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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue.....DEPARTMENT

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Not to be folded or roughly handled

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

and 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).

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

(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.

(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.) Skroffs 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.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

the Financial Department.

Ed. G. A. Turton.

Copy of 1874 Accounts REVENUE THE BOARD OF REVENUE OCTOBER 1874 No. 1049 G. O. No. 1049 No. 1049		Treasury Accounts of the Board of Revenue for the year 1874
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No. 2,737.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th September 1874.
 Read the following Proceedings of the Madras Government, dated 3rd July 1874,
 No. 29, Revenue Department:—

Proceedings of the Madras Government, dated 23rd June 1874, No. 1,049, Financial Department.

No. 183. Read the following Resolution of the Government of India in the Financial Department, dated Fort William, 9th June 1874, No. 3,612, (Accounts):—

In a recent defalcation in a Money Order Office, it became necessary to settle the proportions of the total loss for which the Deputy Commissioners in successive charge and their subordinate Treasury Officers should be held liable.

2. In discussing the liability of the officers, the Head of the Administration urged in extenuation of the neglect of duty by one officer that he "was inexperienced and uninstructed," and by another, "that it was impossible for him to know the rules, or to exercise the requisite control." This slack system of administration should not be permitted.

3. The Governor-General in Council accordingly requests that the several local Governments and Administrations will be good enough to clearly express in writing the duties and necessary responsibilities of District and Treasury Officers in respect of public monies, and to see that such duties are thoroughly understood by these officers. The excuse of ignorance of rules cannot, with propriety, be again admitted for relieving an officer from personal liability for any embezzlement or loss of public money while it was entrusted to his charge.

ORDERED that this Resolution be communicated to the several local Governments and Administrations, the Comptroller-General, and the Accountants-General and Deputy Accountants-General in independent charge.

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

No. 189. ORDER THEREON, 23rd June 1874, No. 1,049.

Copy furnished to the Revenue Department in view to the issue of the necessary instructions on paragraph 3 of the Resolution.

(True Extract.)
 (Signed) L. A. CAMPBELL,
 Acting Under Secretary,
 for Acting Chief Secretary.

ORDER THEREON, 3rd July 1874, No. 229.

The Board of Revenue will be requested to submit draft of instructions of the description proposed by the Government of India.

(True Extract.)

(Signed) L. A. CAMPBELL,
Acting Under-Secretary,
for Acting Secretary to Government.

To the Board of Revenue.

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. 320.) 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, 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. Paragraph 14, Section 3, Chapter I. of the Accountant-General's Manual. The periodical examination of the

But the Board think that this is not enough. The Deputy-Collector should always be reported to the Collector.

(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.

(True Extracts.)

J. G. G. G.
Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to all Collectors.

Ed. G. A. Turton.

*11th to the Board of Revenue & the
5th to the Financial Dept.*

1874.

Board of Revenue,
MADRAS.

PROCEEDINGS, 28th SEPTEMBER 1874, No. 2,757.

24th Oct 1874
Encl.

SEPTEMBER.

No. 2,757.

Madras Presidency Treasury Officers.—
Principal duties of — in respect of public mo-
nies in Treasuries of which they are in charge,
recapitulated and defined.

No. 1,320

Approved

*c. 12/10/74
2/14/10/74*