

PUNJAB STATE TRANSMISSION CORPORATION LTD.

Departmental Accounts Examination-2024 (2nd Session)

Category: JE/E

Paper- I

Roll No.....

(Works Accounts)

Time Allowed: 3 Hours

Max Marks: 100

Note: All Questions are Compulsory.

Que1 a. Describe the Procedure for Grant of Imprest as per Cash and bank Manual?

b. During Checking Of Cash Book Rs 180/ Were found Short , On the another Day in the same month Cash Found surplus by Rs 160/-, Rs 20/- Were Adjusted by cashier as Cash Found Short, Comment.

(12+8=20)

Que1 ਏ.) ਕੈਸ਼ ਅਤੇ ਬੈਂਕ ਮੈਨੂਅਲ ਦੇ ਅਨੁਸਾਰ ਇਮਪ੍ਰੈਸਟ ਪ੍ਰਦਾਨ ਕਰਨ ਦੀ ਪ੍ਰਕਿਰਿਆ ਦਾ ਵਰਣਨ ਕਰੋ?

ਬੀ). ਕੈਸ਼ ਬੁੱਕ ਦੀ ਚੈਕਿੰਗ ਦੌਰਾਨ 180/ ਰੁਪਏ ਘੱਟ ਪਾਏ ਗਏ, ਉਸੇ ਮਹੀਨੇ ਦੇ ਇੱਕ ਹੋਰ ਦਿਨ ਨਕਦ 160/- ਰੁਪਏ ਵਾਧੂ ਪਾਇਆ ਗਿਆ, ਖਜ਼ਾਨਚੀ ਵੱਲੋਂ 20/ ਰੁਪਏ ਕੈਸ਼ ਫਾਊਂਡ ਸ਼ਾਰਟ ਵਜੋਂ ਐਡਜਸਟ ਕੀਤੇ ਗਏ। ਟਿੱਪਣੀ ਕਰੋ।

(12+8)

Que2 a. What are The General Instruction for the stock Verifier for Checking of Stores & write down the Periodicals Returns & documents to be submitted By Stock Verifier.

b. Explain the procedure for adjustment of unused Material lying at various works?

(14+6)

Que2 ਏ). ਸਟੋਰਾਂ ਦੀ ਜਾਂਚ ਲਈ ਸਟਾਕ ਵੈਰੀਫਾਇਰ ਲਈ ਆਮ ਹਦਾਇਤਾਂ ਕੀ ਹਨ ਅਤੇ ਸਟਾਕ ਵੈਰੀਫਾਇਰ ਦੁਆਰਾ ਜਮ੍ਹਾਂ ਕੀਤੀਆਂ ਜਾਣ ਵਾਲੀਆਂ ਪੀਰੀਓਡੀਕਲ ਰਿਟਰਨਾਂ ਅਤੇ ਦਸਤਾਵੇਜ਼ ਦਾ ਵੇਰਵਾ ਦਿਓ ।

ਬੀ). ਵੱਖ-ਵੱਖ ਕੰਮਾਂ 'ਤੇ ਪਈ ਅਣਵਰਤੀ ਸਮੱਗਰੀ ਦੇ ਸਮਾਯੋਜਨ ਦੀ ਪ੍ਰਕਿਰਿਆ ਦਾ ਵਰਣਨ ਕਰੋ।

Que3 a. For what Purpose IWR is Maintained, Explain in brief various parts of IWR.

b. Describe Brief Note On-

- (1) Deposit work & Contributory Work.
- (2) Administrative Approval and Technical Sanctions.

(10+5+5)

Que3 ਏ.) IWR ਨੂੰ ਕਿਸ ਮਕਸਦ ਲਈ ਬਣਾਇਆ ਜਾਂਦਾ ਹੈ, IWR ਦੇ ਵੱਖ-ਵੱਖ ਹਿੱਸਿਆਂ ਬਾਰੇ ਸੰਖੇਪ ਵਿੱਚ ਵਿਆਖਿਆ ਕਰੋ।

ਬੀ.) ਸੰਖੇਪ ਨੋਟ ਲਿਖੋ-

(1) ਡਿਪਾਜ਼ਿਟ ਕੰਮ ਅਤੇ ਕੰਟਰੀਬਿਊਟਰੀ ਕੰਮ।

(2) ਪ੍ਰਬੰਧਕੀ ਮਨਜ਼ੂਰੀ ਅਤੇ ਤਕਨੀਕੀ ਮਨਜ਼ੂਰੀ।

(10+5+5)

Que4 a. Describe the Procedure of Accounting of R&M expenses of Vehicles-

(1) Truck and Delivery Vans with Construction Division/Projects.

(2) Truck and Delivery vans with O&M Divisions.

b. Describe the procedure for disposal of cases relating to shortage/Loss due to missing parts of Damaged Transformers & others outdoor Equipments. **(14+6)**

Que4 ਏ.) ਵਾਹਨਾਂ ਦੇ R&M ਖਰਚਿਆਂ ਦੇ ਲੇਖੇ-ਜੇਖੇ ਦੀ ਪ੍ਰਕਿਰਿਆ ਦਾ ਵਰਣਨ ਕਰੋ-

(1) ਉਸਾਰੀ ਮੰਡਲ/ਪ੍ਰੋਜੈਕਟਾਂ ਦੇ ਨਾਲ ਸਬੰਧਤ ਟਰੱਕ ਅਤੇ ਡਿਲੀਵਰੀ ਵੈਨਾਂ।

(2) O&M ਮੰਡਲਾਂ ਦੇ ਨਾਲ ਸਬੰਧਤ ਟਰੱਕ ਅਤੇ ਡਿਲੀਵਰੀ ਵੈਨਾਂ।

ਬੀ.) ਡੈਮੇਜ਼ ਟਰਾਂਸਫਾਰਮਰਾਂ ਅਤੇ ਹੋਰ ਉਪਕਰਣਾਂ ਦੇ ਗੁੰਮ ਹੋਣ ਕਾਰਨ ਘਾਟ/ਨੁਕਸਾਨ ਨਾਲ ਸਬੰਧਤ ਕੇਸਾਂ ਦੇ ਨਿਪਟਾਰੇ ਦੀ ਪ੍ਰਕਿਰਿਆ ਦਾ ਵਰਣਨ ਕਰੋ। **(14+6)**

Que5 a. what are the general Principles and Restrictions relating to Expenditure?

b. what are the fundamentals of expenditure of works?

(10+10)

Que5 ਏ.) ਖਰਚੇ ਨਾਲ ਸਬੰਧਤ ਆਮ ਸਿਧਾਂਤ ਅਤੇ ਪਾਬੰਦੀਆਂ ਕੀ ਹਨ?

ਬੀ.) ਕੰਮਾਂ ਦੇ ਖਰਚੇ ਕਰਨ ਤੋਂ ਪਹਿਲਾਂ ਧਿਆਨ ਰੱਖਣ ਯੋਗ ਗੱਲਾਂ ਕੀ ਹਨ?

(10+10)

RESPONSIBLE	ACTION	TIMING
Accounts Section	1. Receive sanction for grant of imprest from competent authority	As and when
Competent Authority	2. Prepare CPV and put up to competent authority for approval alongwith ledger through SDC/Supdt. Divl. Acctt / Supdt.	do
Competent Authority	3. Authorise CPV for grant of imprest to employee after ensuring that there is no balance outstanding in his name relating to a previous imprest from the imprest Ledger (IL).	
Official handling cash	4. Receive CPV duly approved and make payment after taking acknowledgement of receipt on the voucher.	Immediately
Official handling cash	5. Make entry in the cash payment column of CB and allot Voucher No.	Immediately
Account Section	6. Make entry in the officials account in the imprest Ledger from CB.	Monthly
Permanent Imprest Holder	7. As and when expenditure is incurred, prepare the Imprest/Advance Cash Account in duplicate on the prescribed format.	As and when
Permanent Imprest Holder	8. Total payments made in the Imprest/ Advance Cash Account, sign it and attach the relevant vouchers. Indicate numbers of documents attached to the Imprest/Advance Cash Account.	As and when reimbursement is required
Permanent Imprest Holder	9. Indicate name of work, work order number and total amount to be debited to such work in the remarks column of the Imprest/ Advance Cash Account.	
Competent Authority	10. Put up Imprest/Advance Cash Account with supporting vouchers to the Competent authority for approval of vouchers.	Same day
Competent Authority	11. Scrutinise and approve supporting Voucher. On supporting vouchers not approved, word "disapproved" shall be	

RESPONSIBLE	ACTION	TIMING
	recorded with dated initials. Return the Account to the SDC/Divn. Supdt./Supdt.	
SDC/Divnl. Supdt./ Supdt.	12. Check the Imprest/Advance Cash Account and put up to Competent Authority for approval.	Next day
Competent Authority	13. Approve the Imprest/Advance Cash Account and return to SDC/Divn. Supdt./Supdt.	Same day
SDC/Divnl. Supdt./ Supdt.	14. Receive Imprest/Advance Cash Account duly approved and send to accounts Section.	-do-
Accounts Section	15. Prepare a Cash Payments Voucher (CPV) for replenishment of approved expenses as per the Imprest/Advance Cash Account. Put up to DDO for approval.	-do-
DDO	16. Approve voucher and send to the official handling cash.	-do-
Official Handling Cash	17. Make payment to the imprest holder based on the Cash Payment Voucher and allot a serial No. to CPV.	-do-
	18. Follow step 5 & 6 above for record of details of CPVs raised during the day in CB.	End of the day
Accounts Section	19. Prepare a Journal Voucher (JV) to adjust expenses as indicated in the Imprest/Advance Cash Account after proper checking.	Within 2 days
	20. Attach the approved imprest/Advance Cash Account alongwith the supporting documents to the journal voucher after defacing the same with a 'PAID' stamp.	-do-
	21. Send the journal voucher to the concerned section/division for posting in the Imprest Ledger.	Same day/At the end of the month in case of Sub-div.
Concerned Section/ Division	22. Post details of the Journal voucher in the Imprest Ledger in the relevant folio of the employee.	

Accounts Section

DO/AO/Sr. XEN

RESPONSIBLE	ACTION	TIMING
	<p>Note : In a subdivision, a Register of Imprest holders shall be maintained in the same way as an Imprest Ledger for control purposes.</p> <p>23. Prepare a schedule of balances in respect of each imprest holder from the ledger and reconcile same with the General Ledger.</p> <p>24. Review the Ledger/Register of imprest holders to ascertain if all imprest holders submit accounts regularly. In the case of imprest holders who do not submit accounts regularly (i.e. at least once a month) take necessary action to get the Imprest/Advance Cash Account rendered.</p>	<p>End of the m</p> <p>After the Submission Monthly Acc</p> <p>12 Marks</p>

Scanned with C

Model solution – Question 1 (b)

As per chapter-11 of Cash & Bank Manual, on checking of cash book, if shortage or excess of cash is detected, such excess/shortage is to be entered in Cash book immediately by Debit/Credit to concerned account Head.

So in this case difference of Cash found excess and short, which is Rs.20, has been adjusted in Cash book, which is not as per instructions.

8 marks

Sno. 2 (a)

GENERAL INSTRUCTIONS:

- (i) Stores should be verified as far as possible in the presence of the storekeeper in charge or some one nominated by him on his behalf, but if this is not always possible, heavy discrepancies noticed must at once be reported to the Storekeeper in charge and the stock, if necessary, rechecked in his presence or in that of some one nominated by him.
- (ii) Scales should be carefully adjusted at least once during each day before weighing any article.
- (iii) Every article in stock must be counted, weighed or measured as the case may be.
Note: Book balances are never to be accepted as correct. All Stores must be verified unless special orders on the point are taken from the Heads Office.
- (iv) The Stock Verifier is not required to check aluminium steel cored conductors paper insulated power cables or four core armoured bazar or domestic cables on heavy drums.
- (v) In case of valuable articles, the whole stock must always be weighed, regardless of what the balance may be.

- (vi) The method adopted in ascertaining the actual weights or measurements taken in each case should be recorded in detail, in a Note Book to be maintained by the Stock Verifier for the purpose.
- (vii) **Technical assistance :** When any difficulty arises in the identification or classification of an article of stock, the assistance of the officer in charge of stores may be sought.
- (viii) **Incomplete Counting or Weighing:** If ever it is not possible to finish the counting measuring or weighing of an article during a day, the stock of such counted measured or weighed portion of the material should be kept quite separate from the balance in the godown which has not been counted, measured or weighed, and the stock verifier should satisfy himself the next day that the two balances have not been mixed up in any way. In this connection it is suggested that the key of the godown, with the storekeeper in charge should be made over to the Gazetted Officer in charge of the Store, so that it should not be possible for the storekeeper in charge to open the godown and to mix up the two balances. Every effort must, however, always be made to complete the check of an article before closing work for the day.
- (ix) **Arrangement of Stock:** All materials taken out of racks etc. by the Stock Verified for verification must be put back into the racks and properly arranged.
- (x) **Description, Nomenclature etc. of articles.** It must be seen that the articles verified agree with the descriptions under which they stand on the depot ledgers and that the nomenclature, classification and units for stock are in accordance with the published Store Classification List.
- (xi) **Articles on Loan.** For any article of stock which may be on loan, a detailed report should be made to the Head Office as it is strictly prohibited to issue stock articles on loan.
- (xii) **Overcharges in weight.** With a view to preventing fraud by overcharges in weight. Stock Verifier should at the time of each verification of stores, test check the weight equivalent on requisition and stores challans which show numbers or lengths as well as weight in the case of articles, which are indented for by numbers or lengths by indenting officers while the prescribed unit is by weight, and should submit a report of this test check to the head Office.
- (xiii) **Faulty Stocking.** Whenever it is not practicable to verify the stock of any item owing to faulty stocking or other causes, a report should be made to Head Office and orders obtained.
- (xiv) **Oil Verification.** When taking stock of oil paints etc. in small tins or opened containers, the actual weight will be taken. In the case of full drums and barrels intact, the weight or measurements shown on the containers as its capacity may be taken as correct and the containers counted to arrive at the actual stock. If damaged or leaking containers are noticed, the fact must be at once brought to the notice of the storekeeper in charge and the stock verified in detail.

Periodical returns and documents to be submitted by Stock Verifier.

- (i) Stock Verification progress report Weekly progress report should be submitted to the Head Office every Saturday evening or on the last working day of the week. In these weekly reports the total number of items checked during the week and the total number checked to date will be noted.
- (ii) Intimation of completion of stock verification-A report shall be prepared and submitted to the Head Office as soon as the verification of Store Depot is finished, giving synopsis of all discrepancies i.e. surplus, shortages, unserviceable articles etc. The report shall show the time spent on verification i.e. the gross number of days taken and the number of Sundays and other holidays. The major discrepancies should be briefly stated.
- In addition to the above, the following information should also be supplied after the complete check of stores:
- (a) Whether the stores are kept properly or not and whether any improvements are required for the upkeep of stores.
- (b) Names of the officials responsible for the shortages and surpluses and whether the officer in charge of the stores has exercised proper check of the stores.
- (c) What are the causes leading to the shortages and surpluses.
- (iii) All papers and correspondence must be despatched daily by Stock Verifier through the local office concerned.
- (iv) The Stock Verifier shall maintain a Despatch Book in which he shall enter his correspondence numbers. Dated initials of divisional or sub-divisional despatcher taking the papers for despatch must always be obtained in the Despatch Book. A Receipt Register should also be maintained. Stock Verification Register.

A manuscript register should be maintained in the Head Office to record the following information regarding verification:

1. Serial No.
2. Name of Depot
3. Name of Stock Verifier
4. No. of working days
5. Date when started
6. No. of working days in previous verification
7. Date of completion
8. Gross period taken
9. Total No. of items checked
10. Discrepancies/losses of stores, if any.

100

14 Marks

Qno. 2(b)

56-Adjustment of unused Material Lying at various Works

RESPONSIBLE	ACTION	TIMING
JE Works	1. Physically verify the unused material (Ground balance) lying at various D & M works.	At the close of last day of the financial year
	2. Make a list of such material showing for each sanctioned estimate/work :	Same day
	(i) Material description (ii) Material item code (iii) Closing balance/quantity at work site (iv) Value of material	
SDO Incharge	3. Evaluate the material at the latest issue rate.	Next day
	4. Scrutinise and approve the list. Have a Journal Voucher prepared and forwarded duly approved to the Division/Accounting Unit alongwith the list.	Within 3 days
Division/ Accounting Unit	5. Incorporate journal Voucher in the monthly Account of March.	
SDO Works/ Division/AU	6. Reverse the Accounting entry next year.	In April Next year
	Fictitious stock adjustments are strictly prohibited such for example, as :	
	i) the debiting to a work of the cost of material not required, or in excess of actual requirements. ii) the debiting to a particular work for which funds are available of the value of material intended to be utilised on another work for which no funds are available.	

(102)

RESPONSIBLE	ACTION	TIMING
	<p>iii) the writing back of the value of materials used on a work to avoid excess out lay over appropriation, etc.</p>	
	<p>Any breach of this rule constitutes a serious irregularity, which will be brought to the notice of the Board by The Chief Account Officer</p>	

6 Marks

2

10

(9)

Model solution – Question 3 (a)

IWR:- Initial works register is prepared for all works costing above Rs. 2 Lac in form CE 26. In this register record is kept for all the material issued, used and unused on the completion of the work. It is a six part register and is to be prepared under following principles

Part-I: Up to date record of material issued, received, cost of material, transportation, labour charges etc. is kept in this part.

Part-II: In this part record of all the petty items and their cost is maintained

Part-III: In this part record of measurements of work done by daily/work charged labour and payments of their wages is kept. Bills for payment to labourers work charged Estt. Etc is passed as per progress/measurements recorded in this part

Part-IV: In this part measurements of material used is recorded.

Part-V: This part is used for renewal, replacement of augmentation works. Record of dismantled material is also kept in this part.

Part-VI: In this part reports/comments of inspecting officers recorded.

IWR is an important record and is used in duplicate in the name of official/officer entrusted with the job of execution of work. Original copy is kept by the official and duplicate is sent to divisional office every month along with labour bills. After passing labour bills this copy is returned back to Sub-division office. No entry is to be erased and all kinds of cutting must be got attested. Upon transfer of an official this register is to be returned and the new official will get fresh register issued in his own name. Entries in this register must be checked by SDO concerned. All entries must also be checked by Supdt (Divisional Accounts). In case this register is lost immediate report must be sent to senior officers.

10 marks

• Model solution – Question 3 (b) (i)

Deposit work and Contributory work: Deposit works which are executed at the cost of other parties are of two types:-

- 1) When after completion these works shall be the property of the agency that met its cost these shall be treated as Deposit work.
- 2) When after completion become the property of the Corporation, are treated as Contributory works. These are not treated as deposit works even though the cost of these works is borne by the consumer/other agencies for example:-
 - a) Lying of independence feeders for giving supply to the new consumers.
 - b) Where consumers pay the cost of works by way of General and service connection charges.

5 marks

- c) Where consumers opt of connections from urban feeder instead of nearest rural feeder.
d) Cost of ink lines borne by the consumers.

In case of deposit works departmental charges are levied @2.75% on expenditure incurred whereas these are levied @16% in case of Contributory Works.

5 marks

• **Model solution – Question 3 (b) (ii)**

Technical Sections:- This name is given to the order of competent authority sanctioning a properly detailed estimate of cost of a work of construction or repair proposed to be carried out in the corporation.

Administrative Approval:- This term denotes the formal acceptance by the Administrative authority concerned of the proposals for incurring any expenditure in the corporation or to undertake a work.

5 marks

Q no 4 (a) (i)

(2) Accounting of R&M Expenses of Vehicles

A) Trucks & Delivery Vans with Construction Divisions/Projects

Officer Incharge/
Supdt.
Divisional A/cs.

i) The direct charges will be booked initially under GH-74, 75 & 76 as they are incurred. At the end of each month, the expenses will be transferred to Account Head 15.311- 'Vehicle operation' per contra credit to A/C. Head 74.9, 75.9 & 76.9.

As and when

Cont.

RESPONSIBLE	ACTION	TIMING
Supdt. (Dy. A/c.)	The amount of depreciation will be credited to account Code.-12.7 per contra debit to Account Code 77.170" Depreciation on vehicles" at the commencement of operation and transferred to A/C Head 15.311 per contra credit to Account Head 77.9.	Monthly
	ii) Out -turn of vehicles will be debited at the rate per KM provided in the sanctioned estimate to the work concerned or to IUT Head (IUA-37) in case the vehicle is used by an other division per contra credit to Account Head 15.361, "Vehicle-out turn".	Monthly
	iii) At the end, difference between the expenditure and its recovery (15.311 & 15.361) shall be debited to account head 15.2 under the orders of competent authority as per Sr. No. 70 of PSEB Delegation of Powers and distributed to works of the Construction Divisions on expenditure incurred basis	March end

8 marks

Grand Total

C) Truck and Delivery Vans with O and M Divisions

Officer Incharge/
Supdt. (Divisional
Accounts)

The direct charges will be booked under Group Head 74, 75, 76 & 77 as they are incurred. When the truck/delivery van is used on capital works, debit for the journals will be afforded to the work/project concerned per contra credit to head 74.9, 75.9, 76.9 & 77.9 in the ratio of estimated expenditure under group head 74, 75, 76 & 77.

As and wt

6 Marks

Sno. 4(b)

26 Procedure for disposal of cases relating to shortages/loss due to missing parts of damaged transformers and other outdoor equipment.

1. After returning the damaged transformer to TRYS/Divn., JE concerned would report the shortages noticed during the Joint Inspection (indicated on SRW & Transformers movement Card) to his SDO. The JE will be responsible to give the following information :-

- i) SRW No. & Date, vide which transformers was returned.
- ii) Representatives of TRY S/Divn. & DS Sub Divn. who carried out the Joint Inspection.
(Note : These should not be below the rank of JE)
- iii) Finding of Joint Inspection. The full extent of the shortages/losses indicating the Qty/Length/weight etc. as the case may be and its cost.
- iv) Reasons for & probable time of shortage/loss.
- v) Why it was not possible to detect the shortage/loss before preparing SRW ?
- vi) The defects in or neglect of rules by which the loss was rendered possible and the circumstances which facilitated the loss/shortage.

2. On receipt of the information from the JE, the SDO concerned will thoroughly investigate the matter and submit the report with his comments to his Sr./Xen within a month. There could be two types of cases .

- a) Where none is held responsible.
 - b) Where an official (s) is held responsible wholly or partly.
- a) **Where none is held responsible :**

In case the loss is to the extent of 500/- the SDO will write off the amount in terms of Sr. No. 77 of PSEB Delegation of powers provided it has been approved by the Sr.XEN concerned that none is responsible for the loss, and will initiate JV/TEO debiting the account code 79.5 Misc. losses and write offs and crediting account code head 28.870-losses under investigation. A copy of investigation report alongwith JV/TEO will be passed on to Divisional Office for its adjustment in monthly account. Where the loss is more than Rs. 500/- he will pass on the report with his recommendation to the Sr.Xen for further disposal by the latter in terms of Sr. No. 77 of PSEB Delegation of powers. After the amount has been ordered to be finally irrecoverable, SDO will initiate JV/TEO as stated above and get it adjusted in monthly account in the Divisional Office.

- b) **Where an official is held responsible wholly or partly :**

While passing on the report with recommendations to the Sr.Xen, the SDO will specifically point out the name of the official (s) held responsible technically, directly/indirectly and wholly or partly for the negligence and irregularities.

committed in the case. The action taken or proposed to be taken against the official should also be indicate therein. On the basis of report received from the SDO, the Sr.XEN concerned will further investigate the matter and will record his findings thereon and submit the investigation report to Chief Engineer through SE to initiate proceedings. The CE will decide the amount to be recovered/written off.

On receipt of the order of recovery from the competent authority the SDO will initiate JV/TEO debiting amount recoverable from concerned official to account head 28 401/402 (Amount recoverable from employees/Ex-employees) as the case may be and crediting the account head 28 874 (losses under investigation). There may be case (s) where full amount of loss is not ordered to be recovered from the employees and in such a case the amount recoverable will be debited in the name of concerned official under account head 28 401/402 as the case may be and the balance amount will be debited to the account code 79 5 (Misc losses and write off, crediting the account code 28 870 (losses under investigation)

3. Deciding authorities while making decision in such cases will make special reference to the following points:
- The nature and full extent of loss.
 - The defects or neglect of the rules by which the loss was rendered possible and circumstances which facilitated the shortages/loss.
 - The name of the officials held personally responsible technically, directly or indirectly and wholly or partly for the loss shortage etc. and for the irregularities committed.
 - Prospects of recovery of loss from Board employee (s) and whether disciplinary action needs to be initiated, against the official concerned.
 - Remedial measures to safeguard such shortages/losses in future.

6 marks

Qno. 5(a)

CHAPTER-II—General Principles and Restrictions Relating to Expenditure

- 1.1 Every employee incurring or sanctioning expenditure from the revenues of the Board should be guided by high standards of financial propriety. Each officer of the Board is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following :-
- (1) Every employee is expected to exercise the same vigilance in respect of expenditure incurred from Board's money as a person of ordinary prudence would exercise in respect of the expenditure of his own money
 - (2) The expenditure should not be prima facie more than the occasion demands
 - (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed
 - (4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage
 - (5) Board's revenues should not be utilised for the benefits of a particular person or section of the community unless :
 - (a) the amount of expenditure involved is insignificant, or
 - (b) a claim for the amount could be enforced in a court of law, or
 - (c) the expenditure is in pursuance of a recognised policy or custom.
 - (6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction
 - (7) The amount of allowances, such as travelling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole the sources of profit to the recipients.
- 2.2 In addition to compliance with the canons of financial propriety enunciated above, the authorities incurring expenditure should further see;
- (1) that special or general sanction of the competent authority expenditure exists

- (2) that necessary funds to cover the charge exists, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorised cases
- (3) that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year; that money indisputably payable should not, as far as possible be left unpaid; and that all inevitable payments are ascertained and liquidated at the earliest possible date
- (4) that money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary
- (5) that no money is withdrawn unless it is required for immediate disbursement.

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6.7 The powers of various authorities to accord administrative approval and technical sanction to sanction estimates of works or to sanction expenditure on works and to divert provision under works are given in booklet "PSEB Delegation of Powers".

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C—Fundamentals of Execution of Works

6.8 It is a fundamental rule that no work shall be commenced unless a properly detailed design and estimate have been sanctioned, allotment of funds made, and order for its commencement issued by competent authority. Permission granted by the Board, in orders on a budget estimate for the retention of an entry of proposed expenditure during the year on a work, conveys no authority for the commencement of outlay. Such permission is granted on the implied understanding that, before any expenditure is incurred, the above conditions have been fulfilled. Exception in regard to petty works, as defined in the paragraph given below and in cases, of real emergency which must be immediately reported and explained to the authorities competent to accord administrative approval and technical sanction, this injunction may not be infringed. On the other hand, the sanction of a design and estimate conveys no permission for the commencement of expenditure on the work, unless such expenditure has been provided for in the budget estimate of the year, or provision has been made for the outlay within the financial year either by reappropriation or out of some lump-sum grant allotted for the head of classification under which the service falls. Similarly, no liability may be incurred in connection with any work until an assurance has been received from the authority competent to provide funds that such funds will be allotted before the liability matures.

6.9 If in any case, whether on grounds of urgency or otherwise, Divisional Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision exists (whether estimates have been sanctioned or not) the orders of the officer authorising the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to the Accounts Officer concerned that he is incurring a liability for which there is no provision or inadequate provision of funds and should, at the same time, state approximately the amount of the liability which he will likely to incur by compliance of the written orders which he has received. The Accounts Officer will then be responsible for bringing the facts instantly to the notice of higher financial authority, with a view to necessary steps being taken either to stop the progress of the work or to regularise its execution. There should be no hesitation in enforcing disciplinary action against any officer, administrative or executive, who may fail or delay to comply with these orders.

6.10 Verbal orders for the commencement of work are to be deprecated but in cases where such orders are given they should ordinarily be confirmed in writing as soon as possible thereafter.

Definition Petty Works

In the case of any buildings, the cost of the ordinary annual repairs (excluding municipal taxes of which is less than Rs. 2500/-) the Superintending Engineer (Civil) may prescribe, subject to revision from time to time, lump sum, limited to Rs. 2500/- (plus the amount of municipal taxes, if any payable by the Board) to cover the

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