

CHAPTER XI.

RESPONSIBILITY FOR MONEY WITHDRAWN FROM GOVERNMENT ACCOUNT.

Subsidiary Rules under T.R. 32 (a).

Voucher for Payment.

S.R. 429. Subject as hereinafter provided in this rule, a Government Officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts. Every voucher must bear, or have attached to it, an acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment.

Note 1. – In the case of moneys due to a partnership, the disbursing officer should require the submission of a bill duly receipted by all the partners, or in the event of the death of one of them, by the surviving partners and the legal representatives of the deceased partner for the amount due to the partnership during the life time of the deceased partner.

Note 2. – If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in the proper form, it is open to him to decline to hand him the cheque or cash or to make a remittance to him, as the case may be, until the acknowledgment of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or voucher at the time of remittance.

S.R. 430. In all cases in which it is not possible or expedient to support a payment by a voucher or by payee's receipt, a certificate of payment prepared in manuscript, signed by the disbursing officer and countersigned, if necessary, by his superior officer, together with a memorandum explaining the circumstances, should invariably be placed on record and submitted to the Accounts Officer where necessary. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself must be recorded thereon.

Note 1. – In the case of articles received by value- payable post, the value- payable cover together with the invoice or bill showing the details of the items paid for, may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this also covers charges for the money order commission.

Note 2. – A certified copy (marked "duplicate") of a receipted voucher may be retained by the disbursing officer, should this be necessary to complete the record of his office, but the payee should not be required to sign such a copy or give a duplicate acknowledgment of the payment.

S.R. 431. The provisions of S.R.s 62 and 69 regarding the preparation of bills and giving of stamped receipts shall be carefully observed in regard to claims presented at a departmental office of disbursement.

Note. – Cash memoranda which do not contain acknowledgment of the receipt of money from persons named therein are not receipts within the meaning of section 2 (23) of the Stamp Act (II of 1899). Further the mere writing of the purchaser's name and address on a cash memoranda for delivery purposes does not transform it into an acknowledgment to the purchaser that the money has been paid. Cash memoranda will not therefore be regarded as sub-vouchers in audit unless they contain an acknowledgment of the receipt of money from the person named therein (with stamps affixed when the amount exceeds Tk. 200).

S.R. 432. Every voucher must bear a pay order signed or initialled, and dated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.

Note. – Bank, cashiers and others authorised to make disbursements on passed bills, should make no payment without a proper pay order of the responsible disbursing officer recorded clearly in ink on the bill.

S.R. 433. All paid vouchers must be stamped "paid" or so cancelled that they can not be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

S.R. 434. Vouchers and acquittances which are not required to be submitted to the Accounts Officer, shall be filed and retained carefully in the office concerned as important documents till they are destroyed under the orders of competent authority.

S.R. 435. All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

The provisions of S.R. 174 with regard to cancellation and destruction of sub-vouchers shall apply generally to sub-vouchers in respect of other classes of payments, unless they are governed by special departmental regulations or orders of the Government to the contrary.

Overcharges.

S.R. 436. Subject to such special orders as the Government may issue in any individual case, the responsibility for an overcharge shall rest primarily with the drawer of a bill, and it is only in the event of culpable negligence on the part of the controlling officer or of the Accounts Officer, that the question of recovery from either of them may be considered.

Audit Objections and Recoveries.

S.R. 437. Every Government servant must attend promptly to all objections and orders communicated to him by the Audit Office and return the objection statements or audit memoranda within a fortnight, or send letters explaining the case of delay.

S.R. 438. When Audit Directorate disallows a payment as unauthorised, the disbursing officer is bound not only to recover the amount disallowed without listening to any objection or protest, but also to refuse to pay it in future till that Directorate authorises the payment to be resumed.

Note 1. – If a Government servant from whom a recovery is ordered, is transferred to the jurisdiction of another disbursing officer, the order of recovery should be passed on to that disbursing officer.

Note 2. – A disbursing officer must not, when a recovery is ordered, enter into any correspondence with either the Accounts Officer or the Government Servant concerned ; it is his duty simply and promptly to carry out the instructions he has received and to leave the person aggrieved to refer the case to the proper authority.

Note 3. – Representations and protests against recovery ordered by the Audit Directorate may not ordinarily be considered by the administrative authorities, if submitted later than three months from after the date of receipt of the intimation by the aggrieved Government servant. This provision does not remove from the disbursing officer the duty of enforcing immediately the recovery under this rule (see also T.R. 31).

S.R. 439. Recoveries may not ordinarily be made at a rate exceeding one third of pay, unless the Government servant affected has, in receiving or drawing the excess, acted contrary to orders or without due justification.

S.R. 440. A register shall be maintained at the Accounts Office and every other disbursing office for recording all recoveries ordered. Separate columns shall be provided to show the name and office of the person from whom the recovery is to be effected, the nature and amount of the overpayment, and the method by which the overpayment has been adjusted.

Disbursement of Pay and Allowances - Acquittance Rolls.

S.R. 441. (1) The head of an office is personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it, and obtained a legally valid quittance on the office copy of the bill. If, in any case, owing to the large size of an establishment or for any other reason, it is not found feasible or convenient to obtain the receipts of the payees on the office copy of the bill, the head of the office may maintain a separate acquittance roll in T.R. Form No. 34.

(2) If for any reason, payment cannot be made within the course of the month, the amount drawn for the payee shall be refunded by short drawing in the next bill; his pay or allowances may be drawn anew under S.R. 158 when the occasion for making the payment arises:

Provided that if in the opinion of the head of the office this restriction is likely to operate inconveniently, the amount of undisbursed pay or allowance may, at his option, be retained for any period not exceeding three months, but this concession shall not be availed of unless the head of the office is satisfied that proper arrangements can be made for the safe custody of the sums retained.

(3) Undisbursed pay or allowances may not, under any circumstances, be placed in deposit at the Bank.

Note 1. – Acquittance rolls and office copies of bills are not required to be submitted to the Accounts Officer, but being important records, they should be stamped “paid” and preserved carefully for the periods prescribed.

Note 2. – Cash drawn on pay and travelling expenses bills of establishments should not be mixed with regular cash balance of the department, if any. So long as the drawing officer finds himself in a position to keep a proper watch over undisbursed amounts by a periodical examination of acquittance rolls and office copies of bills, it is not necessary for him to keep a detailed account showing amounts drawn from the Bank from time to time and their subsequent disposal. There is no objection, however, to such an account being maintained in a separate register, if found convenient.