

FINANCIAL CODE 2

CONTINGENT CHARGES

- ◉ ART- 91 - INCIDENTAL EXPENDITURE FOR RUNNING AN ORGANISATION
- ◉ ART-92- INCLUDES CONSTRUCTION CHARGES IN CHAPTER VIII AND MISCELLANEOUS EXPENDITURE IN CHAPTER IX

- ART-93- HEADS OF OFFICES SANCTION RECOGNISED ITEMS . MAY DELEGATE
- ART - 94 - PERMANENT ADVANCE
- ART - 95 - SANCTION AND INCREASES

- ART - 96 - UTILIZATION AND ACCOUNTING
- ART - 97 - P.A. CONFINED TO ACTUALS
- ART - 98 - EVERY YEAR ACKNOWLEDGED BY
15th APRIL

ART- 99- TEMPORARY ADVANCES

ART- 100 - ADVANCES FROM P.A. ON TOURS

ART - 101- ADVANCES FOR LEGAL CHARGES

ART - 102 - CLASSIFICATION COUNTER SIGNED
AND NON COUNTER SIGNED

- ◉ ART-103-CONTINGENT REGISTER
- ◉ ART-104-FULL DETAILS OF EACH VOUCHER RECORDED WITH CLASSIFICATIONS
- ◉ ART-105-ADVANCES FOR P.A
- ◉ ART-106-RECOUPMENT OF P.A
- ◉ ART-107-EXPENDITURE OVER AND ABOVE P.A ALSO EXHIBITED IN CONTINGENT REGISTER
- ◉ ART-108-DETAILED BILL FOR AC BILL

- ART-109-ANNEXURE TO APPDIX-7-SECRET SERVICE EXPENDITURE.
- ART-110-COUTER SIGNING OFFICERS REGISTER
- ART-111-RECORD OF DESPATCH OF DC BILL
- ART-112-AMOUNTS DIS ALLOWED BY CONTROLLING OFFICER
- ART-113-LIST OF AC BILLS.

- ◉ ART-114-ENDORSEMENTS OF BILLS
- ◉ ART-115-INTER DEPARTMENTAL TRANSFERS
- ◉ ART-116-OTHER DISTRICT PAYMENTS
- ◉ ART-117-BILL PAID AT MUFASSIL TREASURY
- ◉ ART-118-CONTROL OF EXPENDITURE AGAINST APPROPRIATION
- ◉ ART-120-RATES & TAXES

WORKS

ART 6 ADMINISTRATIVE APPROVAL IS FORMAL ACCEPTANCE OF AN ADMINISTRATIVE DEPARTMENT FOR PROPOSAL OF P.W.D. FOR A SPECIFIED WORK FOR SPECIFIED AMOUNT

ART6 TECHNICAL SANCTION IS AN ORDER OF COMPETENT AUTHORITY SANCTIONING A PROPERLY DETAILED ESTIMATE OF THE COST OF WORK TO BE CARRIED OUT BY P.W.D. (OF ADMINISTRATIVE APPROVAL)

- ◉ Art 147COVERS not only of construction ANDREPAIR OF BUILDINGS,ROADS IRRIGATION PROJECTS BUT ALSO MANUFACTURE SUPPLY ,CARRIAGE &REPAIR OFTOOLS &PLANTAND OTHER STORES FOR WORKS OF CONSTRUCTIONAND GENERATING STATIONS AND TRANSMISSION & DISTRIBUTION LINES
- ◉ ORIGINAL WORKSINCLUDE ALLNEW CONSTRUCTIDNS ,ALTERATIONS TO EXISTING WORKS/RECONSTRUCTIONS ALTERATIONS RECONSTRUCTIONOF ENTIRE STRUCTURE REPAIRS TONEWLY PURCHASED OF PREVIOUSLY ABANDONED BUILDINGS TO MAKE THEM SUITABLE
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REPAIRS AND MAINTENANCE

- ◉ INCLUDE ALL OPERATIONS REQUIRED FROM TIME TO TIME
- ◉ ORDINARY REPAIRS INCLUDE PERIODICAL ROUTINE REPAIRS (like painting, white washing etc.)
- ◉ SPECIAL REPAIRS_. Are repairs not frequently required like re roofing and in irrigation projects repairs increasing efficiency of the system
- ◉ Art148 a work which is expected to derive revenue within 10 years the entire capital cost and interest there on is productive work work that does not qualify this criteria is unproductive work
- ◉ 149.p.w.d. responsible for execution .but in specific cases works of petty nature by others
- ◉ Forest dept. executes works with its engineers-

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- ◉ Art-150- EXCISE DEPARTMENT ALSO MAY EXECUTE ITS WORKS NOT REQUIRING SKILLED LABOUR
- ◉ PETTY WRKS OF CONSTRUCTION AND REPAIRS MAY BE EXECUTED DEPARTMENTALLY WHEN SEVERAL DEPARTMENTS INCLUDING REVENUE OCCUPY REVENUE DEPARTMENT ENTRUSTED WORKS IF JUDICIAL MAGISTRATES COURT IS IN SEPARATE OR DETACHED BUILDING CARRIED OUT FROM THEIR FUNDS
- ◉ STRUCTURAL ALTERATIONS ADDITIONS ALTERATIONS NEED PWD ENGINEER (E.E.) FOR THOSE NOT BORNE IN PWD BOOKS ALSO PWD TECHNICAL ASSISTANCE CONTEMPLATED.
- ◉ ENTIRE STRUCTURES REPAIRS TO NEWLY PURCHASED OF PREVIOUSLY ABANDONED BUILDINGS TO MAKE THEM SUITABLE.

- ◉ ART 155 MINOR IRRIGATION WORKS FOR LESS THAN 200 ACRES VESTED WITH REVENUE DEPARTMENT
- ◉ ART 156 IN SELECTION OF SITE CONSULTATION MADE WITH CONTONMENT

GRANTS IN AID

- ◉ ART211 GRANTS SANCTIONED BY GOVERNMENT TO LOCAL BODIES & AND PRIVATE MANagements
- ◉ SANCTION TO SPECIFY OBJECTS , CONDITIONS.
- ◉ NON RECURRING GRANTS TO SPECIFY TIME ALLOWED FOR UTILISATION
- ◉ MATERIALS& EQUIPMENT
- ◉ BY WAY OF AID TREATED AS GRANTS IN AID
- ◉ WHEN THERE IS VOTE ON ACCOUNT AID AT ONE THIRD IS RELEASED

RELEASES

- ◉ BEFORE RELEASE UTILISATION CERTIFICATE AND AUDITED STATEMENTS INSISTED FOR PREVIOUS GRANT GRANTS BETWEEN GOVERNMENT DEPARTMENTS NOT ALLOWED.
- ◉ UTILISATION CERTIFICATES NOT INSISTED WHEN GRANT-IN-AID IS FOR REIMBURSEMENT OF EXPENDITURE AS PER CONDITIONS LAID DOWN.
- ◉ A BOND TO BE INSISTED FROM GRANTEE THAT CONDITIONS OF UTILISATION WILL BE ADHERED FAILING WHICH REFUND WILL BE MADE. RATE OF INTEREST IN SUCH CASES SPECIFIED.

SANCTIONING AUTHORITIES

- ART-213- DISCRETIONARY GRANTS ARE MADE BY-GOVERNOR, COLLECTOR, D.I.G-POLICE(RAILWAYS),DIRECTOR FISHERIES. GOVERNMENT ORDERS UNDER GRANT-IN-CODE,CIVIL MEDICAL CODE AUTHORISE GRANTS BESIDES ORDERS ISSUED FROM TIME TO TIME.

COMPENSATION

- ◉ ART-215- GOVERNMENT COMPENSATES LOSS OF PROPERTY OF GOVERNMENT SERVANTS DUE TO EXPOSURE OF PROPERTY TO DUE TO EXPOSURE OF PROPERTY TO RISK-NOT PERMISSIBLE FOR LOSSES DUE TO ACT OF GOD.

LOSES

- ◉ ART-273- GOVERNMENT HOLD A GOVERNMENT SERVANT PERSONALLY RESPONSIBLE FOR ANY LOSS SUSTAINED BY GOVERNMENT THROUGH FRAUD OR NEGLIGENCE.
- ◉ ART-294- WHEN DEFALCATION OR LOSS OF PUBLIC MONEY, STAMPS OR OTHER MORABLE OR IMMOVABLE PROPERTY OR A SERIOUS ACCOUNT IRREGULARITY IS COMMITTED, THE GOVT SERVANT CONCERNED SHOULD INFORM HEAD OF OFFICE. HEAD TO SEND PRILIMINARY REPORT TO ACCOUNTANT GENERAL AND HEAD OF DEPARTMENT. HEAD OF THE DEPARTMENT TO REPORT TO GOVERNMENT COLLECTORS TO SEND TELEGRAPHIC REPORT OT GOVERNMENT AND BOARD IN ALL CASES OF MIS APPROPRIATION OF RS.5000 AND ABOVE.
- ◉ ART-295- IF THE A.G.NOTICES ANY LOSS TO GOVERNMENT WHERE R.B.I. IS HELD LIABLE, HE OBTAIN PERTICULARS REPORT TO GOVERNMENT. GOVERNMENT WILL TAKE ACTION TO ENTRUST INVESTIGATION TO GOVERNMENT OFFICERS NOMINATED FOR THE PURPOSE FOR JOINT INVESTIGATION WITH BANK AUTHORITIES IF THERE IS NO AMICABLE SETTLEMENT THE MATTER REFERRED TO ARBITRATOR.

SECURITIES

- ◉ ART-274- CASH CARRIAGE REGULATIONS ARE GIVEN INDICATING MONETARY LIMITS.
- ◉ ART-275- EMPLOYEES HANDLING CASH & STORES TO FURNISH SECURITY .
- ◉ ART-276- FORMS OF SECURITY-CASH, PROMISSORY NOTES OF GOVERNMENT STOCK CERTIFICATES, POST OFFICE SAVINGS ACCOUNT, NATIONAL SAVINGS CERTIFICATES, FIDELITY BONDS ISSUED BY INSURANCE COMPANIES, MORTGAGES ON REAL PROPERTY.
- ◉ ART-288- PERIODICAL VERIFICATION OF SECURITIES AND VERIFICATION OF PRESENT VALUE OF REAL PROPERTY DONE.

WRITESOFF-LOSSES

- ◉ ART-297- WHEN IT IS IMPOSSIBLE RECOVER PUBLIC MONEY LOST THE IRRECOVERABLE AMOUNT TOBE WRITTEN OFF. AUTHORIE GIVEN IN APPEX.23 F.C. VOL II & G.O.MS.NO.148 F&P DT.21-10-2000.
- ◉ MONEY REALISE BY PENALTIES OF STOPPAGES OF INCREMENTS SHOULD NOT BE SET OFF AGAINST AMOUNTS OF LOSSES.
- ◉ ART-298- LOSSES OF STORES DUE TO DEPRECIATION TO BE ANALYSED AS :
 - ◉ - NORMAL FLUCTUATION OF MARKET PRICES.
 - ◉ - FAIR WEAR & TEAR
 - ◉ - LACK FORE SIGHT IN MAKING PURCHASES
 - ◉ - NEGLECT AFTER PURCHASE.
- ◉ LOSSES NOT DUE TO DEPRECIATION:
 - ◉ - LOSES DUE TO THEFT:
 - ◉ 1. LOSES DUE TO NEGLECT
 - ◉ 2. DUE TO CALAMITIES SUCH AS FIRE, FLOODS.