

ii) It has also come to notice that articles of stores and stationery purchased have not been brought to account.

3. The provisions under T.R.32, S.R.2 of the A.P.T.C.Vol.I (Extracts of which are enclosed herewith) clearly lays down the procedure for the form, in which vouchers have to be obtained for every payment made on behalf of the Government for purchase of any stores, stationery articles.

4. In this connection, attention is also invited to subsidiary rule (2) under T.R.16 of A.P.T.C. Vol. I in regard to the preparation of vouchers and stamping of the receipts.

5. As per T.R. 32. S.R.(3) no voucher shall be treated as valid voucher unless it bears a distinct pay order specifying the amount, payable both in words and in figures separately and signed or initialled and dated by hand and in ink, by the responsible disbursing office Cashiers and other Government Servants who are authorised to make payments on passed vouchers shall not make any payment on a voucher unless it bears pay order satisfying these requirements. In spite of such clear instructions laid down in the statutory rules, it is noticed that the disbursing officers of this Department as well as the Accountants or clerks in charge of the accounts are not following these instructions scrupulously making it possible for misappropriating Government funds.

7. In order to prevent such fraudulent practice the following instructions are issued.

a) The instructions contained in Article 137 of the A.P.F.C., Vol.I are very explicit in this regard, which may be strictly complied with. The clerk in-charge of Stationary and stores must receives every items newly supplied and records its receipt in the register concerned. When the bill in which the charge of the new item purchased it included is brought the clerk concerned should verify the article newly purchased and certify on the office copy of the bill regarding taking note of the item newly purchased on the form given below:-

1. The item newly supplied for purchased is received in good condition.

2. Item newly received is taken note of in stores or stationery register on page

3. The bill may be passed for payment ~~at~~ for Rs. (in figures)

b) On receipt of the above voucher, the disbursing Officer should verify the receipt of items indicated in the voucher, with the entry in the Stationary or Stores Register, sign the relevant entry in the Register and then pass the voucher for payment with the following pass order.

"Passed for payment for Rs. (Words)"

c) Before making any payment on voucher the Accountant should satisfy himself, the above requirements before making payment on any such voucher.

8. The Divisional Forest Officers are requested to follow the above instructions scrupulously. Any deviation from the above referred statutory provisions leading to misappropriation, will make them directly responsible.

9. Receipt of this Circular may please be ack.in the proforma given below:

Sd/- P.S.Rao,
Chief Conservator of Forests.