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N.A. HARIHARAN'S

THE ACCOUNT TEST FOR EXECUTIVE OFFICERS

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(Questions and Answers)

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- ஆசிரியர்

INSTRUCTIONS NO. 1

(THE ACCOUNT TEST FOR EXECUTIVE OFFICERS)

The Account Test for Executive Officers has been prescribed generally for the officers of the Executive cadre who are vested with the administrative powers of according sanction, etc. on various financial and administrative matters. In the process, they are expected to be equipped with the Financial Rules, at least at a glance. This Account Test therefore aims those officers to get conversant with those aspects in mind. We have prepared this book-let in an easy and lucid manner to enable any of the examinees to read and understand the rules and also to tackle the official routine.

"The Account Test for Executive Officers" requires you to be familiar with the following books.

1.	Financial Code, Volume I	Chapter I to VIII and XII to XIV
2.	Treasury Code, Volume I	Part I, Part II, (Chapter III, V and VII and Part III, Chapter IV).
3.	Budget Manual	Chapters I to IV and VIII to IX Corresponding to the Third Edition Chapters 1 to 5 and 8.
4.	An Introduction to Indian Government Accounts and Audit	Chapter I, Part B of Chapter 2, Chapter 10,13,15,16,17,24,25,27 & 28
5.	The Constitution of India	Art. 148 to 151; 202 to 207; 264 to 293; and 308 to 314.
6.	Tamil Nadu Pension Rule	Whole Book.

Time	Three hours: Only one paper
Maximum Marks : 100	Pass Marks to be obtained : 40

It is the primary duty of the examinees to understand what each of the books deal with; otherwise you cannot answer the examination questions. For example, you undoubtedly know the financial year of the Government is from 1st April to 31st March of the succeeding year. It is a very simple question to answer. But how many of you can quote authority if a question is given to you. It is therefore imperative to understand what each of the prescribed books deals with. It may therefore evident to you, that you should know what each of the books deals with and what are its contents. Yes, the following information will enlighten you about the prescribed books.

Tamil Nadu Budget Manual [*To be quoted as Paras*]

To run any Government, money is needed. (Do not try to put a question whether a Government is necessary because it is a hard nut to crack.) Unless the various departments of the Government are provided with money, they cannot exist at all.

Now, the next question is, from where do the departments get money? Some of them are mostly spending departments whereas some others are only revenue mobilising departments. For example Commercial Tax Department is the money mobiliser to the Government whereas the Public Works Department and Medical Department are almost spending departments. Then, how do these departments get money or how the Government balance their means of mobilising money and ends to be achieved among the spending departments and money mobilising departments: to this question, the Budget Manual answers. It says how the Government mobilise funds and how the funds so collected are allocated among the departments to meet their expenditure and how the means and ends are satisfied. The Rule Nos. given in this book are called Paras (e.g. Paras 23,24,25, etc.)

Tamil Nadu Financial Code - Volume I [*To be quoted as Article*]

As you have understood now, the Budget Manual explains how money is allocated among the departments to meet their expenditure. But what about the procedures to be observed? Can you say for the only reason that .sufficient money is available, it can be spent without observing any financial procedures? For example, can a Junior Assistant himself sanction advance to purchase a Car for his own use? Or, can he, himself sanction money for the supply of a dining table to take his lunch in his office? As you know, it is not at all possible. Hence the collection of money or spending of money should be regulated with reference to certain procedures in such a way to avoid misappropriation, etc. Hence, it is essential to bring the financial rules and procedures under a Code. Yes, you have a code which explains these aspects. It is the Tamil Nadu Financial Code-Volume I.

Some may argue, then, why we must have Departmental Code? Departmental codes are entirely different from Financial Code. For example the procedure with regard to calling of tenders for the supply of materials are common to all departments. But financial powers etc., the officers empowered to call for tenders etc., may vary from one department to another. These financial procedures are different from Financial Powers. This warranted the Government to have different codes, one, to explain about the financial procedures and another to explain about the financial powers of the officers. The procedure of calling of tender which is common to all the departments have been explained in the Financial Code whereas the financial powers and other connected details which are peculiar in nature to a particular department involved in calling of tenders have been explained in the departmental codes. The rules given in this book are called Articles.

Tamil Nadu Treasury Code [*To be quoted as Instructions, S.R. and T.R.*]

As you have read earlier, money plays a predominant role in the Government. It either comes in or goes out of their hands. How can these transactions are carried out without any hitch? Can a Government servant keep the money received by him on behalf of the Government in his own coffers and meet the expenditures of the Government himself? Will it not lead to misappropriation?

Hence there must be a centralised institution to deal with the financial transactions of the Government and to scrutinize the claims preferred by the departments for various purposes. Apart from this, there must be an institution to respond and maintain Government Accounts and to compile and render accounts to A.G. This centralised organisation instituted for this purpose is called "Treasury". The rules and regulations prescribed for the Treasury is called "Tamil Nadu Treasury Code - Volume I". The Treasury Code further deals with the procedure to be observed in presenting bills in the treasury and the rules to be observed by the treasury in admitting the bills. The Sub-Treasury is the body where the accounts on payments and money remitted by various departments are compiled head-wise and maintained. The Rule Nos. given in this book are called S.R. (Sub-Rule) T.R.(Treasury Rule) and Instructions.

Tamil Nadu Pension Rules [*To be quoted as Pension Rule*]

The Government servant who are engaged in multivarious activities of the Government cannot serve till life so they have to retire on reaching a particular age and have to be given terminal benefits for having rendered Government service. So there must be a set of rules to compute such benefits. It is called "Pension Rules".

The Rule numbers given in this book are called, "Rule" or "Ruling" under Pension Rule.

An Introduction to Indian Government Accounts and Audit - [*To be quoted as Para*]

The object of this book is to give a broad idea of the activities of the "Indian Audit and Accounts Department", the term meaning the officers and establishments. A doubt may arise to you, how a book intended to the Audit department is going to help the executive authorities like you? The executive authorities are also auditors in their area of functioning. When a claim is placed before them seeking their orders; or when their orders are sought for on a sanction, the executive or passing authority should examine the file or claim with reference to standing instructions. To facilitate this task, this Introduction to Indian Government Accounts gives a lending hand. For example, when a T. A. bill is placed for pass orders, the passing authority viz. the head of office (executive) has to ensure the bonafides of the claims; the justification for the claims made, etc. Para 461 to 463 provides how the T.A. bills should to be checked. You can now understand the need of this book.

Constitution of India [*To be quoted as Articles*]

For the examination, certain Articles, related to fiscal policy and financial matters related to Parliament, Legislature and the Union and State Governments have been furnished in this book. You are required to answer some questions from Art. 148 to 151: 202 to 207; 264 to 292 and 308 to 314. The portion is very limited. Therefore you can secure considerable marks if you get acquaintainted with this book. In this process, you can also understand, at least, certain articles of the Constitution of India because it has some sanctity. Constitution is not meant only for Politicians or Jurists, it is also meant for you if you have the will to break the barriers of Political hysteria.

INSTRUCTIONS NO. II

As a candidate appearing for the "Account Test for the Executive Officers", you have to answer the questions from the following books.

1. Tamil Nadu Financial Code Vol. I	(Article - Art.)
2. Tamil Nadu Treasury Code Vol. I	(S.R. and T.R.)
3. Tamil Nadu Budget Manual	(Para)
4. Introduction to Indian Government Account and Audit	(Para)
5. Constitution of India	(Article - Art.)
6. Tamil Nadu Pension Rules	(Pension Rules)

Therefore it is incumbent on your part to get acquainted with the above books, otherwise, you cannot answer the examination questions. You have to either read the books or get equipped with the Index given below to reach the answer. In order to achieve the task, we have prepared an "Index" in the alphabetical order. With the help of this Index, you can answer any complicated question.

The index has been prepared subject-wise so that you can reach the answer without any problem.

It is not enough if you just write the answer. It is equally essential to quote authority. Answers without authority will not fetch you marks. We have therefore invariably furnished authority to the answers given in this book.

TAMIL NADU FINANCIAL CODE – VOL. I

(To be quoted as Article)

Absentee statement (deleted)	
Abstract Contingent Bill	Art. 113
Accounts relating to receipts and expenditure	Art. 8 & 9
Advance on transfer	Art. 239
Administrative Approval (Sanction)	Art. 6
Advances Repayable	Art. 219 to 238
Book Adjustment	Art. 6
Cash Order	Art. 6
Completion Report	Art. 181
Centage Charges	Art. 6
Contingent charges	Art. 91
Control of Contingent Expenditure	Art. 118
Contingent Bill-Endorsement	Art. 114
Check Measurement	Art. 176
Countersigned Contingencies	Art. 102
Discretionary Grant	Art. 213
Destruction of Official Records	Art. 326
Due date of pay and allowances	Art. 72
Earnest Money Deposit	Art. 125
Embezzlement of Public money	Art. 302
Electrical Works	Art. 154
Fidelity Bond	Art. 279
Fraud by Embezzlement of public money	Art. 302
Government Accounts	Art. 6
Grants-in-Aid	Art. 210A
House Building Advance	Art. 226
Hot and Cold Weather Charges	Item 25, Appx 5 Vol. II

TAMIL NADU TREASURY CODE VOL. I

(To be quoted as Inst. S.R. and T.R)

Absentee statement (now deleted)	S.R. 11,T.R. 16
Challans	S.R. 10(e), T.R. 10
Collector's powers over Treasury	Inst. 27, T.R. 27
Consolidated Treasury receipts	S.R. 17 & 18 under T.R. 10
Cash Order	S.R. 35, T.R. 16
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Departmental Receipts	T.R. 7
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Erasure in Bills	S.R. 2 (d), T.R. 16
Increment Certificate	S.R. 13, T.R. 16
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Pension Payment Order	S.R. 64,65, T.R. 16
Personal Deposit Account	S.R. 7(a) (b), T.R. 10
Pension Renewal	S.R. 86(b),T.R.16
Retrenchment Slip	S.R. 2(b),T.R. 31
Treasury Bill Book	Instructions 33, T.R. 16

TAMIL NADU BUDGET MANUAL

(To be quoted as Paras)

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Appropriation	Para 17(4)
Appropriation Account	Para 17(5)
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Final Modified Appropriation	Para 17(49)
Major, Minor, Detailed Heads	Para 17(44)(47) & (48)
Number Statement	Para 38 & 39
New Service and New Instrument of Service	Para 17(50) & (51)
New Service Expenditure	Para 153
Primary Units of Appropriation	Para 17(57)
Public Accounts Committee	Para 17(60), 203, 204
Public Funds	Para 3 & 4
Part I Estimates and Part II Estimates	Paras 21,22,66,67
Public Accounts	Paras 3 & 4
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PENSION CODE

(To be quoted as Pension Rule)

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Boy Service	Rule 11 (a)
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INTRODUCTION TO INDIAN GOVERNMENT ACCOUNTS AND AUDIT

AND AUDIT

(To be quoted as Paras)

CONSTITUTION OF INDIA

(To be quoted as Article)

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Where there is

Decline of righteousness

And rise of unrighteousness

I incarnate myself

To protect the virtuous

And to destroy the wicked,

From Age to Age

- Geeta (IV.7/8)

ACCOUNT TEST FOR EXECUTIVE OFFICERS

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THE ACCOUNT TEST FOR EXECUTIVE OFFICERS

MAY – 1991

I. Answer the following:

(a) How does the Constitution protect a civil servant from service?

(b) What is the pay slip and on what occasions fresh pay slips are issued?

(c) Indicate different stages through which the Budget has to go before being passed by Legislature?

(d) Explain the procedure to be followed and action to be taken when a defalcation or loss of stores comes to the notice of the Head of office. Also State whether he can keep quiet when the loss is made good by the person responsible?

Answer:

(a) *Article 311 of the Constitution of India* provides that no subordinate authority is empowered to remove or dismiss an employee of a Government. The same Article protects him from arbitrary award of punishments. According to the rules framed under the Constitution of India, punishment cannot be imposed on an employee unless disciplinary action is initiated against the employee and after providing him all reasonable opportunity to prove his innocence. He should also heard in person duly allowing him to produce witnesses as well as to cross examine the department side witnesses. He should also be allowed to emerge a counsel. The employee has further provided with the opportunity to prefer appeal to the appellate authority against the awarded punishment. Finally, he may seek legal remedy. Thus, the Constitution protects an employee against arbitrary punishments. It has also provided with further opportunity of making representations enumerated therein.

(b) *Pay Slips* are issued by the Accountant–General or Pay and Accounts Officer as the case may be to the Self–drawing Officers when an officer is transferred from one paying circle to the other. This indicates the rate of pay and allowance to be drawn in the new station. Similarly, the Pay Slip is necessary when there is change in the existing pay and allowances drawn by the officer. [Instn. 2 & 3, T.R. 22, T.N. Treasury Code, Vol.I.]

A Fresh pay slip is issued on the following occasions. [Para 401, An Introduction to Government Accounts and Audit]

(i) Whenever any increment is stopped;

(ii) Whenever an efficiency bar, or any other bar against the grant of a particular increment, is removed; and

(iii) whenever there is a change in emoluments, otherwise than by accrual of an increment in the ordinary course (e.g.)

- (a) when a gazetted Government servant passes outside or beyond the time scale, or
- (b) whenever he passes from one overlapping time-scale to another, or from one time-scale to another, or
- (c) whenever he proceeds on leave of any kind, or
- (d) when he returns from leave of any kind except in cases where he returns to the same post, or
- (e) whenever he is appointed to a temporary post or reverts therefrom;

(iv) whenever the stage of the time-scale at which there is a pause is reached; and

(v) whenever, an officer is transferred from one post to another involving change of designation, even if, there is no change in his emoluments.

(c) *The Annual Financial Statement otherwise known as Budget,* initially prepared by the departments and sent to Finance Department. The Finance Department scrutinise the proposals before being discussed by the cabinet. Then the Finance Minister places the Budget in the form of Appropriation bill to be discussed by the Legislature and for voting. After the bill is passed, adopted by the Legislature and Governor's accent is obtained and then, it becomes the Appropriation Act and communicated among the departments to meet the expenditure during the financial year. [Para 269 to 272, An introduction to Indian Government Accounts and Audit; Para 17(3), Tamil Nadu Budget Manual and Article 202, Constitution of India.]

(d) Where it is noticed and the loss is due to negligence of an individual or willful, the loss should made good in addition to initiating Disciplinary Action against the individual.

Similarly, if any loss, embezzlement, or theft is brought to notice, the authority concerned should immediately inform the police, higher officers and Accountant General. He should further investigate and ensure whether loss is due to negligence action should be initiated against him departmentally to recover the amount and also he should be punished depending upon the gravity of the issue. If responsibility could not be fixed on anybody and in the opinion of the officer the amount could not be recovered, he should initiate action to write off the amount by competent authority. [Art. 300, T.N. Financial Code Vol.I.]

II. What is a Measurement Book? How does it play an important role in case of works done?

Answer: *Measurement Book* is the original record of actual measurement of supplies made or works executed. All the items related to the works executed by the Contractor, will invariably be entered in the Measurement Book. The entries in the Measurement Book should be clear. No line in the book should be left blank or the pages torn. Corrections should be attested and no erasure is admissible. Payment to the Contractor or a supplier is to be made based on the entries made in this book. Since this is basic record for the works executed and may have to be produced in a Court of Law, it should be maintained with great care. After payment is made, diagonal red ink line should be drawn across each page. [Art. 174 and 175, T.N. Financial Code, Vol.I; Para 150, An introduction to Indian Government Accounts and Audit]

III. What are the safeguards to be adopted to avoid double payment in the refund of revenue?

Answer: *Following procedures should be followed while authorizing a refund of revenue. [Article 32 to 35, The Tamil Nadu Financial Code, Vol. I]*

The refunds should be noted against the original receipt entry in the departmental account and in counterfoil of the receipt originally granted and the Treasury Officer should also verify original credit to avoid double payment. The drawer should certify that the procedure has been followed and the item has not been refunded previously. The receipt or acknowledgment previously granted to the payer should if possible be taken back and destroyed.

IV. What is reconciliation of receipts and expenditure of figures? Explain briefly the various stages and places where it is done and how it is essential?

Answer: *The reconciliation of departmental figures* with those of Treasury is considered essential because the Treasury figures are the basis with which the A.G. prepares his final account. It is therefore necessary that the departmental figures should be agreed with the Treasury figures. Each disbursing officer or subordinate controlling officer is required to verify his figures with those of the concerned Treasuries before sending his account statement to his superior controlling officer. This has to be effected within the first week of succeeding month when the Treasury Account is under compilation. [Para 123 - 128, T.N. Budget Manual.]

The reconciliation helps to identify misclassification or omission. It also helps to check the fraudulent transactions, if any.

Similarly the monthly remittances made into the Treasuries received from subordinate officer should be compared with statements of Treasury credits received from the Accountant General and discrepancies settled and any wrong classification verified. [Para 107, T.N. Budget Manual.]

Reconciliation is considered important to see that no amount due to Government is left outstanding without any proper reason and that dues from other Government, local bodies etc., are properly recovered. [Para 109 and 112, T.N. Budget Manual.]

Reconciliation helps to keep watch over the progress of receipts as compared with the Budget estimates and helpful to send monthly statements of receipts with reason for appreciable increases or fall in receipts to the Finance Department. [Para 111 to 114, T.N. Budget Manual.]

V. Write short notes on the following:

(a) Open Tender System

(b) Grants-in-Aid

(c) Increment Certificate

(d) Family Pension

(e) Contingency Fund

Answer:

(a) *Open Tender is a System* of tender through which tenders are called through wide publicity. This system is adopted when the estimated value of supply or work exceeds Rs.5 lakhs. [Instructions 8, Rule III under Art.125, T.N. Financial Code, Vol.I.]

(b) *Grants-in-Aid* are final payment in the nature of donations or subscriptions made to a Local Body, of Institutions or individuals by the State Government or by the Union Government to State Governments. [Para 500, An introduction to Indian Government Accounts and Audit.]

(c) *Increment Certificate* is a certificate signed by the competent authority in Treasury Form No.49, whenever the pay of an employee is increased through increments, and to be attached along with the pay bill. This will show how the pay of an employee is raised. [S.R. 13, T.R. 16, T.N. Treasury Code, Vol.I.]

(d) *Family Pension* is the pension granted to the Family of an employee who dies during the service or who dies after retirement. [Tamil Nadu Pension Rules 49.]

(e) *Contingency Fund* is the fund in the nature of an imprest created by a non recurring contribution from the consolidated Fund of States to meet the immediate or unforeseen expenditure pending the authorisation of the legislature. [Para 3, T.N. Budget Manual; Para 69, An introduction to Indian Government Accounts and Audit and Article 267, Constitution of India.]

VI. Distinguish between the following:

(a) Permanent Advance and Temporary Advance

(b) Administrative Approval and Technical Sanction

(c) Public Accounts Committee and Estimates Committee

(d) New Service and New Expenditure

(e) Voluntary Retirement and Compulsory Retirement

Answer:

(a) *Permanent Advance* is the advance sanctioned to the head of an office to meet unforeseen petty expenditures without any formal sanction orders. Whenever the amount runs short or whenever there is change of incumbency, the amount should be recouped. [Art.94 to 98, T.N. Financial Code, Vol.I and Para 486, An introduction to Indian Government Accounts and Audit.]

Temporary Advance is the advance sanctioned by Government for the purpose of meeting contingent expenditure of a specified kind or on a specified occasion. The advance will be adjusted subsequently by submitting detailed bill. Unspent amount should be remitted back to Government account. [Art. 99, T.N. Financial Code, Vol.I.]

(b) *Administrative Approval* means formal acceptance given by an Administrative Department of a proposal that P.W.D. should incur a special expenditure on a specified work required by or in connection with the administrative department. It is otherwise a direction to the P.W.D.to execute a specified work. [Art. 6, Tamil Nadu Financial Code, Vol.I.]

Technical Sanction means the order of a competent authority sanctioning a detailed estimate of a cost of a work of construction or repair to be carried out by P.W.D. [Art.6, Tamil Nadu Financial Code, Vol.I.]

(c) *Public Accounts Committee* is the Committee constituted by the speaker of the Legislative Assembly for the examination of reports of the comptroller and Auditor-General of India relating to the Appropriation accounts of the State, the Annual Financial Accounts of the State or any other financial matters which the Committee deems necessary to scrutinise. [Para 17(60), T.N. Budget Manual and Para 341, An introduction to Indian Government Accounts and Audit.]

Estimates Committee is the committee constituted by the speaker of the Legislative Assembly for the examination of such of the estimates as may deemed fit to the Committee or are specifically referred to it by the House. [Definition (33), Para 17, T.N. Budget Manual.]

(d) *New Service* means a service the expenditure on which is not contemplated in the budget for the year and the expenditure exceed certain monetary limits and from which a supplementary statement of expenditure should be presented to the Legislature in accordance with the decisions of Public Accounts Committee. [Definition (52), Para 17, T.N. Budget Manual.]

New Expenditure is the expenditure not provided for in the Budget but to be incurred unavoidably in the course of the year. It may be due to an existing service due to expansion of Government activities or due to introduction of a new service. [Para 66, T.N. Budget Manual.]

(e) *Voluntary Retirement* is the retirement by which an employee who had completed 20 years of qualifying service (or) 50 years of age on his own by giving three months notice to the appointing authority. This is optional and such employee is eligible for weightage to the maximum of 5 years. [Tamil Nadu Pension Rule 42]

Compulsory Retirement is the retirement of an employee who is compulsorily retired from service as penalty by a competent authority reducing also his pension and gratuity by not less than 2/3rd and not more the compensation admissible to him. [Tamil Nadu Pension Rule 39]

VII. Comment on the following:

(a) The T.A. Bill of an M.L.A. presented on 22.3.1990 for the journey performed by him on 10.06.1989 into the Treasury.

(b) The Treasury Officer refused to accept the pay bill signed and presented by the P.A. of the Head of the department.

(c) The Treasury Officer accepted the request of the self drawing officer and held the recovery of repayment ordered by the A.G.

(d) An officer authorised for tax collections utilised the collections for disbursement of pay and allowance to his office staff.

(e) A self–drawing officer who was on Earned Leave for the later part of the month claimed his salary in full even though his leave was not sanctioned. The Treasury Officer admitted the claim.

(f) What is Superannuation Pension?

Answer:

(a) According to the exemption given under Art.52, T.N. Financial Code, Vol.I, members of the Legislatures can present their T.A. claim within one year from the date of completion of the journey. In this case he presents the bill within one year. Hence, the action is in order.

(b) The Head of the Department is a self drawing officer. His bill should be signed only by him and not by any other person. [S.R. 4, T.R. 16, T.N. Treasury Code, Vol.I]

(c) The action of the T.O. in conceding with the request is irregular as per Instruction 2, T.R. 31, T.N. Treasury Code, Vol.I without entertaining any request, recovery should be effected.

(d) The action of the officer in having utilised tax collection to meet the pay and allowances is irregular as per Instruction I under T.R. 7. T.N. Treasury Code, Vol.I, unless the expenditure falls under the exceptions given thereunder.

(e) The action of the Treasury Officer is correct as per G.O. Ms. No.794, Finance, dated 26.08.1980. [Out of syllabus]

(f) *Superannuation Pension* is the pension sanctioned to an officer who has to compulsorily retire on attaining a particular age (58 or 60 year as the case may be) [T.N. Pension Rules, 32.]

VIII. To whom the extra benefit of additional service as weightage is added to their net-qualifying service? State the method of adding the service and the maximum year that can be added.

Answer: The additional weightage shall be allowed as indicated below. [Tamil Nadu Pension Rule 27]

1. (a) District Munsif (b) Assistant Public Prosecutors Grade I and Grade II (c) Assistant State Prosecutors (d) Registrar, High Court, Chennai (e) Master, High Court, Chennai (f) Deputy Registrar, High Court, Chennai (g) Official Referee, High Court, Chennai (h) First Assistant Registrar (Original side), High Court, Chennai (i) Assistant Registrar (Appellate Side) High Court, Chennai (j) Second Assistant Registrar (Original side), High Court, Chennai (k) Sub–Magistrate (l) Official Assignee, High Court, Chennai (m) Deputy Official Assignee, High Court, Chennai	5 years
2. Health Officers	5 years
3. Civil Assistant Surgeons	2 years
4. (a) Director of Legal Studies	5 years
(b) Professors, Law College	5 years
(c) Lectures, Law College (only in case of Direct recruitment)	
5. Directly recruited Chief Professors Presidency College, Chennai – 600 005.	5 years

Note1: The Concession of added years of service qualifying for superannuation pension is admissible to Sub–Magistrates and Additional First Class Magistrate appointed in relaxation of age rule.

Note2: Subject to other conditions of this Rule, an officer may add to his service qualifying for superannuation pension the actual period not exceeding one–fourth of the length of the service or the actual period by which his age at the time of retirement exceeds 30 years or a period of 5 years whichever is less.

NOVEMBER – 1991

I. Write short notes on the following:

(a) Ways and Means Advances

(b) Finance Commission

(c) Retrenchment Slip

(d) Standards of Financial Propriety

(e) Compensation Pension

(f) Consolidated Fund of the State

Answer:

(a) *Ways and Means Advance* is a temporary loan taken by the Government from the Reserve Bank of India to tide over financial difficulty temporarily arisen in the Government account. A demand promising note on behalf of the Governor is sent to the R.B.I. and it is repaid with interests. [Para 88, An introduction to Indian Government Accounts and Audit and Instruction 9, Chapter V, Part III, Tamil Nadu Treasury Code, Vol. I.]

(b) *Finance Commission* is a Commission constituted by the President of India, every fifth year, consisting of Chairman, and four other members selected in the manner and with qualifications, if any, as prescribed by Parliament, by law, to advice the President, in matters relating to: (i) distribution between the Union and States of the net proceeds of taxes; (ii) the principles governing the grants–in–aid of the revenue of the States out of the consolidated fund of India and (iii) any matter referred to by the President of India. [Art. 280, Constitution of India.]

(c) *Retrenchment Slip* is an authority issued by the Accountant-General to the Regional Deputy Director of the Treasuries to effect recoveries from the pay of an Officer, from the bill subsequently presented. [Instruction 1 to 3, Treasury Rule 31, T.N. Treasury Code. Vol.I.]

(d) *Standards of Financial Propriety* also known as Canons of Financial Propriety are that the expenditure should be absolutely necessary in the interest of public service. Powers of sanction should be exercised not to incur expenditure directly or indirectly to ones advantage. Compensatory allowance must not be a source of profit to the recipient; public money should not be utilised for the benefit of a particular person or section of community unless it were insignificant or could be empowered in a Court of law or it is in pursuance of a recognized custom. [Art. 3, Tamil Nadu T.N. Financial Code Vol.1.]

(e) *Compensation Pension* is the pension sanctioned to an officer who is to be discharged from service due to abolition of a post. [Tamil Nadu Pension Rules 38]

(f) *Consolidated Fund of the State* is a fund which includes all revenues received by the State, all loans raised by the Government, the proceeds of Treasury bill, Ways and Means Advances, and all moneys received towards repayment of loans and expenditure met therefrom. No money under this fund be spent unless it is approved by the Legislative Assembly by presenting Appropriation Bill. [Para 3, T.N. Budget Manual and Article 266, Constitutiono f India.]

II. What is the action taken by a Drawing Officer when a party reports about the loss of cheque issued by the Drawing Officer and request for the issue of a new cheque?

Answer: *The Drawing Officer of the cheque should report the loss to the Treasury Officer or the Bank* concerned and obtain a non–drawal certificate. The Drawing Officer will then issue a new cheque canceling the old one. The drawer requiring a fresh cheque in lieu of the old one should execute an Indemnity Bond in Form No.46A. In the case of Government department this procedure is not necessary. [S.R. 50, T.R. 16, T.N. Treasury Code Vol.I.]

III. What are the circumstances under which supplementary appropriation will have to be sought for?

Answer: *The following are the circumstances necessitating supplementary grants.* [Para 154 and 155, T.N. Budget Manual and Article 205, Constitution of India.]

(i) When the original grant is insufficient

(ii) To meet the expenditure on a new service.

(iii) When it is desired to obtain the prior approval of the legislature for large financial commitments.

(iv) When the Legislative Assembly has previously refused its assent or reduced the demand.

(v) To meet the expenditure executed by an order of the Court.

IV. What is the Appropriation Bill and Appropriation Act? Briefly explain the importance?

Answer: After the demands for grants have been voted by the Legislative Assembly, a bill to provide for appropriation out of the Consolidated Fund of the State all moneys required to meet the Voted as well as the Charged Expenditure is introduced in the Legislative Assembly by the Finance Minister on the recommendation of the Governor. No amendment shall be proposed to any such Bill in either House of the Legislature which will have the effect of varying the amount. When a bill is passed by both the houses of the Legislature and it has also received the assent of the Governor, it becomes *Appropriation Act.* [Para 12, T.N. Budget Manual and Article 204, Constitution of India.]

V. Distinguish between:

(a) Contingency Fund and Local Fund.

(b) Piece Work Contract and Lumpsum Contract.

(c) Lapse of Appropriation and Lapse of Sanction.

(d) Family Pension and Invalid Pension.

(e) Pay Slip and Last Pay Certificate.

Answer:

(a) *Contingency Fund* is the fund in the nature of an imprest created by a non recurring contribution from the Consolidated Fund of State to meet the immediate or unforeseen expenditure pending authorisation of the legislature. [Para 3, T.N. Budget Manual; Para 69, An introduction to Indian Government Accounts and Audit and Article 267, Constitution of India.]

Local Fund means the money received and administered by a body which, though not part of the Government's departmental organization, has been placed under the control of the Government by a law or rule having the force of law. [Article 6, T.N. Financial Code, Vol.I.]

(b) *Piece Work Contract* is the method of contract by which a piece worker agrees to execute a specified work or part of a work at a specified rate without reference to quantity or the time taken and generally be adopted for execution of petty works. [Art. 163, T.N. Financial Code, Vol.I.]

Lumpsum Contract is a method of contract by which the contractor agrees to execute to complete the work in accordance with the specification for a lump–sum payment. This method should be adopted when other methods are not considered advantageous. [Art. 163, T.N. Financial Code, Vol.I.]

(c) *Lapse of Appropriation* is otherwise lapse of funds allotted to various departments under different heads of accounts. The appropriation of funds, if any, remains unspent will lapse at the close of financial year (i.e) on 31st March because, from 1st April new budget allocation will be made available. [Art. 39, T.N. Financial Code, Vol.I]

Lapse of Sanction: Generally, sanction for any fresh charges accorded by the Government lapses if it is not acted within one year from the date of sanction. There are certain exceptions as laid down in. [Art. 50, T.N. Financial Code, Vol.I.]

(d) *Family Pension* is the pension granted to the family of an employee who dies while in service or who dies after retirement. Normally the rate of Family Pension shall be 30% of the last pay drawn. [Tamil Nadu Pension Rule 49]

Invalid Pension is the pension granted to the employees retiring due to mental infirmity or physical injury, and incapacitated for the public service or to the particular branch of it, to which they belong. [Tamil Nadu Pension Rule 36]

(e) *Pay Slips* are issued by the Accountant–General or Pay and Accounts Officer as the case may be to the Self–drawing Officers when an officer is transferred from one paying circle to the other. This indicates the rate of pay and allowance to be drawn in the new station. Similarly, the Pay Slip is necessary when there is change in the existing pay and allowances drawn by the officer. [Instruction 2 & 3, T.R. 22, T.N. Treasury Code, Vol.I. and Para 401, An Introduction to Government Accounts and Audit]

Last Pay Certificate is issued by the Drawing Officer on the transfer of an employee, (working under him) from one place of payment to another. The L.P.C. indicates the details of pay and allowances drawn prior to transfer, recoveries to be effected from subsequent pay bills, amounts due to the paid in the new station. Payment cannot be made without L.P.C. at the new station. [Instruction 1, T.R. 23, T.N. Treasury Code, Vol.I.]

VI. What are steps to be taken on excess and shortages found after verification of Storages and Stock?

Answer: During verification, if any excess is found it should be credited as excess found in stock verification. If deficiency is found to be attributable due to incorrect accounting, it should be rectified by suitable entries. Shortage due to unavoidable causes like evaporation, etc., should be written off if the shortage is within the admissible limit. If the shortage is decided to be due to the negligence, theft etc., it should be recovered from the persons responsible. If the shortage is irrecoverable, it should be written off, under proper sanction. [Art. 145, T.N. Financial Code, Vol.I.] Where it is noticed that the loss is due to negligence of an individual or willful, the loss should made good in addition to initiating Disciplinary Action against him.

VII. Describe the special status enjoyed by the comptroller and Auditor-General of India and his functions?

Answer: The Comptroller and Auditor General of India is highly an independent statutory authority, the Constitution of India has designated. He is appointed by the President of India and can be removed from office only in a like manner as a Judge of Supreme Court of India. It is to provide independent authority to him so that he can act without whims and fancy. He is not eligible for any office under Government after retirement. His salaries etc. and other expenses of his office are not subject to vote of the Parliament.

This assures him with abnormal independent authority and keeps him away from the influence of the members of the Parliament. He is free to bring matters of lapses to the notice of the legislature to see that the money voted by the legislature is spent to the intending purpose. Thus he upholds the Constitution and discharges his duties without fear or favour. [Para 30, An Introduction to Government Audit and Accounts.]

The following are the duties and responsibilities of the Comptroller and Auditor General of India. [Art. 149, 150 & 151, Constitution of India.]

(i) The Comptroller and Auditor-General of India shall perform such duties and exercise such powers in relation to the Accounts of the State and of any other authority or body as may prescribe by or under the law made by Parliament and, until provision in that behalf is so made, shall perform such duties and exercise such powers in relation to the accounts of the Union and of the State as were conferred on or exercisable by the Auditor-General of India immediately before the commencement of this Constitution in relation to the accounts of the Dominion of India and of the Princes respectively.

(ii) The account of the Union as of the States shall be kept in such a way as prescribed by the Comptroller and Auditor-General of India with the approval of the President.

(iii) His reports will be placed in the Parliament.

(iv) His report relating to the account of the State shall be submitted to the Governors of the respective State.

VIII. Explain the procedure to be followed by the Head of the department or by an authorised Government official in purchasing furniture to his office?

Answer: The furniture should be purchased from the Chennai State Discharged Prisoners Aid Society, Approved Schools and Units of Industries Department and Individual Co-operative Societies under the control of Industries Department or under the control of state Khadi and village Industries Board. If these institutions are unable to supply them, local purchase may be resorted to. As far as the Standard furnitures are concerned, they should be purchased from the jail Department – Rule VII, Art. 125, Financial Code, Vol.I. [The purchase of furniture is banned now.]

IX. What are the General principles that should be followed for the disposal of unserviceable stores?

Answer: *The following general principles should be followed while disposing off the unserviceable stores.* [Art.140 to 142, Tamil Nadu Financial Code, Vol.I.]

(i) They should be recorded in a register and their disposal watched. They are ultimately, after obtaining the orders of competent authority, condemned or either destroyed or sold. Recovery is effected from the storekeeper in respect of any loss due to his neglect. If irrecoverable, the amount should be written off.

(ii) The head of office or any other Gazetted Officer should be present while articles are sold by public auction.

(iii) The head of the office or any other Gazetted officer should present when the articles sold are delivered.

X. Comment on the following:

(a) An advance for law charges in connection with a law suit of which the Government is a party was drawn by a competent authority under contingent charges under the final head of expenditure concerned.

(b) A Treasury Officer made the first payment of pension sanctioned to pensioner after lapse of two years accepting the pensioner's plea that he was unable to draw the pension so far.

(c) A department officer refund the security taken by percentage deduction from bills for works contract under the piece work contract system before passing the final bill.

(d) The Treasury Officer refused to make payment for a bill for drawal of P.F. advance since it was not presented within 3 months from the date of sanction.

(e) The Head of an office purchased office furniture from a local dealer as the rates were cheaper than the rates charged by Jail department.

Answer:

(a) The action of the competent authority is correct as per Art.101, T.N. Financial Code, Vol.I.

(b) Since the pension is undrawn for more than one year, the Treasury Officer should make payment after getting authorization from the Accountant-General, as per S.R. 86, T.R. 16, Treasury Code, Vol.I. The arrears, if exceeds Rs.20,000 payment should be made under orders of the Director of Treasuries and Accounts.

(c) The action of the departmental officer is not correct. A security taken should be refunded only after the final bill has been prepared and passed as pr Art. 290, T.N. Financial Code, Vol.I.

(d) The G.P.F. advance bill should have been presented within three months from the date of its sanction as provided in Art. 50(4), Tamil Nadu Financial Code, Vol.I. Hence the action of the Treasury Officer in refusing payment is in order.

(e) The furniture of standardized nature should be purchased from the Jail department. Un-standard furniture should be purchased locally that too, the cost quoted by the Jail authorities plus freight charges not exceeds the local market price by 5%. [Instruction, Rule VII under Art. 125, T.N. Financial Code, Vol.I.]

XI. Whether a reduction in pension can be ordered by the Government? If so, under what circumstances and conditions? Briefly explain?

Answer: The reduction in pension can be ordered to make good any pecuniary loss to Government or an institution in which the Government have got vested interest; where the pensioner is found guilty of grave misconduct or negligence during the period of service or during the re-employment period. [Tamil Nadu Pension Rule 6 and 9]

The Government reserves to themselves the right of withholding or withdrawing a pension or part thereof, whether permanently or for a specified period if, any departmental or judicial proceedings are pending.

Before passing an order of reduction in pension, T.N.P.S.C. should be consulted. If the pensioner accepts for reduction, T.N.P.S.C. need not be consulted.

Where the retired employee is found responsible for loss to the Government or an institution which functions under the Government, the Government can recover such amount from him after consulting T.N.P.S.C.

MAY – 1992

I. Write short notes on the following:

(a) Pension Payment Order

(b) Revised Estimate

(c) Permanent Advance

(d) Supplementary Appropriation

(e) Annual Financial Statement

(f) Average Emoluments

Answer:

(a) *Pension Payment Order* is the letter of authority issued by the Accountant-General for the payment of pension. It contains two halves. One is called disburser's half retained by the Treasury and the other is called Pensioner's half to be handed over to the Pensioner. After identifying him, payment will be made against production of the Pensioner's half in the PPO/Treasury. Payment is recorded in both halves under the Treasury Officer's initials. [S.R. 64. 72 and Instruction 64, Treasury Rule 16, T.N. Treasury Code Vol.I.] [Since, the pension is now disbursed through Bank, this procedure is now changed. – Editor]

(b) *Revised Estimate* is an estimate of the probable receipts and expenditure for a financial year, framed in the course of that year with reference to the transactions already recorded and anticipated for the reminder of the year in the light of the orders already issued or contemplated to be issued or any other relevant facts. [Para 48 to 52, T.N. Budget Manual.]

(c) *Permanent Advance* is the advance sanctioned to the head of an office to meet the unforeseen petty expenditures without any formal sanction orders. Whenever the amount runs short or whenever there is change of incumbency, the amount should be recouped. [Art.94 to 98, T.N. Financial Code, Vol.I and Para 486, An introduction to Indian Government Accounts and Audit.]

III. What is the procedure for drawing the first claim of rent of a private building occupied by a Government office?

Answer: Private building can be occupied, if PWD expresses in writing, that no Government building is available for occupation. The proposals should be submitted to the respective Executive Engineer of PWD to fix reasonable rent for the building so occupied. The Executive Engineer concerned through his Assistant Engineer shall examine the proposals and fix rent after inspecting the building. During inspection, he will take into account the market value of the land, fixtures, electrical installations, space available for parking purposes, capacity, and capital cost of buildings etc, and assess the rent. Then, the Executive Engineer will send reasonable rent certificate to the occupying department. The Head of Department is competent sanction rent upto Rs.12,500/-, while the Secretary to Government is empowered to sanction rent upto Rs.15,000/-. [Instruction 7, T.R. 16, Tamil Nadu Treasury Code, Vol. I]

IV. Audit is an instrument of the Financial Control -- Discuss.

Answer: Audit is to examine and ensure whether expenditure or sanctions are within the powers and no violation of financial rules had been allowed to crept in to the advantages of any individual or section. In order to achieve this, the Audit officer is to provide Government with all possible assistance within the sphere of his functions in financial matters. The Audit should therefore be critical one, but should not be a formality. For example, the Audit, is just, not only to find mistakes but also should find ways for rectification, the audit must educate as well as investigate. [Para 6, 7 and 235, An Introduction to Indian Government, Account and Audit.]

V. Distinguish between the following:

(a) Banking Treasury and Non–Banking Treasury

(b) History of Service and Service Book.

(c) Charged Expenditure and Voted Expenditure

(d) Muster Roll and Measurement Book

(d) *Supplementary Appropriation* is the appropriation an addition to the total grant of appropriation for a financial year and has to be obtained through the same stages of legislative procedures as for the Annual Financial Statement. [Definition 71, Para 17, T.N. Budget Manual and Para 274, An introduction to Indian Government Accounts and Audit]

(e) *The Annual Financial Statement otherwise known as Budget,* initially prepared by the departments and sent to Finance Department. The Finance Department scrutinise the proposals before being discussed by the cabinet. Then the Finance Minister places the Budget in the form of Appropriation bill to be discussed by the Legislature and for voting. After the bill is passed, adopted by the Legislature and Governor's accent is obtained and then, it becomes the Appropriation Act and communicated among the departments to meet the expenditure during the financial year. [Para 269 to 272, An introduction to Indian Government Accounts and Audit; Para 17(3), Tamil Nadu Budget Manual and Article 202, Constitution of India.]

(f) *Average Emoluments* is the emolument reckoned for the calculation of pension. It is the average of Pay, Grade Pay, Personal Pay and Special Pay drawn during the ten months preceding the date of retirement. [T.N. Pension Rule 31.]

II. What is the Earnest Money Deposit? Is there any exception in furnishing it?

Answer: Earnest Money Deposit is a deposit to be made by a tenderer. This deposit will be fixed with reference to the value of the work or supply to be executed. The Head of the Department may, by general or special order, dispense with the furnishing of Earnest Money Deposit in the case of firms of established repute. [Instruction 17A, Rule III or Art. 125 and 129, T.N. Financial Code, Vol.I.] The following are exceptions:

(i) All state owned corporation and statutory Boards.

(ii) Ordinance factories.

(iii) Khadi and Village Industries Board.

(iv) Handicrafts Units under the control of Tamil Nadu Handicrafts Development Corporation Ltd.,

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Answer: Private building can be occupied, if PWD expresses in writing, that no Government building is available for occupation. The proposals should be submitted to the respective Executive Engineer of PWD to fix reasonable rent for the building so occupied. The Executive Engineer concerned through his Assistant Engineer shall examine the proposals and fix rent after inspecting the building. During inspection, he will take into account the market value of the land, fixtures, electrical installations, space available for parking purposes, capacity, and capital cost of buildings etc, and assess the rent. Then, the Executive Engineer will send reasonable rent certificate to the occupying department. The Head of Department is competent sanction rent upto Rs.12,500/-, while the Secretary to Government is empowered to sanction rent upto Rs.15,000/-. [Instruction 7, T.R. 16, Tamil Nadu Treasury Code, Vol. I]

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(b) History of Service and Service Book.

(c) Charged Expenditure and Voted Expenditure

(d) Muster Roll and Measurement Book

 70, 124, 58, 139.

Answer:

(a) *Banking Treasury* is the one where cash business is conducted through the RBI or SBI while in the *Non-Banking Treasury,* the business is conducted with its own staff. [S.R. 57, T.R. 16 and T.R.4, T.N. Treasury Code, Vol.I.]

(b) *History of Service* is the service card maintained by the A.G./ Treasury Officer for each self drawing officer; in which are recorded his Head Quarters; substantive appointments and officiating appointments; changes of position, leave availed of all kinds; Fund Account No., the fact of receipt of Nomination etc. [Para 405, An Introduction to Government Accounts and Audit.]

Service Book is the record of service in respect of an employee and it is basic record to work out pension and other benefits. It indicates the rates of pay drawn from time to time in the several posts held by the individual, transfers made etc. [Art. 325, T.N. Financial Code, Vol.I.]

(c) *Charged Expenditure* is the expenditure which does not require the Vote of legislature. Generally, no money shall be spent unless it is approved by the Legislative Assembly as detailed in Art. 202 of the Constitution of India. The Constitution, however, to make certain expenditure immune and to avert the influence of the legislatures, has exempted certain expenditure out of the purview of the legislature. (e.g.) Expenditure of the High Court Judges, Expenditure on Governor's household etc. The expenditure is met from the consolidated Fund of the State. [Para 7 and 17(12), T.N. Budget Manual.]

Voted Expenditure is the expenditure which are subject to vote of the Legislature. That is no expenditure of the Government can be incurred unless it is approved by the Legislative Assembly by moving a motion by the Finance Minister in the form of Appropriation Bill. [Definition (76); Para 17, T.N. Budget Manual.]

(d) *Muster Roll* is an initial record of daily labour engaged for the Government work. Separate Muster Roll should be maintained for each work and also for each period. Muster Roll should be prepared in duplicate. Entries should only be made under the witnesses by a Superior Officer available in the spot. Daily attendance or absence of each labour and any fine inflicted on him should be recorded duly in Part I of the Muster Roll. Unpaid wages should be carried over to the next Roll but not received within three months should be forfeited. [Art. 171 and 172, T.N. Financial Code, Vol.I and Para 149, An introduction to Indian Government Accounts and Audit.]

Measurement Book is the original record of actual measurement of supplies made or works executed. All the items related to the works executed by the Contractor, will invariably be entered in the Measurement Book. The entries in the Measurement Book should be clear. No line in the book should be left blank or the pages torn. Corrections should be attested and no erasure is admissible. Payment to the Contractor or a supplier is to be made based on the entries made in this book. Since this is basic record for the works executed and may have to be produced in a Court of Law, it should be maintained with great care. After payment is made, diagonal red ink line should be drawn across each page. [Art. 174 and 175, T.N. Financial Code, Vol.I and Para 150, An introduction to Indian Government Accounts and Audit.]

VI. What is the procedure to be followed for refunding lapsed deposits, the detailed accounts of which are kept at the Treasury?

Answer: *Refund of lapsed deposits the detailed accounts of which are kept at the Treasuries:* (i) Criminal Court Deposit - These deposits can be repaid without the sanction of the Accountant-General, Chennai. The Treasury Officer shall before authorising repayment in each case ascertain that the item has really been received and is traceable in his records has been credited to the Government as lapsed and has not been paid previously and that the claimants identity and title to the money have been certified by the officer signing the application for refund.

These deposits can be repaid, if they are claimed within three years from the date of their lapse thereafter they are time barred under Article 113 of the Limitation Act, 1963. Claim for repayment of such time-barred lapsed deposits preferred within 6 years from the date of their lapse (i.e. preferred within 3 years from the date of their becoming time barred) shall be paid only with the special sanction of the Head of Department and after pre-audit by the A.G. under the provisions of Article 35 of T.N.F.C. Vol. I.

No claim shall lie against the Government for repayment of such time barred lapsed deposits after six years from the date of their lapse. [Govt Memo. No. 113917/T&A/77-12, dt. 08.01.78]

(ii) *Revenue Deposits, Raffle Deposits and Works Deposits:* These deposits can be repaid only if they are claimed within three years from the date of lapse (the limitation prescribed in Article 113 of Limitation Act 1963). If they are claimed after three years from the date of lapse they shall be treated as time barred under the provisions of Article 35 of T.N.F.C. Volume I. Any claim which is time-barred shall be paid only with the special sanction of the Head of Department and after pre-audit by the Accountant-General. The Treasury Officer shall before authorising the repayment in each case ascertain that the item has really been received and is traceable in his records, has been credited to the Government as lapsed and has not been paid previously and that the claimant's identity and title to the money have been certified by the officer signing the application for refund.

On receipt of the bills, the Treasury Officer concerned will send the bills to the Accountant General to accord pass order. On receipt of passed bills the Treasury Officer will make payment. The bills should be paid within three months from the Accountant General's Authorisation. If not, it requires re-validation by Accountant General. [Instruction 21–B, Treasury Rule 16, T.N. Treasury Code, Vol.I.]

VII. What is meant by Administrative Approval? How does it differ from Technical sanction?

Answer: *Administrative Approval* means formal acceptance given by an Administrative Department of a proposal that P.W.D. should incur a special expenditure on a specified work required by or in connection with the administrative department. It is otherwise a direction to the P.W.D. to execute a specified work. [Art. 6, T.N. Financial Code, Vol.I.]

Technical Sanction means the order of the competent authority sanctioning a detailed estimate of a cost of a work of construction or repair to be carried out by P.W.D. [Art. 6, T.N. Financial Code, Vol.I.]

VIII. What are the procedures to be followed when a token issued for a bill by the Treasury is lost?

Answer: *When the token issued for a bill is reported to be lost, following procedures should be followed.* [Instruction 33(b), T.R. 16, T.N. Treasury Code, Vol.I.]

A report of loss of token should be sent in Treasury Code Form No. 104-D indicating the token number, date and amount of bill immediately to the bank in the case of banking treasuries to keep the bank cautioned to prevent fraudulent payments.

The cost of token of Rs.75 should be credited against the respective head of account.

In respect of token lost in the sub-treasury after they have been surrendered, that cost thereof should be recovered from the person responsible for the loss. In case it is not possible to fix responsibility the matter should be referred to the Director of Treasuries and Accounts who will be the competent authority to write off the loss of Token.

IX. Comment on the following:

(a) Payment of commission (discount) in cash to the stamp vender by the Sub–Treasury Officer in a Non–Banking Sub–Treasury for the purchase of stamps.

(b) Payment of Tour advance from Permanent Advance for an urgent short tour of a Government servant under special circumstances.

(c) On the specific request of a Self–Drawing Officer who came to his Audit control on transfer, the Pay and Accounts Officer has authorised and admitted the first claim without L.P.C.?

(d) A Government servant expired on 15.01.1992 at 6.00 a.m. His pay was claimed upto 15.01.1992.

(e) To obtain service postage stamps to the value of Rs.100 a Drawing Officer remitted money into Sub–Treasury.