ACCOUNTS TO BE KEPT AT TREASURIES

Article 27. The directions contained in this Chapter shall apply primarily to accounts kept at District treasuries. Except as specifically provided in this code and subject to such modifications as may be authorized by the Accountant-General, they shall also apply to accounts kept at sub-treasuries.

TREASURER'S RECORDS

I. Cash

Article 29. Under the Treasury Rules of the Government concerned the Treasurer, where the cash business of the treasury is not conducted by the Bank, will maintain a simple cash book (without subsidiary registers), in which each receipt and payment will be posted at the time and on the date on which they actually occur and in the order of occurrences. Payments made "by transfer" will not find a place in the cash book as no payment of cash takes place. Cheques received in payment of value of service stamps will, however, be entered on both sides of the cash book.

Article 30. When stamps, match excise banderols or opium are sold, the total sales will be entered in the Treasurer's cash book before it is closed for the day and a memorandum will be prepared and forwarded to the Accountant, so that necessary entry may be made in the account books

II. Stamps and Opium

Article 31. Under the relevant rules or orders of the Government concerned, stock registers will be maintained for stamps, match excise banderols and opium in the custody of the Treasury Officer in such forms as may be prescribed by competent authority after

consultation with the Accountant-General.