

**APPENDIX 2****ITEMS OF WORK TO BE HANDLED BY INTERNAL FINANCIAL ADVISERS**

The Internal Financial Adviser will be in overall charge of Budget and Accounts Section in addition to the Internal Finance Section. It will be his duty-

- (i) to ensure that the schedule for preparation of budget is adhered to by the Ministry and the Budget is drawn up according to the instructions issued by Finance Ministry from time to time;
- (ii) to scrutinize budget proposals thoroughly, before sending them to Ministry of Finance;
- (iii) to see that complete departmental accounts are maintained in accordance with the requirements under the General Financial Rules. It should, in particular, be ensured that the Ministry not only maintains account of expenditure against the Grants or Appropriations directly controlled by it but also obtains figures of the expenditure incurred by the subordinate offices so that the Ministry has a complete month to month picture of the entire expenditure falling within its jurisdiction;
- (iv) to watch and review the progress of expenditure against sanctioned grants through maintenance of necessary Control Registers and to issue timely warnings to Controlling authorities where the progress of expenditure is not even;
- (v) to ensure the proper maintenance of the Register of Liabilities and commitments as required under the G.F.Rs. to facilitate realistic preparation of budget estimates, watching of book debits and timely surrender of anticipated savings;
- (vi) to screen the proposals for supplementary demands for grants;
- (vii) to formulate the foreign exchange budget for the Ministry and to process individual cases for release of foreign exchange in accordance with the instructions issued by Department of Economic Affairs from time to time;
- (viii) to advise the Administrative Ministry on all matters falling within the field of delegated powers. This includes all powers other than those devolving on a Ministry in its capacity as Head of Office. It has to be ensured by I.F.A. that the sanction issued by Administrative Ministry in exercise of delegated powers clearly indicates that they issue after consultation with I.F.A.;
- (ix) to identify, in particular, specific savings in cases of creation of posts and to maintain a Register for this purpose;.
- (x) to scrutinize proposals for re-delegation of powers to subordinate authorities;

(xi) to keep himself closely associated with the formulation of schemes and important expenditure proposals from their initial stages;

(xii) to associate himself with the evaluation of progress / performance in the case of projects and other continuing schemes, and to see that the results of such evaluation studies are taken into account in the budget formulation;

(xiii) to watch the settlement of audit objections, Inspection Reports, draft audit paras., etc.;

(xiv) to ensure prompt action on Audit Reports and Appropriation Accounts, Reports of Public Accounts Committee, Estimates Committee and Committee on Public Undertakings;

(xv) to screen all expenditure proposals requiring to be referred to Finance Ministry for concurrence or comments;

(xvi) to ensure regular and timely submission to Finance Ministry of quarterly staff statements and other reports and returns required by Finance.