POLICE CIRCULAR ORDER No. 101

As per S.R. 235 of the Orissa Treasury Code, Vol. I, 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 to the persons entitled to receive it and obtained a legally valid quittance on the office copy of the bill or acquittance roll. The above procedure is not being rigidly followed and instances have come to notice where the amounts are being remitted to the payees while on leave, etc., by postal moneyorders, after deducting subscriptions towards private funds or other accounts. Naturally the moneyorder acknowledgements for the reduced amounts in such cases cannot be treated as legally valid quittance for the amounts drawn from the Treasury.

Since the payee, in such cases, is not bound to furnish further receipts, it may please be noted that, in future, the amount should be disbursed without deducting the private fund dues where it is not possible to obtain proper receipt for the amount drawn from the Treasury. In such cases, recoveries if any, towards private fund deductions will have to pend till the payee returns to duty or receives the payment through some body duly authorised by him.

(Previos Police Circular Order No. 4 of 1955)