

COPY OF:

GOVERNMENT OF TAMIL NADU

ABSTRACT

Advance - Motor Vehicle Advance - Sanction to Government
Servants - Scrutiny of cash receipts - Orders - Issued.

FINANCE (SALARIES) DEPARTMENT

Dated: 24th December 1982.
9, Margazhi Thunthubi,
Thiruvalluvar Aandu 2013.

Read:-

1. Director of Treasuries and Accounts Lr.No.69818/79-1
F1/dt.23.10.79 and 79081/82/F1 dated 23.10.1982.

ORDER:

According to Article 230 (c) 3 and Note (1) there-
under "the scrutiny of the cash receipt shall be done by the
Accountant General and the "Stamped receipts for repairs and
renewals should be sent to the Pay and Accounts Officer in
respect of officers in city and to the Accounts Officer in
respect of officers in mofussil through the Heads of Depart-
ments". The object of scrutiny of cash receipt is to verify
the correctness of the vouchers produced and also to check
up whether the cost price includes inadmissible item such as
registration charges etc. In respect of self drawing officers
the stamped (Cash) receipts are produced to the Pay and
Accounts Officer or Accountant-General as the case may be,
for scrutiny as required.

2. The Director of Treasuries and Accounts has
stated that in the past all the officers who draw the advance
for the purchase of Motor cars happened to be the self
drawing Gazetted Officers in whose cases the audit office
(Pay and Accounts Officer or Accountant-General) has to
scrutinise their claims including the car advance etc. The
scrutiny of cash receipts produced by such officers in
having purchased the car is also one of the audit functions.
Now the self drawing status of such of the Gazetted Officers,
the maximum of whose scale of pay is Rs.1000/- and below the
case has been resinded with effect from 1.11.1973 and their
claims are being scrutinised by the Head of office or the
next superior officer instead of the audit officer. This
procedure is on par with the drawal of the Pay and Allowances
of the non-Gazetted Government Servants and as such the res-
ponsibility for the drawal, disbursement and recoveries, if
any, relating to those officers rests with the Heads of office
or the drawing officer, as the case may be. In the changed
set up of the audit procedure the rule position regarding
the scrutiny of cash receipts also requires revision. He has
also stated that it would be better if the drawing officers
are required to scrutinise the cash (stamped) receipts
produced by those officers since the recoveries are watched and
made by the drawing officers, produced by those officers
since the recoveries are watched and made by the drawing
officers.

....2/-

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4. The Director of Treasuries and Accounts has also suggested that the drawing officers may be required to scrutinise the cash (stamped) receipts produced by the officers in having purchased the motor vehicle out of the advance sanctioned to them and in respect of self drawing officers the existing procedure laid down in Article 230 (c) 3 may be allowed to continue.

5. The Government after careful examination, direct that the drawing officers shall scrutinise the cash (Stamped) receipts produced by the officers in having purchased the motor vehicles out of the advance sanctioned to the officers drawing pay in the scale the minimum of which is less than Rs.1000/- whose Salaries are drawn by the Heads of office without pay slips and in respect of self drawing officers the existing procedure laid down in Article 230 (c) be allowed to continue.

(BY ORDER OF THE GOVERNOR)

K.J.M. SHETTY
Commissioner and Secretary to
Government.

//True copy//

நகராட்சி நிர்வாக இயக்ககம்,
சென்னை - 600 001.

தொ.மு. 6/83(11863/83/அ.ந.2) நாள்.18.3.1983.

நகல் அனுப்பப்படுகிறது.

ஒம்/-சி. ஈசுவரமூர்த்தி,
இயக்குநருக்காக

பெறுநர் :

அனைத்து அலுவலர்கள் மற்றும்
அனைத்து கண்காணிப்பாளர்கள்
இயக்குநர், நகர் நிர்வாக பயிற்சி நிலையம், கோயம்புத்தூர்.
அனைத்து நகராட்சி நிர்வாக மண்டல இயக்குநர்கள்.

/ஆணையர்/அனுப்பப்படுகிறது/

22.3.83
மேவாளர்.

இரா.மு.
22.3.