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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.	1930	Press
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Dated	16. 8. 1876	196-

Not to be folded or roughly handled

21

1930

*Proceedings of the Madras Government, Financial Department,
29th July 1876. No. 1353.*

Treasuries.

Read the following papers:—

No. 205. Proceedings of the Government of India, in the Financial Department,
dated Fort William, 17th December 1875, No. 3012.

Accounts.

Read again—

Financial Resolution, No. 3612, dated the 9th June 1874, requesting the several Local Governments and Administrations to express in writing the duties and pecuniary responsibilities of District and Treasury Officers in respect of public money in Treasuries of which they are in charge.

Financial Resolution, No. 7017, dated 10th December 1874, inviting the opinion of the Local Governments and Administrations as to how far the rules in force in the North-Western Provinces on this subject are applicable to their respective Provinces.

Read the following replies to the above—

From Chief Commissioner, Central Provinces, No. 4238—201, dated 24th December 1874.

Do. do. Oudh, No. 212, dated 12th January 1875.

Do. do. British Burma, No. 49—52, dated 15th January 1875.

Do. do. Mysore, No. 7727—44, dated 27th January 1875.

Do. do. ~~Assam, No. 220, dated 10th January 1875.~~

From Government of the Punjab, No. 246, dated 9th February 1875.

Do. do. Bengal, No. 925, dated 18th March 1875.

Do. do. Madras, No. 799, dated 9th April 1875, and enclosures.

From Chief Commissioner of Ajmere, No. 205, dated 15th April 1875.

„ Resident, Hyderabad, No. 76, dated 19th April 1875.

„ Government of Bombay, No. 3182, dated 5th October 1875.

RESOLUTION.—The Governor-General in Council observes that the rules laid down for Mysore and Assam do not seem sufficient for the purpose for which they are intended. The proposed rules for other Provinces are unobjectionable; but His Excellency in Council considers it very desirable that there should be a general similarity in the rules, although, owing to local peculiarities, absolute uniformity cannot be secured. His

* Circular, No. 196, dated 17th January 1875, paragraph 26, noted.
Circular, No. 204, dated 17th May 1875, paragraphs 19 and 21 to 25.

Excellency in Council accordingly directs that the instructions contained in the accompanying extracts* from the Comptroller-General's circulars be, as far as possible, observed in all Provinces, and that fresh rules based on these instructions be issued by each Local Government and Administration, or existing rules brought into conformity with them. His Excellency in Council at the same time desires that it should be made clear to the District Officer that he is personally responsible for the agreement between the departmental returns and the cash accounts (both of which go out under his signature) and the registers kept in the Treasury. It should also be made a part of the District Officer's duty to verify the balances of bill and money order forms when he verifies the stamps. The Tahsil balances must be verified once a year by a

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gazetted officer, if possible by a Covenanted Officer, and where Subdivisional Treasuries are in the charge of gazetted officers, the Collector should verify the balances during his cold-weather tour.

ORDERED that this Resolution be distributed for information and guidance as follows:—

To the several Local Governments and Administrations.

To the Comptroller-General and to the several Accountants-General and Deputy Accountants-General in independent charge.

(Signed) J. A. BOURDILLON,
Offg. Under Secy. to the Govt. of India.

No. 206. From D. BARBOUR, Esq., Under Secretary to the Government of India, Financial Department, to the Secretary to the Government of Bengal, in the Financial Department, dated Simla, 15th July 1876, No. 1509.

Accounts.

In acknowledging the receipt of your letter, No. 1117, dated the 10th April 1876, I am directed to state that the Governor-General in Council approves of the Draft Rules, submitted therewith, defining the relative duties and responsibilities of District and Treasury Officers in respect of public money kept in Treasuries of which they are in charge.

No. , dated
To—The Accountant-General, Bengal.
We have the honor to report that we have respectively made over and received charge of the Treasury on the noon of the
On the reverse are entered the details of the balance in the Treasury on this date.
The cash balance amounts to Rupees.

Relieved Officer.

Relieving Officer.

2. I am, however, to add that the transfer of charge of a Treasury should be reported in the form printed in the margin.

ORDERED that a copy of this letter and of the rules be sent to the Comptroller General and the Accountant-General, Bengal, for information.

Ordered, also, that a copy of this letter and of the rules be sent to the other Local Governments and Administrations for information.

(Signed) D. BARBOUR,
Under Secy. to the Govt. of India.

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.—A District Officer is personally responsible to Government for the due accounting for all moneys received and disbursed; for the agreement between the departmental returns and the cash accounts (both of which go out under his signature), and the registers kept in the Treasury; 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.

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Letters addressed to the Treasury Officer must be regarded as addressed to himself. He should not 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.* When any irregularity is brought to his notice, nothing but

* Paragraph 22 of Circular 340.

a report on his own knowledge after personal investigation can be considered satisfactory.

2. The District Officer is bound to satisfy himself by periodical examination (at least once in every two months for cash, once in every quarter for deposits, and once in each half-year for stamps, opium, securities, bill, and money order forms)—(1st), that the actual stock of cash, stamps, opium, and securities is kept under joint lock and key, and corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him; (2), that the deposit registers are kept up according to the rules prescribed in Accountant-General's

Paragraph 19 of Circular 340.

Circular, No. 328; (3rd), that the stock of bill, money order, and 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; and (4), that the Tahsil balances are verified once a year by a gazetted officer, if possible by a Covenanted Officer. Where Subdivisional Treasuries are in charge of gazetted officers, the Collector should verify the balances during his cold-weather tour.

N.B.—The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initiated without fail at the time of trans-

Paragraph 2, 5a Note Circular 328.

action, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

3. The District Officer, unless unable to perform the duty from physical inability, or from absence on tour, is required to sign the periodical accounts. He is also required to see that implicit obedience is given to the instructions issued from the Account Office; and to send immediate notice to the Accountant-General of any embezzlement in an Office or Treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal inquiry into the case.

4. 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 should be invariably despatched to the Accountant-General on the same day that charge is transferred. A copy of this certificate is appended.

Paragraph 20 of Circular 340.

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. The above remarks apply to the officer in charge of a Subdivisional Treasury.

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No. dated 187 .

From—

To—The Accountant-General, Bengal.

We have the honor to report that we have respectively made over and received charge of
the Treasury on the noon of the

The following is the details of the balance in the Treasury on this date.

The cash balance amounts to Rupees

Relieved Officer.

Relieving Officer.

REPORT of making over CHARGE of the TREASURY BALANCE on the 187 .

Description.	Under double locks.	With Treasurer.	In Tahsils.	Total.
GOVERNMENT CURRENCY NOTES.				
At Rs. 1,000 ...				
At ,, 500 ...				
At ,, 100 ...				
At ,, 50 ...				
At ,, 20 ...				
At ,, 10 ...				
At ,, 5 ...				
SILVER COINS.				
Government Rupees.				
Quarter ...				
Two-anna pieces ...				
Uncurrent coins ...				
COPPER COINS.				
Single piece ...				
Double ,, ...				
Half ,, ...				
Pie pieces ...				
Total ...				
STAMPS ...				
Non-Judicial ...				
Judicial Court Fees.				
Revenue adhesive ...				
Hoondie ...				
Tullubbana ...				
Postage ...				
Service ...				
Telegraph ...				
Stamped envelopes..				
Message Forms ...				
Total ...				
Opium, Maunds ...				
Permanent advance ...				
Tuccavee ...				
Miscellaneous ...				
Government-securities ...				

(True Copy.)

(Signed) J. W. TWALLING,
Registrar, Financial Department.

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No. 207. ORDER THEREON, 29th July 1876, No. 1353.
Communicated to the Revenue Department, and to the Accountant-General.
(True Extract.)

Chief Secretary.

To the Revenue Department.
Accountant-General.

Ed. J. Wright.

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13-11-03 ✓

To the Board of Directors
Office of the

Q. 2. 11/3/37

Revenue 190 2 years

Govt. of 118763 31/12/37.

FINANCIAL.

To

THE REVENUE DEPARTMENT.

Do, Ac, Ac,

Dated July, 1915.

Issued

Recd.

12/11/37

Em.

G.O., 29th July 1876, No. 1363.

JULY.

Nos. 205-207.

On 11/3/37

Treasuries: Papers received from Government of India regarding the duties and responsibilities of District and Treasury Officers in respect of public money kept in Treasuries under their charge, communicated to Revenue Department and Accountant-General, do 1920.

Can we consider selling? Not who will cause a certificate to all collection in the subject for the same. With reference to 11/3/37

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