

**ANNEXURE - D**  
**MINUTES OF THE FOURTH MEETING OF THE STUDY GROUP**  
**HELD ON 3<sup>rd</sup> AUGUST 2012 AT 12.00 P.M. AT SNDT WOMEN'S UNIVERSITY, MUMBAI**

The Fourth Meeting of the Study Group was held at 12.00 p.m. on Friday, 3<sup>rd</sup> August 2012 at SNDT Women's University to study & report the provisions & processes of the Account Code that can be considered for adoption & also to make a suitable proposal to the government in respect of the provisions that are inadequate & inconsistent with the existing processes in the financial administration.

2. The following members & the invitees were present for the meeting:

- |                             |   |                                   |
|-----------------------------|---|-----------------------------------|
| 1. Shri. Virendra Jadhavrao | - | In Chair                          |
| 2. Dr. S. Kumudhavalli      | - | Registrar                         |
| 3. Dr. Jayashree Shinde     | - | HoD, Educational Technology       |
| 4. Dr. G. Y. Shitole        | - | HoD, Commerce, Churchgate         |
| 5. Dr. Virendra Nagrale     | - | HoD, Geography, Pune              |
| 6. Ms. Varsha Sawant        | - | Asstt. Finance & Accounts Officer |

Invitees of the Study Group

- |                         |   |   |
|-------------------------|---|---|
| 1. Dr. Madhura Kesarkar | - | Director, B.C.U.D.                      |
| 2. Shri. Satish Narkar  | - | Deputy Registrar, Grants Section        |
| 3. Shri. K. C. Pai      | - | Deputy Registrar, Establishment Section |

Dr. P.N. Mandhare, Controller of Examination & Mr. Umakant Jadhav, Deputy Registrar, University Secretariat could not attend the meeting due to administrative preoccupation & therefore leave of absence was granted. Ms. Anushree Dandekar was on leave & noted the absence.

3. At the outset the FAO read the minutes of the Third Meeting of the Study Group held on 24<sup>th</sup> July 2012. The said minutes were unanimously confirmed with addition of the following para that was inadvertently remained to be incorporated in the draft minutes regarding presentations made by the Sub Groups. The FAO stated that the said para be considered as part of the confirmed minutes of the Third meeting of the Study Group:

***"The FAO recognised the indepth thought process & the considerable level of efforts put in by the members of each Sub Group while studying the provisions of the Account Code & analytical presentation. It was further mentioned that the presentations made were very much in line with the objective of the Account Code as well as safeguarding the financial interest of the SNDTWU".***

4. It was further informed by the FAO that the Finance & Accounts Officer of Shivaji University was invited to present overview of the Financial System at Shivaji University

during this meeting however it was conveyed that FAO Shivaji University may likely to attend the next meeting of the Study Group scheduled on 9<sup>th</sup> August, 2012.

**5.** Furtherance to the detailed discussion & deliberation taken place in the Fourth Meeting of the Study Group, the following issues were considered & accordingly following decisions were taken:-

- a.** In reference to the recent structural decentralisation of the PGSR into independent departments, it was noticed that still many of the departments have not opened the banks accounts. It was brought to the notice of the Study Group that large amount in case of PGSR Churchgate was available in the current account, in view of this it was mentioned by the Registrar that the issue of the balance amount in the current/savings account of the PGSR department be immediately kept in the F.D.R. at least 91 days till the said amount is apportioned to the independent departments.

It was pointed out by the FAO that clear instructions were already issued to convert current account into savings account & also in of converting of current/savings account balance in to FDR's however the same were not followed by the HoDs. The Registrar mentioned that once again instructions would be issue in the said regards.

- b.** The Study Group considered the work flow of the Finance & Accounts Section in the centralised & non centralised mode of working considering 3 campuses at SNDTWU vis-à-vis as proposed in the Account Code. The FAO presented the model of workflow & the centralised working of the Finance & Accounts Section in decentralised mode as per **Annexure – I**.

Upon detailed deliberation on the proposed model & considering the representative requirements of the HoDs presented during the meeting by the members of the Study Group, it was unanimously approved the staffing pattern as proposed under the Account Code & the structure of the Finance & Accounts Section as proposed by the FAO keeping in mind the requirements of efficient financial administration of 3 campuses. It was further decided to consider the same for the purpose of making proposal to the Government for creation of the additional posts.

It was once again further unanimously resolved that the staffing pattern as proposed in the Account Code Appendix IV- (A) & (B) be considered for the SNDTWU & suitable proposal in the said regard for the creation of the additional posts be submitted immediately for the consideration & approval of the Higher & Technical Department, GoM by the Establishment Department without further waiting for the report of the Study Group.

It was further mentioned that while making such proposal only the sanction posts of Accountant/Asst. Accountant/Jr. Accountant be considered as post sanctioned for the Finance & Accounts Section & accordingly the demand for the additional post be proposed to the Higher & Technical Department, GoM through suitable proposal.

It was further resolved that if in the past any post sanctioned for the Finance & Accounts Section but in subsequent review if surrendered/abolished or converted the review application be submitted to the Higher & Technical Department, GoM.

- c. It was further unanimously decided that the definition of the Head of Department be include Principals /Directors of the conducted colleges & self-supporting units.

It was further reiterated that the post of Campus-In-charge be officially recognised first so as to delegate some powers for the purpose of efficient discharge of functions / responsibility entrusted.

- d. The Study Group considered the Delegation of the Administrative & Financial Powers as per Appendix – I of the Account Code read with footnotes.

After detailed & indepth deliberation it was unanimously noticed that the delegation is not suitable in the current scenario that requires smooth functioning as well as speedy decision making at the level of HoDs so as to ensure the quality & expeditious completion of activities related to the academic programmes & projects.

After detailed deliberation on the each item of delegation of powers as proposed in the Appendix – I of the Account Code, it was decided that in view of number of conducted colleges & self-supporting units & considering the SNTD Women’s University’s vital contribution in the field of women’s education that there is an urgent need to amend the Delegation of Administrative / Financial Powers as proposed in Appendix – I to the Account Code.

It was further unanimously resolved that to enable functionaries of the SNTDWU to discharge their duties & academic functions efficiently the Delegation of the Administrative & Financial Powers to the Head of Departments be considered as proposed in the **Annexure –II** attached with the Minutes & to effect the said delegation of powers a suitable proposal be made to the Management Council by formulating rules for the approval as proposed in the footnote to the Appendix – I to the Account Code.

- e. The Study Group also considered the powers of the Purchase Committee as constituted per Section 75 (3) of the Maharashtra Universities Act 1994 & it was concluded that the Library Committee’s approval for the purchase of books costing more than Rs. 1 lakh was not submitted to Purchase Committee in the past for consideration as the issue falls within the purview of the Purchase Committee.

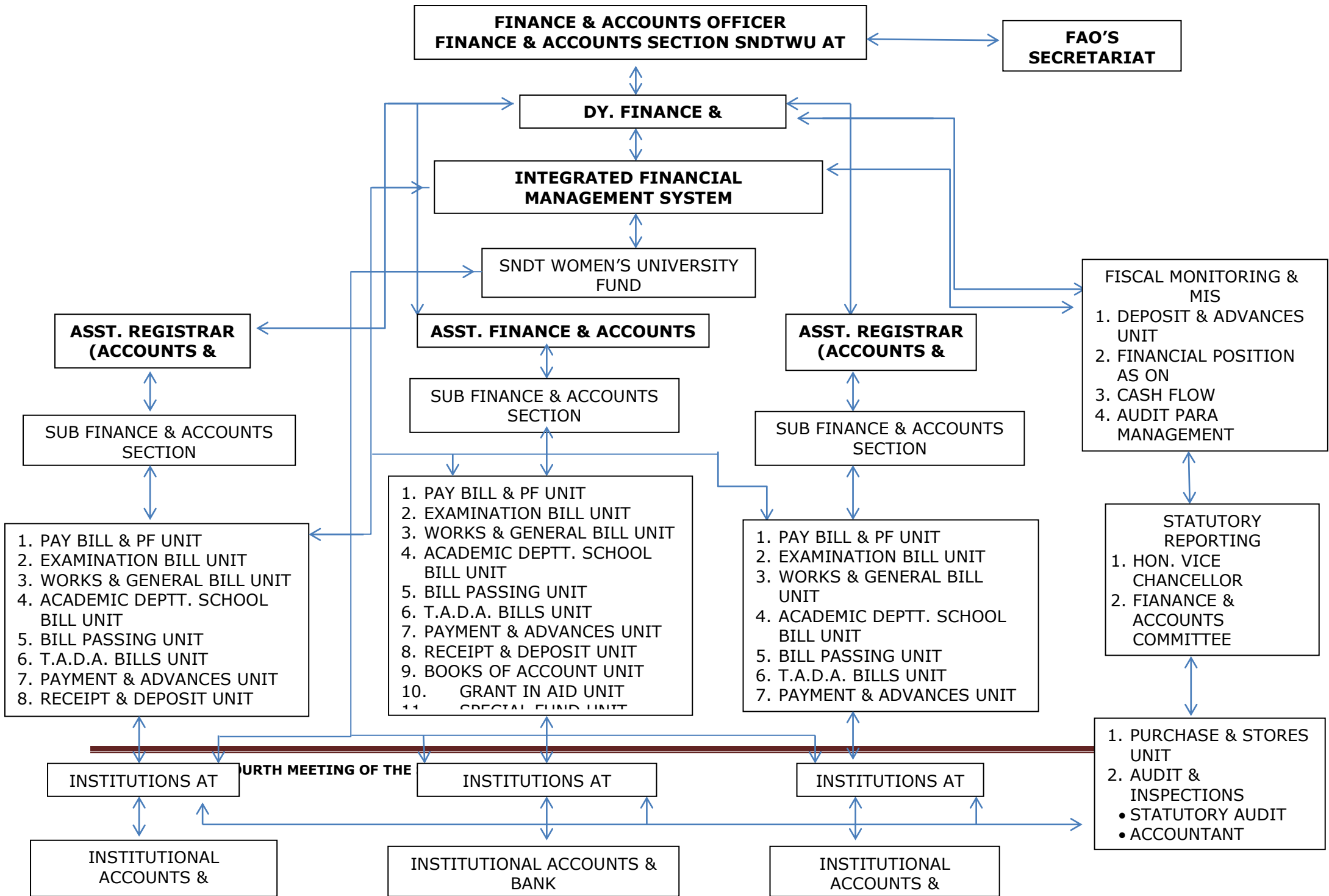
It was decided that henceforth that the procedure laid down in the Maharashtra Universities Act 1994 be strictly adhered to.

- f. It was mentioned by the FAO that the Sub Groups constituted in the second meeting of the Study Group to study the provisions of the Account Code along with Appendix who made their presentations during the meeting were once again requested to submit the information in the following proforma before the fifth meeting so as to use the same for compilation of the report of the Study Group.

Sr. No.	Rule No.	Rule Provision	New Provision /Change Proposed	Justification
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The Meeting concluded with a vote of thanks to the Chair.

**ANNEXURE- I**  
**PROPOSED INDICATIVE STAFFING PATTERN & STRUCTURE FOR THE FINANCE & ACCOUNTS SECTION AT SNDT WOMEN'S UNIVERSITY**



**APPENDIX - II**

STATEMENT SHOWING DELEGATION OF POWERS ( Administrative/Financial)

Sr. no	Subject	Power to whom delegated	Powers Delegated per each item
1)	Administrative/Financial sanction for Purchases/ Expenditure – Recurring -	Vice-Chancellor	Full Power
	(i) Chemicals, Glass wares, stationery, advertisement charges, contingency items, petty supplies, store material, Electronic Components and other Consumables, Printing Material, Exam Bills, University Fellowship scholarship & any other item of recurring nature Subject to following the Rules & Regulations & availability of Budget Provision.	• Registrar	Up to Rs.Rs. 1,50,000/- (inclusive)
		• Controller of Examinations	
		• Director, Board of College & University Development	
		• Finance &Accounts Officer	
		Dy. Registrar (concerned)/Chief Accountant	Up to Rs.Rs. 50,000/- (inclusive)
		HOD/Librarian/Coordinator/ Director of Students Welfare/ Director-Computer Centre/ Chief Rector/ Rector, Vidhyarthi Bhavan	Up to Rs.75,000/- (inclusive)
		Asstt. Registrar (concerned)/Medical Officer	Upto Rs.15,000/- (inclusive)
		Asstt. Registrar (Stores and Accounts)	Upto Rs.15,000/- (inclusive)
	(ii) Sanction of expenditure on postage, courier and franking charges Subject to following the Rules & Regulations & availability of Budget Provision.	Registrar HOD Dy. Registrar (Concerned)	Full Powers Up to Rs. 50,000/- Up to Rs.50,000/- (inclusive)
	(iii) Fixed Charges Rents, Rates, Taxes, Electricity bills, Telephone Bills, Water Charges, Municipal Charges & Other fixed Charges. Subject to following the Rules & Regulations & availability of	Vice-Chancellor	Full powers
		• Registrar • COE	Up to Rs.2,00,000/-

Budget Provision.	<ul style="list-style-type: none"> <li>• Director-BCUD</li> <li>• FAO</li> </ul>	(inclusive)
	HOD	Up to Rs.50,000/- (inclusive)
	Dy. Registrar (concerned)	Up to Rs. 20,000/- (inclusive)
(iv) Payment of legal charges	Vice-Chancellor	Full powers
(v) Hospitality and entertainment charges in connection with visits of distinguished visitors Subject to following the Rules & Regulations & availability of Budget Provision.	Vice-Chancellor Registrar, Director BCUD, COE, FAO	Full powers within the budget provisions  Up to Rs.25,000/- per annum
(vi) Fuel and lubricants. (Certificate Regarding entries taken in the logbook must be recorded on the bill before it is sanctioned.) Subject to following the Rules & Regulations & availability of Budget Provision.	Registrar	Full powers
	HoD (Concerned)	Up to 25,000/- Per Annum
	Dy. Registrar (Concerned)	Up to Rs.20,000/- (inclusive) Per Annum
(vii) Purchase of current news papers as per norms subject to administrative approval (excluding periodicals and journals) Subject to following the Rules & Regulations & availability of Budget Provision.	University Librarian HOD	Full powers Up to Rs.20,000/- (inclusive) Per Annum
(viii) Repairs to equipment, machinery including replacement of spare-parts etc. Subject to following the Rules & Regulations & availability of Budget Provision.	Vice-Chancellor	Full powers
	• Registrar	Up to Rs.1,50,000/- (inclusive)
	• COE	
	• Director BCUD	
• FAO		

		Dy. Registrar/Chief Accountant /HOD/ Librarian/ Coordinator/ DSW/ Director-Computer Centre/ Chief Rector/ Rector,Vidhyarthi Bhavan	Up to Rs.25,000/- (inclusive)
		Asstt. Registrar (concerned)/Medical Officer	Upto Rs.10,000/- (inclusive)
(ix) Repairs to vehicles Subject to following the Rules & Regulations & availability of Budget Provision.		Vice-Chancellor	Full powers (Per vehicle per year)
		Registrar	Up to Rs.50,000/- (Per vehicle per year)
		HOD	Up to Rs.50,000/- (Per vehicle per year)
		Dy. Registrar (Concerned)	Up to Rs.10,000/- (Per vehicle per year)
(x) Repairs to furniture, Fixture & Building (Civil & Electrical Work) Subject to following the Rules & Regulations & availability of Budget Provision.		Vice-Chancellor	Full powers
		Registrar	Up to Rs.1,00,000/- (inclusive)
		Dy. Registrar (Civil) University Engineer	Up to Rs.25,000/- (inclusive)
		HOD	Up to Rs.25,000/- (inclusive)
xi) Hiring of vehicles, equipments, furniture and other services Subject to following the Rules & Regulations & availability of Budget Provision.		Vice-Chancellor	Full powers
		Registrar, Director-BCUD, COE, FAO HOD	Up to Rs.50,000/- (inclusive) Up to Rs.50,000/- (inclusive) per year
(xii) Powers to give orders for printing and binding (subject to the existing T.A. Rules) Subject to following the Rules & Regulations & availability of Budget Provision.		Registrar, COE, Director-BCUD and FAO	Full powers
		HOD	Up to Rs.50,000/- (inclusive)
		Dy. Registrar (concerned) /Chief Accountant	Up to Rs.20,000/- (inclusive)



	(xiii) Travelling Allowance claims a) in case of the Air Travel bills of the - Registrar, COE, Director-BCUD, FAO, HOD & University Teachers (subject to the existing T.A. Rules)	Vice-Chancellor	Full Powers
	b) in case of the bills of the - Class I and Other Officers & Staff working under them. (subject to the existing T.A. Rules) Subject to following the Rules & Regulations & availability of Budget Provision.	<ul style="list-style-type: none"> <li>• Registrar</li> <li>• Controller of Exams.</li> <li>• Director -BCUD</li> <li>• FAO</li> <li>• HOD</li> </ul>	Full Powers (in case of the bills of the staff working under Them.)
	c) In case of other teachers and persons attending exam. work/meetings and other university work (subject to the existing T.A. Rules) Subject to following the Rules & Regulations & availability of Budget Provision.	<ul style="list-style-type: none"> <li>• Registrar/</li> <li>• Director-BCUD</li> <li>• COE</li> <li>• FAO</li> <li>• HOD</li> </ul>	Full Powers
		Dy. Registrar (concerned) /Chief Accountant	Up to Rs.5,000/- (inclusive)
		Asstt. Registrar (concerned)	Upto Rs.2,000/- (inclusive)
	(xiv) Sanctioning advances for - a) T. A. Advances (subject to the existing T.A. Rules) (excluding temporary & contractual staff) Subject to following the Rules & Regulations & availability of Budget Provision.	Vice-Chancellor	Full powers in case of the claims of Registrar COE, Director-BCUD, FAO
		<ul style="list-style-type: none"> <li>• Registrar</li> <li>• Director-BCUD</li> <li>• COE</li> <li>• FAO</li> <li>• HOD</li> </ul>	Full powers in case of the claims of the staff working under them.
		Dy. Registrar (Concerned) /Chief Accountant	Up to Rs.5,000/- (inclusive)

		Asstt. Registrar (concerned)	Up to Rs.2,000/- (inclusive)
	b) Pay Advance, Festival Advances, Cycle Advances, Computer Advance, Permanent Advance, all other admissible advances to employees.	Vice-Chancellor Registrar	Full Powers (subjected to prescribed norms)
	c) Purchase Advances and Other Advances for University work	Vice-Chancellor	Full Powers
		• Registrar	Upto Rs. 1,00,000/- (Inclusive)
		• Controller of Exams	
		• Director, BCUD	
		• Finance & Accounts Officer	
		Dy.Registrar (concerned) /Chief Accountant	Up to Rs.20,000/- (inclusive)
	(xv) Sanction of overtime charges (per annum per employee) Subject to following the Rules & Regulations & availability of Budget Provision.	Vice-Chancellor	Above 300 hours
		• Registrar	Up to 300 hours (i) Subject to Budget provision, (ii)Sanction will be given by the section Where the employee is posted.
		• Controller of Exams	
		• Director, BCUD	
		• Finance & Accounts Officer • HOD	
	(xvi) Write-off and disposal of	Management Council	Full Powers

	obsolete or unserviceable stores or shortages/theft material, subject to recommendations of write -off committee		
2)	NON-RECURRING		
	(i) Purchase of equipment, instruments, Machinery, Vehicles, Furniture, Books & Journals any other item of Non-recurring nature.  Subject to approval of the Purchase Committee & by following the Rules & Regulations & availability of Budget Provision.	Vice-Chancellor	Full powers
		• Registrar	Up to Rs.5,00,000/- (inclusive)
		• Controller of Exams	
		• Director – BCUD	
		• FAO	
Dy. Registrar (concerned) /Chief Accountant	Up to Rs.25,000/- (inclusive)		
HOD/Librarian/Co-coordinator/ DSW/ Director-Computer Centre/Chief Rector/ Rector Vidhyarthi Bhavan	Up to Rs.1,00,000/- (inclusive)		
Asstt. Registrar (concerned)/Medical Officer	Up to Rs,5,000/- (inclusive)		
	(ii) Write-off and disposal of surplus or unserviceable material, articles and equipment of non-recurring nature (subject to recommendations of write -off committee)	Management Council	Full powers
	(iii) (a) Sanction to major works	Building & Works Committee	Full powers
	(b) Sanction of expenditure on maintenance works of the Works Department (All such sanctions are to be reported to the	Vice-Chancellor	Full powers
		Registrar	Up to Rs.5,00,000/- (inclusive)

	Technical Committee.) Subject to following the Rules & Regulations & availability of Budget Provision.	Dy. Registrar University Engineer (Civil/Elect.)	Up to Rs.50,000/- (inclusive) Up to Rs.50,000/- (inclusive)
	(c) Sanction to minor works. (All such sanctions are to be reported to the Technical Committee.) Subject to following the Rules & Regulations & availability of Budget Provision.	Registrar	Up to Rs.1,00,000/- (inclusive)
		Dy.Registrar University Engineer (Civil/Elect.)	a) Up to Rs.25,000/- (inclusive) at D.S.Rates without quotations. b) Up to Rs. 20,000/- by Calling quotations.
	(d) Sanction for expenditure after Technical scrutiny to R.A.Bills/ Final Bills. (All such items are to be scrutinised and sanctioned by the Technical Committee.) Subject to following the Rules & Regulations & availability of Budget Provision.	Vice-Chancellor	Full powers
		Registrar	Up to Rs. 10,00,000/-
		Deputy Registrar University Engineer (Civil/Elect.)	Up to Rs. 50,000/-
	(e) To extend date of completion of works	Building & Works Committee	Full powers
3)	Sanctioning write-off of loss of Receipt Books/Cheque Books and other money value books/ measurement books subject to approval of Finance Committee	Management Council	Full Powers
4)	Sale of grass, fruits, garden produce, wastepaper, old news papers etc. and dismantle material	Registrar HOD	Full powers

5)	Refund of revenue receipts and deposits i) Refund of Student Fees & Deposits other than Library Deposit (Subject to the Refund Rules framed by the Management Council)	Registrar Director BCUD  Dy. Registrar (Concerned) /Chief Accountant HOD  Asstt. Registrar (Concerned)	Full Powers Full Powers in case of Affiliation Fees Above Rs.5,000/-  Up to the amount of Fees Up to Rs.5,000/- (inclusive)
	ii) All other Deposits (Security deposits and earnest money deposits shall be refunded after the recommendation of the Engineering/Stores and concerned section.)	Finance & Accounts Officer  Dy. Registrar (Finance & Accounts)/ Dy. Finance & Accounts Officers  Asstt. Registrar(Finance & Accounts)/ Asst. Finance & Accounts Officers	Above Rs.200,000/-  Up to Rs.200,000/- (inclusive)  Up to Rs.50,000/- (inclusive)
	iii) Refund of Library Deposit	Librarian	Full Powers
6)	i) Calling of Quotations/ Tenders (*Subject to obtaining prior administrative approval)  Subject to following the Rules & Regulations & availability of Budget Provision.	Dy. Registrar (concerned) /Chief Accountant  H.O.D. (Concerned Department) / Librarian/ Coordinator/ Director-Computer Centre/ DSW/ Chief Rector/Rector Vidhyarthi Bhavan etc.	Full Powers*  Full Powers*
	ii) Opening of Tenders	To be opened by Departmental Sub-Committee approved by V.C. and comparative statement shall be placed before Purchase Committee for acceptance/ approval where the cost exceeds Rs. 1,00,000/-	Full Powers.
	iii) Opening of tenders for works departments.	Tender Opening Committee.	Full powers.

iv) (a) Opening of Quotations Pertaining to Post Graduate Department  (b) Opening of Quotations pertaining to other sections	To be opened by Departmental Sub-Committee approved by V.C. F.A.O./Dy/Asst Finance & Accounts Officer/ Accountant and one member of Purchase Committee	Up to Rs.1,00,000/- (inclusive)  Above Rs.25,000/-
	Jointly by Dy. Registrar (Stores) and Dy. Registrar of concerned department	Up to Rs.25,000/-
(c) Opening of Quotations pertaining to works departments	Jointly by Dy. Registrar (Accounts) and Dy. Registrar (Civil)	Up to Rs.25,000/-
	F.A.O. /Dy/Asst Finance & Accounts Officer/ Accountant and Dy. Registrar (Civil)	Above Rs.25,000/- up to Rs.50,000/-
v) Acceptance of Tenders :	Purchase Committee	Full Powers *
vi) Acceptance of Quotations (a) When three or more quotations are received & Selected on the basis of lowest cost after certification regarding reasonability of the rates as per market rates.	Officers competent to give administrative sanction	Full Powers *
b) (i) When less than three quotations are received  (ii) Quotation recommended other than lowest	Vice- Chancellor	Full powers
	Registrar, COE, Director-BCUD, FAO	Up to Rs.20,000/- (Inclusive)
vii) Purchases directly from the selected manufacturer /Sole dealer, without calling quotations in case of emergency	Vice-Chancellor	Up to Rs.1,00,000/- (inclusive)
viii) Purchases of items directly from the specific manufacturer in case of proprietary items.	Vice-Chancellor	Full Powers

	ix) placing supply order after obtaining administrative Sanction and after acceptance of tender/quotations by competent authority	Concerned H.O.D./Librarian/ Coordinator/ Director- Computer Centre/Chief Rector/ Rector Vidhyarthi Bhavan	Full Powers
		Dy. Registrar/Chief Accountant /Asstt. Registrar (Concerned)	Full Powers
7)	Re-appropriation of Budgetary Provision (effect to be shown in the revised Budget)	Vice-Chancellor	Full Powers (Subject to final approval of Senate to the revised estimate of that year)
8)	Power to create new Budget head	Vice-Chancellor	Full powers (effect to be shown in the revised Budget and final approval of Senate should be obtained)

**Note:**

- 1) All the financial powers delegated above are subject to the provisions of the Maharashtra Universities Act, 1994 (as amended from time to time) and the Statutes and Ordinances framed there under and the rules, norms and procedure laid down by the Management Council from time to time and other prevailing rules.
- 2) Expenditure involving new service or recurring liability should not be incurred without obtaining the formal approval of the concerned authority.
- 3) Purchase / work orders should not be split-up to avoid the necessity of obtaining sanction of Higher authority required with reference to the total amount of orders.
- 4) The concerned Officers should exercise above financial powers subject to the availability of budget provision, committed exp. & unspent balance and also the availability of funds.
- 5) Approval of Purchase Committee and Technical Committee should be obtained wherever necessary as per rules in existence at the time.
- 6) Quotations should be called for invariably where the purchase cost of individual item is Rs.1,000/- or more, in exceptional cases, this condition can be relaxed by the Vice- Chancellor subject to

submission of appropriate justification by the concerned HOD / Officer and certification that rates of purchase are reasonable.

- 7) The Vice-Chancellor shall be competent to make necessary working arrangements in the absence of Finance and Accounts Officer and Other Officers.
- 8) No purchase / expenditure should be incurred without pre-sanction of competent authority.
- 9) The competent authority should take all precautions while exercising powers delegated to avoid any audit objections / queries.
- 10) The Vice-Chancellor may re-delegate his powers to Pro Vice-Chancellor.



**APPENDIX II**

**DELEGATION OF POWERS  
(Finance Department)**

<b>ACCOUNTS WING</b>		<b>AUDIT WING</b>	
<b>Signing of vouchers</b>		<b>Passing of vouchers</b>	
Superintendent of concerned section	All vouchers prepared in the concerned Unit.	Superintendent (Bill Passing Unit) and Superintendent (T.A.D.A.)	Up to Rs.5,000/-
		Assistant Registrar (Bill Passing Unit)	Up to Rs.200,000/-
		Chief Accountant/ Dy.Registrar (Finance)/ Equivalent	Up to Rs.5,00,000/-
		Finance & Accounts Officer	Above Rs.5,00,000/-
<b>Signing of Pay Bills</b>		<b>Signing of cheques</b>	
Finance & Accounts Officer	Monthly Pay Bills	Superintendent (Payment Unit)	Up to Rs.5,000/-
		Assistant Registrar (Bill Passing Unit)	Up to Rs.200,000/-
Supplementary Pay Bills including Daily wages & Honorarium -		Chief Accountant/ Dy.Registrar (Finance)/ Equivalent	Up to Rs.5,00,000/-
		Finance & Accounts Officer	Above Rs.5,00,000/-
Dy. Registrar	Up to Rs.500,000/-		
Finance & Accounts Officer	Above Rs.500,000/	<b>Signing of Cash Books</b>	
		Chief Accountant/ Dy.Registrar (Finance)/ Equivalent	Full powers (All cash books)
		Finance & Accounts Officer	Signing of monthly Abstract