

126. Register of valuable and secret Documents, - A manuscript register should be maintained in each Accounts Office detailing all keys and valuable and secret documents in the personal charge of the Accounts Officer. At the time of transfer, the relieved Accounts Officer should hand over to his successor all the articles detailed in the register and report to his immediate superior that he has done so. This report should be countersigned by the relieving officer, who should also sign the list in the register in token of his having received all the articles specified therein.