

FOREST DEPARTMENT

Ref.No.38977/79/N2,
Dated 18.7.79.

Office of the Chief Conservator of
Forests, Andhra Pradesh, Hyderabad.

Sri P.S.Rao, I.F.S.,
Chief Conservator of Forests

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CIRCULAR NO.15/79 Accounts)

Sub:- Forest Dept. T.A.Bills-payments made without pass
orders on T.A. Bills by the controlling officer
Avoidance of -Instructions-Issued-Regarding.

On scrutiny of accounts of one of the Circle Offices by the Conservator of Forests with reference to the vouchers put up for signature, it has come to notice that the Circle Accountant has incorporated in cash accounts after making payment to himself of his personal T.A. and entering in the Cash Book, even though the bill was returned with objection and not passed for payment. Thus he has included it in countersigned T.A. Bills, in the list of payments and put up for Conservators of Forests signature duly stamped as "PAID". Making such payments unauthorizedly and incorporating in the Cash Book and cash accounts amounts to cheating and misappropriation of Government money and and misuse of powers vested in an Accountant and also gross betrayal of Trust and Confidence.

2. In this connection the attention of all Drawing and Disbursing Officers of the Department is invited to Art.82(a) of A.P.Financial Code Vol.I, according to which a T.A. Bill requiring the counter signature of the controlling officer should be countersigned by him before, it is paid. As far as the staff of Divisional Forest Officers office is concerned the Divisional Forest Officers is the controlling Officer of the T.A. Bills of the staff of his office. Similarly, Conservator of Forests is the Controlling Officer for countersignature of the T.A.Bills of the staff of his office. Hence unless the T.A. Bills are duly passed for payment, indicating the amount passed for payment no amount as such should be paid to the payee. In case any such payments are made without pass orders of the countersigning officer, it amounts to violation of Art.82(A) of A.P. Financial Code Vol.I, cheating and misappropriation of Government money with Criminal intention.

3. To avoid such lapses, in future, it is necessary to adopt the following procedure in disbursement of the amount of T.A.Bills:

- 1) The T.A. Bill should be prepared, in duplicate by the employee, who under takes tour.
- 2) The bill should be duly checked by the Accountant after taking a note in the T.A.Bill Register and submit the same to the Controlling Officer through Head Clerk/ Superintendent /Manager as the case may be with pass orders for payment of the eligible amount as per rules.
- 3) The Head Clerk/Superintendent/Manager as the case may be should check the bill and submit it to the Controlling Officer with his initial.
- 4) After the pass orders on the T.A. Bill is duly signed by the Controlling Officer, the bill should be sent back to the Accountant for entering in the Acquittance roll for disbursement of the amount.

- 5) Before payment of the T.A. Bill to the employee to the extent of the amount passed for payment by the Controlling Officer the Acquittance Roll should be prepared and the disbursement made after due check and initials by the Head Clerk/Superintendent/Manager as the case may be.
- 6) The T.A. Acquittance Roll should be daily recording the following disbursement certificate as per T.R.32 S.R.4(a) of A.P.T.C. Vol.I.
 - i) Disbursed Rs.....(Rupees.....) paise
 - ii) Certified that the amount has been disbursed as per ruling 4(a) under T.R. 32 of A.P.T.C.Vol.I
 - iii) Certified that the proper acquittance has been taken in respect of each payment made in this roll from the persons entitled to receive it.
- 7) This acquittance roll along with disbursement certificate should be daily checked by the Head Clerk/Superintendent/Manager as the case may be with reference to paid vouchers and present the Acquittance Roll to the Controlling Officer for his attestation. In case the controlling Officer is on camp it is the duty of the Accountant to obtain the signature of the Controlling Officer on the disbursement certificate duly recorded at the close of the daily acquittance immediately on his return from camp.
- 8) The Controlling Officer should always insist for the verification signature of Head Clerk/Superintendent/Manager as the case may be on the T.A. Acquittance before attesting the disbursement Certificate. In case of any irregularity being committed while making the payment of T.A. amount, violating the above procedure not only the Accountant but the Head Clerk Superintendent/Manager as the case may be shall be responsible and shall be liable for disciplinary action.

4. All the Officers are requested to follow these instructions scrupulously. Any deviation from these instructions will make them liable for disciplinary action. The receipt of this circular should be acknowledged in the proforma given below:

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

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'Dishonesty': Who ever does anything with the intension of causing wrongful gain to one person or wrongful loss to another person is said to do that thing 'Dishonesty'.

(Section 24 of the IPC).

"FOREST OFFICER" means any person appointed by the Govt. or any officer empowered by the Govt.
Principal C.C.F, Addl.C.C.F, C.F. Dy.C.F, D.F.O., A.C.F, R.O/Dy.Ro/Forester/F.G/Forest Watcher, Thanadar, Checking Officer, Plantation Officer.

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any officer authorised by the Govt. to perform any functions of a Forest Officer under this act except F.S.O.

(Section 2 (f) of A.P.Forest Act 1967).