The Treasurer is responsible for the handling of the money at the Treasury. It is the duty of the Collector to see that the Treasurer furnishes sufficient security to protect the Government against loss due to his negligence or fraud.

Treasurer's Security Bond

Securities lodged as deposits may be returned after six months from the date of vacation of office by a Treasurer but the bond shall be retained permanently or until it is certain that there is no necessity for keeping it any longer.

Accountant

The accountant is responsible under the orders of the Treasury Officer for keeping complete records of cash and book transactions of the district and subordinate treasuries and for the compilation of prescribed accounts and returns strictly in accordance with the directions and orders in force. He is also required to see tat the rules and orders in force are observed in respect of all transactions of the treasury and to bring all cases of irregularity to the notice of the Treasury Officer.

The Accountant may be required to inspect, under the orders of the Treasury Officer, the account record of sub-treasuries and to check percentage of the initial accounts.

Treasury Accounts

Treasurer’s Records

the Treasurer shall maintain a simple cash book, without subordinate registers, in which each receipt and payment shall be posted at the time and on the date on which the actually occur and the order of occurrence. The Treasurer shall sign and immediately return to the Accountant, after the necessary entry in his accounts all receipts for money received. He shall stamp all payment vouchers “paid” and retain them for delivery to the Accountant Departments when the books are compared

Accountant’s Books

The form and procedure with regard to the initial accounts kept in the treasury and the methods and principles in accordance with which the accounts are kept, are governed by the directions contained in the Account Code. Volume II. It is the duty of the Treasury Officer to satisfy himself that those directions are strictly observed, that the accounts are correct in all respects and that the record of receipts and payments are so clear, explicit and self –contained as to be producible, if necessary, as satisfactory and convincing evidence of facts.

Note:- A complete record of cash transactions and book transfers relating to the district treasury, including those of sub- treasuries within its jurisdiction, will be kept in the Accountant’s Cash book. Every item received or paid as well as all adjustments by transfer should be entered in the cash book or in some register subsidiary to the cash book in accordance with the directions contained in the Account Code, Volume –II. The daily total form cash subsidiary register should pass into the cash book.

The treasury Officer shall prohibit any erasures or overwriting in the cash book and other registers of initial record or in any account or schedule and verify and initial every correction in them

Sub-Treasury Accounts

The daily accounts of sub – treasuries are incorporated in the accounts of the district treasuries in accordance with the direction contained in the Account Code, Volume-II. It is the duty of the Treasury Officer to Scrutinize and examine every item of receipts and payments shown in the daily accounts and point out and watch against all irregularities in the same was as those at the district Treasury. He shall examine and regulate the procedure of subtreasuries, as far as he can, from the daily examination of their accounts.
Note: if the Treasury Officer, owing to the volume of sub-treasury transactions, finds ti difficult to scrutinize each and every sub-treasury voucher, he may at his discretion leave over the work to the Accountant a percentage check not less than 20 per cent being effected by him. All vouchers checked by the Treasury Officer himself must be initialed by him as a token of the fact that he has exercised that check.

The treasury officer shall see that the cash balance of the sub-treasury has been actually counted and certified by the Sub-Treasury officer on the closing day. The cash balance of the sub treasury must be written in words as well as in figures; the words being written in such manner as to leave no room for alteration or interpolation. The treasury officer is also require to observe special precautions to satisfy himself that the sub treasury officer’s signature on the daily sheet and supporting documents is genuine and that the accounts

have not been tampered with in transit. The accounts must invariably be sent by post.