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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Final DEPARTMENT

G.O. No. / B.P. No.	2264	Press. / Mis.

Dated 18-11-1881.

Not to be folded or roughly handled

2269
1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

18th November 1881, No. 2264.

Treasuries.

Read the following papers :—

From H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Secretary to Government, Revenue Department, dated Fort St. George, 26th October 1881, *No.* 4225.

Book Department.

In forwarding to Government Proceedings of the Board of Revenue, dated 11th October, No. 2227, I have the honor to state that the rule in the Account Code, to which exception is taken by the Collector of Trichinopoly, is as follows :—

"Every amount passed into or passed out of double locks should be registered in Form 16 *at the time* by the officer in charge with his own hand."

2. As there are two officers in charge of the double locked chests, it is not quite clear how the letter of the rule is to be complied with, and I am of opinion therefore that the course described by the Collector, of requiring a Gumastah to make the entry in the register, which entry is afterwards initialled by the Collector and the Treasurer, sufficiently meets its requirements.

Proceedings of the Board of Revenue, dated 11th October 1881, *No.* 2227.

Read the following letter from H. SEWELL, Esq., *Collector of* Trichinopoly, to the Secretary to the Board of Revenue.

ENCLOSURE No. 1.

EXTRACT from the *Report on the condition of the District Treasury, Trichinopoly, for the year* ending 31st March 1881.

* * * *

Question.	*Answer.*
71. Does the Treasury Officer himself register (in Form 16) every amount passed into or passed out of double locks at the time with his own hand [12-5 (6)]?	One of the Treasury Accountants enters in the register and it is initialled by the Collector and by the Treasurer (*vide* G.O., No. 2324, dated 14th December 1880).

* * * *

ENCLOSURE No. 2.

EXTRACT from the Accountant-General's letter, No. 2329, dated 22nd June 1881.

* * * *

Q. 71. Amount passed into or passed out of double locks should not be entered in the register *by an Accountant*, but should be entered by the Collector or his Covenanted Assistant *with his own hand* (*vide* Rule 5 (6), Chapter 12 of Civil Account Code, and G.O., Financial, No. 848, dated 28th May 1881).

* * * *

Letter—dated 12th August 1881, No. 2461.

With reference to the remark of the Accountant-General on my reply to Quiry 71 in my report on the condition of the District Treasuries for 1880-81, copies of both of which are herein enclosed, I have the honor to submit that the rule by which the Collector or his Covenanted Assistant are bound to enter *with their own hand* the transactions shown in the register of money passing in and out of the Collector's custody, is one that leads to great inconvenience and cannot prove any additional safeguard.

2. The common practice everywhere, I believe, is for one of the Treasury Gumastahs to write in the figures which are then inspected by the Collector or his Assistant, and the entry initialled. It is easy to see at a glance if the figures are correct, and it would only cause needless delay if the Collector is bound to write them in himself. If he does so, there is far greater risk of mistakes and consequent corrections being made than if it is done by a Gumastah accustomed to the work.

3. The mechanical work of the Treasury increases every day and occupies a great deal of the Collector's time which might be better spent in other business, and I cannot see that the rule in question adds at all to the safety of the Treasury. I would therefore request that the Board will, if they see no objection, take the necessary steps for having the rule modified.

Resolution.—Submitted for the orders of Government through the Accountant-General.

2. The Board agree with the Collector in thinking that the work of making the entries in the register may be safely left to be done by Accountants, the entries being initialled by the Collector or his Covenanted Assistant.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

Mis. No. 3128 [Current No. 3091].

Transferred to the Financial Department.

FORT ST. GEORGE,
3rd November 1881.

(Signed) C. G. MASTER,
Secy. to Govt., Rev. Dept.

ORDER THEREON, 18th November 1881, No. 2264.

The proposal to modify the rule is approved.

2. Both officers holding the keys of the chests under double lock must initial the registers of sums added to or taken from the contents.

(True Extract.)

E. DAVIDSON,
Chief Secretary.

To the Board of Revenue.
„ Accountant-General.

Exd. T. O'Connor.

2264
2

Govt. of [1881] Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,
&c., &c.

Dated November, 18th.

Issued

Recd. 188

G.O., 18th November 1881, No. 2264.

NOVEMBER.

Treasuries.—The proposal that the entries in the register of money passing in and out of the Collector's custody be done by the Accountant, the entries being initialled by the Collector or his Covenanted Assistant, approved.

Revt. DEPARTMENT. CURRENT No. 3091 Fort Saint George,
Accountant General's Office,
24 October 1881.

No. 4225

2264/3

From

H. F. Clogstoun Esqr.
Offg. ACCOUNTANT GENERAL
TO THE GOVERNMENT OF MADRAS,

To

THE Secretary to Government,
Revenue Department,
Fort Saint George.

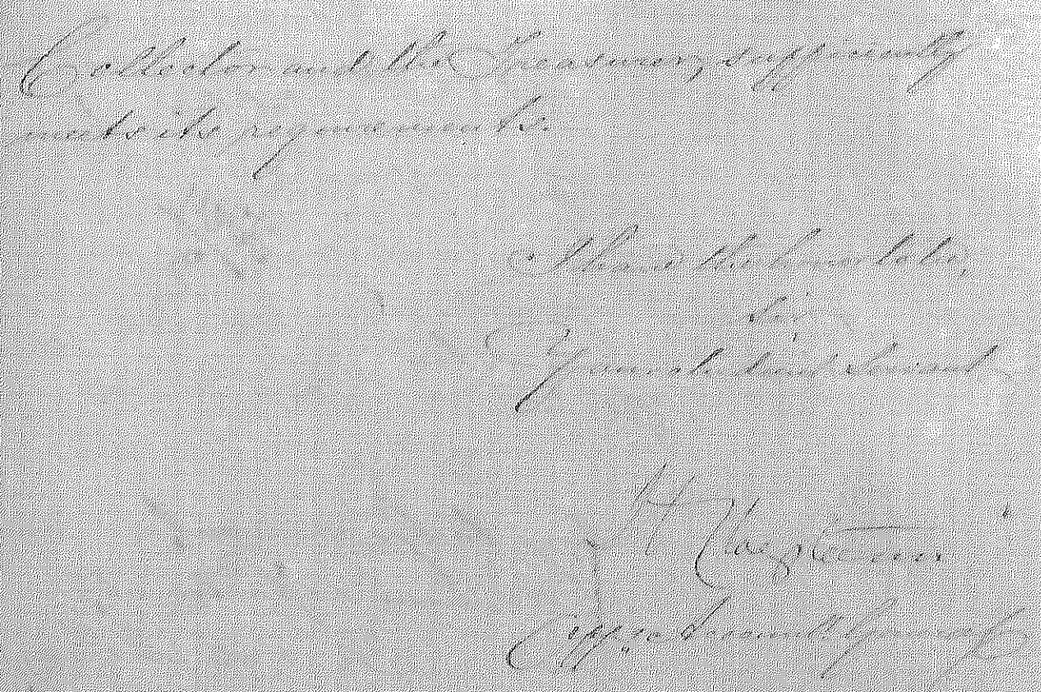
SIR,

In forwarding to Government, Proceedings of the Board of Revenue dated 11th October No. 2227, I have the honor to state that the rule in the Account Code to which exception is taken by the Collector of Trichinopoly is as follows:

"Every amount passed into or passed out of double locks should be registered in Form 15 at the time by the officer in charge, with his own hand".

As there are two officers in charge of the double locked chests, it is not quite clear how the letter of the rule is to be complied with, and I am of opinion therefore that the course decided by the Collector, of requiring a Gomastah to make the entry in the Register, which entry is afterwards initialled by the

Collector



11th October 1881, No. 2227.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th October 1881.

No. 2227.

Read—the following letter from H. SEWELL, Esq., Collector of Trichinopoly, to the Secretary to the Board of Revenue.

ENCLOSURE No. 1.

EXTRACT from the Report on the condition of the District Treasury, Trichinopoly, for the year ending 31st March 1881.

* * * *

Question.	*Answer.*
71. Does the Treasury Officer himself register (in Form 16) every amount passed into or passed out of double locks at the time with his own hand (12-5 (6)).	One of the Treasury Accountants enters in the register and it is initialled by the Collector and by the Treasurer (*vide* G.O., No. 2,324, dated 14th December 1880).

* * * *

ENCLOSURE No. 2.

EXTRACT from the Accountant-General's letter No. 2,320, dated 22nd June 1881.

* * * *

Q. 71. Amount passed into or passed out of double locks should not be entered in the *register by an Accountant*, but should be entered by the Collector or his Covenanted Assistant *with his own hand* (*vide* Rule 5 (6), Chapter 12 of Civil Account Code, and G.O., Financial, No. 848, dated 28th May 1881).

* * * *

Letter—dated 12th August 1881, No. 2,461.

WITH reference to the remark of the Accountant-General on my reply to Query 71 in my report on the condition of the District Treasuries for 1880-81, copies of both of which are herein enclosed, I have the honor to submit that the rule by which the Collector or his Covenanted Assistant are bound to enter *with their own hand* the transactions shown in the register of money passing in and out of the Collector's custody, is one that leads to great inconvenience and cannot prove any additional safeguard.

2. The common practice everywhere, I believe, is for one of the Treasury Gumastahs to write in the figures which are then inspected by the Collector or his Assistant, and the entry initialled. It is easy to see at a glance if the figures are correct, and it would only cause needless delay if the Collector is bound to write them in himself. If he does so, there is far greater risk of mistakes and consequent corrections being made than if it is done by a Gumastah accustomed to the work.

3. The mechanical work of the Treasury increases every day and occupies a great deal of the Collector's time which might be better spent in other business, and I cannot see that the rule in question adds at all to the safety of the Treasury. I would therefore request that the Board will, if they see no objection, take the necessary steps for having the rule modified.

Resolution—

SUBMITTED for the orders of Government through the Accountant-General.

2. The Board agree with the Collector in thinking that the work of making the entries in the register may be safely left to be done by Accountants, the entries being initialled by the Collector or his Covenanted Assistant.

(True Copies and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
through the Accountant-General.

Copy to the Collector of Trichinopoly.

Exd. A. Grubert.

1881.

Board of Revenue,

MADRAS.

To

THE SECRETARY TO GOVT.,
REVENUE DEPARTMENT.

Printed October 11th.

Received

PROCEEDINGS, 11TH OCT. 1881, No. 2227.

SUBMITTING for the orders of Government, through the Accountant-General, with the Board's support, letter from the Collector of Trichinopoly requesting that the entries in the register of *money* passing in and out of the Collector's custody may be left to be done by the Accountants, the entries being initialled by the Collector or his Covenanted Assistant.

REVENUE DEPARTMENT.

No. 3891.

From

The Accountant General, Madras,

26 October 1881, No. 2226

FOR ORDERS.

29824

2345-12

(7)

Receiver. Rue Jacquard

Over the entries in the keys
of a money drawer is a
part of the Cash entry is
done by the Receiver. The
system being controlled by
the setting of this Cash effect
Card, appears