

CIRCULAR NO. 121

SUBJECT :- Issue of receipt for money under the signature of Accountant

Under Rule 3 of the Bombay Financial Rules, 1959, receipts for money received on Government account are required to be signed by a responsible officer. The Financial form No. 1 which prescribes a form for such receipts also indicates that the cashier or accountant is to prepare a receipt and the officer who grants the receipt is to sign the same. It has been observed by the Accountant General during audit that the receipts are issued by a junior clerk in violation of the said Rule. As the Regional Officers may be on tour for many days in a month, it will not be feasible for the Regional Dy./Asstt. Charity Commissioner to sign the receipt. In the circumstances, it will be sufficient if the Accountant (and not the junior clerk assisting the Accountant) who has furnished security signs the receipt. On occasions when Inspectors or Travelling Auditors who are authorized to receive monies against office receipts, are on tour and receive monies such as contribution, costs of the Charity Commissioner, etc. persons receiving monies should sign the receipt as an Inspector or a Travelling Auditor, as the case may be.

Steps are being taken on obtain approval of Government for the procedure suggested above.

C.P. GODSAY,

Charity Commissioner,

Dated : 13th December, 1962. Maharashtra State, Bombay.