

CODES & MANUALS

- Constitution of India
- District Office Manual
- Govt. Servants Conduct Rules
- A.P.C.S. (Classification Control & Appeal Rules)
- A.P. State & Sub Service Rules

- Concerned Department
 - A.P (Service Rules)
 - A.P (Ministerial Service Rules)
 - A.P. General Sub Service Rules
 - A.P. Last Grade Service Rules
 - A.P. Budget Manual
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 - A.P.T.A. Rules
 - A.P. Financial Code
 - A.P. Treasury Code
 - A.P. Account Code
 - A.P. Pension Rules
 - Departmental Manuals

Financial Accountability

- Every item of expenditure should be prima-facie necessary
- It should be covered by adequate budget sanctioned for the purpose.
- There should be competent administrative sanction.

Sources of Sanction

- Article 93 of A.P. Financial Code
- Apex. 7 A.P.F.C. Volume II
- G.O. Ms. No. 490, G.A, AR&T, dt: 28.09.1994
- G.O. Ms. No. 389, G.A, AR&T, dt: 04.09.1996
- G.O. Ms. No. 148, FRP dt: 21.10.2000

- Article- 5: Every Govt. servant should see that proper accounts are maintained for all transactions with which he is concerned
- Render accurately & Promptly all accounts & returns
- Check the accounts as frequently as a possible to see that subordinates do not commit fraud, misappropriation or any other irregularities

- Held responsible for any loss that may be found due to neglect of his duties
- The fact that he is misled by subordinates will not mitigate responsibility
- Ignorance of rules, No excuse

- Administrative approval is an instruction to PWD to execute of work
- Book adjustment is a financial transaction which does not include any actual receipt or disbursement of cash but books entries
- Consolidated fund contingency fund or public account are parts of budget
- Head of an office is specifically declared by head of the Department

Responsibilities of Heads of Offices in Management

- Article- 5: A demand for receipts should be raised after proper assessment
- Article- 9: Controlling Officers should monitor- D.C.B should be obtained
- Article-13: Rents of residential buildings should be recovered at 10% of standard rent
- Article- 22: A: Auctions- usufruct; unserviceable; conveniences; Notified in newspapers if anticipated value exceeds Rs.5000.00

- Article - 26: Fine collection – monitoring
- Article – 32: Refunds of Revenue- Appendix Two lays down authorities Competent to order refund
- Article – 35: Exgratia refunds to be sought within 1 year ; statutory within the time permissible as per law of limitation
- Article – 38: Inevitable payments to be settled without delay
- Article -39: Budget lapses by close of fiscal year

- Article - 42 : Sanction to be in conformity with powers and statutes
- Article – 45 : Formal – communicated to Accountant General; Finance Departments concurrence for Govt Sanction
- Article – 49 : Takes effect from date of issue unless otherwise specific
- Article – 50 : Sanction lapses at close of financial year if specified otherwise after one year
- Article – 51: Contracts – formats standardized in codes & manuals. New contracts changes need legal opinion
- Article - 52: Any claim not preferred within one year becomes time barrage A.Gs pre audit is necessary.

- Article – 54 : T.A claims within 3 months, L.T.C, within one month to be preferred.
- Article – 52 : Arrear claims – one year from due date allowed by drawing officer. If exceeds one year pre audit by A.G. required.
- Individual claims upto Rs. 500 May be paid without pre audit up to period of 3 years
- Claims on Govt. securities paid without time limit in regard to interest.

- G.O. Ms. No. 161, F&P. dt : 27.04.1991, stipulates A.Gs pre audit for claims upto a period of six years. If it exceeds 6 years Head of the department my order sanction without need of pre-audit.
- Article – 54: Claim for T.A. entertained by controlling officer if received within 3 months of performance of tour- L.T.C within one month. Delayed presentation will result in a 15% cut over total claims. This is allowed only up to one year.

- Article – 56: Over charges & audit objections to be recovered immediately
- Article – 57: Recoveries from the salary of Government servants not to be made at a rate exceeding one third of pay except in cases of misuse of advances
- Article - 60: Administrative authority not to consider any representation against a recovery ordered by Accountant General
- Article – 56: Audit objections & over charges to be settled expeditiously

- Article – 58: Recoveries from pay of employee not to exceed 1/3 of pay
- Article – 62: Govt. alone are competent to create newposts & fix pay scales
- Article – 63: A proposal for sanction of new posts should state: Existing staff potential, yard stick of any assess work, additional posts required, costs involved together with period sanction, necessary appropriation exists

- Treasury officer will admit pay bills for staff in a temporary scheme only upto a period of 3 months beyond sanction on certification by head of the office that further continuance is applied for

- Article - 65: In the case of establishments divided into different units carrying different units carrying different scales of the authority competent may make excess appointments in a lower scale against vacant higher posts
- Article – 72: Due date of pay is first working day of month – exceptions are – transfer to another audit circle: retirement: ousting resignation, transfer of among PWD circles

- Article – 73: Grants in aid bills need counter signature by department
- Article – 74: Efficiency bar orders to be issued by competent authority
- Article – 85: Deduction of provident fund: postal life insurance & other mandatory funds made from salary
- Article – 86: Deduction of income tax at source to be made from salaries & annual return sent to I.T. Authorities

- Article – 87: court Attachments

$X - Y - 1000/3$

X=Gross pay

Y=Allowances

- Article – 88: Cooperative dues to be recovered from salaries of employees

- If notice received after retirement recovered effected from gravity after issuing show cause notice as per appendix of revised pension rules

- Article – 90: Fines imposed on subordinates for neglect of duties to be recovered (only last grade employees)
- Article – 91: Contingencies – mean expenses incidental to running of any orgn. E.g., Furniture, books, machinery & equipment diet money etc.
- Article – 93: Heads of offices may sanction of a routine nature for their offices they may delegate powers to subordinates
- Article – 94: Permanent advance for initial payment of office expenses advance to be recouped at least twice in a month.
- Initial sanction of permanent advance & its increase require Govt. Sanction

- Article – 98: 15th of April permanent advance acknowledgement to be sent to HODEPT & Certificate enclosed to pay bill of April of drawing Officer
- Article – 99: Temporary advances Industries Mines Animal Husbandry, Dept collectors, police etc are authorised
- Article -100: Advances for contingent expr. On tour allowed
- Article – 102: Contingent expr grouped as counter signed & non counter signed
- Article – 103: Contingent regr to be maintained, Head of account wise expr noted & attested by head of office

- Article – 108: D.C. Bill for A.C. Bills to be furnished to DTO Directly
- Article – 115: Inter departmental adjustments made by book transfer
- Article – 120: Municipal & local taxes on buildings not occupied as residences
 - ✓ The occupant dept to pay taxes
 - ✓ If more than one dept – revenue dept.
 - ✓ If revenue dept is not in occupation the dept in major occupation
 - ✓ No municipal tax is payable on a public building situated in a cantonment

Stores

- The term stores ins used to indicate all articles & materials like furniture, chemicals, scientific instruments, appliances, stationery ,diet in hospitals, jails, material for construction of buildings departmentally manufactured stores, tools & plant but exclude books, publications periodicals etc in a library. (Article 122 F.C)
- Article – 123: Competent authorities are as directed by Government from time to time

Price Preference

- Indigenous products over imported products up to 15%
- Cottage & small scale industries 10 % price preference
- Co-operatives 5% preference (Article:123)
- Foreign Goods: As far as possible to be placed through local representatives of manufacturers preferring those who have after sale service and holding stock sufficient spares (Govt. MEMO No. 41990) Acts (60-10 F.DD 24-2-1961)

- Goods manufactured with in state allowed 5% price preferred
- Preference to the products manufactured with in the state (Govt. MEMO No.8410/Accts/62-UFD282/62)
- Purchasing officer to keep a list of reputed dealers in the trade well in advance so that communications are sent directly also besides advertisement in news papers

- Article – 127: Tenders scrutinized by a committee after opening tenders, rates to be notified a brief statement prepared & signatures of tenders obtained in the note
- Library Books: Heads of department may purchase books from reputed & standard book sellers on prevalent terms & conditions tenders need not be called for his purpose
- Article – 139: NO STORES should be kept in excess of requirement

- Unserviceable stores to be written off as items if it is due to fair wear & tear other wise money value to be written off (Article: 140)
- Stores to be verified periodically by competent person (Article:144)
- Discrepancies – incorrect accounting – theft, fraud, wastage, driage (Article:145)
- Grants in aid... Article 211 conditional & unconditional.

- 143 library books – 3 vols. For every 1000 issues may be written off
- Article – 163: Works are executed by four methods – departmental, piece work, lump sum, schedule contract
- 172 muster role
- 174 measurement book
- 176 check measurement
- 181 completion report – report to be sent after work is completed
- 197 revised estimates

- 211 grants in aid- criteria for sanction
- 213 powers of collector
- 215 compensation of private property loss only in cases where it is give to other than natural calamities
- 239 advances on transfer
- 244 advances to IAS & IPS officers

- Interest Bearing
 - ✓ House Building
 - a) For purchase of ready built houses
 - b) For ready built house
 - c) For repairs extensions, Enlargements, improvements
 - d) For purchase of house site & construction
 - e) For purchase of flats
 - ✓ Motor car advances
 - ✓ Motor cycle/ scooter moped advances
 - ✓ Bicycle advances
 - ✓ Marriage advances
 - ✓ Computer advance

- Not Bearing Interest
 - ✓ Festival advances
 - ✓ APCO Festival advances
 - ✓ Educational advances
 - ✓ Pay TA advances

- Article – 262: Deposits
 - ✓ Revenue deposits
 - ✓ Civil Court deposits
 - ✓ Personal deposits
 - ✓ Public work deposits
- Article – 271: Lapsed deposits remitted as receipts
- Article – 274: Scale of establishment for cash carriage
- Article – 294: Reports of losses
- Article – 302 Prosecution of persons responsible
- Art – 326 – Period of retention of accounts records

- Article – 261: Deposits are repaid over a period

- Article – 262: Civil deposits include- revenue deposits; civil court deposits, criminal court deposits; personal deposits; public work deposits; trust interest funds; deposit for works done for public bodies or private individuals; unclaimed provident funds deposits of sub script ions for a Govt .loan

- Appx. 21 APFC Vol .II also deals with deposits

- Article – 271: Revenue deposit lapses after three complete financial years. The lapse procedure detailed in this rule personal deposits opened by debit to consolidated fund of state
- Article – 267: General principles No. amount to be deposited without formal sanction of competent authority.

General Conditions For Grant Of Loans

- ✓ Permanent Govt. Employees
- ✓ APPD Probationers of 8 years service
- ✓ If wife or husband employed only one of them
- ✓ There should be no previous loan