



Custody of Government Money

Public money in the custody of a department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of any precise orders from Government, the officer-in-charge of the chests should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers requisite. All the keys of the same lock must, except where the procedure prescribed in the note to this rule is adopted, be kept in the same person's custody, and as a general rule, the keys of one lock should be kept apart from the keys of the other lock", and in a different person's custody when practicable. The chest should never be opened without both custodians being



present. The non-commissioned officers of the guard should always be present when a treasury chest is opened and until it is again locked. Whenever a cashier is attached to an office the keys of one of the locks of the treasure chest will necessarily remain in his possession.

If considered desirable, the duplicate keys of cash chests may be placed under the seal of the officer-in-charge, in the custody of the Treasury Officer In the event of this practice being adopted, a duplicate key register should be maintained once a year; in the month of April, the keys should be sent for, examined and returned under fresh seal, a note being made in the register that they have been found correct.

The office-in-charge of the chest will count the cash in the hands of



each cashier at least once a month; or, in the case of outstations he or any other gazetted officers named by him should count it whenever he may visit them,

and will record a note in the cash book showing the date of examination and the amount (in words) found.

The counting should be made on last working day of each month immediately after closing the cash account of the month, but where this is not possible, the cash balance may be counted on the first working day of the following month before any disbursement is made on that date.

A Divisional Forest Officer need not specially return to head quarters during the touring season in order that the monthly verification of the cash may be made on that last working day of one month or on the first working day of the next.