

GOVERNMENT OF TRAVANCORE  
DEPARTMENT OF FINANCE AND ACCOUNTS

1716

THE  
TREASURY MANUAL



TRIVANDRUM

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1909

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# THE TRAVANCORE TREASURY MANUAL.

## CHAPTER I.—General.

### TREASURIES.

1. A great part of the Sirkar revenue is collected by the Proverthicars or village officials, and paid by them into the treasuries, where it is shrcffed and credited in the accounts. The remaining revenue is collected by departmental officers and paid into the treasuries by them or by their customers. Payments are made by the departmental officers from funds drawn by them from the treasuries on bills or on cheques.

2. Each taluk has a treasury, while some taluks have more than one treasury and some treasuries have also sub-treasuries attached to them.

3. Every treasury renders daily to the Account Office a transcript of its cash book with vouchers for payments. Where a treasury has a sub-treasury attached to it, the transcript includes the transactions of the latter for a week, the closing balance being brought forward until the next week's transactions are incorporated.

### THE DIVISION PEISHKAR.

4. The appointment of an officer to the immediate charge of a treasury in no way relieves the Division Peishkar of his general responsibility for the security of the cash balance, stamps and other property, for the integrity of the currency and for the good conduct of the subordinates.

5. The Division Peishkar should secure the prompt carrying out of all orders of the Account Office, the proper maintenance of all accounts and registers and the punctual submission of all returns.

6. When an irregularity is brought to the Peishkar's notice by the Account Office, nothing but a report on his own knowledge after personal investigation will be ordinarily considered satisfactory.

7. The Tahsildar and his Deputy should not ordinarily be permitted to leave the treasury at the same time, placing the treasury in charge of the lower subordinates.

8. The Division Peishkar should satisfy himself by personal verification, at least once in six months,

- i. that the actual balance of cash and stamps under double locks corresponds with the book balance,
- ii. that the cash and stamps in the sole custody of the Treasurer are not in excess of his security,
- iii. that the several deposit registers are kept and the balances verified, according to rules,
- iv. that the hundi forms and pension payment orders are carefully kept under lock and key,
- v. that the special and other registers are regularly written up and the Account Office circulars and orders are filed properly,
- vi. and that the Treasurer's bond is in order.

#### THE TREASURY OFFICER.

9. The treasury is in immediate charge of the Tahsildar or other officer, and the appointment of a Deputy or Assistant does not relieve the Treasury Officer from the supervision of details.

10. While the Tahsildar is at headquarters, he must sign all accounts, letters, pay orders, acknowledgments and advices. When the Tahsildar is in camp, the Deputy Tahsildar will be in immediate charge of the treasury and will sign all routine accounts, returns and correspondence; but the Tahsildar must approve of the replies to all important communications.

11. The Treasury Officer must always be present when the main store of cash or stamps is opened. He shall keep with each store a plus and minus memo of the several kinds of coin and of stamps received and issued.

12. The Treasury Officer must see daily that the payment entries correspond with the vouchers, that the receipts are described with full particulars and that all the entries are made under the heads shown in the budget. He must see also that the transfer entries on both sides of the day-book correspond.



13. The Treasury Officer must verify and sign the monthly cash balance report and the stamp stock returns and he must never sign a receipt or a pay order before initialling the corresponding entry in some treasury register.

#### THE TREASURY STAFF.

14. The Treasurer must keep one of the keys of the treasury and of the double lock stores of cash and stamps. He will receive cash and make payments, avoiding bad coin and overpayments. He will enter in the cash-book each receipt and payment at the time, and in detail of coin &c., and strike the balance in the evening, and deliver all receipt and payment vouchers stamped 'Received' and 'Paid' to the Account Branch.

15. The Treasurer will ordinarily have charge of stamps equal to the demand of a week and of the registers prescribed therefor

16. The Treasurer will receive or despatch stamps, cash remittances and worn out coins according to orders, and keep the scales, weights and net bags.

17. The Treasurer will furnish the prescribed security and execute security bond, the latter being kept under double locks and tested half-yearly.

18. The Samprathy or Head Accountant will keep the *eravadu* or special registers for Service receipts and charges. He will examine all chellans and bills received and check all the postings in the debt and remittance registers and all the returns prepared or verified in the treasury.

19. The entry in the special registers of every order or instruction received will be attested by the Head Accountant then and there, and he will be responsible for the despatch of all returns on their due dates and for keeping a sufficient supply of chellan, hundi and other treasury forms.

20. The Head Accountant is responsible for the proper maintenance of the *nalvazhi* or day book of receipts and charges, the deposit, advance, hundi and other special registers, the correspondence registers &c. The Head Accountant will ordinarily have two Assistants for the purpose.

## CHAPTER II.—Treasury Procedure.

### GENERAL ARRANGEMENTS.

21. Every treasury will exhibit a notice board specifying in English and Vernacular—

- i. the hours for the receipt and payment of money,
- ii. the places where stamps below Rs. 25 are sold,
- iii. the days of payment prescribed for—
  - (a) establishment allowances,
  - (b) pensions,
  - (c) grants-in-aid bills,
  - (d) proverti, kottaram, devaswom and oottupurali charges.

22. One chance must be given every week for presenting bills of each class.

### RECEIPT OF MONEY.

23. Departmental officers will remit their daily collections with a remittance book and a chellan. When large sums are to be paid in by private parties, chellans in duplicate may be initialled by the departmental officer in token of his having made a note of them. If the departmental officer is not near, chellans in triplicate will be used, one copy being kept in the treasury, the second being given to the party and the third being sent to the departmental officer to whose credit the money is paid.

24. The amount of departmental receipts should be detailed in the chellan, so as to be credited to each head as shown in the budget. In the case of payments by parties, the period to which each item appertains and other necessary particulars should also be fully stated. The Head Accountant will examine and pass each chellan to the Treasurer, who will examine and receive the money, make the necessary entry in his cash-book, stamp the chellan "Received," number it in a monthly series, and return it to the Account Branch. Here it will be entered in the day-book and in a special register, and then laid with the latter before the Treasury Officer for attestation.

### PAYMENT OF MONEY.

25. The treasury is not the place for making individual payments for other departments, the latter being the business of the administrative

officers. Treasury Officers should see that all officers present one complete, and, if necessary, one arrear bill for their establishments for each month, and draw for all ordinary supplies and contingencies on their last contingent abstract for the month. Any officer who draws contingent abstracts frequently, for charges which can be met first from the permanent advance, should be reported. Petty and frequent refunds should also be met from the permanent advance.

26. The bill or other voucher presented for payment will be received and examined by the Head Accountant and entered in some special register and then laid before the Treasury Officer. If the claim be admissible, the authority good, the signature true and in order, and the receipt a legal acquittance, the Treasury Officer will sign the payment order or affix the 'Pay' stamp at foot of the voucher, and initial the special register.

27. The voucher will then be entered and numbered in a monthly series in the day-book and passed on to the Treasurer. The latter will take care that no voucher is paid which does not bear the 'pay' order of the Treasury Officer and that all vouchers passed are paid on the same day and stamped "Paid".

28. When a payment is made 'by transfer' (*i. e.*) when no payment of cash takes place, the 'pay' order should run thus—"Pay Rupees..... (Rs.....) only by transfer to credit of (such a head) in the day-book" and the voucher should be stamped "Paid by transfer" and any acknowledgment required should be marked "Received by transfer" without a number.

29. When a person claims payment direct from a treasury, for service rendered or supplies made, he should be instructed to submit the claim to the administrative officer concerned. Special precautions should be taken for identifying all payees.

#### SPECIAL TRANSACTIONS.

30. Stamps will be sold by the Treasurer as *ex-officio* vendor. The cash received will be at once credited in the cash-book, and at the close of the day, a memorandum will be furnished to the Account Branch of the amount of each kind of stamps sold from the stamp registers, and the particulars will then be copied in the day-book.

31. Savings Bank transactions will be allowed only on presentation of the pass books. They will pass into the cash-book, item by item, with the

pass book numbers, and the totals of the day will be entered in the day-book from the Savings Bank registers.

32. If business permits, the Treasurer may allow the public to exchange rupees, small silver and copper for petty amounts. When a full bag of small change is required, it must be freely supplied.

33. The Treasurer will keep a separate register to show coin received and issued in exchange and will note the causes of any brisk transactions in it.

#### TREASURY ACCOUNTS.

34. The Treasurer's cash-book records all receipts and payments of money on account as they occur. The chellans with which money is received will be numbered in a monthly series and the number of vouchers for money paid is that given in the day-book. The name of the person and the designation of the officer on whose account the money is received or paid will also be noted.

35. The day-book will show all receipts and payments in cash as well as by transfer. The vouchers paid will be numbered in a monthly series in this register, except those specially provided for, while the receipts will be entered and numbered in the same series as in the cash-book. The description of each item of receipt and payment should show clearly its nature, period, authority &c., so as to distinguish it from similar dues and claims.

36. Pensions and other numerous payments need not be entered individually in the day-book. The total will be entered from the special register and numbered as one item in the day-book and an extract of the register will be sent to the Account Office as a voucher with sub-vouchers for the individual payments.

37. Discount paid on stamp indents and deductions from bills such as house rent, life insurance premia, will be entered in the transfer column on both sides of the account. There is no objection to keep the two sides in two separate books and deduce the balance daily for comparison with the balance-sheet.

#### SPECIAL REGISTERS.

38. These bring together transactions of the same class or department and serve as *eradavu* or check-registers. Every special order or instruction received will at once be noted by the Head Accountant and attested by the Treasury Officer, for check when the actual receipts and payments are accepted or passed.

39. Separate registers or separate sections in the same register will be provided and a page or two allotted for each head as convenient. On each such page will be assigned columns for noting dates, general or special numbers, authority, period &c., as well as money columns headed 'Pay and Allowances,' 'Contingencies,' 'Refunds,' 'Munsiff,' 'Short remittances,' 'Anchal Master,' 'Assistant Engineer,' and so on as necessary.

40. Every payment made against a special allotment or authority, or out of a previous deposit, will be passed also against the deposit or the advice received. The money columns throughout the registers will be added and the totals carried forward, daily or monthly, to the end of the year, as necessary. All the standing orders will be copied into the new year's registers, and all the balances brought forward, if necessary. The registers will be bound up and labelled as "Service Receipts", "Service Payments," "Deposits," "Advances," "Hundis" &c.

41. These registers will enable the Treasury Officer to prepare his resource estimate, to verify the taluk revenue and other returns, and to control the transactions of the several Devaswoms and Ootupurals.

#### CLOSING FOR THE DAY.

42. As soon as the transactions of the day have been completed, the cash and day books will be totalled. The Treasurer will count the several kinds of coin &c., enter the particulars in the daily balance sheet, and agree the total with the balance struck in the cash-book. He will work out the whole balance in the treasury from the columns showing the money put in or taken out of double locks.

43. The Accountant in charge of the day-book will post the day's sales of stamps, the day's payments of pensions, hundis, forest and public works cheques &c., and the Savings Bank transactions, and enter the previous day's balance and strike the balance of the day.

44. The Treasury Officer will examine the cash and the stamps with the Treasurer, and compare the cash and day books and the special registers. He will agree and sign the cash and day books and the balance sheet. He will check each entry with its chellan or voucher and the cross and the upright totals in the Treasurer's balance sheet and have the tallings of the day-book examined by a second man.

45. The remittances of the last day of the year from distant stations will be received till the usual time expires and entered in the treasury books as additional receipts of the last day and their total added to the current balance of the next year.

46. The following is the ordinary plan of verifying the cash balance :—

*Sovereigns*—will be counted.

*Silver coin*.—The whole rupees being always made into bags of Rs. 500 value, they will be emptied into the scales, weighed against a known bag under double locks and refilled in the bag previously emptied. The small silver coins will be made into bags of the same value as the above, but should be tested in sums of Rs. 10.

*Copper coin*.—This will be always made up into bags—of 1,000 chakrams—of 2,000 half-chakrams—of 4,000 quarter-chakrams and 16,000 cash pieces. They may be weighed against one of the known bags under double locks.

47. The Treasury Officer must conduct this examination daily, in regard to the current balance, and in regard to the balance under double locks on the first working day of every month and also whenever he returns to headquarters.

#### ACCOUNTS TO THE CENTRAL OFFICE.

48. A copy of the day-book, with vouchers and schedules if any, will be sent daily to the Account Office, signed by the Treasury Officer, the Treasurer and the Head Accountant. This will be accompanied by an appendix showing the receipts, payments and balances for the day under the several classes of stamps, deposits and advances, as taken from the special registers.

49. The detailed cash balance report on the last day of the month must be despatched precisely on the first working day of the next month. When any corrections are ordered by the Account Office, they will be carried out in the appendix as well as in the day-book.

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### CHAPTER III.—Stamps.

#### DOUBLE LOCK STORE.

50. Stamps are supplied from the Huzur Treasury, as Central depot, on indent to all the public (except the Kandukrishi) treasuries, as Branch depots, for sale.

51. When a supply of stamps is received from the Central depot, the Treasury Officer will first examine the outward appearance of the boxes, next compare their contents with the invoice and then send an acknowledgment to the Central depot immediately.

52. The bulk of the stamps will be kept under double locks, and the issues will be made therefrom to the Treasurer as *ex officio* vendor. The Treasury Officer will keep a plus and minus memo with the double lock store, showing the stock of stamps of all kinds and each addition and deduction made.

53. The Treasury Officer shall always keep a stock equal to three months' demand. He can have no excuse for sending an urgent indent to the Central depot.

#### SINGLE LOCK STORE.

54. The Treasurer or official vendor will maintain separate registers of receipts and of sales. The former will show receipts from double locks, and the latter, sales to vendors and others.

55. The issues to licensed vendors will be made on payment of cash, less discount mentioned in their agreement, which will be shown in the accounts *per contra*. Great care is necessary in checking the values of the several kinds of stamps, the discount and the net total shown in these indents.

56. The sale to each person will be entered with full particulars—names and addresses of purchasers &c., in the registers of general, court-fee and anchal stamps. At the close of each day, the total number and amount of each value of stamps sold will be made up, tested by a second man, and the totals to date will be deducted (in pencil) from the forward total of the receipt register, and the balance verified daily against the single lock store. At the end of the month, the balance will be posted in ink in the receipt register.

57. Stamps sufficient for a week's sales will be kept with the Treasurer and will be secured in the strong room in the evening.

#### ACCOUNTS.

58. A stock register will be maintained showing each class of stamps in a separate part and the number and amount of stamps of each value in separate columns, the stamps received from the Central depot being added from time to time. At the end of each month, the total of the sale register will be deducted from the total of the stock register and the balance verified with the double lock and the current stores.

59. Refunds sanctioned on stamps cancelled will pass into the cash and day books, and stamps exchanged will appear in the sale registers. Both entries will be supported by the Division Peishkars' certificates and the cancelled stamps will each be stamped 'Paid' by the Treasury Officer.

60. The Treasury Officer will check from time to time the issues from double locks with the registers of the official vendor, and the sales as per sale register with the credits in the cash-book. At the end of the month, the prescribed stamp returns will be furnished after verification of the stamp balances, as in the case of the cash balance report.

61. Forms of account to be kept by licensed vendors will be supplied to them by the Treasury Officer, on payment as per scale prescribed by Government.

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## CHAPTER IV.—Pensions.

#### PAYMENT ORDERS.

62. When a pension has to be paid from any treasury, a Pension Payment Order will be sent to it from the Account Office, in duplicate, for delivery of one half to the pensioner. The marks of identification of the pensioner will be given in the Treasury Officer's half.

63. The Treasury Officer will enter such orders in a register without the descriptive marks and keep the orders pasted in a file in his own custody. Each class of pension, as distinguished by the Account Office, will



be kept distinct both in the register and in the file mentioned above. The further history of the order will be shown in the remarks column of the register.

#### IDENTIFICATION OF PENSIONERS.

64. A pensioner applying for payment of his pension for the first time should furnish a specimen of his signature at the top of the treasury copy. Thereafter his personal marks and the signature on his receipt will be compared with the copy.

65. A pensioner must ordinarily take payment in person, after identification by comparison with the treasury copy of the payment order.

#### MANNER OF PAYMENT.

66. If, after check in this manner, the claim is found to be admissible, the Treasury Officer will note the payment both on his copy of the payment order and on the pensioner's half, and initial the entries.

67. Pensioners' receipts may be taken either on separate bills or on a single bill form for each class. In the former case, the payments will be noted in a separate schedule for the Account Office as they are passed and the receipts attached as sub-vouchers to the schedule. On the latter plan, the receipt of each pensioner appearing personally will be taken in the schedule, and separate receipts appended only in cases of payments supported by life certificates under the Civil Service Regulations.

#### TRANSFERS, LAPSES &C.

68. If a pensioner desires transfer of the payment of his pension to another station, the Treasury Officer's copy of the payment order will be returned to the Account Office, after note of the fact in the remarks column of the register mentioned above.

69. If a pension remains undrawn for more than six months, the payment order will be returned to the Account Office and the pension ceases to be payable. A note will be made to that effect in red ink in the remarks column of the register.

70. If the pensioner afterwards appears, the Treasury Officer will reclaim the payment order and renew his payments under the orders of the Account Office.

71. On the death of a pensioner, the payment of the arrears actually due may be made to his heirs, provided they apply within six months from his death; arrears cannot be paid thereafter without the sanction of the Account Office. After payment of the arrears of pension, both halves of the payment order will be returned to the Account Office, with a report of the date of the death of the pensioner.

## CHAPTER V.—Deposits.

### EXPLANATIONS.

72. A deposit is a sum repayable to some person and not due to Government, though it *may* subsequently *become* due to Government.

73. Deposits are classified into two groups.

- | A.                      | B.                              |
|-------------------------|---------------------------------|
| (i) Revenue deposits.   | (iii) Personal deposits.        |
| (ii) Judicial deposits. | (iv) Endowment and other funds. |
|                         | (v) Savings Bank deposits.      |

74. Deposits belonging to group A are entered in detail in the registers in the names of the parties to whom they are due, and each deposit is repaid separately. Thus, repayments are noted against the original credit entry.

75. Deposits belonging to group B are withdrawn without reference to any particular deposit previously made. The deposits are not treated as separate items, and the repayments are made from the aggregate receipts.

76. The following items come under group A, and no item not falling under one of these heads will be received as a deposit without the special orders of the Treasury Officer.

- (i) Revenue deposits.
  - (a) Fees for the survey of waste lands pending sale.
  - (b) Sale proceeds of land &c., payable to the owner.

- (c) Receipts of estates under attachment.
- (d) Sale proceeds of property seized.
- (e) Escheated property under disposal.
- (f) Sale proceeds of treasure trove.
- (g) Sale proceeds of wrecks.
- (h) Earnest money.
- (i) Security deposits of farmers, &c.
- (j) Land compensation.
- (k) Compensation fines and costs due to injured parties.
- (l) Sale proceeds of unclaimed property which is perishable.
- (m) Sale proceeds of unclaimed and impounded cattle.

[NOTE:—Such sale proceeds will be credited as revenue if no claim is made within three months.]

The name of the party purchasing impounded cattle or unclaimed property will also be entered in the deposit register.

(ii) Judicial deposits.

- (n) Sums paid under a decree or order.
- (o) Receipts under the Jenmi-Kudiyan Regulation.

REVENUE DEPOSIT RECEIPTS.

77. Each item of deposit received will at once be entered in a register and numbered in a consecutive series commencing anew every year. The Treasury Officer will carefully check the amount and particulars of each, and then initial the entry.

78. Every item will be recorded in the name of the person from whom, not that of the Government officer through whom, it is received. It will be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small, till finally disposed of.

79. When deposits are made by one party, to be repaid to another party, the name of the second party will be clearly stated in the column "Nature of deposit", so as to prevent the sum being refunded to the depositor or his agents or creditors.

REVENUE DEPOSIT REPAYMENTS.

80. Repayment of revenue deposits will be made only on the order of the officer who ordered the acceptance of the deposit. This order will be compared with the entry in the register of receipts, and, if the balance

be sufficient, the Treasury Officer will take the payee's receipt and make payment.

81. Every repayment, besides being noted under the Treasury Officer's initials against the original item in the register of deposit receipts, will also be entered in the repayment register.

82. Whenever it is necessary to transfer a deposit to another head of account, a voucher in proper form will be prepared and signed by the officer who ordered the acceptance of the deposit.

The Treasury Officer will endorse on this voucher a payment order as follows: "Pay Rupees.....(Rs.....) only, by transfer to the credit of....."

83. The transfer will be noted in the register of receipts, and also in the register of repayments, with a note that the amount has been repaid by transfer to such a head of account. The voucher must be stamped 'Paid by transfer.'

84. The receipt and repayment registers will be totalled daily in pencil, and in ink monthly. The repayments noted in the receipt registers in separate monthly columns, will be totalled monthly and checked with the repayment register. The clearance entries being thus proved, the deposit balances unpaid at the end of the year will be entered in the last column of the deposit register.

#### JUDICIAL DEPOSITS.

85. The revised Court rules regarding these deposits are published under date the 4th February 1907. The Courts keep the detailed registers on the same plan as for revenue deposits. The treasury keeps only a personal or banking account, noting, however, each deposit chellan and repayment order, with the number and year of suit, &c. Thus the Treasury Officer can readily prepare the monthly statements due to the Courts.

86. For Nazir's accounts also, the Judge or Munsiff concerned will see detailed registers of deposits and withdrawals kept on the above plan by the Nazir: only a personal account will be kept in the treasury, the Court remitting and receiving lump sums as the Nazir's balance goes high or low.

#### PERSONAL DEPOSITS.

87. Group B deposits are accounted for on the personal ledger system. Care must be taken not to employ the device of personal accounts so as to

defeat the fundamental principle that nothing shall be left outside, which can with propriety be brought within, the general account of revenue and expenditure. A separate heading with a few pages will be assigned in the special register for each account, such as "District Court," "Nazir's Account", "Distillery No.," "Devaswom" &c., with an index at the beginning.

88. Each receipt and payment will be entered in two separate columns, with the number &c. of the chellan or the cheque under each account. The receipt and payment columns will be totalled and balanced monthly, the balance after each day or even transaction being noted in a separate 'balance' column to guard against overdrawal. At the end of each month, an acknowledgment of the correctness of the balance must be obtained from the administrator of each account.

89. One fourth of the annual Government grant to each Town Committee will be placed quarterly to the credit of a personal account in the name of each. Also any special grants from Government and receipts realized by the Committee will be credited. The bills for establishment and contingencies, made out in the same form as for service payments, and signed or countersigned by the President of the Committee, will be debited against the account.

#### ENDOWMENT AND OTHER FUNDS.

90. In the case of Endowment funds, the credits and debits will be shown in one account in the treasury, with the names of the endowments.

91. The Life Insurance fund is also one account, in which the name of each Gazetted Officer and of each establishment paying premium should be entered distinctly.

#### LAPSED DEPOSITS.

92. In Chingom each year, such deposits as have to be credited to Government as lapses, will be separately listed, and the others will be entered in a deposit register form—in detail in the case of those which appertain to years previous to the last, and in lump in the case of last year's balances—and the list and the form will be transmitted to the Account Office for disposal. The Treasury Officer will forward them direct to the Account Office.

93. The Civil Courts will forward similar statements for their as well as for their Nazirs' accounts, through the Treasury Officer, who will check them with the balances on his registers.

94. After the statements are approved by the Account Office, the lapses will be marked off, deducted, and initialled as such by the respective officers in their registers.

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## CHAPTER VI.—Savings Bank Deposits.

### RULES AND PASS BOOKS.

95. Every person who seeks to open an account in the Savings Bank, should be made to read or to understand the Bank's rules. Then he or she should be given a copy of the rules, an acknowledgment being taken in the prescribed form.

96. The name and other particulars of the depositor and the consecutive number of the account should be entered in the book of signatures and in the title page of the pass book.

### DEPOSITS AND WITHDRAWALS.

97. Then the money should be paid into the treasury, the particulars filled in the register of deposits, and the initials of the Treasury Officer obtained in the pass book, which should then be handed over to the depositor. The latter's acknowledgment should be taken for the pass book in the book of signatures.

98. If a withdrawal is sought, the signature should be compared with the book of signatures, the last balance checked with the treasury register, and the amount payable and the resulting balance entered in the register of withdrawals and in the pass book. The Treasury Officer's initials should be taken in both, and the pass book handed over to the Treasurer with the pay order. The latter should compare both, make the payment, and return the pass book to the depositor.

99. Thus, each time the pass book is presented, the last balance should be checked with the register of deposits or withdrawals and entered under the current date. Each deposit should be received and entered in the pass book by the Treasurer before it is booked in the

register of deposits. Each withdrawal should be passed through the pass book and the register of withdrawals and the pay order of the Treasury Officer taken before the withdrawal is allowed by the Treasurer. The registers of deposits and withdrawals should be totalled and the totals carried forward daily. The daily totals should be posted in the day-book.

#### EXTRACT REGISTERS.

100. At the close of the week, an extract of the week's entries from the registers should be made: the difference between the progressive totals at the beginning and at the end of the week should be entered in the deposit and withdrawal extracts respectively, the totals of both agreed, and the extracts despatched to the Account Office.

101. The declaration forms received in the week for ordinary and security deposits should be attached to the deposit extract, and the withdrawal applications and certificates, if any, to the withdrawal extract.

#### TRANSFERS &c.

102. When an account is transferred to another taluk, the last set of entries should be first verified as usual with the treasury register and the Treasury Officer should write below them the words "Transferred to the .....treasury" over his signature, so close as not to admit of interwriting, and then return the pass book to the depositor. The new Treasury Officer will re-number the same pass book, take the depositor's signature &c., in his book of signatures, and allow further transactions. In the register of deposits, the balance transferred will be entered in the column of deposits, with a minus sign before it in the old taluk, and with a plus sign in the new taluk. In the same way, accounts transferred to the Account Office as dead account and re-transferred to the treasury, will be respectively deducted from, and added to, the deposits.

103. Whenever a pass book is renewed, or when a duplicate is issued, the word *renewed* or *duplicate* should be written in red ink conspicuously, and the name, address &c. should be copied from the book of signatures, with any *bona fide* changes since.

104. Treasury Officers have no authority to close an account finally. They should, after the usual verification of the last set of entries, submit the pass book to the Account Office and grant the depositor an acknowledgment, making it returnable after a week. After the return of the pass

book from the Account Office, with the adjustment of interest and payment order, the acknowledgment given to the depositor should be taken back, the amounts passed should be entered in the registers, and payment made on the party's acquittance in the pass book, which should be attached to the withdrawal extract.

#### INTEREST &C.

105. On receipt of the annual interest sheet, the interest should be noted in detail in the register of deposits. The pass books should be called for from the depositors, the interest noted, and the pass books returned to the depositors. This fact should be certified in the interest sheet and the latter returned to the Account Office.

106. The stamp to be affixed in the last column of the pass book should be confined to each cage provided in the book and be attested by the Treasury Officer.

107. The book of signatures should be preserved for comparison with the withdrawal applications. The registers of deposits and withdrawals should be kept for 12 years for verification of the pass books. Letters of authority, administration, &c., should be briefly purportred in a register and those not returnable should be destroyed after 12 years.

#### SECURITY ACCOUNTS.

108. The form of declaration to be taken for security accounts is given below. It should be countersigned by the head of the office and certified by the Treasury Officer, as shown therein, and sent to the Account Office with the extract register in which the deposit appears. The words "Security Accounts" should be conspicuously marked in red ink both inside and outside the pass book and in the registers of the treasury. The letters S. A. should be prefixed to the number of the account.

109. The pass book should be kept in a box by the head of the department concerned.

#### DECLARATION.

##### SECURITY ACCOUNT.

*Savings Bank.*

1. Name
2. Appointment
3. Amount of security
4. Date of remittance



I hereby undertake not to make any claim on the Savings Bank, for the principal or any interest thereon, except with the express written sanction of ..... to whom the security is hereby pledged, nor to object to the payment by the Bank of the whole or part of the principal or interest to the said officer on his claiming it.

Countersigned.  
Head of Office.

Signature of Depositor.  
Date.

Certified that the account has been marked off as security account and its number also distinguished accordingly in all the registers.

Taluk  
Date.

Treasury Officer.

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## CHAPTER VII.—Advances.

### EXPLANATIONS.

110. 'Advances' is an account confined to sums paid in view to their recovery in cash. Advances made for festivals, law suits, remittances of treasure, petty construction and repairs &c., will be treated as part payments of regular charges and will therefore appear in the special registers for service payments.

111. Deficiencies in remittances, and demarcation charges paid on account of ryots, are recoverable in cash. In the case of the former, the Treasury Officers who raise the charges will at once call for hundis from those who have to make the recoveries and will adjust the account.

112. Certain payments made on account of Salt, Excise, Palace, British pensions, are recorded as advances, but their adjustment is looked after by the Account Office.

113. In the special registers, the recovery numbers will be marked off against the advances and *vice versa*. Thus the transactions will be carefully connected with one another and the outstandings readily ascertained. The entries under all accounts, whose adjustment rests with

Treasury Officers, will be totalled, and the monthly totals carried forward to the end of the year, when the balance will be struck, and the outstanding items agreed with it and transferred to the next year's register of advances.

114. All other advances, which are not required to be adjusted within the same taluk in cash or by hundis (*e. g.*) salt advances, will be entered in separate columns in the special registers and their totals will be made monthly but not carried further.

## CHAPTER VIII—Remittances.

### EXPLANATION.

115. Remittances are either specie or bill transactions between treasuries, or receipts and payments by treasuries on account of the P. W., Forest, Anchal and Postal departments.

### SPECIE.

116. The specie remittances described in Chapter IX will be entered by both treasuries concerned in their special receipt or payment registers, as the case may be, with the number and date of advice and order, name of treasury and nature of the specie, and the totals will be made monthly.

117. The receipt entry will be made for the full amount of the invoice, the deficiency, if any, being entered as advance recoverable in the accounts and registers.

### BILLS OR HUNDIS.

118. Chapter X treats in detail of the bill remittances between treasuries.

### SPECIAL DEPARTMENTS.

119. The remittances from the P. W., Forest, Anchal and Postal departments will be entered in the special receipt registers, with station and designation of officers and number and date of their memos, so that the remittances of the different officers may be kept distinct and the consolidated receipts due to them monthly may be readily checked and issued.

120. As regards payments to these departments, which are generally restricted by letters of credit, the amounts of the letters and of the payments will be entered in full detail in separate columns for each officer. The balance after each day or payment may be noted in the column of credits and one common column may be provided for note of number, date &c., of the credits and the cheques &c. If the daily payments are numerous, the totals alone need pass into the day-book, and an extract of the register may be furnished in support, together with the cheques &c. as subvouchers.

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## CHAPTER IX.—Specie.

### EXCHANGE.

121. Where money due to Government is tendered at a treasury, coins of any denomination—recognised as current coins by Government—should be received freely. Such coins may also be received in exchange for other coin, if the treasury business and the stock in hand admit of it. While a person receiving payment from Government may be given subsidiary coins of any denomination to the extent he may be in need of, as far as available, no pressure should be put on him to receive it in such subsidiary coins except for a sum not exceeding five rupees.

122. Light weight sovereigns, *i. e.*, those below 120·3 grains, and half sovereigns below 58·7 grains in weight, and those illegally dealt with should not be received.

123. British Indian rupees and half rupees, which have been clipped or filed, or defaced, or diminished otherwise than by use, or which have lost more than  $6\frac{1}{2}$  % in weight, should not be received. British Indian quarter and one-eighth rupees which have lost more than  $12\frac{1}{2}$  % in weight should not be received.

124. Sirkar coins should be received freely and issued to the full extent of the demand for them. Should the stock of Sirkar coins in hand of any denomination be found inadequate, a further supply

should be asked for as soon as it is required. Sirkar coins which have been clipped, or filed, or defaced, or diminished otherwise than by use, should not be received. Sirkar coins however which have only been reduced in weight by reasonable wear should be received freely and at full value. Such of these coins as have lost more than 6½ % weight must not however be reissued, but they should be collected and sent, separately, to the huzur treasury in convenient lots.

125. When any counterfeit coin—British Indian or Sirkar—is tendered at a treasury, it should be invariably cut, and, if there is reason to believe that the person tendering has acted otherwise than in good faith, he should also be prosecuted.

#### RESOURCE ESTIMATE.

126. Every treasury is bound to keep all kinds of current coin required for at least a month and also to get rid of any surplus. Accordingly, an estimate should be prepared by each Treasury Officer, before the 5th of each month, exhibiting the cash balance as reported in the cash balance report on the 1st of the month, and the probable receipts and charges for each head for the current and the next month.

127. The special registers of the current and previous year supply all the figures required.

128. Note will be made of any important and exceptional receipt or charge that may be expected, of remittances which have been actually ordered or will be made under standing orders, and of the necessity of increasing or the desirability of reducing the closing cash balance of any month.

129. Explanation should also be given of any considerable differences between the estimates for the current and the next month and the actuals of the corresponding months of the previous year.

#### REMITTANCES.

130. Remittances to or from a treasury are made only on orders (either standing or special) of the Account Office. Immediately on receipt of a remittance order from the Account Office, the Police department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort.

131. Officers on the line of march, whose assistance may be required, should be advised, and the receiving office warned of the exact

date of expected arrival, in order that necessary arrangements may be made, such as provision of carts or a guard of sufficient strength for treasure arriving by rail.

132. Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on a Sunday or other authorised holiday.

133. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper had been placed in each, showing the treasury at which it was packed, the tale and description of the contents and the name of the person who counted the contents; the Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

134. For journey by road, the bags should be packed in large chests to be placed in carts at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing Rs. 4,000 each, nailed down and bound with iron, the hoops being riveted or nailed together where they cross. Every box should bear the name of the despatching treasury painted on it with a number.

135. The irregularly-grained parts of a plank of wood are not suitable for boxes, as they often give way under the severe strain which treasure boxes undergo in a journey.

136. To each box, sent by a boat, should be fastened a buoy, formed most easily of a piece of ansplit bamboo; the rope of the buoy should be long, and the police officer in charge should see that it is never detached from the box, nor knotted or entangled in any way.

137. Invoices should be prepared in triplicate—one copy should be retained, another despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

#### ESCORT.

138. The escort officer will count the bags as they are being stowed in chests and will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice, as responsible for “.....bags, packed in.....boxes, of numbers and weights detailed above, said to contain.....coin, to the value of Rs.....”.

139. When the escort officer is relieved in the course of the journey, he will obtain a receipt for ".....boxes, iron hooped and in good order, said to contain.....coin, to the value of Rs....." When the remittance reaches the addressee, the latter will weigh the boxes, and count the bags, and give a receipt for ".....bags, said to contain.....coin, to the value of Rs.....", or for ".....boxes, of numbers and weights detailed in the invoice, said to contain.....coin, to the value of Rs.....". If any box be of short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise, the latter should be allowed to return at once.

140. The Treasurer may send in charge of specie remittance, at the expense of Government, gollahs who will remain in charge while the treasure is being examined, and take back the bags &c. if necessary.

141. When gollahs accompany remittances, they should be furnished with a certificate by the Treasury Officer receiving the remittance, to enable them to claim travelling and other allowances, special or otherwise, admissible to them when accompanying treasure. No such bills should be passed without the certificate.

#### ACKNOWLEDGMENT.

142. Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash-book and advice sent to the Account Office, the place whence the remittance is received being entered in the cash-book, with the same specification as is prescribed for the advice. A copy of the receipt given to the escort officer will be sent by post on the same day to the despatching treasury.

143. Unshroffed coin should be placed in the strong-room under double locks, care being taken to place the unshroffed bags apart from other coin.

#### CHARGES.

144. All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be refunded on the return of the men to their own station.

145. If any deficiency is found in the detailed examination and is not immediately recovered from the gollah in charge, it will be charged to 'advances' with full particulars, and the Treasury Officer of the remitting treasury requested to recover the amount and send it by a hundi. The bags received with a remittance will be returned to the treasury concerned; but the boxes may be sold and credited to Government.

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## CHAPTER X.—Hundis.

### ISSUE.

146. The rules for the grant of hundis are given in the Account Code.

147. Before the commencement of a new year, a register of 'hundis issued' will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on. There will be separate series of numbers for each taluk for each year; a number cannot be used again, though the hundi to which it relates has been cancelled before another is drawn on the same treasury. In other columns will be entered the cash book no., the date and amount of the hundi, the names of the remitter and payee, and the authority for issue, whether of the Account Code or the Account Office: the remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

148. Hundis will be prepared and signed immediately on receipt of cash; and *on no account* may the office be closed till all hundis applied for have been issued. Each must be signed legibly, with the full signature of the drawer, and should then be torn by him from the counterfoil.

149. With the application for a hundi, the issue register, the advice list and the book of forms will be laid together before the Treasury Officer; the latter will initial each entry therein and sign the hundi after he has satisfied himself that—

- (a) the several documents agree,
- (b) the authority for issue is sufficient,

(c) the date and place of issue and the name of the payee are legibly and distinctly entered in the hundi,

(d) the amount is entered in words as well as in figures and the words are written continuously without lifting the pen and end with the word "only" and there is no interpolation,

(e) a sum a little in excess of that for which the hundi is granted is entered in words across the hundi at right angles to the type;

*Note*:—"Under thirty rupees" will mean that the hundi is for a sum not less than Rs. 20 but less than Rs. 30; and similarly "under eight hundred rupees" will mean that it is for less than Rs. 800 but not less than Rs. 700;

(f) the hundi is signed in every case by the Head Accountant and also by the Treasurer when it is issued in exchange for cash, but by the Head Accountant a second time instead of by the Treasurer when the amount has been received by transfer in account.

150. The purpose for which the remittance is made must be plainly stated in the hundi, in order that the document may be complete in itself and independent of a covering letter; but the drawer's omission to do so need not delay payment.

151. The advice list will exhibit all the numbers on the hundi. The advice will be initialled as each hundi is signed, and the list will be totalled, closed, and signed by the Treasury Officer, and despatched under a sealed inner cover, without fail, before the treasury closes for the day.

152. If alterations be made in a hundi prior to issue, the corrections will be noted in the advice and each alteration, both in the hundi and in the advice, will be authenticated by the drawer's initials in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the *drawee* must remember and apply the numerous defensive checks provided for him.

153. When any change of Treasury Officer occurs, a specimen of the signature of the new comer will be forwarded by the out-going officer to the treasuries usually drawn on. The following form will be convenient—

"The undersigned begs to notify to....., .., that he has on this day been relieved of the executive charge of the treasury at....., by



....., a specimen of whose signature is annexed."

.....Treasury

.....  
Relieved Officer.

.....Date,

.....  
Relieving Officer.

#### CHECK REGISTER.

154. At the commencement of each year, a check register of 'hundis payable' should be prepared. It should be paged and ruled, each page being signed by the Treasury Officer.

155. The advice lists must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself by examining the signature of the drawer, and, if necessary, the seal. Any alteration of the names or figures in an advice requires the drawer's initials. The drawee should see that the particulars are punctually and accurately posted in the check register and then initial the same.

156. The check register is intended to facilitate examination and identification of hundis presented for payment. The column of remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation, of issue of certificates of non-payment, or of advices of seconds; and the Treasury Officer should be careful to see that these notes are punctually made.

#### PAYMENT.

157. On presentation of a hundi for payment, the Treasury Officer must compare it with the above register, and also with the advice, and satisfy himself carefully that it is in order, and is duly receipted on the back.

158. The points of order are that the hundi has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it is signed by the Head Accountant, or Head Accountant and Treasurer, as required by Article 149 (f); that it has not been tampered with; nor cancelled; nor lapsed; nor is it one of which a duplicate has been paid.

159. If the payee be dead, payment should be made only to his legal representative.

160. If the amount of the hundi be payable by transfer to some head of account, the head of account to which it is transferred should be noted in the check register and advice list.

161. A public officer, when he sends a hundi to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

162. As each hundi is paid, it must be stamped 'Paid' and the word 'paid' entered against it in the advice list, and the date of payment in the check register, and initialled by the Treasury Officer.

163. Entry must be made at the same time in the register of 'Hundis paid.' This register should be consulted before replying to enquiries relating to disposal of hundis. An extract of the register must be sent to the Account Office daily, with the paid hundis attached, if the payments are not brought on the day-book individually.

164. On receipt of advice of cancellation of any hundi or on its lapse, the fact should be entered in the advice list and check register.

165. The destruction of the advices may be sanctioned by the Account Office after it has completed and adjusted its list of the lapsed hundis for the period to which the advices belong.

166. When a hundi is cancelled, the fact of cancellation should be conspicuously noted across its face; at the same time, note should be made in the register of hundis issued, and advice sent to the officer drawn on.

## CHAPTER XI.—Miscellaneous.

### STRONG ROOM.

167. The door of the strong room must have double locks, one of the keys being kept by the Treasury Officer and the other by the Treasurer.

168. No place shall be used as a strong room, unless it is certified to be fit for the purpose by the Public Works department.

169. The head of the Military or the Police department shall record an order prescribing the positions of the sentries, lights &c.

170. The certificate and order shall be put up in a conspicuous place.

171. The doors and windows of the strong room shall remain permanently closed and locked, except during the time necessary for moving coin and other valuables into or out of it. The Treasury Officer must be personally present during the whole time between the opening and the shutting of the strong room. The strong room must be closed, if meantime he is called away on other duty.

#### LOCKS AND KEYS.

172. A register of all padlocks belonging to the treasury and treasure chests shall be maintained in the following form and kept in the strong room.

Date of receipt.	Number borne by padlock and keys.	No. of duplicates received.	Initials of Treasury Officer who receives the keys.	Date of removal of any duplicate key.	No. and date of order sanctioning the removal.	Initials of Treasury Officer removing the key.

173. Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same taluk, can bear the same number.

174. If a padlock becomes unserviceable or ceases to be required, or if any one of the keys belonging to it is lost, the circumstance shall be reported to the Account Office, which shall pass orders regarding the disposal of the padlock and keys. No padlock, of which a duplicate key has been lost, shall continue to be used.

175. The duplicate keys of the strong room shall be secured under the seal of the Treasury Officer and the Treasurer and deposited in the huzur treasury. Once a year in the month of Chingom, they shall be sent

for, examined and returned under fresh seals of the Treasury Officer and the Treasurer, a note being made in the duplicate key register that they have been examined and found correct.

176. Whenever the charge of a treasury is transferred, or a Treasurer is changed, all padlocks and keys in the treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

#### ANAMATH ACCOUNTS.

177. As a general rule, all sums of money in a treasury should form part of the general balance. Exceptions are however made in the following cases:—

1. Late pravarthi remittances.
2. Valuables in safe custody.
3. The cash chests of other offices.
4. Permanent advances and imprest balances.
5. Receipts such as cheques, money order, &c.
6. Undisbursed allowances, &c.

178. A plus and minus memo will be maintained by the Treasury Officer, with a separate column for each of the above items. The daily receipts and out-goings and balances will be entered in each column with full particulars in another column.

179. This register should be checked and initialled every evening by the Treasury Officer after he has verified the actual number of chests in the strong room. When there is a change in the Treasury Officer, a detailed list of the outstandings under each head shall be made out and signed by the incoming and outgoing officers.

#### PRAVARTHI REMITTANCES.

180. When remittances are sent from the pravarthies, they should be sent in sealed bags, along with a remittance list (irusal patti).

181. When the list has been checked and handed to the Treasurer, he should take the bags, break the seal in the presence of the pravarthi official, shroff the coin, and if the amount is correct, credit it in the cash-book.

182. If any uncurrent or counterfeit coins are found, or if there is any deficiency, the Treasurer should at once bring it to the notice of the Treasury Officer. The latter should satisfy himself that the coin is uncurrent or counterfeit or that there is a deficiency, and after examining the pravarthi official, he should record the fact on the remittance list.

183. If, for any reason, it is not possible to receive and shroff all the remittances the same day, the Treasurer should take the unshroffed bags with the seals intact and place them under double locks, a receipt being handed to the pravarthi official. The receipts should be printed in counterfoil and bound in books.

184. Next morning, the chest should be opened and the bags taken out and handed to the pravarthi official on his delivering up these receipts, which must be carefully pasted to the counterfoil. The Treasury Officer must examine the book of counterfoils every evening to see that all the preliminary receipts have been returned.

#### VALUABLES AND CASH CHESTS.

185. Jewelry, other valuables, and the cash of other offices, are deposited in sealed boxes in the treasury for safe custody. In the treasury register, the authority under which they are deposited will be noted at the top and every receipt and return of the chest thereunder. Each office will also keep a receipt book to be exchanged, with the necessary acknowledgment, for its chest.

#### OTHER ITEMS.

186. These will be kept separately in a chest, the latter being treated like the chests of other offices.

#### ERASURES.

187. Erasures in account records are absolutely forbidden. If any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry interlined and attested by the head of the office.

188. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alterations; and if such documents be frequently received from any officer, his attention should be formally drawn to the irregularity.

## DEFALCATIONS.

189. Whenever any defalcation or loss of public money, stamps, &c. is discovered, the fact should be immediately reported to the Account Officer through the Division Peishkar or other Controlling Officer, even though such loss has been made good by the person responsible for it; and when the matter has been fully inquired into, a further and complete report of the nature and extent of the loss, showing the errors or neglect of rules by which such loss was rendered possible and the prospects of effecting a recovery should be submitted.

## DESTRUCTION OF RECORDS.

190. The Treasury Officer shall, in Thulam of each year, submit a list of records for destruction to the Account Office, and, on receipt of its authority, the records should be burnt after a note in a special register.

191. Treasury records should be retained for the periods prescribed below :—

Day-book of receipts and disbursements for	...	20 years.
Treasurer's cash-book	do. ...	10 "
Special registers	do. ...	5 "
Other accounts	...	3 "
Contingent bill vouchers	...	3 "
Chellans and remittance books	...	3 "
Objection statements	...	3 "
Other records	...	3 "

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## Proceedings of the Government of His Highness the Maharaja of Travancore.

Read :—

Draft Treasury Manual submitted by the Financial Secretary.

ORDER THEREON, No. 237/ Fl., DATED 8TH FEBRUARY 1909.

The Treasury Manual, as approved, is appended. It will come into effect from the 1st Meenom 1084. The attention of all Treasury Officers is drawn to the rules embodied in the Manual. Government expect a strict compliance with the rules.

2. Of the 39 treasuries in the State, the 31 taluk treasuries, the two kandukrishi treasuries, and the sub-treasuries of Kanjirapalli and Kayankulam, are under the control of the Division Peishkars. The attention of these officers is drawn to Articles 4 to 8 of the Manual, laying down their duties. The Division Peishkars are answerable to Government for the proper conduct of work in the treasuries under their administrative control and for a strict compliance with the rules. The half-yearly inspections of all these treasuries by the Peishkars should be minute and thorough. In regard to the treasury at Devicolam, and the Peermaad sub-treasury attached to it, Government look to the Superintendent of the Cardamom Hills for the satisfactory conduct of work in these two treasuries. The Superintendent should submit his own treasury at Devicolam and the Peermaad sub-treasury to half-yearly inspections. In regard to the treasury at Alleppey, the duties of the Division Peishkar, in the matter of control and inspection, are laid on the Excise Commissioner, who will make the half-yearly inspections prescribed by the rules. The huzur treasury is under the direct control of the Central Account and Audit Office. The half-yearly inspections of it should invariably be made by the Financial Secretary himself.

3. The Financial Secretary will prescribe the necessary forms and issue such subsidiary instructions as he may deem fit.

however be made in the Manual itself without the sanction of Government.

4. The first set of half-yearly reports on the inspection of treasuries should be in the hands of Government before the end of Karkatagam next.

5. Every treasury in the State (except the huzur treasury) should, in addition to the half-yearly inspections by the Controlling Officers referred to in para 2 *supra*, be inspected, at least once a year, either by the Financial Secretary himself, or by one of the Assistants in the Central Account and Audit Office.

(By order)

P. V. KISTNASAMI CHETTI,  
*Financial Secretary.*

To,

- (1) All Treasury Officers.
- (2) All heads of departments and offices.
- (3) The Chief Secretary to Government.



## APPENDIX A.

### TREASURY INSPECTION QUESTIONS.

#### FOR DIVISION PEISHKARS.

##### CASH AND STAMPS.

1. Does the amount of cash in the treasury agree with the cash book ?
2. Are the different kinds of coin kept apart, in bags of uniform size ?
3. Is there any bag or store of coin in the treasury kept apart from the general balance ?
4. Is there any money or valuable placed in the treasury for safe custody ?
5. Is the bulk of the money in the treasury under the joint lock and key of the Treasury Officer and the Treasurer ?
6. Who examines every evening the balance with the Treasurer ?
7. How often in the month does the Treasury Officer examine the balance in the treasury ?
8. Does he examine the balance every time he arrives at head-quarters ?
9. Does he submit a report of his having done so to the Division Peishkar ?
10. Is the treasury closed before sunset ?
11. Have the corrections and interlineations in the cash-book been attested ?
12. Are Sirkar coins freely taken ? Does the exchange register of coins show any brisk transactions at any period and why ?
13. Are Sirkar coins freely issued to all applicants seeking them in payment of claim against Government ?
14. What uncurrent coin is there in the treasury ?
15. Do the double lock balances of cash and stamps agree with the account balances ?
16. Is the store account of stamps kept regularly up to date and does it correspond with the monthly accounts sent to the Account Office ?
17. When was stock last verified and found to agree with the balances in the registers ?
18. Does the stock seem reasonable as compared with the normal sales ?

##### PENSIONS.

19. Are all pension payments noted by the Treasury Officer on his as well as on the pensioners' halves ?
20. Are any overfull of notes of payment ?
21. Are any detained, pension having been more than six months due ?
22. Does the Treasury Officer regularly check the pensioner's marks with the original order before paying him ?
23. Is special proof obtained every year of the continued existence of pensioner: exempted from personal attendance, and recorded in the order ?

##### DEPOSITS.

24. Are new receipt registers opened every year ?
25. Does the Treasury Officer initial each deposit in the receipt register ?
26. Does he ever question the admissibility of a deposit ?
27. Are the several deposit registers written up to date ?
28. Is each repayment entered in the receipt register at the time of payment and initialled by the Treasury Officer ?

29. Are the savings bank registers and the signature-book kept neatly ?
30. Is interest advised added in the deposit register ?

## ESTABLISHMENT.

31. Are receipts taken in the acquittance roll for all pay and allowances issued ?
32. Is a stamped receipt required whenever the amount exceeds Rs. 20 ?
33. Have service books been prepared for the whole establishment ?
34. Are they kept up-to-date ? Do they agree with the annual returns of establishment ?
35. What security has each employee given ?
36. Is it adequate ?
37. When were the securities last tested ?

## TREASURY FURNITURE.

38. What is the state of the treasure boxes ? Are they of uniform size ?
39. Have those in use Chubb's locks ?
40. Are orders regulating the police guard &c., put up, strictly enforced ?
41. Is the set of weights and scales at hand for testing light weight coins ? In what condition ?

## MISCELLANEOUS.

42. Are *irasil patties* sent to the taluk with each remittance ?
43. Does the Tahsildar or Deputy Tahsildar examine and initial them ?
44. Are the special registers of receipts and disbursements being written up ?
45. Do they correspond with the last acquittance rolls of Palace, Devaswom and Oottupura establishments ?
46. Does any office cash pay or contingent abstracts too frequently ?
47. Are the items in the advance registers outstanding long ?
48. Where are the remittances, brought after the treasury is closed, kept ?
49. Have the corrections communicated from the Account Office been made regularly in the accounts under initials of the Treasury Officer ?
50. Have detailed bills for last month's devaswom and oottupura contingencies been despatched ?
51. Have accounts of last visits of royalties and other dignitaries been despatched ? or why delayed ?
52. How are the pension orders and hundi forms and registers secured ?
53. In what condition is the Treasurer's security ?
54. Does the Treasury Officer examine licensed vendors' stamp registers ?

## APPENDIX B.

## TREASURY INSPECTION QUESTIONS.

## FOR ACCOUNT OFFICERS.

## STRONG ROOM.

1. Are all the openings to the strong room barred ?
2. Are there any shutters ? If so, are they safe ?
3. Are there two locks on the strong room ?
4. Does the Treasurer keep one key ?
5. Does the Treasury Officer keep the other key ?
6. Who keeps this key when the Treasury Officer is absent from head-quarters ?
7. Does any body obtain this key from the Treasury Officer every morning ?
8. Is there a P. W. D. certificate that the strong room is safe ?
9. Is it more than a year old ?
10. Is there a Military or Police guard notice ?
11. Are the guards placed accordingly ? How many by night and how many by day ?
12. What other notices are hung up in conspicuous places ?

## WEIGHTS AND SCALES.

13. Are there scales and weights to weigh rupees in bags and boxes ?
14. Are they in good condition ?
15. Are all remittance boxes received in and sent from the treasury weighed ?
16. From an examination of some of the invoices of remittances, does it appear that the weights are noted on them ?
17. Is there a balance for weighing single coins ? Is it in good condition ?
18. Are there sets of weights for testing gold and silver coins ? Are they in good condition ?

## MAIN STORE.

19. Is there a main store of coin ? Is it a safe or a box or a pit in the ground ?
20. Is it under double locks ?
21. What is the name of the maker of the locks ?
22. Where are the duplicate keys ?
23. Does the Treasury Officer keep one key ?
24. Does the Treasurer keep the second key ?
25. Who keeps the Treasury Officer's key when he is absent on tour ?
26. Does the Treasury Officer come in person to open the double lock store ?
27. Does he ever send his key by a peon or staff ?
28. Are the locks sealed in gunny bags ?
29. Is a memo kept inside the main store, and is the balance worked out in it ?
30. Is this initialled by the Treasury Officer whenever the main store is opened ?
31. Does it appear that it was initialled by any but the Treasury Officer ?
32. Are the rupees in the main store in net bags of Rs. 500 each ? Are the different kinds of coin kept apart ?
33. What are the contents of the main store chest or safe ?

34. How much uncurrent coin is there ? Is it in the main store ?
35. Is there sufficient small silver to meet the public demand ?
36. Is there sufficient copper to meet current requirements ?
37. What is the maximum amount which is over kept in the main store ?
38. When the sum exceeds a certain amount, is it remitted elsewhere ?
39. What is the amount ? Where is it remitted ?
40. Does the amount in the treasury agree with the last entry in the cash-book ?

## SINGLE LOCK.

41. Is there a current store chest ? Does the Treasurer keep the key ?
42. Is the chest placed in the strong room every evening ?
43. Is the amount which is left in it at night always less than a certain sum ?  
What is that sum ?
44. On days when disbursements are heavy, or the receipts are large, or large remittances are shroffed, are pains taken to open the main store two or more times ?
45. What maximum sum remains in this way in the custody of the Treasurer ?
46. Are separate boxes kept for receiving coin and for issuing it in the same order ?
47. Does his chest contain anything besides the coin shown in the daily balance sheet as under single lock ?
48. Is the undisbursed pay of establishment etc. kept inside the strong room ? Does it agree with the acquittance roll ?
49. Is the unspent portion of the permanent advance kept inside the strong room ?
50. Is it kept in a separate box ?
51. Are any other cash balances kept inside the strong room ?

## UNSHROFFED PRAVARTHI REMITTANCES.

52. Is there a box in the strong room kept for late pravarthi remittances ?
53. Who keeps the keys ?
54. Are any unsealed bags of pravarthi officials put in this box ?
55. Does the Treasury Officer initial any register at the time of placing the bag in the chest ?
56. Does the village official sign the register when the bag is returned to him ?
57. Does it appear that a preliminary receipt was granted for each remittance entered in the late remittance register ?
58. Are the preliminary receipts taken back and pasted on to the counterfoil when the sums are finally credited into the treasury ?

## CHESTS OF VALUABLES.

59. Are any other bags of coin or articles of value kept out of account for any reason and where are they kept ?
60. Are any chests of valuables kept for safe custody in the strong room ?
61. Is there a general register of them ?
62. Does it show the order under which each chest is received ?
63. Are further entries of their daily deposit and withdrawal made separately ?
64. When the head of an office requires his chest, does he acknowledge receipt in a register ?
65. When he returns the box, does the Treasury Officer acknowledge receipt in that register ?

## CASH.

66. Who examines the balance every evening and certifies the Treasurer's balance sheet as correct?
67. How often in the month does the Treasury Officer examine the balance under double locks?
68. Does the Treasury Officer examine the cash and stamp balance every time he returns to head-quarters?
69. Does the Treasury Officer submit a report of having done so to the Division Peishkar?
70. Are disbursements ever made after sunset?
71. Is light and uncurrent coin ever received in the treasury?
72. Is any such coin still remaining? Is it kept under lock and key in the treasury with wrappers showing to whom it belongs?

## STAMPS.

73. Where are the stamps under double locks kept? Are they free from injury?
74. Is there a plus and minus memo with the store?
75. Are stock registers maintained for stamps under double locks?
76. Do entries of stamps received from the central depot agree with the invoices?
77. Do entries of stamps sold agree with indents?—and with the cash-book?
78. Is discount allowed to each vendor according to his agreement?
79. In each stock register, is the total value of the day's receipts and issues entered and initialled by the Treasury Officer and by the Head Accountant?
80. Do the balances shown at the end of the month agree with the balances of the stamp accounts sent to the Account Office?
81. When stamps are sold, is the money credited in the Treasurer's cash-book and a receipt granted?
82. Is there any connection between the stamps shown as sold and those shown as issue from double locks?
83. Are there single lock registers? Are they neatly maintained?
84. Are issues from double locks entered in them?
85. How are stamps returned by vendors accounted for?
86. Are separate registers maintained for the general, court-fee and aunchal stamps?
87. Are the totals of the sales up to date brought forward in the sale register?
88. Do the balances of each denomination agree with the balances in the stock registers?
89. What is the stock of stamps under single lock? Is it sufficient for one week's sales?
90. Is it roughly verified and locked up in the strong room?

## TREASURER.

91. What security does the Treasurer give? Is it for the amount fixed by the rules?
92. If a personal security has been accepted, is the solvency of the sureties tested every year?
93. If security of immovable property has been accepted, is the value of the property tested every year?
94. Do the special registers show the remittances sent and received?
95. What taluks do they relate to?
96. Does the Treasurer delay in disposing of orders or advices of remittances?

## ACCOUNTS.

97. What receipts and charges are entered in a special register and the daily total only entered in the day-book?
98. Is the day-book signed also by the Treasurer and Head Accountant?
99. Are blank spaces at the top of every page duly filled up?
100. Does the Treasury Officer check all payments with vouchers and total up a page or two at random daily?
101. Do the totals of cash receipts and payments in the cash and day books agree daily?
102. When a pound-keeper has to remit collections, and also to cash a bill, are they recorded fully and how?
103. Are there any cases in which gross sums do not pass through the books?
104. Are there any erasures in the cash or the day book?
105. Have all corrections and interlineations been attested?
106. Are there special registers for all receipts and payments?
107. Are all standing orders copied from the old registers into the new?
108. Are these registers consulted in framing the resource estimate?
109. Do these registers show the cash and day book numbers besides their special numbers?

## DEPOSITS.

110. Is the receipt register of revenue deposits maintained in the proscribed form?
111. Is each receipt entered and initialled at the time of receipt?
112. Does it appear that every credit passes into the day-book?
113. Are the disbursements also entered in a register in the proscribed form and totalled at the end of the month?
114. Do you find an entry of disbursement in the receipt register for each selected entry in the disbursement register?
115. At the end of each month, is the balance in deposit at the close of the previous month added to the amount deposited during the month?
116. Is the figure for repayments taken from the disbursement register and subtracted from the above total and the balance in deposit at the end of the month obtained?
117. Does it also agree with the total of the repayment column of the deposit register?
118. Does it appear that items which have been in deposit for three account years have been credited to Government, and that items for sale proceeds of impounded cattle are credited to Government regularly?
119. When a revenue deposit is credited to some other head of account by transfer, is a repayment voucher sent in support of the debit?
120. Is a note made in the disbursement register that the repayment was made by transfer? Does the day-book show that corresponding debit and credit entries have been made in the transfer columns?
121. Are any salaries, advance kists &c. held in deposit?
122. What personal or banking accounts are kept by the treasury?
123. Do the administrators of such accounts acknowledge their balances monthly?
124. Are the Savings Bank registers and signature-book neatly kept?
125. Are the opening and closing balances entered weekly?
126. Is the annual interest sheet pending in the treasury?

ADVANCES.

127. Are the numbers of recoveries made duly noted in the register of advances paid?
128. Are all outstanding advances brought forward, with the dates of the advances, from the old to the new registers?

HUNDIS.

129. Is the hundi register neatly kept, showing each treasury drawn on separately?
130. Is it signed when each hundi is issued? Are the purpose and authority quoted?
131. Does the check register show when hundis are paid or lapsed or cancelled &c.? and whether any references are ever made from or to the treasury?

SPECIAL DEPARTMENTS.

132. Is a separate letter of credit received for each Public Works official drawing cheques on the treasury?
133. Is a separate account maintained for each officer who draws cheques?
134. When a letter of authority is received, is the amount added to the closing balance in the prescribed register?
135. When a cheque is cashed, is an entry made in this register and the amount subtracted at once from the balance?
136. Is each entry dated and initialled by the Treasury Officer?
137. Is the same procedure followed for credit orders of Forest, Anchal and Post offices?
138. Are the balances under postal credits noted as lapsed at the end of every month?
139. Have all monthly acknowledgments been exchanged with departments up to date?

PENSIONERS.

140. Are all pension payments noted by the Treasury Officer on his and the pensioners' halves of the payment orders?
141. Are any overfull of notes of payments?
142. Are any detained, payment having been more than six months due?
143. Does the Treasury Officer regularly check the pensioner's marks with the original order before paying him?
144. In case of pensioners permanently exempted from personal attendance, is proof of their continued existence (independently of that furnished by a life certificate) obtained every year and recorded?
145. Are the treasury halves filed in serial order and lodged in a box without being accessible to strangers?
146. Are separate registers maintained for service, political, man and other allowances, as distinguished by the Account Office?
147. Does the Treasury Officer initial the register and is a red ink line drawn below each entry?
148. When both halves are returned to the Account Office, are remarks noted with date, cause and initials?
149. If the treasury half is returned owing to non-appearance of a service pensioner, is the date entered in red ink and after reclamation struck out?

## MISCELLANEOUS.

150. Are the village remittances accompanied by *trusal patties*? Are the latter checked with the remittances before the remittances are credited in the treasury?
151. Are revenue and other refunds made only on the appearance and on the receipt of the person entitled to them?
152. What returns does the treasury prepare for other departments and why?
153. How are land compensation award statements secured? How are the payments watched, made and recorded?
154. What chellans are permanently retained in the treasury and why?
155. Is there a sufficient stock of forms of chellans, hundis, cash and day books, balance sheets, special registers, savings bank forms, &c.?
156. Are the locks all good lever locks?
157. Are there any cheap country-made locks on the boxes in the strong room? Are the cash chests and safes in good order?
158. Is a register kept of all the locks in the treasury?
159. Has every lock got two keys? Where are the duplicates kept?
160. Are the corrections to the Account Code, the Treasury Manual and the Civil Service Regulations posted up to date?
161. Are the files of other standing orders properly kept by the Head Accountant?
162. Have the corrections communicated from the Account Office been made regularly in the treasury accounts under the initials of the Treasury Officer or Head Accountant?
163. Have all objection memoranda received from the Account Office been returned with the necessary replies?
164. What is the general result of the inspection of the treasury registers and records? Are they written up correctly, punctually, neatly and in full detail, and kept orderly and systematically?