M.R.O. 1—77,006—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 39	Press / Mis.
50-51	50-51
Dated 11-1-	18 [illegible]

6/7

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
11th January 1875.

ACCOUNTS—TREASURY.

No. 50. Read the following Proceedings of the Government of India in the Financial Department, dated Fort William, 10th December 1874, No. 7017 (Accounts) :—

Read again—

Financial Resolution, No. 3612, dated 9th June 1874, calling upon the several Local Governments and Administrations to express clearly in writing the duties and pecuniary responsibilities of District and Treasury Officers in respect to public moneys in Treasuries of which they are in charge, and to see that such duties are thoroughly understood by those officers.

Read also—

Letter from the Government of the North-Western Provinces, No. 1247-A, dated 29th August 1874, submitting a copy of the Rules issued under the authority of that Government, pointing out the duties and pecuniary responsibilities of District and Treasury Officers, respectively, in respect of public moneys in Treasuries of which they are in charge.

Letter from the Chief Commissioner of Oudh, No. 4662, dated 22nd August 1874, submitting for approval Draft Rules which it is proposed to issue on the subject.

Letter from the Government of Bengal, No. 1800, dated 27th June 1874, requesting to be furnished with such papers as will enable that Government to judge how far the Rules existing in Bengal would have sufficed to prevent the laxity which occurred in the case to which reference is made in the Resolution of 9th June 1874.

RESOLUTION.—The Rules issued under the authority of the Government of the North-Western Provinces seem sufficient; but, as it is not known whether they will exactly suit the circumstances of all the Presidencies and Provinces, the Governor-General in Council directs that those Rules be circulated to other Local Governments and Administrations for opinion.

ORDERED that the foregoing Resolution and the Rules issued under the authority of the Government, North-Western Provinces, be circulated to the several Local Governments and Administrations (except North-Western Provinces) for the purpose indicated.

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

RULES.

Duties and Responsibilities of District and Treasury Officers in respect of Public Money kept in Treasuries of which they are in charge.

THE COLLECTOR OR DEPUTY COMMISSIONER.

1*st*.—A District Officer is primarily responsible to Government for the due accounting for all moneys received and disbursed and for the safe custody of cash, notes, stamps, opium, securities, and other Government property.

N.B.—Although the Collector may manage his Treasury by a Deputy, he must not treat his Treasury as a separate and independent Office.

Letters addressed to the Treasury Officer must be regarded as addressed to himself. He should not (as is sometimes done) address his Treasury Officer by separate letter, as if he were an independent officer, and then forward the Treasury Officer's explanation instead of his own in reply to questions or inquiries touching his Treasury business.

2nd.—The District Officer is bound to satisfy himself by periodical examination, not less than once in two months for the cash and once in three months for the stamps and opium, (*a*) that the actual stock of cash, stamps and opium and securities corresponds with the book balances, (*b*) that the Deposit Registers are kept up according to the rules—*vide* paragraphs 366 to 393 of the Treasury Manual, (*c*) that the stock of bill forms, money orders and any similar forms which are intended for use in money transactions, is carefully kept under lock and key and periodically tallied with the nominal balance of such forms on the stock books.

3rd.—The District Officer should be especially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified, and the certificate which is required from the transferer and transferee, showing the state of the cash, stamps, and opium balances, should be invariably despatched to the Accountant-General on the same day that charge is transferred. A copy of this certificate is appended.

N.B.—It is not sufficient only to count bags of treasure. The contents of all the bags must be turned out and passed through the scales, unless the bags are net, when the contents of all are visible.

TREASURY OFFICER.

As the Collector's delegate and representative, he is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the Treasury Officer for a thorough observance of all prescribed Treasury rules and strict attention to all the details of the daily routine of Treasury work. The Treasury Officer is responsible to the Collector for the working of the Treasury and for the conduct of the subordinate treasury officials, and has carefully prepared Rules* for his guidance in every branch of his duties.

* *Vide* Treasury Manual, or a Compendium of Rules for the Guidance of Treasury and other Civil Officers in account with the Accountant-General, North-Western Provinces.—Allahabad, 1874.

No.

ACCOUNTANT-GENERAL'S OFFICE,
NORTH-WESTERN PROVINCES,
Dated Allahabad, 187 .

FROM

THE COLLECTOR OF

To

THE ACCOUNTANT-GENERAL,
NORTH-WESTERN PROVINCES.

Reports transfer of charge of the Treasury on the noon of the . On the reverse is entered the details of the balance in the Treasury on this date.

The cash balance amounts to Rs.

Relieved Officer.

Relieving Officer.

Proceedings of the Madras Government, Financial Department,
11th January 1875.

Report of making over Charge of the *Treasury Balance on the* 187 .

	Description.	Under Double Locks.	With Treasurer.	In Tahsils.	Total.
Govt. Currency Notes.	At Rs. 1,000				
	At ,, 500				
	At ,, 100				
	At ,, 50				
	At ,, 20				
	At ,, 10				
	At ,, 5				
Silver Coins.	Govt. Rupees				
	Half ,, ...				
	Quarter ,, ...				
	Two-Anna pieces				
	Uncurrent Coins				
Copper Coins.	Single Pice				
	Double ,, ...				
	Half ,, ...				
	Pie pieces				
	Total ...				
Stamps.	Non-judicial				
	Judicial Court Fees ...				
	Revenue Adhesive				
	Hoondie				
	Tulubana...				
	Postage				
	Service				
	Telegraph				
	Stamped Envelopes ...				
	Message Forms				
	Total				
	Opium, Maunds				
	Permanent advance ...				
	Tuccavee ,, ...				
	Miscellaneous ,, ...				
	Govt. Securities ...				

No. 51. ORDER THEREON, 11th January 1875, No. 39.

Copy furnished to the Board of Revenue, through the Revenue Department, for their opinion on the Rules.

2. The Accountant-General will also furnish his opinion.

(True Extract.)

Acting Chief Secretary.

To the Revenue Department.
,, Accountant-General.

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

The REVENUE DEPARTMENT,

&c., &c., &c.

Dated January, 11th

Read.

G.O., 11th January 1875, No. 39.

JANUARY.

Nos. 50 & 1.

Treasury Officers.—Copy of the Rules issued by the Government of the North-Western Provinces respecting the duties and responsibilities of District and Treasury Officers in respect of public moneys in Treasuries under their charge, communicated to the Board of Revenue and Accountant-General for remarks.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Enclosure to Resolution No. 7017 of 1874.

Duties and responsibilities of District and Treasury Officers in respect of public money kept in treasuries of which they are in charge.

The Collector or Deputy Commissioner.—1st.—A district officer is primarily responsible to Government for the due accounting for all moneys received and disbursed and for the safe custody of cash, notes, stamps, opium, securities and other Government property.

N. B.—Although the Collector may manage his treasury by a deputy, he must not treat his treasury as a separate and independent office.

Letters addressed to the treasury officer must be regarded as addressed to himself. He should not (as is sometimes done) address his treasury officer by separate letter, as if he were an independent officer, and then forward the treasury officer's explanation instead of his own in reply to questions or enquiries touching his treasury business.

2nd.—The district officer is bound to satisfy himself by periodical examination, not less than once in two months for the cash and once in three months for the stamps and opium, (*a*) that the actual stock of cash, stamps and opium and securities corresponds with the book balances, (*b*) that the deposit registers are kept up according to the rules, *vide* paras. 366 to 393 of the Treasury Manual, (*c*) that the stock of bill-forms, money orders and any similar forms which are intended for use in money transactions, is carefully kept under lock and key and periodically tallied with the nominal balance of such forms on the stock books.

3rd.—The district officer should be especially careful when assuming or making over charge of a district to see that the stock is thoroughly verified, and the certificate which is required from the transferer and transferee, shewing the state of the cash, stamps and opium balances, should be invariably despatched to the Accountant General on the same day that charge is transferred. A copy of this certificate is appended.

N. B.—It is not sufficient only to count bags of treasure. The contents of all the bags must be turned out and passed through the scales, unless the bags are net, when the contents of all are visible.

Treasury Officer.—As the Collector's delegate and representative, he is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the treasury officer for a thorough observance of all prescribed treasury rules and strict attention to all the details of the daily routine of treasury work. The treasury officer is responsible to the Collector for the working of the treasury and for the conduct of the subordinate treasury officials, and has carefully prepared rules* for his guidance in every branch of his duties.

* *Vide* Treasury Manual, or a compendium of rules for the guidance of treasury and other civil officers in account with the Accountant General, North-Western Provinces.—Allahabad, 1874.

No.

ACCOUNTANT GENERAL'S OFFICE,

NORTH-WESTERN PROVINCES,

Dated Allahabad 187 .

FROM

THE COLLECTOR OF

To

THE ACCOUNTANT GENERAL,

NORTH-WESTERN PROVINCES.

Reports transfer of charge of the Treasury on the noon of the . On the reverse is entered the details of the balance in the Treasury on this date.

The cash balance amounts to Rs.

Relieved Officer. *Relieving Officer.*

Report of making over charge of the *Treasury Balance on the* 187 .

	Description.	Under Double Locks.	With Treasurer.	In Tuhseels.	Total.
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	At „ 100				
	At „ 50				
	At „ 20				
	At „ 10				
	At „ 5				
Silver Coins.	Govt. rupees				
	Half „				
	Quarter „				
	Two-anna pieces				
	Uncurrent coins ...				
Copper Coins.	Single pice				
	Double „				
	Half „				
	Pie pieces ...				
	Total ...				
Stamps.	Non-judicial				
	Judicial Court Fees ...				
	Revenue Adhesive ...				
	Hoondie				
	Tulubana				
	Postage				
	Service				
	Telegraph				
	Stamped Envelopes				
	Message Forms ...				
	Total				
Opium, maunds ...					
	Permanent advance ...				
	Tuccavee „ ...				
	Miscellaneous „ ...				
	Govt. Securities ...				

O. S. G. P.—No. 690 C. F.—10-12-74.—100.

No. 7017.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the* 10*th December* 1874.

Read again—

Financial Resolution No. 3612, dated 9th June 1874, calling upon the several local Governments and Administrations to express clearly in writing the duties and pecuniary responsibilities of district and treasury officers in respect to public moneys in treasuries of which they are in charge, and to see that such duties are thoroughly understood by those officers.

Read also—

Letter from the Government of the North-Western Provinces, No. 1247A, dated 29th August 1874, submitting a copy of the rules issued under the authority of that Government, pointing out the duties and pecuniary responsibilities of district and treasury officers, respectively, in respect of public moneys in treasuries of which they are in charge.

Letter from the Chief Commissioner of Oudh, No. 4662, dated 22nd August 1874, submitting for approval draft rules which it is proposed to issue on the subject.

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RESOLUTION.—The rules issued under the authority of the Government of the North-Western Provinces seem sufficient, but as it is not known whether they will exactly suit the circumstances of all the Presidencies and Provinces, the Governor General in Council directs that those rules be circulated to other local Governments and Administrations for opinion.

ORDERED, that the foregoing Resolution and the rules issued under the authority of the Government, North-Western Provinces, be circulated to the several local Governments and Administrations (except North-Western Provinces) for the purpose indicated.

Assistant Secretary to the Government of India.

O. S. G. P.—No. 689 C. F.—9-12-74.—100.

Govt. of {1875} Madras.

Pub: Fin:

G. O., 11 Jany. 1875, No. 39

Nos. 50-1.

Treasury Officers - Copy of the rules issued to the Dist Treasurers respg the Reports & Returns of Dist Treasury Officers in respect of public money in treasuries under their charge Con^d to the Board's Off^r & the Govt for remarks

23rd June/74. Nos. 188-189

11 Jany 75 No 39

Copy, furnished to the Board of Revenue, thro' the Revenue Department, for their opinion on the Rules.

2. The Accountant General will also furnish his opinion.

To the Revenue Department. } Issued 18/1/75
To Accountant General

Financial (1874) Department
(Treasury Accounts)

From
The Government of India
Financial Depart.

Dated 16.
Recd. 24. } December 74.

No. 7017.

No. 2743

Circulating for opinion the rules issued by the Govt. of the N. W. Provinces regarding the duties and responsibilities of District and Treasury Officers in respect of public money kept in treasuries of which they are in charge.

With [illegible]