

CHAPTER III.

**CUSTODY OF MONEYS RELATING TO, OR STANDING IN, THE
GOVERNMENT ACCOUNT.**

Subsidiary Rules under T.R. 11(1).

Section I — Cash in the Departmental Chests.

General Rules.

S.R. 47. Public money in the custody of the Department should be kept in strong treasure chests and secured by two locks of different patterns. In the absence of precise orders from Government, the officer in charge of chest should make such arrangements for the custody of the key and the proper disbursement of all moneys as he considers necessary. Duplicate keys of all locks must, save as otherwise expressly provided in these rules, be sent to Treasury Officer for safe custody and as a general rule the original key of the one lock in use should be kept apart from the original key of the other lock and in a different person's custody when practicable. The chest should never be opened without both custodians being present, in cases where the keys of the two locks are kept in the custody of two different persons. Whenever a cashier is attached to an office, the key of one of the locks of the treasure chest will necessarily remain in his possession

Note 1. — All duplicate keys of locks in use in the District Intelligence Branch safes and almirahs shall be sent to the central office of Intelligence Branch at Dhaka for safe custody.

Note 2. — When an officer accepts charge of a fund which is not Government money but money got by subscription or otherwise for expenditure on charitable and other purposes under his auspices, he does so in his personal capacity. The best way to discharge his responsibility would be to place the money in an account opened for the purpose in hand either in a nationalised bank or in the Post Office and keep an account entirely separate from the account of Government money maintained by him. Government safes should not be used for the custody of such money or for the custody of any personal property of a Government servant.

S.R. 48. The officer in charge of 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 Officer authorised by him will 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) he found.

S.R. 49. The counting should be made on the 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.

**Deposit of cash chest and valuables, etc.,
of other Departments in the Treasury.**

S.R. 50. Cash Chests, or sealed bags belonging to other Departments may be lodged in the District Treasury for safe custody where necessary. When so lodged, they should be presented with a slip or memorandum stating the contents and a receipt should be obtained from the Treasury Officer for the cash chests or sealed bags said to contain the amount specified in the slips. The keys of the chests or of the treasure boxes in which the sealed bags are kept in the Treasury, should be kept by the Depositing Officer and he will be entirely responsible for the contents of the cash chests or sealed bags deposited. The amounts of such chests must not be brought into the accounts of the Treasury.

Note. — The Following may be received in the treasury for safe custody :

Treasury Rules

- (a) Undisbursed pay of the past month of the Police Department and money in the hands of the Police for purpose of investigation, which do not involve the identity of the precise coins or notes.
- (b) Sealed bags and cash that may be in the hands of Judges when availing themselves of annual vacation.
- (c) Cash chests of other Government Departments and of Co-operative Societies -
 - (i) The cash chests should be embedded in the floor outside the strong room within the view of the sentry.
 - (ii) The Postal Department is allowed, as a special case, to keep the cash of the Post office inside the strong room, during the Eidul Fitre, Durga Puja and Christmas holidays.
- (d) Sealed packets containing question papers of Public Examinations.
- (e) The duplicate keys of safes and chests of the Police offices (including Malkhana chests) should be sent to the local treasury in sealed cover for safe custody .
- (f) Non-treasury padlocks and keys and duplicate keys of such locks. Detailed rules regarding these are contained in Appendix 5.

S.R. 51. Bullion, jewellery and other valuables coming into the hands of a Government servant in his official capacity may be deposited into the treasury for safe custody. The value of such articles must not be brought into the accounts of the treasury.

Note. – The following rules are prescribed for dealing with the valuables so deposited:-

- (i) When it is directed that bullion, jewellery or other valuables or any intestate property not being current money received by a Government servant in his official capacity should be placed in the treasury for safe custody, the property should be made up in a sealed packet, which should be presented at the treasury with a memorandum from the Government servant sending it giving a list of the property contained in the packet and a statement of its actual or estimated value.
- (ii) The Treasury Officer, after satisfying himself that the seal is intact, will record receipt of the packet in the Register of valuables (T.R Form No 7) which may be kept in manuscript.
- (iii) After noting on the packet the number assigned to it according to the entry in the register, the Treasury Officer will endorse a receipt in the following form on the back of the memorandum of contents, noting the number assigned to the packet, and will return the memorandum to the Government servant presenting the packet :-

“Received a sealed packet said to contain property detailed on reverse”

Sd/
Treasury Officer

(iv) The packet will then be kept in the strong room and should not be returned without a written order from the Government servant from whom it was received, who should also be required to surrender the original memorandum of contents receipted by the Treasury Officer.

The rules in this note do not apply to promissory notes, whose disposal is regulated by the rules in the Government Securities Manual.

Section II — Stamps, Opium and Other Valuables in Treasuries.

Security of Strong Rooms.

S.R. 52. The following rules shall regulate the security of strong room:-

- (i) Without the special permission of the Government, no place should be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer.

Treasury Rules

In certifying to the suitability of the room, the inspecting officer mentioned in clause (ii) may prescribe any necessary conditions as to the manner of storing opium and stamp or treasure. The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(ii) Existing strong rooms should be inspected annually by the Executive Engineer, or by an experienced Assistant Engineer or an Upper Subordinate holding subdivisional charge, deputed by the Executive Engineer for the purpose.

The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

(iii) The District Superintendent of Police should record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of the chests, opium, stamps and other valuables will rest with the officer in charge of the treasury.

(iv) A copy of the inspecting officer's certificate and of the District Superintendent's order should be hung in a conspicuous place within the strong room. It is the duty of the Treasury Officer to see that any conditions as to the manner of storage stated in these documents are complied with.

(v) The doors and windows of the strong room must remain permanently closed and locked, except during the time necessary for moving the 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.

As an exception to this rule, the opening of shutters may be permitted during office hours, in an aperture which is otherwise barred, if it is necessary for the admission of air to any other part of the building, provided that valuables remain securely packed under lock and key.

(vi) Treasury Officers shall not allow outsiders or even persons who though court officials are not directly connected with the Treasury to come into the strong room.

Custody of padlocks and keys of the Treasury Strong Rooms.

S.R. 53. (1) A register of all padlocks belonging to the District Treasury shall be maintained in the following form and kept in the strong room of the District Treasury:

Date of Receipt	Number borne by padlock and key	Number of duplicate keys received	Initials of Treasury Officer who received the padlocks and keys	Date of removal of any padlock or keys	Number and date of order sanctioning the removal	Initials of Treasury Officer removing a padlock or key	Remarks
1	2	3	4	5	6	7	8

Treasury Rules

(2) 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 in or attached to the key belonging to it. No two padlocks in the same District Treasury shall bear the same number.

(3) If a padlock becomes unserviceable or ceases to be required, or if the keys belonging to it become unserviceable or are lost, the circumstances shall be reported to the Finance Division who shall pass orders regarding the disposal of the padlock and key. No padlock of which the key has been lost shall continue to be used. No spare pad locks should be kept at a District Treasury without the permission of Finance Division.

Note. – Unserviceable padlocks, which can be repaired locally may be used for purposes other than Treasuries in which safety of money or store is not considered, otherwise they should be destroyed in presence of the Deputy Commissioner who shall furnish a certificate to the same effect, make a note in the relevant register and submit a statement to the Finance Division.

(4) No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

(5) All spare padlocks with their keys which are held in the District Treasury with the approval of the Finance Division, shall be kept in the strong room under double locks, the key of one lock being in the hands of the Treasury Officer, and of the other in the hands of the Treasurer. The duplicate keys of all padlocks (whether spare or in use) should be destroyed in the presence of the Deputy Commissioner, who is required to give certificate to this effect in the remarks column of the register.

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

(7) At every inspection of treasury under S.R. 20(2), the inspecting officer shall report whether he has found the padlocks and all keys correct and deposited in accordance with these rules.

Section III — Verification of cash balance of small coins depots.

General Procedure.

S.R 54. The balances of small coins depots located at the branches of Bangladesh Bank will be verified by an officer of Bangladesh Bank at convenient intervals. In the case of depots located at branches of Sonali Bank, Sonali Bank will conduct the verification, subject to the right of the Government to make independent verification, if and when necessary, either through its own officers or with the assistance of the Bangladesh Bank.

No report of verification need be made to the Controller General of Accounts, but a certificate as prescribed in the Account Code Volume II will be furnished to the Controller General of Accounts.