of the Board, and the plea of ignorance of rules has never been raised in this Presidency in justification of any neglect. The principal duties of the Treasury Officers, however, may be recapitulated and defined as follows :—

(*a.*) The bulk of the money in the District Treasury shall be in a chest under the lock and key of the Collector, only a sufficient sum being placed in charge of the Cash-keeper for current expenditure (paragraph 7, Board's Standing Order, No. 390). The amount of money to be left with the Cash-keeper is not fixed by any rule, but the Board think that, when the balance with the Cash-keeper in the evening of any day exceeds 10,000 Rupees, the excess should be transferred to the Collector's box.

(*b.*) During the absence of the Collector, the keys shall be with the Covenanted Assistant at head-quarters (Standing Order, No. 21 of 1866).

(*c.*) The Collector, and, during his absence, his Covenanted Assistant should be personally present when cash or stamps are taken out of, or put into, the cash-chest under his lock and key. Though this is supposed to be the existing practice,

the Board understand that it is not strictly carried out in all the districts. The Board suggest that it may be certified monthly that this is being done.

(*d.*) The Treasury should be examined monthly by the Collector, or one of his Covenanted Assistants, and a report made to the Board as to whether the amount in it is correct. The examination may be made by the Deputy Collector if it is impossible for any of the European Officers to conduct the examination, but the reason must be noted in the report (Standing Order, No. 278).

(*e.*) Every evening the Deputy Collector should sign the Cash-book. He should also examine the balance in the expense chest with the Cash-keeper, at least once a week. The present rule* is that the balance in the expense chest should be examined not less than once a month; but the Board think that this is not enough. The periodical examination of the money in the Cash-chest by the Deputy Collector should always be reported to the Collector.

* Paragraph 14, Section 3, Chapter I. of the Accountant-General's Manual.

(*f.*) The Taluq Treasury should be under the joint lock and key of the Tahsildar and Taluq Sheristadar, both the keys being in the sole charge of the latter, when the former is absent from head-quarters.

(*g.*) The Taluq Sheristadar should examine every evening the balance in the Treasury, and sign the Chitta with a certificate that the balance has been found to be correct. The Chitta should be countersigned by the Tahsildar when he is present at head-quarters.

(*h.*) Shroffs should never be placed in charge of the keys of the Treasury, either in the district or the taluq. They should only be held responsible for bad coin and over-payments during the day.

(*i.*) The Tahsildar shall examine the balance in the chest not less than twice a month, and at every time he leaves and arrives at head-quarters, and report having done so to the Deputy Collector in charge of the Treasury. There is no such rule at present.

(*j.*) Taluq Treasuries should be examined by the Collector or one of his Assistants not less than once every six months, and a report made to the Board (Board's Standing Order, No. 5 of 1871).

6. Of course, nothing need be said in regard to the necessity of the Treasury Officers satisfying themselves as to the genuineness of the vouchers on which payments are ordered and the identity of the persons to whom they are made, as it is their primary duty to do so; and, as regards their pecuniary responsibilities, the Board do not think it necessary to define them. The law renders the officers liable for all losses occasioned by their negligence, and the extent to which they should be held responsible must depend upon the circumstances of each case. Losses may occur in spite of all due care being taken, but the Board do not think that the Government would hold its officers responsible in such cases or that they would make such liability a condition of appointments.

(True Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Financial Department,
7th November 1874.

Approved.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secy. to Govt.

No. 72. ORDER THEREON, 7th November 1874, No. 1910.

Copy furnished to the Accountant-General, also to the Inspectors-General of Police and Jails. The latter officers will report what check is exercised now over all cash and cash-chests in the custody of officers in their respective departments.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Accountant-General.
,, Inspector-General of Police.
,, Inspector-General of Jails.

Exd. J. H. Burns.

No. 154. Read the following Proceedings of the Board of Revenue, dated 28th September 1874, No. 2,787 :—

Read the following Proceedings of the Madras Government, dated 3rd July 1874, No. 29, Revenue Department :—

THE officers in charge of Treasuries in this Presidency are:—

1. Collectors of Districts.
2. Deputy-Collectors placed in charge of Treasuries.
3. Cash-keepers in Collectors' Offices.
4. Tahsildars.
5. Deputy Tahsildars.
6. Taluq Sheristadars.

2. In the District Treasuries the bulk of cash is kept in chests under the lock and seal of Collectors, and during their absence from Head-quarters, under the custody of one of their Covenanted Officers. Only a reasonable sum for current expenses is placed at the disposal of the Cash-keeper, for which both he and the Deputy-Collector in charge of the Treasury are jointly held responsible. The Cash-keeper furnishes security for Rupees 5,000, but no security is taken either from the Collector or his Treasury Deputy.

3. In the taluqs, the Treasury is in charge of the Tahsildar, and during his absence from the Head-quarters, in that of the Taluq Sheristadar. Neither of them furnishes any security. The question whether Taluq Sheristadars should be required to furnish security is now under the consideration of the Board.

4. The Deputy Tahsildars who also furnish no security, are sometimes placed in charge of public moneys, but not to any large extent.

5. The duties of the District Treasury Officers are defined in the Accountant-General's Manual, and in the various Standing Orders of the Board, and the plea of ignorance of rules has never been raised in this Presidency, in justification of any neglect. The principal duties of the Treasury Officers, however, may be recapitulated and defined as follows:—

(*a.*) The bulk of the money in the District Treasury shall be in a chest under the lock and key of the Collector, only a sufficient sum being placed in charge of the Cash-keeper for current expenditure, (paragraph 7, Board's Standing Order, No. 390.) The amount of money to be left with the Cash-keeper is not fixed by any rule, but the Board think that when the balance with the Cash-keeper, in the evening of any day, exceeds 10,000 Rupees, the excess should be transferred to the Collector's box.

(*b.*) During the absence of the Collector, the keys shall be with the Covenanted Assistant at Head-quarters (Standing Order, No. 21 of 1866).

(*e.*) The Collector, and, during his absence, his Covenanted Assistant should be personally present when cash or stamps are taken out of or put into the cash-chest under his lock and key. Though this is supposed to be the existing practice, the Board understand that it is not strictly carried out in all the districts. The Board suggest that it may be certified monthly that this is being done.

(*d.*) The Treasury should be examined monthly by the Collector, or one of his Covenanted Assistants, and a report made to the Board, as to whether the amount in it is correct. The examination may be made by the Deputy-Collector, if it is impossible for any of the European Officers to conduct the examination, but the reason must be noted in the report (Standing Order, No. 278).

(*e.*) Every evening the Deputy-Collector should sign the Cash-book. He should also examine the balance in the expense chest with the Cash-keeper, at least once a week. The present rule* is that the balance in the expense chest should be examined not less than once a month. But the Board think that this is not enough. The periodical examination of the money in the Cash-chest by the Deputy-Collector should always be reported to the Collector.

* Paragraph 14, Section 3, Chapter I. of the Accountant-General's Manual.

(*f.*) The Taluq Treasury should be under the joint lock and key of the Tahsildar and Taluq Sheristadar, both the keys being in the sole charge of the latter, when the former is absent from Head-quarters.

(*g.*) The Taluq Sheristadar should examine every evening the balance in the Treasury, and sign the Chitta with a certificate that the balance has been found to be correct. The Chitta should be countersigned by the Tahsildar when he is present at Head-quarters.

(*h.*) Shroffs should never be placed in charge of the keys of the Treasury, either in the district or the taluq. They should only be held responsible for bad coin, and over-payments during the day.

(*i.*) The Tahsildar shall examine the balance in the chest not less than twice a month, and at every time he leaves and arrives at Head-quarters, and report having done so to the Deputy-Collector in charge of the Treasury. There is no such rule at present.

(*j.*) Taluq Treasuries should be examined by the Collector or one of his Assistants not less than once every six months, and a report made to the Board (Board's Standing Order, No. V. of 1871).

6. Of course, nothing need be said in regard to the necessity of the Treasury Officers satisfying themselves as to the genuineness of the vouchers on which payments are ordered, and the identity of the persons to whom they are made, as it is their primary duty to do so; and, as regards their pecuniary responsibilities, the Board do not think it necessary to define them. The law renders the officers liable for all losses occasioned by their negligence, and the extent to which they should be held responsible must depend upon the circumstances of each case. Losses may occur in spite of all due care being taken, but the Board do not think that the Government would hold its officers responsible in such cases or that they would make such liability a condition of appointments.

Proceedings of the Madras Government, Revenue Department,
14th October 1874.

No. 155. ORDER THEREON, 14th October 1874, No. 1,320.

Miscellaneous. APPROVED.

(True Extract.)

Acting Secretary to Government.

To the Board of Revenue.
„ the Financial Department.

Exd. G. A. Turton.

Attached my letter No 1910

Copy furnished to the Accountant General.
Also to the Inspectors General of Police & Jails. The
latter Officers will report what check is exercised over
over all cash & cash checks in the custody of Officers in
their respective departments.

To the Accountant General.
3/11/74 " Inspectors General of Police & Jails.

Govt. of India

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c.,

Dated October 14th.

Rcd. 5 Novr.

C.O., 14th October 1874, No. 1,320.

OCTOBER.
Nos. 154-155.

Treasury Officers.—Approving Board's proceedings defining principal duties of — in respect of public moneys in Treasuries of which they are in charge.

Govt. of {1874} Madras.

Mail.

To,
The Accountant General
&c.
&c.

G. O. 7th Nov., 1874, No. 1910.

Nos. 71-72.

Treasury Officers. Procs of Govt. Revenue Dept. approving of the Revenue Board's Procs. defining the principal duties of such officers in respect of public monies in Treasuries of which they are in charge communicated to the Accountant-General, and also to the Inspectors General of Police & Jails, with instructions to the two latter officers to report what check is exercised now over all cash and cash chests in the custody of officers in their respective departts.