

19 (1) Number of pages 22 ✓
 (2) Date of repair 22.5.87
 (3) Initials of the Referencer Cano

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
 FINANCIAL DEPARTMENT

G.O. No.	2503	Press.
B.P. No.		Mis.
Dated	23.12.1881.	

Ch. S.
Not to be folded or roughly handled

11

2503
1

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

23rd December 1881, No. 2503.

Treasuries.

Read the following papers :—

Proceedings of the Board of Revenue, dated 18th November 1881, No. 2875 [Current No. 3405].

Read—again the following Proceedings of the Board of Revenue, dated 8th October 1881, No. 2190 :—

ABSTRACT.—Intimating that the Board are in communication with the Accountant-General with the object of making proposals to Government regarding the custody of the *Treasury keys* during the absence of the Collector from the head-quarters.

Read—the following Proceedings of the Madras Government, Financial Department, dated 23rd August 1881, No. 1546.

Read—again Proceedings of Government in the Financial Department, dated 9th May 1881, No. 801.

Order thereon, ————— 23rd August 1881, No. 1546, Financial.

It has been represented to the Government that in some districts it is absolutely necessary, *at least twice a week*, to open the Treasury chests, which are under the Collector's lock and seal, for ordinary current business. The Government are inclined to believe that arrangements might be made to obviate this necessity, which is of comparatively recent growth. Formerly the supply for current needs was kept apart from the treasure under the Collector's lock and seal, and was not so guarded. The question therefore arises whether the changed circumstances or system require that this precaution should now be in force.

2. The Revenue Board and Accountant-General are requested to confer and report on the subject, bearing in mind that the Government decline to entertain any proposals which will have the effect of imposing undue responsibility for custody of treasure on low-paid and subordinate officers.

(True Extract.)

(Signed) R. DAVIDSON,
Chief Secretary.

To the Board of Revenue.
„ Accountant-General.

Read—the following letter from H. F. CLOGSTOUN, Esq., Officiating Accountant-General, to the Secretary to the Board of Revenue, dated Fort St. George, 24th October 1881, No. 4183 :—

I HAVE the honor to offer the following remarks in connection with G.O., Financial Department, No. 1546, dated 23rd August 1881.

2. The Government in the above order allude to a representation which has been made to them that in some districts it is absolutely necessary, at least twice a week, to open the Treasury chests, which are under the Collector's lock and seal, for ordinary current business, and they state their belief that arrangements might be made to obviate this necessity, which is said to be of comparatively recent growth. Formerly, it is stated, the supply for current needs was kept apart from the treasure under the Collector's lock and seal, and was not so guarded. They desire this office and the Board to confer and report on the subject, bearing in mind that Government decline to entertain any proposals which will have the effect of imposing undue responsibility for custody of treasure on low-paid and subordinate officers.

3. The revenues of each district have, of course, largely increased during the past fifteen or twenty years, and with the revenues the expenditure, a very large portion of which is incurred from the Head-quarter Treasury, has increased also. It is natural, therefore, that it should be the case that the sums dealt with at the Head-quarter Treasury are now much larger than they were in former times. The necessity imposed, moreover, upon Collectors of remitting, at regular and frequent intervals, the whole of the surplus of their districts must, of course, also compel them to insist on frequent remittance being made from the Taluk Treasuries to the Head-quarter Treasury, and until these remittances can be counted, packed, and despatched to Madras, or to their destination, wherever it may be, they must remain at the Head-quarter Treasury, and be received, as they arrive, into the Collector's charge.

4. I append a statement giving, for the year ending August 1881, the average monthly payments made at each Huzur Treasury in the districts where the Treasury work is not performed by Branch Banks, and the monthly remittances made from the Huzur Treasury to other districts from which the work performed at each Head-quarter Treasury may be gauged. It will be clear from the statement that if the money in the hands of a Treasurer is to be limited to Rs. 15,000, it must be necessary that the Collector's chests should be constantly opened for receiving remittances when they arrive, for giving them out to be counted, for taking them into store again, and, finally, for giving them out to be packed and despatched to Madras. There can be no doubt, I think, that if in several months of the year when the revenues are coming in the Collector's chests are not very frequently opened, it is because large sums of money are allowed to be kept outside the chests.

5. I do not think that the present inconveniences complained of would be materially relieved by permitting Treasury Deputy Collectors to retain a portion of the balance under their custody, unless the portion so allowed to be kept is fixed at an amount so large as virtually to do away with the utility of keeping a separate amount under the Collector's lock. The statement already referred to shows how large the transactions of a month, as a rule, are.

6. The rules which, in the opinion of the Government of India, suitably regulate the custody of public money in the District Treasuries are given in Chapter XII of the Civil Account Code. Under these rules, which, as the accompanying correspondence shows, are observed in their entirety throughout Bengal, Bombay, the Punjab, and the North-West Provinces and Oude, the bulk of the treasure is kept under double keys of the Treasury Officer (an officer exactly answering to the Treasury Deputy Collector in this Presidency) and of the Treasurer. The district officer retains general charge of the Treasury, as he does of all the other departments of his office, and the Code warns him that the appointment of a subordinate to the immediate charge of the Treasury in no way relieves him of his responsibility, which extends not only to the security of the cash balance with stamps and opium and the immediate detection of any irregular practice on the part of the subordinates, but also "to the correctness of the returns, and the punctuality of their submission."

7. The duty of signing the monthly cash balance report is reserved to the district officer, that is to say, in this Presidency the Collector, who is required to certify that he has personally verified the several details of the coin and notes held in the balance.

2503
2

8. The Government declines to entertain any proposals which will have the effect of imposing undue responsibility for custody of treasure on low-paid and subordinate officers. It appears to me, however, that the transfer of the care of the keys of the double-locked chests to the Treasury Officer will practically convey no more responsibility than that of refraining from malversation of the funds in these chests. It doubtless would give them the chance of making away with those funds which they could not now do without breaking the locks of the chests, but I hardly think that the Government need hesitate to take that risk. A Treasury Officer and a Treasurer, if dishonest and in collusion, have ample means of embezzling money without the necessity of resorting to the balance in the Collector's chest. To avoid any difficulty in getting the money out from double locks, they have only to refrain from putting the money in. The trust which the Government imposes and is bound to impose on a Deputy Collector is so extensive, and his responsibilities are necessarily so great, that the custody of the Treasury keys as between the Collector and the Treasury Officer does not seem to me to be a matter of practical importance, as far as regards the safety of the money actually placed in the double-locked chests.

9. On other grounds it seems to me most advisable that the keys should be in the hands of the Treasury Officer, and the responsibility for custody and correctly dealing with all money which comes into the Treasury be imposed on him. He alone is in receipt of the different Taluk Treasury accounts, and is conversant with particulars as to the sums paid and remittances received daily into the Treasury, and he alone is able to see that the whole receipts are carefully locked up daily; yet at present he is not held responsible under any rule for the sums so received, it being at present a moot point as to where the responsibility lies for the large sums of money which must, unless the Collector's chest is being constantly opened, and which, as a matter of fact, do, lie outside the Collector's chest. No rule exists on the point, and the responsibility lies nowhere.

10. Again, in regard to the mode of dealing with the funds, it is provided by the rules that, in case of remittances, the funds which have been longest in the Treasury shall be first remitted. The importance of the observance of this rule is obvious. It enables the proper authority to discover, within a reasonable period of their commission, all errors of counting, neglects to detect false coin, and frauds, such as that of substituting copper for silver—a case which occurred in Tinnevely, which the tardy enforcement of the rule brought to light, and which its customary enforcement would probably have prevented. The rule can, however, be enforced in a District Treasury only if a single officer has sole charge of all the funds; and when lately, in reviewing the frauds committed during a series of years in this Presidency, I attributed this duty to the Deputy Collector in charge of the Treasury, the duty was at once repudiated by a Deputy Collector on the ground that the bulk of the money was kept under the lock of the Collector, yet the duty cannot conveniently be imposed on the Collector.

11. Being, for the above reasons, of opinion that the locking up under the keys of the Collector of only a portion, although it may be a large portion, of the Treasury balance does not afford any practical safeguard against the misuse of funds received at the Treasury, that the practice further tends to relieve of responsibility the officer, that is to say, the Treasury Deputy Collector, whose position enables him to discharge the responsibility with effect, and that it must be a great hindrance to district administration to compel a covenanted officer, or, as it may be said in many cases, to compel the Collector to remain at head-quarters, I have no hesitation in recommending that the practice be discontinued, and that the duty of keeping the keys of the cash-chests be imposed upon the Treasury Deputy Collector. The duty of verifying the cash balance on the last day of the month will still rest with the Collector, and it is open to Government to direct that the balance shall be verified on any other days also, such, for instance, as any day on which the Collector may leave or return to head-quarters.

ENCLOSURE No. 1.—Statement showing the Average Monthly Payments made at each Huzur Treasury in the Districts where the Treasury work is not performed by Branch Bank, and the Monthly Remittances made from the Huzur Treasury to other Districts.

ENCLOSURE No. 2.—Copies of Correspondence.

Resolution—

THE Board having conferred with the Accountant-General have since received from him the foregoing letter, which will be submitted to Government.

2. It appears that in Bengal, Bombay, and the North-West Provinces the Treasury keys are invariably entrusted to the "Treasury Officer," who corresponds to the Deputy Collector in Madras.

3. The Board agree with the Accountant-General that a similar arrangement might safely be made in this Presidency, and are of opinion that in the interests of the districts generally it is most desirable to relieve Collectors from the necessity of taking general charge of the keys.

(True Extract.)

(Signed) E. GIBSON,
Acting Sub-Secretary.

ORDER THEREON, 23rd December 1881, No. 2503.

The Right Honorable the Governor in Council is satisfied that the rule hitherto in force in this Presidency, requiring that the bulk of the treasure in every district treasury shall be under the lock and seal of the Collector or one of his Covenanted Assistants, cannot be strictly maintained without barring the efficient discharge of the Collector's other duties. He therefore directs that the system be at once assimilated to that in Bengal and other Provinces, and the keys of the cash-chests entrusted to the Treasury Deputy Collector.

2. The Board of Revenue will issue the necessary Standing Order, and they will see that the responsibility which will now devolve on the Treasury Deputy Collectors is strongly and plainly impressed on them. Whatever may be the confidence reposed in the Treasurer of a district, no opportunity whatever for the abuse of such confidence must be afforded.

3. The Treasury Deputy Collector should be invariably present when the double-locked chests are opened, while they remain so, and when closed, and understand that he is jointly responsible with the Treasurer for the contents.

4. In cases where the monthly verification cannot be conveniently made by the Collector, he will depute an Assistant for the purpose, who will sign the monthly cash balance report on his behalf.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Revenue Department.
" Board of Revenue.
" Accountant-General.

No. 2503-A.

Copy to the Government of India, Department of Finance and Commerce.

R. DAVIDSON,
Chief Secretary.

Exd. T. O'Connor.

2503
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Govt. of (1881) Madras.
FINANCIAL.

To
THE REVENUE DEPARTMENT,
&c. &c. &c.

Date: December 23rd.

Issued

Recd.

G.O., 23rd December 1881, No. 2503.

DECEMBER

Treasuries.—The rule requiring that the bulk of the treasure in district treasuries should be under the lock and seal of the Collector or one of his Government Assistants, modified, the lock of the cash-chest being in future entrusted to the Treasury Deputy Collectors.

[18th November 1881, No. 2875.]

CURRENT No. 3405

2503
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PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th November 1881.
No. 2875.

Read—again the following Proceedings of the Board of Revenue, dated 8th October 1881, No. 2190 :—

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Read—again Proceedings of Government in the Financial Department, dated 9th May 1881, No. 881.

Order thereon, 23rd August 1881, No. 1546, Financial.

It has been represented to the Government that in some districts it is absolutely necessary, at least twice a week, to open the Treasury chests, which are under the Collector's lock and seal, for ordinary current business. The Government are inclined to believe that arrangements might be made to obviate this necessity, which is of comparatively recent growth. Formerly the supply for current needs was kept apart from the treasure under the Collector's lock and seal, and was not so guarded. The question therefore arises whether the changed circumstances or system require that this precaution should now be in force.

2. The Revenue Board and Accountant-General are requested to confer and report on the subject, bearing in mind that the Government decline to entertain any proposals which will have the effect of imposing undue responsibility for custody of treasure on low-paid and subordinate officers.

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To the Board of Revenue.
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11. Being, for the above reasons, of opinion that the locking up under the keys of the Collector of only a portion, although it may be a large portion, of the Treasury balance does not afford any practical safeguard against the misuse of funds received at the Treasury, that the practice further tends to relieve of responsibility the officer, that is to say, the Treasury Deputy Collector, whose position enables him to discharge the responsibility with effect, and that it must be a great hindrance to district administration to compel a covenanted officer, or, as it may be said in many cases, to compel the Collector to remain at head-quarters, I have no hesitation in recommending that the practice be discontinued, and that the duty of keeping the keys of the cash-chests be imposed upon the Treasury Deputy Collector. The duty of verifying the cash balance on the last day of the month will still rest with the Collector, and it is open to Government to direct that the balance shall be verified on any other days also, such, for instance, as any day on which the Collector may leave or return to head-quarters.

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2. It appears that in Bengal, Bombay, and the North-West Provinces the Treasury keys are invariably entrusted to the "Treasury Officer," who corresponds to the Deputy Collector in Madras.

3. The Board agree with the Accountant-General that a similar arrangement might safely be made in this Presidency, and are of opinion that in the interests of the districts generally it is most desirable to relieve Collectors from the necessity of taking general charge of the keys.

(True Copies and Extract.)



Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department.

Copy to the Accountant-General.

„ to all Collectors.

Exd. A. F. Goodall.

2503
6.

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2503
6.

Min. No 2151-5-11-11. L.
file

(Treasuries)

Financial 1881. Sept
Board of Revenue,
MADRAS.

To
THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT.

R. D.
DEC 81

CURRENT No. 3405

Printed December 6th.

Recd 10 Dec 81

PROCEEDINGS, 18TH NOV. 1881, No. 2875.

Dec 9/12/81

SUBMITTING to Government, with the Board's
opinion, letter from the Accountant-General
proposing an arrangement regarding the cus-
tody of Treasury keys.

For order
12/12/81

Financial DEPARTMENT.

No. 3405.

From

The Board of Revenue,

dated 18th November 1881, No. 2875.

2503
7

FOR ORDERS.

Assimilate our
system into Bengal,
as ought to have been done
long since -
(1) of the number of verifi-
cations can be communi-
cated (a bribe will
often happen) by the
letting definite an list

2-17/

If the rule is that in
presence of receiving
the C. & obtain charge
of one of the keys of
the double lock made
check for holding the
bulk of the Treasuries
cannot be observed
how to that barring
the efficient discharge
of the job & the duties
as the B. & S.

Am satisfied is the
case. Suppose there
is no help for it but
I fall back on the
Code R. I recognize
the Trust of Col. as
the Treasury Officer
shown to the Trust is
I have joint charge
of the bulk of the
Treasury etc.

I confess I don't
like it. If a Col.
appears from the A. S.
letter, the Col. still
must personally
bring the bulk in the
Treasury at the close
of each month. I do
not see how it can
be at N. Y., I do!

2503
I think the change of
rule will be obviated
it being understood
that a Col. Assist. can
be delegated by the Col.
I open the door to look
into his chest.

I never understood
that one should give
him \$100 from the Treasury
or elsewhere to be placed
under the Col. key &
sent.

However I don't wish
to insist or that it
is said can only be
maintained by
most serious inspection
the Col. from going
about his D. W. I
regard as of far
greater importance
than taking charge

Custody of Treasury
Keys.

FOR ORDERS.

of the cash. But the
responsibility of the
Treasury Officer, that
is the Treas. Officer.
Must be very plainly
strongly impressed
upon him. To whom
this confidence in the
Treasurer may be
the most a less
opportunity in the
slightest degree
for abuse of that
confidence.

The Financially
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plainly how necessary
it is to insist upon
this. The Treasury Officer
is particularly to see that the
lock chests are opened. While
they remain so. When they are
closed, to ensure that he is in the
the Treas. responsible
for the contents. (L.H.)
M.H. 12/12/81
R. 12/12/81
15/12/81

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Pro.

of the Board of Revenue, of
18 Novr 1881, No 2875

Order thereon 23 Decr 81 No 2503

The Right Honorable
the Governor in Council is
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the system be at once assimila-
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his appointed Assistants,

File 2503 of 23/12

[L.H.]

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4. In cases where the monthly verification cannot be conveniently made by the Collector, he will depute an Assistant

Assistant for the purpose, who will sign the monthly Cash-balance report in his behalf.

from orders
Amr.

No. 2503 A. Despd 6/11/87

Copy to the Govt. of India, Department of Finance & Commerce

The Revenue Department. 6
— " — Board of Revenue 13 } Despd 6/11
— " — Accountant General. 6 }

20/12/87

Custody of the Keys of
Govt. of {188 } Madras.

2503
11

Dated }
Reed. } 188 , No.

Nos.

Mys/12
Rz/12

21-11-02 ✓

23-5-12 ✓

12/6/16 ✓

14-9-16 ✓

Gobt of 1881 Madras.

Financial

Antony J. J. J.

DISPOSED OF

23 DEC 81

BY G.O. No. 2503.

(15)

43

Treasuries The rule
requiring that the
bulk of the treasure
in all treasuries should
be under the lock
& seal of the Collr,
as one of his local
acts, modified,
the key of the cash
chest being in future
entrusted to the
Treasury Deputy
Collr.