

Exercise No: 6.1
(Time allowed: 10 minutes)

Note: Learners may solve this exercise individually within 4 minute and note down the answers in their notebooks. After 4 minutes, the learners will discuss their individual answers in their sub-groups and come to agreed final answers within the sub-group. They may take another 4 minutes for this. A reporter from the sub-group will then state the answer to the entire learning community on behalf of sub-group. This exercise may take another 2minutes.

Question: Which are the three fold controls over the public finance in India?

Suggested solution to exercise No 6.1

Question: Which are the three fold controls over the public finance in India?

Suggested solution:

The three fold controls over public finance in India are:

- (i) Parliamentary /Legislative Control;
- (ii) Administrative Control; and
- (iii) Audit Control.

Exercise No: 6.2
(Time allowed: 10 minutes)

Note: Learners may solve this exercise individually within 4 minute and note down the answers in their notebooks. After 4 minutes, the learners will discuss their individual answers in their sub-groups and come to agreed final answers within the sub-group. They may take another 4minutes for this. A reporter from the sub-group will then state the answer to the entire learning community on behalf of sub-group. This exercise may take another 2 minutes.

Question: Write “C” against the correct and “W” against the incorrect statements given below:

Sl.No.	Statement	C/W
1	Parliamentary/Legislative control is exercised in two stages.	
2	Ist stage Administrative Control is exercised in implementing the policies reflected in the budget.	
3	Controlling officer means an officer entrusted by the Department of the Central Government with the responsibility of controlling the incurring of expenditure and/or the collection of revenue.	
4	Local fund means a local fund as defined in rule 652 of the treasury Rules.	
5	Art 384 of the Constitution specifies the moneys to be paid into the Public Account.	
6	Rules 9 to 11 of the General Financial rules, 2005 specify the procedures to be adopted by the departments regarding assessment, collection, allocation, remission and abandonment of revenue and other receipts.	
7	Rule 15 of the General Financial Rules, 2005 deals with collection of fine.	
8	The Administrators/Heads of Departments have not to submit any statement regarding remissions of revenue and abandonment of claims to revenue sanctioned during the preceding year.	

Suggested solution to exercise No. 6.2

Question: Write “C” against the correct and “W” against the incorrect statements given below.

Suggested solution:

Serial No.	Suggested solution
1.	Correct
2.	Wrong
3.	Correct
4.	Correct
5.	Correct
6.	Correct
7.	Wrong
8.	Wrong

Exercise No: 6.3
(Time allowed: 10 minutes)

Note: Learners may solve this exercise individually within 4 minute and note down the answers in their notebooks. After 4 minutes, the learners will discuss their individual answers in their sub-groups and come to agreed final answers within the sub-group. They may take another 4minutes for this. A reporter from the sub-group will then state the answer to the entire learning community on behalf of sub-group. This exercise may take another 2 minutes.

Question: Complete the statements in A with matching statements in B

S.No.	Statement A	S.No.	Statement. B
1	The duties and responsibilities of the Controlling Officer in respect of funds placed at his disposal are defined vide,	1.1	the losses.
2	Rules 21 to 32 of GFRs, 2005 deal with the general principles relating to	2.1	With the approval of the competent authority...
3	A sanction or rule comes into force	3.1	Rule 26 of the G.F.Rs, 2005
4	A sanction for any fresh charge shall lapse (subject to other conditions and unless it is specifically renewed)	4.1	have to be reported to the police for investigation
5	Rules 33 to 38 of GFRs, 2005 deal with the issues connected with	5.1	the expenditure and payment of the money and prescribing of rules etc., for maintaining the standards of propriety.
6	The amount lost through misappropriation defalcations/embezzlement, etc., may be redrawn on a simple receipt pending investigation/recovery/or written off	6.1	specify the procedures to be adopted, instructions to be followed in preparation and presentation of Accounts.
7	All losses above Rs. ten thousand due to suspected fire, fraud. theft etc., ,	7.1	from the date of issue unless any other date is specified.
8	Rules 65 to 122 of the General Financial Rules,2005 are related to Government Accounts and	8.1	if no payment has been made during a period of twelve months from the date of issue of such sanction.

Suggested solution to exercise No. 6.3

Question: Complete the statements in A with matching statements in B

Suggested solution:

1.	3.1
2.	5.1
3.	7.1
4.	8.1
5.	1.1
6.	2.1
7.	4.1
8.	6.1

Exercise No: 6.4
(Time allowed: 10 minutes)

Note: Learners may solve this exercise individually within 4 minute and note down the answers in their notebooks. After 4 minutes, the learners will discuss their individual answers in their sub-groups and come to agreed final answers within the sub-group. They may take another 4 minutes for this. A reporter from the sub-group will then state the answer to the entire learning community on behalf of sub-group. This exercise may take another 2 minutes.

Question: Describe the responsibilities of the Controlling Officer in respect of Budget allocation.

Suggested solution to exercise No. 6.4

Question: Describe the responsibilities of the Controlling Officer in respect of Budget allocation.

Suggested solution:

The duties and responsibilities of the Controlling Officer in respect of funds placed at his disposal are defined in Rule 26 of the General Financial Rules, 2005. It provides the following:

- ✓ The expenditure incurred should be in public interest and should not exceed the budget allocation,
- ✓ The expenditure should be incurred for the specified purpose, i.e. for which the funds have been allotted,
- ✓ There should be adequate internal control mechanism in the department for prevention, detection and control of errors, irregularities and guard against waste and loss of public money in the financial transactions.

Exercise No: 6.5
(Time allowed: 10 minutes)

Note: Learners may solve this exercise individually within 4 minute and note down the answers in their notebooks. After 4 minutes, the learners will discuss their individual answers in their sub-groups and come to agreed final answers within the sub-group. They may take another 4minutes for this. A reporter from the sub-group will then state the answer to the entire learning community on behalf of sub-group. This exercise may take another 2 minutes.

Question: Fill in the following blanks with the terms given below.

Rule8, Delegation, Article 266(2), Controller General of Accounts, grant/appropriation, Audit Officer, public account, G.F.R, 2005, Policy making, Ex-post facto, Rule 16

1. The Parliamentary/Legislative control is exercised in two stages, the first stage control is exercised at the time of -----and second stage control is exercised-----, to ensure that there has been no deviation
2. Primary unit of appropriation means a primary unit of appropriation referred in -----of the -----of Financial Powers Rules, 1978.
3. Moneys received or deposited with the Supreme Court of India or with any other court (other than a High Court within a Union Territory), have to be paid into the-----as specified vide Art.284 of the Constitution, and Rule 8 of-----
4. All cases involving loss of Government money arising from erroneous/irregular issue of cheques/irregular accounting of receipts have to be reported to the -----.
5. Copies of all sanction, orders other than of those dealing with administrative matters should be endorsed to the -----.
6. All sanctions to the expenditure have to indicate the details of the provisions in the relevant-----wherefrom such expenditure is to be met.
7. Procedures to be followed in the case of imposition /realization of fine is discussed in -----of the G.F.R., 2005
8. Public Account discussed in the G.F.R, 2005 means the Public Account of India referred to in -- -----of the Constitution.

Suggested solution to exercise No. 6.5

Question: Fill in the following blanks with the terms given below

Suggested solution:

Serial No.	Suggested Solution
1	Policy making, ex-post facto
2	Rule 8, Delegation
3	Public Account, General Financial Rules, 2005
4	Controller General of Accounts.
5	Audit Officer
6	Grant/appropriation
7	Rule 16
8.	Article 266(2)