

# FINANCIAL RULES – CERTAIN ASPECTS

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# T.A. NOT A SOURCE OF PROFIT (ART3)

- ◉ DECLARATION OF HEADS OF OFFICES BY H.O.D. (ART6)
- ◉ REVALIDATION OF PAYMENT ORDER OF REVENUE (ART35)
- ◉ LAPSE OF BUDGET APPROPRIATIONS (ART39)
- ◉ PREPARATION OF BUDGET ESTIMATES, APPROVAL ETC (ART49)

- ◉ SANCTION OF FRESH EXPENDITURE (ART 45 & 48)
- ◉ EFFECT OF SANCTION (ART 59)
- ◉ LAPSE OF SANCTION (ART 50)
- ◉ ARREAR CLAIMS (ART 52 & 54)
- ◉ EXCESS DRAWAL OF PAY & ALLOWANCES RECOVERY (ART 56)
- ◉ RECOVERIES FROM PAY BILL NOT TO EXCEED 1/3 OF PAY AND ALLOWANCES

- ◉ INCREMENT CERTIFICATE (ART 75)
- ◉ PAYMENT DUE TO DECEASED EMPLOYEE (ART80)
- ◉ ADVANCE OF PAY AND T.T.A. (ART 239)
- ◉ INCOME TAX RECOVERY (ART 91,92 &93)
- ◉ PERMANENT ADVANCE  
ACKNOWLEDGEMENT (ART 98)
- ◉ RESPONSIBILITY FOR LOSSES AND  
DEFICIENCY IN STORES

- ◉ RECOVERY OF AMOUNTS DUE TO COOPERATIVE SOCIETIES (ART 56)
- ◉ REGISTERS OF GOVERNMENT VEHICLES
- ◉ REGISTER OF COMPUTER HARDWARE
- ◉ REGISTER OF UNSERVICIBLE ARTICLES
- ◉ TENDER REFORMS (GOMS NO.489 FINANCE 8.12.08)
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