

CHAPTER - II

PROCEDURE FOR PAYMENTS IN THE HEAD OFFICE

Arrangement of Work :

2.1 All payments made by the Board have been centralised in the Accounts Branch in the Head Office. Separate bill forms have been prescribed for pay, travelling and other allowances and for contingent payments. The bills should be prepared on the basis of sanctions accorded by the competent authorities. In respect of sanctions accorded by the Financial Adviser and Chief Accounts Officer, they will be communicated directly to the State Funds Section. The sanctions accorded by the Board, the Standing Finance Committee, the Chairman or the Executive Officer should be communicated to the Accounts Branch by the Executive Officer. The Sanctions, when accorded, should specify the head of account to which the amount is debitable. The various heads of accounts under which the entire transactions of the Board are classifiable are indicated in Appendix I to the Manual. In all doubtful cases, orders of the Financial Adviser and Chief Accounts Officer regarding the correct head of account under which the transactions is classifiable should be taken. No new head of account should be opened without the approval of the Financial Adviser and Chief Accounts Officer.

2.2 The Bills clerk, on receipt of these sanctions, should exercise the preliminary checks, before preparing a bill for the payment :-

- (i) that the head of account indicated in the sanction is correct.
- (ii) that the sanction has been given by the competent authority.

