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Sub-treasury officers in Bengal
(revised upto 1st Dec. 1966)
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RULES
FOR THE
GUIDANCE OF SUB-TREASURY OFFICERS
IN BENGAL.

(Revised up to 1st December 1906.)

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NOTE.

The numbers of the A. G. B. Forms quoted are the new numbers according to the latest Standard List (Register 1) of A. G. B. Forms.

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RULES

FOR THE

GUIDANCE OF SUB-TREASURY OFFICERS.

SECTION I.—PROCEDURE AT SUB-TREASURY.

Status of Sub-Treasury Officer.

1. Officers in charge of Sub-Treasuries are responsible to the Collector of the district for the proper conduct of their duties, and for the observance of these rules. They merely act on behalf of the Collector in all their transactions, which are incorporated in the Collector's accounts.

Accountant's Books.

2. The principal book to be kept by the Accountant is the Cash Book, subsidiary to which are the following registers:—

Register of Revenue Deposit Receipts.

- ” Revenue Deposit Repayments.
- ” Criminal Deposit Receipts.
- ” Criminal Deposit Repayments.
- ” Receipts on account of Civil and Small Cause Courts.
- ” Repayments on account of ditto ditto.
- ” Stamp Revenue (Judicial and General).
- ” Receipts on account of the Postal Department.
- ” Receipts and Payments on account of Municipalities.
- ” Receipts and Payments on account of Cantonment Funds.
- ” Receipts and Payments on account of Cantonment Hospital Funds.

Note.—District Officers may, in accordance with the provisions of Article 318, Civil Account Code, open a Subsidiary Register for any head under which the charges have increased to such an extent as to swell the entries in the Cash Book and separate receipt registers. The necessity for such a register should in each instance be reported to the Accountant General prior to its being brought into use.

Cash Book.

3. The Cash Book will be kept in A. G. B. Form No. 200, and will shew all the Receipts and Payments of a Sub-Treasury. Transactions which do not pass through a separate register should be entered in the

Cash Book in the order of their occurrence, with the number and amount of every challan or of every cheque, bill, or other document on which money is received or paid, and the name of the payer or payee. Receipts and payments recorded in separate registers will not be detailed in the Cash Book, only the daily total of each separate register will be carried to the Cash Book at the close of the day, with special details in the case of Postal Receipts as prescribed in paragraph 11.

Revenue Deposits Receipts.

4. Each item of deposit received in the Revenue Department must at once be entered in a Register in A. G. B. Form No. 108, and numbered in an annual consecutive series of numbers, commencing on 1st April and ending with 31st March following. The Sub-Treasury Officer will carefully check the amount and particulars of each, see that no amount is held in deposit which can be credited to any other head of Account, and then initial each entry. Every item must be recorded in the name of the person *from* whom, not that of the Government official *through* whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

Criminal Deposit Receipts.

5. Two Registers, the one for items above Rs. 5 and the other for items of Rs. 5 and under, are prescribed for deposits of the Criminal Department in the same form and under the same rules as for Revenue Deposits.

Revenue and Criminal Deposit Repayments.

6. Repayments of Revenue Deposits, besides being noted against the items in the Registers of Deposit receipts prescribed above, must be entered in full detail in a separate register, A. G. B. No. 144, the repayments of the current month's deposits being shown separately from those of previous months. The same rule applies to the repayments of Criminal Deposits which will be recorded in Form A. G. B. No. 210, the repayments on account of deposits exceeding Rs. 5 in amount being shown in two columns, *viz.*, those received during the previous months and those received during the current month. Repayments of deposits of Rs. 5 and under should be shown in a separate column as provided for in the Form. The entries in the Repayment Register (Form A. G. B. No. 210) must be initialled by the Sub-Divisional Officer at the time each entry is made.

Personal Deposits.

7. Personal Deposit Accounts may be opened at a Sub-Treasury with the sanction of the Accountant General for showing the transactions on account of Wards' and Attached Estates, if the Managers of the Estates hold office in the Sub-Division. The account will be in A. G. B. Form 109 in which the receipts will be entered, in regular order without being numbered, and the disbursements made, not from any particular item, but from the aggregate balance in hand. The account should be balanced after each transaction under the initial of the Sub-Treasury Officer, who should see that the withdrawals are made only on cheques signed by the responsible administrator, and that they never exceed the balance in hand.

Deposits on account of Personal Ledger Accounts at the Sudder Treasury should not be included in this account, or in the Register of Deposit Receipts, but should be credited in the body of the Cash Book.

Receipts and Repayments on account of Civil and Small Cause Courts.

8. For all receipts and repayments on account of Civil and Small Cause Courts, two registers should be kept—one for receipts, and the other for repayments in A. G. B. Form Nos. 209 and 208, respectively. The original numbers of the Chalans and Payment Orders, as entered in the Court which issued the documents, should be carefully noted in the registers in the proper column in addition to the sub-divisional numbers. In the Daily Extract from the Cash Book, the totals of the several columns should be shown separately.

Stamp Revenue (Judicial and General).

9. Registers must be kept in A. G. B. Forms 93, 94 and 95, to show in detail the daily receipts from the sale of Stamps as well as the discount allowed to vendors.

10. At the close of each day the several money columns of the registers of Stamp Revenue should be added together and their totals entered in the form on the back of the Daily Extract from the Cash Book.

NOTE.—Miscellaneous Stamp Receipts paid into the Sub-Treasury by Judicial Officers will be included in the Register prescribed in Rule 8, while those realized by the Sub-Divisional Officer will be credited in the body of the Cash Book.

Receipts on account of the Postal Department.

11. Money paid into a Sub-Treasury by Post Masters and the sale-proceeds of Postage Stamps will be entered in a separate register in

A. G. B. Form No. 103, of which the money columns should be added up for each day, and their totals shown on the receipt side in the Daily Extract from the Cash Book.

	<i>R</i>	<i>a.</i>	<i>p.</i>	<i>R</i>	<i>a.</i>	<i>p.</i>
Remittances for the Postmaster of
of
of
Sale of ordinary stamps, stamped envelopes and post-cards—						
To the public
To authorized vendors
Sale of Service Stamps and Service Post-Cards
Miscellaneous—as per following details
TOTAL
<i>Deduct</i> —Discount allowed to privileged officers only—						
on Registration envelopes
on other stamps and envelopes
TOTAL

Municipal Receipts and Payments.

12. Municipal receipts and payments should be entered in A. G. B. Form No. 109, a separate page being assigned to each Municipality. A balance should be struck after each transaction, and the balance at credit ascertained before a cheque is passed for payment.

Receipts of Local Boards.

13. Receipts of the Local Board should not be entered in the Sub-Divisional pass-book, but credited in the body of the Cash Book (*vide* Rule 31).

Cantonment Funds.

14. A separate account in the same form and under the same rules as for Municipalities should be kept for each Cantonment Fund and each Cantonment Hospital Fund.

Treasurer's Books.

15. The Mohurir, who acts as Treasurer, should keep a record either in English or in the vernacular of his daily receipts and payments in A. G. B. Form No. 200. All transactions, without exception, which involve the receipt and issue of *cash* from the treasure chest must be entered in the Treasurer's book in the order of their occurrence.

Receipts.

16. All moneys which may be tendered, except land revenue and cesses, shall be received. Land revenue and cesses may, however, be received in all districts of the Chota Nagpore Division.

17. Every remittance should be accompanied by a chalan in one of the prescribed forms, prepared by the payer himself. When the payment appertains to any Government office, the chalan should be signed by the head of the office before being presented at the Sub-Treasury.

18. Government officers, such as Judges of Small Cause Courts, Munsiffs, Post Masters, officers of the Telegraph Department, and others who are authorized to receive money themselves will pay their collections into the Sub-Treasury accompanied with the usual chalan and a pass-book. In the case of Judges of Small Cause Courts and Munsiffs, all the original chalans with which money is received by them in their courts will be entered in detail in the pass-books, and will be sent with the pass-book to the Sub-Treasury, except chalans relating to money received and repaid within the same day, which will be retained in the court or office concerned.

19. Every chalan must be handed first to the Accountant or other officer who is in charge of the accounts of the Department concerned, who, if there be no objection to the receipt of the money tendered, will sign it. The person making the payment will then present it with the cash to the Treasurer, who will count and test the money, enter the amount in his own book, and sign the chalan, which will again be taken to the Accountant, for entry in his Cash Book or in one of the subsidiary Registers of Receipts and number it. Chalans not involving the receipt of cash should be retained by the Accountant and should not pass through the Treasurer's book. Every entry of a chalan or payment order which appears in a pass-book must be reproduced without alteration in the Cash Book or in the proper Subsidiary Register.

20. For sums paid into the Sub-Treasury, receipts, if demanded, may be granted by it. If the chalan is in duplicate, one copy may be made use of for the receipt, which need not be signed by the Sub-Divisional Officer if it be for a sum not exceeding Rs. 300. In such a case it will be signed by both the Accountant and the Treasurer and will be a proper acquittance.

21. When remittances are accompanied by pass-books, the entries in the pass-book should be compared by the Sub-Treasury Officer with the Accountant's books. The entries in all the books should be initialled by

him item by item, and the pass-book should then be returned to the officer concerned.

21A. All entries in Remittance and Pass-books of the Public Works Postal and other Departments with which money is received in the Treasury, should be impressed with the Sub-Treasury seal, except in cases where the remittances are acknowledged in chalans, of which one copy is returned to the Remitting Officer.

22. Money paid into a Sub-Treasury by a Postmaster or Sub-Postmaster will be accompanied by receipts in duplicate. The Sub-Treasury Officer will return the original duly signed.

Public Works Receipts.

23. Executive Engineers or Subordinates of the Public Works Department paying in receipts will send in on the 27th of the month, or on an earlier date upon which the Sub-Treasury accounts are closed for the month, consolidated receipts which will be signed by the Sub-Treasury Officer after comparison with his register or returns.

Telegraph Department Receipts.

24. The rules are given in Article 54²⁴ of the Civil Account Code.

Numbering of Chalans.

25. Chalans must be numbered in a separate monthly consecutive series in each subsidiary register, and should have a distinguishing letter for each separate register; those entered in the body of the Cash Book bearing a distinct series of numbers. Chalans for Revenue and Criminal Deposit Receipts, however, should be numbered in a separate annual series for each department. All chalans should be stamped "Paid" (*vide* Board's circular No. 1 of January 1893).

Payments.

26. The following documents may be cashed at a Sub-Treasury :—

- (1) Cash orders drawn by the Sudder Treasury.
- (2) Cheques drawn by Officers of the Public Works, Telegraph and Forest Departments who have been authorized to draw on the Sub-Treasury (Rule 29).
- (3) Cheques drawn by Local Bodies banking with the Sub-Treasury (Rule 31).
- (4) Salary, establishment, contingent, and other bills endorsed for payment at the Sub-Treasury by the Sudder Treas-

sury ; also Supply Bills similarly endorsed (C. A. C., Article 312).

NOTE.—Salary and Establishment bills of officers and establishments permanently stationed at a Sub-Division may be cashed without such endorsement. This concession, however, is liable to be withdrawn under the orders of the Accountant General from those Sub-Treasuries which do not promptly give effect to the retrenchment orders of the Accountant General sent direct or through the Treasury Officer.

- (5) Orders for re-payments of Revenue and Criminal Deposits received at the Sub-Division.
- (6) Orders for re-payment of deposits of Civil and Small Cause Courts at the Sub-Division.
- (7) Orders for re-payment out of fines in Criminal Courts at the Sub-Division.
- (8) Pension bills of pensioners authorized to take payment at the Sub-Treasury (Rule 37).
- (9) Orders for the refund of custody fees for attached articles and of copying fees of Revenue Courts.
- (10) Rewards in Opium and Excise cases.
- (11) Scholarship and grant-in-aid bills passed by Circle Inspectors of Schools.
- (12) Commission bills of Rural Sub-Registers of the Sub-Division passed by the District Register.
- (13) Bills for compensation for lands taken up for public purposes passed by the Collector under Act I of 1894 and expressly made payable by him at the Sub-Treasury and advised to it as required by the last clause of Rule 14, Appendix C, of the Civil Account Code, Vol. I, the Sub-Treasury Officer sending a weekly advice of the orders passed.
- (14) Orders for the refund of the value of deficiency found in the weight of Malwa Opium.
- (15) Manufactory Contingent bills of Sub-Jails.
- (16) Bills pre-audited by the Office of the Accountant General, Bengal.
- (17) Remuneration bills of copyists in Civil, Revenue and Criminal Courts.

27. The amount of a cheque should be entered in words as well as in figures. The words should be written continuously without the pen being lifted and should conclude with the word "only." In the case of Military, Public Works Department, Forest and Telegraph cheques a

sum slightly in excess of the amount drawn is entered in words across the cheque. When a cash order drawn by the Sudder Treasury is presented for payment, it should be carefully examined and compared with the Advice List received from the Sudder Treasury, and if found correct and duly receipted, it should be entered in the Cash Book, and the date of payment noted in the Advice List. An order of payment should then be written on the cash order in red ink, and the Advice List and cash order should be taken to the Sub-Divisional Officer, who, after satisfying himself of the correctness of the payment, should sign the order of payment on the cash order and initial the entry in the Cash Book, and also the note of payment, in the Advice List. Cheques will bear the special number of the cheque book from which they have been issued in addition to the serial number. If the special cheque book number does not appear on a cheque, payment should be refused. Cheques and cash orders hold good for *three* months from date of issue.

28. The Sudder Treasury Officer will advise the Sub-Treasury Officer of the extent to which an Executive Engineer or his Subordinate, a Forest Officer, or an officer of the Telegraph Department will draw on the Sub-Treasury, and on the back of this advice should be entered the number, date, and amount of every cheque drawn against the amount as it is paid, and the balance struck after each payment under the initials of the Sub-Treasury Officer, who is responsible that the amount advised is not exceeded, except for very special reasons, which should be immediately reported.

29. Rules relating to signatures necessary on Municipal cheques are given in the Bengal Treasury Manual. When the Municipal Commissioners empower the Secretary to sign, a copy of their resolution is sent to the Sub-Treasury Officer. In the case of Cantonment Funds, cheques are signed by the President of the Cantonment Committee. Cheques for sums exceeding Rs. 20 should be stamped prior to issue, with receipt stamps. If a local Municipality requires a cheque to be cashed at the District Treasury, a cheque will be drawn for the amount on the Sub-Treasury. The Sub-Treasury Officer will charge the cheque to the Municipal account and credit it in the body of the Cash Book. He will then issue an order for payment on the Sudder Treasury in A. G. B. Form 213.

30. The Sudder Treasury will advise the Sub-Treasury Officer of the amount up to which he can cash cheques drawn by the Local Board in the Sub-Division. The amount thus advised will be entered in a separate pass-book, in which the payments of the cheques will be

posted daily as they are made, and their daily total carried to the Cash Book, the balance remaining being entered in full and checked by the Sub-Divisional Officer. At the same time should be entered on the reverse of the advice list the number, date and amount of each cheque drawn against the amount as it is paid, and the balance struck after each payment under the initials of the Sub-Treasury Officer, who is responsible that the amount advised is not overdrawn. The cheques will be signed by either the Chairman or the Vice-Chairman of the Local Board if their amounts do not exceed Rs. 100 ; otherwise they must be signed by both. Every cheque drawn for a sum in excess of Rs. 20 must bear a receipt stamp. The Sub-Treasury Officer should call for the pass-book, if it is not sent on the last working day, and see that it is balanced, closed and returned to the Local Board on the day on which it is received. The receipts on account of the Board are not to be credited in the pass-book, but should be credited in the Sub-Divisional Cash Book.

31. The Sudder Treasury Officer will advise the Sub-Divisional Officer of the amount within which he can make payment to the Postal Department on presentation of receipts in duplicate, of which he will return the duplicate with a note of payment written across it.

Bills.

32. Salary, establishment, contingent, and other bills may be made payable at a Sub-Treasury by an order of the Sudder Treasury Officer endorsed on each bill, and so also may Supply Bills and Remittance Transfer Receipts. When any such bill is presented for payment, it should be carefully examined and checked with the Advice List received from the Sudder Treasury, and the date of payment should be noted in the Advice List under the initials of the Sub-Divisional Officer, at the same time that the payment order on the bill is signed. No duplicate or triplicate of any Supply Bill or Transfer Receipt should be endorsed for payment at a Sub-Division, until the Sub-Divisional Officer has certified that he has not paid the original document and has recorded the issue of a duplicate.

Revenue and Criminal Court Deposits.

33. Sums deposited with the Sub-Divisional Officer in the Revenue and Criminal Departments may be repaid by him on his own authority to the persons in whose favour they were deposited, or to their duly authorized agents. In authorizing these payments, the Sub-Divisional Officer is required to satisfy himself, in the first instance, of the validity of the

claim, and to ascertain from his Register of Deposit Receipts whether the balance at credit of the particular deposit is sufficient to meet the repayment, and that there is no objection to the payment. If the claim is good, and the balance sufficient, an order for the payment should be issued in A. G. B. Form No. 294 for Revenue, and High Court Form No. $\frac{\text{Crim.}}{201}$ for Criminal, after noting the payment in the Register of Deposit Receipts, and entering it in the Register of Repayments under the initials of the Sub-Divisional Officer. Such orders of payment should be stamped by the payees prior to discharge when they are drawn for sums exceeding Rs. 20. Deposits of more than three years' standing, or those which have lapsed to Government, cannot, under the general Treasury rules, be repaid without the previous sanction of the Accountant General, which must be obtained through the Magistrate or Collector of the district, to whom applications for such repayments should always be referred. Applications for the repayment of Sub-Divisional deposits must always be made, in the first instance, to a Sub-Divisional Officer, who, if unable to comply with them for want of funds, should refer the applicants for payment at the Sudder Treasury after noting the same in the Deposit Register of the Sub-Division.

Civil and Small Cause Courts Deposits.

34. Deposits of Civil and Small Cause Courts in a Sub-Division may be repaid by the Sub-Divisional Officer on orders in High Court Form No. $\frac{\text{Civil}}{223}$ issued by the presiding officers of those Courts.* All such orders should be paid on presentation if duly receipted and stamped and without any check or comparison with the original credits for which the officer who issues the payment order is responsible.

Refunds of Fines.

35. In the same way refunds of and compensation out of fines originally credited in the Sub-Treasury may be paid by the Sub-Divisional Officer without the endorsement of the Sudder Treasury, on orders in High Court Forms Nos. $\frac{\text{Civil}}{225}$ and $\frac{\text{Crim.}}{204}$, signed by the officer who imposed the fine with the certificate prescribed by this office Circular letter $\frac{\text{T.M.}}{108}$, dated 9th June 1893, appended thereto.

* A clerk in charge of a Small Cause Court, during the absence of the Judge on duty in another Court, may be appointed by the District Judge to draw cheques upon the local treasury or upon the sub-treasury in payment of deposit or other demands. The District Judge will notify such appointment to the Treasury Officer, and will see that the security prescribed in orders of the Government of Bengal, No. 3645, dated 14th September 1874, is taken.

Pensions.

36. For pensions authorized to be disbursed at a Sub-Treasury, the Sub-Divisional Officer will be furnished by the Sudder-Treasury with a copy of the Collector's portion of the Permanent Pay Order issued by the Accountant General, together with the pensioner's portion in original, and this should be entered in a register in A. G. B. Form No. 135, to be opened at the Sub-Division. There should be two Registers, one for Political and another for Service pensions. When the pensioner comes to draw his pension, the Sub-Divisional Officer should first satisfy himself of the identity of the pensioner by comparison with the descriptive roll at the head of the copy of the Permanent Pay Order received from the Sudder Treasury. When a bill is presented with a life-certificate, he should compare the pensioner's signature on the bill with that at the head of the Permanent Pay Order, which he should take when the pension is first drawn from his Sub-Treasury. Should the pensioner object to appear in public, or be disabled from appearing by illness or bodily infirmity, the Sub-Divisional Officer will take such precautions as he may deem advisable to prevent imposition. If the claim is good, he will note the payment under his initials both on his copy of the Permanent Pay Order and on the pensioner's copy, and take a receipt in A. G. B. Form No. 295 or 296 and pass it for payment. This receipt will be stamped if the amount be above Rs. 20. Should there be no space in either portion of the Order to note payment, or if either be torn or lost, the Order should be returned to the Sudder Treasury for transmission to the Accountant General for renewal. If a pension is not claimed for more than six months, the Permanent Pay Order should be returned to the Sudder Treasury for transmission to the Accountant General, further payments not being made until the order has been received back.

37. If a pensioner is unable to appear in consequence of illness or infirmity, or if he is specially exempted by Government from personal appearance, or if the pensioner is a female not accustomed to appear in public, the bill may be presented through an agent duly endorsed, together with a life-certificate signed by a responsible officer of Government, or by any other well-known and trustworthy person. A pensioner of any description who produces a life-certificate signed by some person exercising the powers of Magistrate of any class, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who before retirement exercised the powers of a Magistrate, or by any Gazetted Officer of Government, is also exempted from personal appearance.

Every such pensioner who does not come personally to draw his pension is required to attend personally at least once a year, or to submit a medical certificate or some other proof of his existence if he is incapacitated from appearing in person on account of infirmity or illness.

Revenue Copying Fees.

38. Copying fees may be refunded to the parties paying them on the order of the Sub-Divisional Officer in accordance with the rules laid down by the Board of Revenue.

Opium and Excise Rewards.

39. As rewards in Opium and Excise cases under Acts XXI of 1856 and XIII of 1857 are to be disbursed *at once* under Chapter V, Section XVIII, Clauses 4, 5, and 5B to 5H of the Revenue Rules, bills for such rewards may be paid at Sub-Divisions without endorsement by the Sudder Treasury.

Numbering of Vouchers.

40. As in the case of receipts, there must be a separate monthly series of numbers for each subsidiary register of payments, and a distinct monthly series also for the vouchers which are entered in the Cash Book direct. Deposit vouchers will also be numbered in a monthly series.

41. All vouchers on payment must be stamped "PAID" and crossed through from corner to corner. No money shall be received or paid by the Treasurer, except on chalans or vouchers under the signature in full of the Sub-Treasury Officer.

Daily Balancing of Books.

42. At the close of business daily, the Accountant should total the several subsidiary registers, and carry their totals to his Cash Book. The Cash Book should then be totalled, and the totals of the receipts and payments of the day should be carried to a separate balance sheet in A. G. B. Form No. 201, in which the proper cash balance should be carefully arrived at. The ministerial officer acting as Treasurer should prepare a similar balance sheet in A. G. B. Form No. 184 from his own books.

43. The Accountant's Cash Book and the balance sheets of the Accountant and Treasurer should then be taken to the Sub-Divisional Officer, who should satisfy himself that every entry in the Cash Book bears his initials, that there are no erasures, and that every correction of a figure or word has been signed or initialled by him. He should also

see that the totallings of the subsidiary registers have been correctly made and carried to the Cash Book, initialling the totals as he compares them. Registers that are blank for the day should also be initialled. He will also check the correctness of the opening and closing balances and totals, and initial them, and then compare the balance sheets and sign both. If the cash shown in the Treasurer's balance sheet as remaining in his hands exceeds Rs. 50, the difference in excess of that amount should at once be placed under double locks by the Sub-Divisional Officer, who should certify having done so at the foot of the balance sheet as provided in the form. None of the establishment concerned with these duties should be permitted to leave office till the comparison has been made and the balance sheets have been passed by the Sub-Divisional Officer.

Daily Advice Lists.

44. At the close of business daily, every Small Cause Court Judge or Munsiff, who authorizes the receipt and payment of money at the Sub-Treasury, should be furnished by the Sub-Treasury Officer with a classified advice in High Court Form No. $\frac{\text{Civil}}{223}$, shewing all the chalans and orders of payment which have been presented at the Sub-Treasury during the course of the day. This Advice List will be written up from the Registers of Receipts and Payments on account of Civil or Small Cause Courts (see paragraph 8).

Daily Extracts.

45. A Daily Extract from the Cash Book in A. G. B. Form No. 202 with all chalans and vouchers, together with extracts in A. G. B. Form No. 144, from the Registers of Repayments of Revenue Deposits, should be sent by the first post after the close of business daily to the District Treasury. In the Daily Extract the cash balance of the Sub-Treasury should be written in words as well as in figures, the words being written in such a manner as to afford no facility for alteration or interpolation. The daily extracts from the Registers of Deposit Repayments should show in detail only such items of repayment as relate to deposits received and credited in previous months; repayments of current month's deposits being entered in a lump sum without details at the end of the Extract Register. As regards deposits received by the Sub-Divisional Officer in his Revenue and Criminal Departments, only the total amount received should be shown in the extract from the Cash Book without details.

46. With the above daily return should also be submitted an extract from the Register of Repayments of Criminal Deposits in A. G. B. Form No. 210, together with a statement in High Court Form No. $\frac{\text{Crime}}{208}$, suitable alterations in the certificate being made in manuscript.

Monthly Closing of Accounts.

47. On the 27th of each month, except March (see paragraph 51) or on a date either earlier or later, according as the Sub-Division is close to, or distant from, the District Treasury, the accounts for the month should be closed, and the usual daily extract from the Cash Book forwarded to the Collector, so as to reach him on the last open day of the month, a special messenger being employed where necessary. This extract from the Cash Book should be accompanied, besides the usual chalans, vouchers, etc., by extracts from the Registers of Revenue and Criminal Deposit Receipts. The receipts and payments on account of Civil and Small Cause Courts should be entered in the Daily Extract from the classified Advice Lists prior to the despatch of the latter to the officers concerned: the total of each column of the Advice List being entered separately for each officer against the printed headings at the end of the Daily Extract, and the numbers of all the chalans making up each amount being shown against it in the proper column. The Cash Book will then be again opened as for the ensuing month, but no Daily Extract will be forwarded to the Sudder Treasury till the 1st of the following month.

Extract Register of Deposit Receipts.

48. In the extracts (A. G. B. Form No. 203) from the Registers of Revenue Deposit Receipts, only such items should be shown in detail as were received after the submission of the last monthly extract and remained unpaid on the date of preparation of the present extracts; while deposits received and repaid within this period should be shown in lump sums at the end, care being taken that the amount thus shown in a lump sum agrees with the total of the amounts shown in the column of "current months" in the Register of Repayments (see paragraph 47). In the case of Criminal Deposits the extracts will only contain those deposits above Rs. 5 in amount received during the whole month, which remain unpaid, the totals of the deposits above Rs. 5 in amount received and repaid during the month being given at foot, together with the total of the lump deposits of Rs. 5 and under.

Plus and Minus Memoranda of Municipal Funds and Stamps in Store.

49. Provision is made at foot of the daily account of each month for the entry in a printed form of a *plus* and *minus* memorandum, showing the total amount received and paid on account of each Municipality, under Act III of 1864, in the Sub-Division, since the submission of the last *plus* and *minus* memorandum, with opening and closing balances. A similar *plus* and *minus* memorandum is provided for showing the value of all stamps received and issued from store, with opening and closing balances; these *plus* and *minus* memoranda should be filled in once a month in the last daily account of the month; and the following certificate should at the same time be forwarded to the Collector at the sudder station:—

“ I hereby certify that the balance of stamps in store at the Sub-Treasury is Rs. , of which Rs. are in the possession of the Treasurer. This latter amount I have personally counted and found to be correct.”

Closing of March Accounts.

50. In March, however, the Sub-Divisional accounts should not be closed on the 27th, or earlier date. They should be kept open till the end of the month when the several Extracts from the Registers of Deposits, etc., including the transactions up to that date, should be prepared and forwarded to the District Treasury.

Lapsed Deposits.

51. On the 31st March of each year, Revenue Deposits not exceeding one rupee unclaimed for *one* whole account year, balances not exceeding one rupee of deposits partly repaid during the last year, and all balances unclaimed for more than *three* complete account years, will lapse and will not be available for repayment without the sanction of the Accountant General obtained through the District Officer. These deposits should be included in a list showing date of receipt, number of deposit, and balance at credit, which should be sent to the Sudder Treasury immediately after 31st March after noting each item in the Register of Deposit Receipts as having lapsed, under the initials of the Sub-Divisional Officer. In the case of Criminal Deposits two lists shall be prepared in the same manner, one including all balances of 'A' deposits of the last account year which do not exceed Rs. 5, as well as all balances of A deposits outstanding over *three* complete years, and the other including the balances of the 'B' deposits outstanding over *one* complete year.

Estimates of Receipts and Payments.

52. On the date fixed under Rule 47, for each month, the Sub-Divisional Officer shall submit to the Collector an approximate estimate of receipts and disbursements for the ensuing month, to enable the Collector to issue the necessary orders for the remittance of any surplus to the District Treasury, or *vice versa*. The Collector should, whenever practicable, endeavour to arrange with private bankers and individuals for the withdrawal of the surplus not required by the Sub-Treasury in any month. But after allowing for all cheques which he may wish to issue on the Sub-Divisional Officer, he shall direct the remittance of any surplus that may accrue in excess of the sum required for disbursement in sums of from Rs. 1,000 to Rs. 5,000 as the circumstances of each Sub-Division may render necessary. In fixing this limit, the Collector should be guided by the time in which the surplus is expected to accumulate.

MISCELLANEOUS.

Custody of Treasure.

53. The bulk of cash should be kept under double locks, the key of one lock remaining with the Sub-Treasury Officer, and of the other with the ministerial officer acting as Treasurer. The treasure chests should never be opened, except in the presence of the Sub-Divisional Officer and the head constable of the guard.

54. The cash in the hands of the Treasurer should never exceed the amount of his security.

55. No Sub-Divisional Officer shall keep any public money in his possession, save in the treasury, and after proper and full entry of the entire sum in his accounts.

Inspection of Cash Balance.

56. The Sub-Divisional Officer shall satisfy himself by personal inspection on the last day of the month the accounts of which are incorporated in those of the Sudder Treasury under Rule 47 that the cash in hand agrees with the amount of balance shown in the Sub-Treasury. He shall record a certificate of this agreement in his own handwriting in the daily extract from the cash book submitted to the Sudder Treasury for that day, specifying the actual amount found in the treasure chest.

Appointment of Sub-Deputy Collectors to the charge of a Sub-Treasury.

57. In all Sub-Divisions to which Sub-Deputy Collectors are attached in addition to the Sub-Divisional Officer, it shall be competent to the Collector of the district, ~~with the sanction of the Commissioner,~~ to place a Sub-Deputy Collector in charge of the Sub-Treasury at any time when pressure of work or the absence of the Sub-Divisional Officer in the interior rendered this course desirable. In such cases, however, the Sub-Divisional Officer must still be considered responsible for the proper conduct of the Sub-Treasury work and he must satisfy himself, by an inspection at least once in three months, that the work is being done according to rule (*vide* Bengal Government Nos. 3927-34 F., dated 15th August 1893). In all such Sub-Divisions the Sub-Treasury shall be kept open, as far as possible, all the year round on the same dates as the District Treasury is open. In Sub-Divisions to which Sub-Deputy Collectors are not attached, it is impossible to lay down any hard-and-fast rule, but even in such cases it can rarely be necessary for a Sub-Divisional Officer to absent himself for long periods at a time from head-quarters. He should as far as possible arrange to return to his head-quarters at least one day in the week for the discharge of Sub-Treasury and other business. On these occasions previous notice should be given to the Postal Department and to the public generally of his return. It will be necessary for the Sub-Divisional Officer to keep the Collector informed as to his intended movements, so that the Collector may make payments when necessary from his own treasury, instead of drawing on the Sub-Divisional Officer during his absence. At times when Supply Bills or Telegraphic Transfers are being drawn upon a Sub-Treasury for financing trade, the Sub-Treasury Officer should be particularly careful to give timely notice of his movements to the Accountant General direct, in addition to the usual notice to the Sudder Treasury.

Cash Remittance to Sudder Treasury.

58. Sub-Treasury Officers remitting money to a Sudder Treasury will take particular care that the same is enclosed in a box, and properly sealed and screwed down. They should on no account send the money in open bags.

59. When the Collector orders a Sub-Divisional Officer to remit money to the Sudder Treasury, he should at the same time give notice to the District Superintendent of Police of the date on which an escort will be required.

SECTION II.—PROCEDURE AT SUDDER TREASURY.

Sub-Treasury returns to be dealt with on day of receipt.

1. On receipt of the daily accounts of Sub-Treasuries their transactions will be incorporated at the Sudder Treasury with the transactions of the day on which the daily account of each Sub-Division is received and dealt with. In the month of March, however, all the daily accounts for that month must be included with the transactions for March of the Sudder Treasury, so that the District Treasury returns forwarded to the Accountant General's office may show all receipts and payments of the district to the close of the month. The Sudder Treasury Cash-Book, therefore, must not be finally closed for the last open day of March, nor should the daily Advice Lists be sent to the District Judge and the Magistrate until every Sub-Divisional return for that and every previous day of the month has been incorporated.

Special procedure for March.

2. When any of these accounts are received after the close of March, they should be included in the Cash Book and Registers for March and not for the day on which they are received, the total amount of the receipts and payments thus included being shown in separate items in the Accountant's daily balance sheet, as shown below, in order to arrive at the correct cash balance of the district for the day. The balance sheets will continue to be written up and checked as usual at the end of each day:—

Balance up to	190	.	.	.
Receipts as per Cash Book of this day		.	.	.
Receipts as per Sub-Divisional accounts for March 190 entered in the Cash Book of that month		.	.	.

Disbursements as per Cash Book of this day		.	.	.
Disbursements as per Sub-Divisional ac- counts of March 190 entered in the Cash Book of that month		.	.	.

Receipts.

8. Every item of receipt will be brought upon the Sudder Cash Book and Register as it appears in the account, with the exception only

of cash received from the Sudder Treasury, which will be omitted, moneys paid in by any subordinate court or office being included in the daily Advice List sent to the District Officer.

Payments.

4. All disbursements should be brought upon the Cash Book and Registers. But debits on account of transfers of cash to the Sudder Treasury will be omitted. Payments made at Sub-Divisions on the orders of Subordinate Judicial Officers should be included in the separate register and in the Advice List of Payments to be sent daily to the District Judge.

Over-payments how to be dealt with.

5. When in the examination of the daily account of a Sub-Division an overcharge appears, or an item of payment is found to be inadmissible, such amount must nevertheless be brought on the books of the Sudder Treasury, but should be distinctly entered in the body of the Cash Book, and in the List of Payments for the Accountant General's Office, with a full description of the payment, and as recoverable from the Sub-Divisional Officer, who should be named. No such unauthorized payment should be struck out of the daily account of the Sub-Division, nor should the balance of the account be increased or altered in any way.

Civil and Criminal Court Deposits.

6. The entries in the daily Sub-Divisional accounts on account of Civil and Criminal Court Deposits received and repaid will be dealt with under the foregoing rules; the extracts from the registers of Criminal Deposits receipts and repayments, together with the statement in High Court Form No. $\frac{\text{Crim}}{208}$, received with the Sub-Divisional accounts under Section I, paragraphs 46, 47 and 48, of these rules being forwarded to the Magistrate with the Advice List of the day on which they are received.

Revenue Deposits.

7. Revenue deposits will, however, be differently treated, according as they are entered in lump sum or in detail in the extract registers of deposit receipts and repayments. When details are not given, the lump sum credited and debited will be entered in a separate register to be opened for their exhibition in A. G. B. Form No. 212, from

which only the daily totals for the district should be carried to the Cash Book. This register, therefore, will include in lump sum all current month's Revenue deposits repaid at Sub-Divisions, and pending the receipt of the monthly Extract Register of Deposit Receipts, the total amount of Revenue deposits received at Sub-Divisions will appear in this register.

8. On receipt of the monthly Extract Register of Revenue Deposit Receipts with the Sub-Divisional account for the last open day of the month, the items shown in it should be brought in detail upon the Collector's Register of Deposit Receipts, and numbered in continuation of the district series, the Sub-Divisional numbers being noted below the district numbers for reference. The total of this Extract Register should then be deducted from the aggregate of deposit receipts entered in A. G. B. Form No. 212. The difference will represent the total amount of the current month's deposits repaid at Sub-Divisions within the month and should agree with the total arrived at in the payment side of the register. The amount of this difference should then be added to the amount of the current month's deposits repaid at the Sudder Treasury, and the aggregate should be entered at the end of the monthly Extract Register of Revenue Deposit receipts, forwarded to the Accountant General and included in the total of the Extract Register.

9. Repayments made at Sub-Divisions of other than current month's Revenue Deposits, and of which details are furnished in the daily lists of repayments, will be entered in the Collector's register of deposit repayments, and the vouchers numbered in continuation of the district series, the amounts being carried to the Cash Book in the daily total of the deposit register. These repayments will be noted under the Treasury Officer's initials in the district register of Revenue Deposit receipts against the items of receipts to which they severally refer.

10. In preparing his Extract Registers of Deposit repayments, the Treasury Officer should show at the end of each Extract Register, in one sum and without details, the aggregate of the current month's deposits repaid at the Sudder Treasury and at Sub-Divisions, the figures being obtained as regards Sub-Divisional deposits by summing up the entries in the register for the period to which the list relates.

Remittances between Sub-Treasuries.

11. Transfers of cash between Sub-Treasuries are not to be entered in the Cash Book of the Sudder Treasury, either as payments when the remittance is made, or as receipts when received. They will

necessarily appear as payments and receipts in the Cash books and Daily sheets of the Sub-Treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance; they will simply be noted in the Accountant's daily balance sheet.

Cheques.

12. Cheques will be issued only in lieu of cash, and must be entered on issue in a register in A. G. B. Form No. 246 and numbered in an annual series, separate pages being allotted for each Sub-Division. Every entry in this register must be initialled by the Treasury Officer as he signs the cheque. Advice Lists of cheques issued in A. G. B. Form No. 256 should be forwarded daily to each Sub-Division.

13. Collectors will bear in mind that it is optional with private persons, who are entitled to receive money, to draw it either from the District or the Sub-Treasury, if the latter is in funds.

14. Collectors will be careful not to draw cheques on Sub-Treasuries without satisfying themselves that the Sub-Divisional Officers have cash in their hands to meet the demand.

15. Cash orders outstanding for more than *three* months should be held to have lapsed and their payment refused. If payment is subsequently claimed, the claimant should forward the lapsed cash order to the Treasury Officer, who will arrange to obtain the sanction of the Accountant General for payment of the claim.

Cheques Issued.

16. At the close of business daily the register of orders issued should be totalled and the daily total carried to the register of Daily Receipts and Repayments of Personal Ledger Deposits (A. G. B. Form No. 189), the daily total of which is carried to the Cash Book. The monthly total of the Register of Daily Receipts and Repayments of Personal Deposits will be carried into the register of Receipts and Payments of Personal Deposits (A. G. B. Form No. 109).

17. The charges in the Sub-Divisional accounts, on account of orders issued, will be posted from the daily accounts into a register in A. G. B. Form No. 246.

Cheques Cancelled.

18. Sub-Divisional cheques may be cancelled on presentation and their amounts paid from the Sudder Treasury, if duplicates have not been issued; intimation of the cancellation being *at once* sent to the Sub-Divisional Officer on whom the cheque was drawn, and a note of the

cancellation being at the same time made in the register of cheques issued. When a duplicate cheque has been issued, the duplicate should not be cancelled at the Sudder Treasury, but should be referred for payment to the Sub-Divisional Officer, by whom it is payable. Payments made on cancelled cheques should be included like ordinary cheque payments in the Sudder Cash Book.

Executive Engineer's Cheques.

19. The charges on account of cheques of the Public Works Department should be treated in the same way as cheques paid at a district treasury.

Bills made payable at Sub-Divisions.

20. Bills for salary, establishments, and contingencies, supply bills, and remittance transfer receipts may be endorsed for payment at a Sub-Treasury when the entire amount of the bill is required to be paid at the Sub-Division. All bills so endorsed should be entered in a register in A. G. B. Form No. 245, which should have a distinct series of numbers with a distinguishing letter for each Sub-Division. An advice list of bills so endorsed in A. G. B. Form No. 256 should be forwarded daily to each Sub-Division; the amount payable should be entered in words and figures. Bills endorsed for payment at a Sub-Division should not be entered in the Treasury Cash-Book, until they are received after payment as vouchers with the daily accounts, when they will be entered in the Treasury Cash Book and registers in the usual manner. When it is necessary to cancel an enfacement on a bill or other document, making it payable at a Sub-Division, and to cash such bill or other document at the Sudder Treasury, advice of the cancellation should *at once* be sent to the Sub-Divisional Officer concerned, and the payment should also be noted in the register in A. G. B. Form No. 207.