

Background Material for DVD Course

ANDHRA PRADESH FINANCIAL CODE



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ANDHRA PRADESH FINANCIAL CODE



INTRODUCTION

This handout on "A.P. Financial Code" is prepared to help as a reference material. It is not the true text of what is presented in the Digital Versatile (Video) Disc (DVD). In fact, the DVD reflects the position, which existed up to 1999. Subsequent changes are brought out in this handout bringing out important aspects of A.P. Financial Code.

This handout contains two parts :

Part-I : Synopsis of the A.P. Financial Code.

Contents covered in Part-I are :

- 1. Introduction**
- 2. Government Transactions**
- 3. Receipts, their collection and check**
- 4. Expenditure - General Principles**
- 5. Contingent Charges**
Drawal of moneys related to contingent Expenditure
 - a) Permanent Advance
 - b) Fully Vouched Bills
 - c) Abstract Contingent Bills
- 6. Stores**
 - a) Tenders
 - i) Single Tender System
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- 7. Works**
 - a) Departmental Method
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Delegation of financial powers

Annexure-I - Secretariat Department / Head of the Department / District Collectors

Annexure-II - Regional Officers

Annexure-III - District Officers (other than District Collector's unit offices)

Part-II : Questions and Answers as given in the DVD on the subject

FINANCIAL CODE

INTRODUCTION

1. The A.P. Financial code which is in two volumes deals with general provisions concerning financial administration of the Government. Aspects relating to various issues such as Revenue, expenditure, establishment charges, contingent charges, stores, works, grants-in-aid, deposits, losses, misc. expenditure, loans and advances, miscellaneous subjects etc., and the proforma of contracts and agreements, various registers etc., are dealt in the Vol. I. The Vol. II comprises appendices. Prominent among these appendices are those which deal with delegation of financial powers on various administrative and financial matters. In all, there are 330 articles and 27 forms in vol. I and 27 appendices in the Vol.II.

GOVERNMENT TRANSACTIONS

2. Government's financial transactions consist of receipts and disbursements. The receipts comprise ordinary revenues derived from taxes, duties, fees, fines and similar items of current Government income and receipts of a deposit or banking nature including repayment of loans and advances. Government disbursements comprise expenditure out of ordinary revenues, capital expenditure and payment of banking nature including loans and advances and repayment of deposits (Art. 1&2).

RECEIPTS, THEIR COLLECTION AND CHECK

- 3.1. Every Government servant who is responsible for the collecting of any moneys due to the Government should ensure that:
 - a) Demands are made at once as payments become due
 - b) Effective steps are taken to ensure the prompt realization of all amounts due
 - c) Proper records are kept to account for all collections made
 - d) The demand, collection and the balance are monitored frequently to ensure complete realisation
 - e) Irrecoverable dues are written off as per provisions contained in appendix 23 APFC Vol. II (Art. 7-9).

- 3.2. Rents of Government buildings due from Government servants should be recovered from the Government servant concerned promptly in accordance with the instructions contained in art. 14-21.
- 3.3. Where any Government property or right is sold by public auction, adequate time should be given between the date of notification of the auction and the actual date. The Government servant conducting the auction shall give adequate time before knocking down the bid in favour of the highest bidder and shall also obtain signatures of successful bidder and two other bidders lower to the highest bid (Art. 22-A).
- 3.4. REFUNDS OF REVENUE : Appendix 2, Vol. II deals with powers of various authorities regarding refunds of revenue. If it is an exgratia refund, claim for refund is entertainable upto a time limit of one year where notice has not been given. When notice is given to the party the time limit is three months. Statutory refunds are governed by the law of limitations. As per G.O.Ms. No. 94 Fin & Plg dt. 27.3.86 original record should be traced and the fact of refund recorded in the departmental record and the counterfoil of the cash receipts. Original receipt issued to the payer should also be collected if possible and destroyed.

EXPENDITURE

- 4.1. GENERAL PRINCIPLES : The following principles govern the incurring of expenditure from public funds. These are called standards of financial propriety.
- a) The expenditure must have been sanctioned by a general or special order of the authority competent to sanction such expenditure.
 - b) Sufficient funds must have been provided for the expenditure in the appropriation act for the current financial year or by a reappropriation of funds sanctioned by a competent authority (Budget availability).
 - c) The expenditure should not be prima facie more than the occasion demands. Every Government servant should exercise diligence and care while incurring expenditure (Art. 3 & 38).

- 4.2. It is the duty of every Government servant not merely to observe complete integrity in financial matters but also to be constantly watchful to see that the best possible value is obtained for all public funds spent by him or under his control and to guard scrupulously against every wasteful expenditure from public funds (Art. 4).
- 4.3. All appropriations in the budget lapse at the close of the financial year. A Government servant should not on any account reserve or appropriate by transfer to a deposit or any other head or draw from the treasury and keep in cash chest any portion of an appropriation i.e., Budget, remaining unspent during the year in order to prevent it from lapsing and use it for expenditure after the end of the year (Art. 39).
- 4.4. **SANCTIONS** : The powers of sanction of the subordinate authorities are laid down in APFC Vol. II Appendix 7. In respect of consumer items and contingent expenditure, larger delegation of powers are vested on Heads of Departments, Dist. Collectors and other regional and district officers from time to time in G.O. (P) No. 703 GA (AR&T) Dept. dt. 4-12-78, G.O.Ms. No. 215, F & Plg. dt. 14-7-83, G.O.Ms. No. 102 GAD dt. 24-2-86, G.O.Ms. No. 317, F & P dt. 13-6-86, G.O.Ms. No. 187, GAD dt. 24-8-87, G.O.Ms. No. 496, GAD dt. 28-9-97 and G.O.Ms. No. 389 GA (AR&T) dt. 4-9-96.
- 4.5. A sanction order should stipulate the authority under which it is accorded. Copies of sanction should be sent to A.G. over ink signature of a Gazetted officer (Art. 45).
- 4.6. Sanction of the Government or authority subordinate to the Government takes effect from the date of the order conveying the sanction unless otherwise stipulated in the sanction order under the rules on the subject (Art. 49).
- 4.7. A sanction for a fresh charge lapses if it has not been acted upon for a year unless it is specifically renewed. The period of one year is taken into consideration from the date of issue of the sanction which should be considered to have been acted upon, if payment in whole or in part has been made in pursuance of the sanction within 12 months from the date of issue. In cases where part payment has been made within the stipulated period, subsequent payment of balance may be made without a fresh expenditure sanction.

- 4.7.1. When there is a specific provision in a sanction for any fresh charge to the effect that the expenditure would be met from the budget provisions of a particular financial year, such sanction will lapse on the expiry of the specified financial year and will not be operative for one year from the date of sanction (Art. 56).
- 4.8. **CONTRACTS** : Authorities specified in appendix 4 of APFC Vol. I are authorized to enter in to contracts on behalf of the Government. The standardized form of tender and contract in respect of stores is available in form No. 9 appended to the APFC Vol. I. Contracts in regard to which the Government have not issued any definite rule and contracts containing unusual conditions should be made only after obtaining Government sanction (Art. 51).
- 4.9. **ARREAR CLAIMS** : A drawing officer should obtain authorization of AG/PAO in regard to claims which are not preferred within one year of their becoming due. However in regard to claims for each month not exceeding Rs. 500/- if presented within 3 years of their becoming due can be drawn without the need for pre audit.
- 4.9.1. A.T.A. claim made after 3 months from the date on which the claim has fallen due should be refused. No claim for drawal of arrears of TA is admissible consequent on the fixation of pay in the revised pay scales etc. A leave travel concession bill if preferred after one month of the completion of journeys should be admitted only after imposing a 15% cut over the said claims.
- 4.9.2. The appointing authorities in respect of NGOs and the Heads of Departments in respect of Gazetted Officers are authorised to sanction arrear claims up to a period of 6 years after pre audit. Arrears claims for periods exceeding six years are sanctioned by the Heads of Departments on adhoc basis vide G.O.Ms. No. 161, F & Plg. dt. 27-4-91. But in such cases two separate bills for period less than six years which require pre audit and the other for the periods over and above six years which are sanctioned on adhoc basis by the Heads of Departments should be prepared (vide G.O.Ms. No. 161, F & Plg. dt. 27-4-91.)
- 4.10. **Pay etc. due to deceased Government servants** : Pay, leave salary and the emoluments due to a Government servant are to be paid for the day of death irrespective of the hour of death. In respect of Gross amount of claim up to Rs. 5,000/- payment to the person

holding right and the title may be ordered by the Head of the Office without the need of any legal authority. If the gross amount exceeds Rs. 5,000/-, orders of the Head of the Department should be obtained who will consider the payment in accordance with the detailed procedure laid down in Art 80.

4.11. PAYMENT IN THE CASE OF EMPLOYEES WHOSE WHEREABOUTS ARE NOT KNOWN (art 81 read with G.O.Ms. No. 241, F & P dt. 10-9-87 and G.O.Ms. No.111 Fin & Plg.dt. 22.4.88) :

4.11.1. In the above case the family should obtain a report from concerned police station that the employee has not been traced. An indemnity bond from the Nominee / dependent to the effect that all payments due to the employee will be made good, in case he appears on the scene and makes any claim, should be obtained. All Government dues should be recovered before effecting payment to the nominees.

4.11.2. **PENSION** : Family pension, DCRG applications are entertained only after one year of disappearance in the above cases.

4.11.3. **GROUP INSURANCE** : Insurance claim is payable after 7 years of the month following month of disappearance provided the claimant produces a proper and indisputable proof of death or a decree of the court that the employee is presumed dead.

4.11.4. **SAVINGS FUND** is payable after one year after following the procedure laid down under 4.11.1 above. However in respect of total insurance claims for a period of one year, full subscription at the rate applicable on the date of disappearance together with interest at the rates applicable to savings fund should be recovered from the savings fund amount payable after one year. For a further period of 6 years or till the month in which insurance cover is paid, whichever is later premium of insurance cover at Rs. 3/- per month for every Rs. 10,000/- along with interest should be recovered from the insurance cover payable after 7 years. The detailed procedure as laid down in G.O.Ms. No. 241 F&P dt. 10.9.1987 and G.O.Ms. No. 111 Fin. & Plg. dt. 22.4.88 should be followed.

- 4.12. TOUR ADVANCES are sanctioned under Art. 84 by heads of offices to themselves as well as to the employees of their offices to defray tour expenses. The advances should be adjusted in full at once when the Government servant returns to headquarters or by 31st March whichever is earlier. Advances drawn in March may be adjusted before 30th April. No second advances should be sanctioned until the first has been fully adjusted. A register in form No. 23 APFC Vol. I should be maintained for the adjustments of Tour advances (Art. 84).
- 4.13. DEDUCTIONS OF INCOME TAX : Every Disbursing Officer should make the appropriate deductions of income tax in accordance with the provisions of IT Act. (art. 86).
- 4.14. ATTACHMENT OF PAY AND ALLOWANCES BY CIVIL COURTS : The maximum amount attachable by a civil courts calculated on the amount earned and not on what remains after satisfying debts due to the Government on account of advances taken under the rules. The emoluments excepting the compensatory allowances detailed in Art. 87 are attachable by courts of law.

CONTINGENT CHARGES

- 5.1. Heads of offices have been empowered to incur or sanction expenditure on ordinary and recognized contingencies, subject to the condition that the expenditure should be non-recurring i.e., should not involve any commitment beyond a single payment unless the authority concerned has been fully empowered to incur or sanction such recurring expenditure. Appendices 7 & 15 APFC Vol. in particular deal with powers of various authorities in this regard.
- 5.2. DELEGATION OF POWERS : Head of offices may also delegate their powers to incur or sanction expenditure on contingencies to any gazetted government servant serving under him subject to any further conditions and restrictions which he may consider necessary.
- 5.3. Government have prescribed the powers of various Heads of Departments and subordinate authorities in the following Codes :
- a) Financial code Vol. I in regard to loans and advances and temporary advances under contingencies.
 - b) Financial code Vol. II in regard to various aspects relating to refunds of revenue, entering into contracts, contingent expenditure, miscellaneous expenditure, write off of losses etc.

- c) Departmental codes and manuals specifically for the officers of concerned departments.
 - d) Executive orders / delegation of powers are accorded in (a) G.O. (P) No. 703 GAD dt. 4-12-78,, (b) G.O.Ms. No. 102 GAD dt. 24-2-86 (c) G.O.Ms. No. 490 GAD dt. 28-9-94 and (d) G.O.Ms. No. 389 G.A. (AR & T) dt. 4-9-96 and (e) G.O.Ms. No. 148 F & P (Admn. I.T.F.R.) dt. 21-10-2000.
 - e) Executive orders conferring larger powers in regard to some specific departments are issued in G.O.Ms. No. 417 GAD dt. 5-8-86 etc.,
- 5.4. Contingent charges are recorded in a special register maintained in each office as per provisions under Art. 103 FC Vol. I. Detailed classification of expenditure and the progressive totals against the budget allotted should be recorded in the contingent register as laid down in Art. 103.
- 5.5. **DRAWAL OF MONEYS RELATING TO CONTINGENT EXPENDITURE:** The moneys under contingencies are generally drawn from public account as follows :
- 5.5.1. **PERMANENT ADVANCE :** Each office is sanctioned the required amount of permanent advance by the Government. Revision of P.A. may also be sanctioned by the same authority. The P.A. is accounted for in a special register prescribed in G.O.Ms. No. 54 F & P dt. 14-2-79 appended to Financial code Vol. I. Permanent Advance is meant for making initial payments in regard to items of expenditure which are absolutely essential to meet the expenses of an office (Art. 94) and later recovered by presentation of bills at the Treasury / PAO (Art. 106).
 - 5.5.2. **FULLY VOUCHERED BILLS :** In regard to transaction made on credit basis, the amounts required are drawn based on suppliers' bills and advance stamped receipts. If these transactions come under countersigned contingencies, (i.e. items specified for each department under appendix 8 APFC Vol. I), controlling officer should countersign before drawal. Otherwise these can be drawn by Drawing Officers, themselves.
 - 5.5.3. **ABSTRACT CONTINGENT BILLS (A.C. bills)** are drawn for the items of contingencies which require scrutiny and counter signature of the controlling officer after payment (Art. 102

and appendix 8 FC Vol. II). The detailed contingent bills should be sent to treasury office before the 10th of the succeeding month to which they relate. In respect of items of expenditure not already earmarked for drawal on A.C. bills under appendix 8 APFC Vol. II, the Heads of Departments may authorize drawals on A.C. bills for sums not exceeding Rs. 10,000/- on each occasion.

5.5.4. Temporary advance (Art. 99) may be drawn for meeting contingent expenditure of a specific nature by obtaining specific sanction of Government. Standing sanction in respect of some of the departments are detailed in Art. 99. A second advance should not be drawn unless the detailed accounts for the earlier advance are submitted by Drawing Officer to AG / PAO and certificate to that effect is recorded in the bill.

STORES

6. Stores include all articles and materials such as furniture, chemicals, scientific instruments, appliances, stationery articles, diet articles, material for construction of buildings, departmentally manufactured stores, tools and plant etc. (Art. 122).

All stores should be purchased through the Director, Printing and Stationery excepting those which have been specifically exempted from his purview. Under article 123 perishables like fruits, food stuff, news papers etc. are exempted. The items under rate contract finalized by Director of Printing and Stationery should be purchased from the earmarked firms. In cases of emergency, the Heads of Departments may purchase stores directly after obtaining approval of the stores purchase committee in regard to other items as well.

Where stores are purchased directly, the following criteria should be followed in regard to preference in the purchases.

- 6.1. First preference for stores manufactured in sister government department workshops.
- 6.2. Second preference in respect of standard items to fully owned government undertakings and corporations in respect of standard items. These corporations need not participate in tenders.
- 6.3. In respect of Non-standard items, the undertakings also have to participate in the tenders, if any, called by departments.

- 6.4. The items reserved for the SSI units should be exclusively purchased from them. The list can be had from Director of Industries. These units have also been exempted from the requirement of lodging earnest money and security deposit for these specified items for which they have been enlisted.
- 6.5. The goods manufactured in jails should be had from them only. They include furniture, stitching of khaki uniforms, attenders' liveries, ammunition, boots for officials of police, fire services and prison departments, phenyl, navar etc. These items can be purchased from outside only after obtaining 'No stock certificate' from the jail department.
- 6.6. Modern office equipment such as computers etc, should be purchased only through the A.P. Technology Services Ltd.,
- 6.7. The cloth requirements of offices towards livery etc., should be purchased from the APCO. Like wise the woolen carpets should be purchased only from A.P. State Wool Industrial Co-operatives. Leather goods should be purchased from LIDCAP.
- 6.8. Steel furniture should be purchased solely from APSSIDC, while wooden furniture should be purchased from the jail department, the Government centers like PWD workshops, Furniture Mill cum mechanical wood work shop, Sanathnagar etc. Industries center, Hyd. should be given next preference.
- 6.9. Stitching of uniforms should be entrusted to physically handicapped co-op tailoring industries. Caning of chairs and manufacturing of garden chairs should be entrusted to physically handicapped co-op cane and weaving society. (G.O.Ms. No. 467 Fin & Plg. dt. 9-7-90, G.O.Ms. No. 770 Ind. and Commerce dt. 8-11-90, G.O.Ms. No. 717 plg. dt. 20-12-85, G.O.Ms. No. 106 GAD dt. 27-2-86, G.O.Ms. No. 594 GAD dt. 22-11-86).
- 6.9.1. When comparison of prices of products is made between the manufactures within the State and those situated outside, the comparison should be on the bare cost excluding taxes.
- 6.10. **TENDERS** : Article 125 deals with purchases through tender systems.
- 6.11. **SINGLE TENDER SYSTEM** : To be adopted in regard to purchases of a small order which does not exceed Rs. 1000 and Rs. 2000 if more than one kind of article is ordered at one time and also for proprietary articles.

- 6.12. **LIMITED TENDER SYSTEM** : Should be adopted when the limits for the single tender system are exceeded and the estimated value of the order is less than Rs. 5000/-.
- 6.13. **OPEN TENDER SYSTEM** : Should be followed in regard to purchase of stores of a value of Rs. 5000 and more. In regard to PWD, the limit applies to purchases of a value of Rs. 10,000/- and above.
- 6.13.1. When open tenders are called, circular communications should be sent to dealers of repute apart from giving wide publicity in News papers, trade bulletins etc. A time gap of at least one month should be given between the date of notification of the tender and the last date for submission of tenders. If the lowest tender is passed over, specific reasons therefor should be recorded (Art. 125).
- 6.14. **STOCK ACCOUNTS** : Separate stock accounts should be maintained for expendables and non-expendables such as furniture, equipment etc (Art. 133).
- 6.15. **INSPECTION OF STORES** : Stores should be periodically inspected and action taken to regularize the short comings by recovery from concerned / write off etc. (Art. 139). The unserviceable articles should be identified and action taken for disposal and write off in the manner indicated in Art. 140 & 143. APFC Vol. I.

WORKS

7. When a Government building is occupied by more than one department, the Revenue Department, if it is one of the occupants and other wise the department which occupies the major portion of the building will be termed as the department which uses or requires the building (Art. 151).

No work may be started without a proper estimate. The powers delegated to various departmental authorities to sanction expenditure on works are specified in Annexure 12 APFC Vol. II. The following are methods of execution of works (Art. 163).

- 7.1. **THE DEPARTMENTAL METHOD** : Where the department itself engages the necessary daily labour and procures necessary materials. The method is adopted when no contractor is available or when it is considered economical.

- 7.2. **PIECE WORK METHOD** : The piece worker agrees to execute a work at specified rates without reference to quantity and this is adopted in regard to petty works.
- 7.3. **LUMPSUM METHOD** : The contractor agrees to execute a complete work with the specification for a lumpsum payment.
- 7.4. **SCHEDULE CONTRACT METHOD** : The contractor agrees to execute a work at fixed rates and the amount paid to him depending upon the quantity of the work.
- 7.5. **AGREEMENT** : No work which is to be executed under a contract should be started until an agreement is executed with the contractor (Art. 160).
- 7.6. **MUSTER ROLL** Should be maintained in the manner prescribed/ stipulated under Art. 172 APFC for all departmental works. The attendance of the work charged establishment and casual workers should be taken in the muster roll.
- 7.7. **MEASUREMENT BOOK** is the original record of actual measurement of the works executed and should be written in the manner laid down under Art. 175 APFC vol.I. It must be preserved with great care since it may have to be produced as evidence in a court of law in the event of legal disputes in regard to works.
- 7.8. **ADMINISTRATIVE APPROVAL AND TECHNICAL SANCTION** :

ADMINISTRATIVE APPROVAL means the formal acceptance by an administrative department of a proposal that PWD (R&B) or the Electricity Department, should incur a specified amount of expenditure on a specified work.

TECHNICAL SANCTION means the order of a competent authority sanctioning a properly detailed estimate of the cost of a work to be carried out by PWD/Electricity Dept. after the Administrative approval is obtained (Art. 185 APFC Vol.I). For execution of works other than by departmental method the tender system should be followed (Art. 192).

GRANTS IN AID

8. Art. 211 deals with grants-in-aid. Every order sanctioning a grant should specify clearly the object for which it is given and the conditions, if any, attached to the grant. An utilization certificate should invariably be obtained for all grants and the checks envisaged under Art. 211 scrupulously exercised.

DEPOSITS

9. Government receives money in connection with the transaction of public business termed as deposits which are repaid to the parties concerned by repayment or otherwise. Any department of Government may receive such deposits. A large number of these relate to revenue administration or the administration of justice. No amount should be credited under a deposit head if it can properly be credited to some other known head in Government account.

The criteria under Art. 267 and 268 should be followed in accepting deposits. The detailed procedure in regard to credit and repayment of deposits are laid down in T.R. 10 and T.R. 16 of APTC code Vol.I. The departments should reconcile the balance under deposits with the Treasury/Bank every month.

CARRIAGE OF CASH

10. The minimum precautions to be observed for safeguarding Government money i.e., the encashing of bills, in remitting money/ from one office to another are stipulated in Art. 274A. The staff members should be detailed for the purpose keeping in view the volume of cash involved.

LOSSES

11. In the event of losses in cash and stores, the departments should follow the detailed procedure under Art. 294, 302 of the code. Departmental action should be pursued to see that the losses are made good and where this is impossible, to get waiver by write off under orders of competent authority. The modus operandi of the loss should be investigated thoroughly to know the defects in the system, if any, which resulted in the loss and to ensure necessary remedial measures.

Delegation of powers have been accorded in G.O.Ms.No.490 GAD dt.28-9-94 and G.O.Ms.No.389 GA (AR &T) dt. 4-9-96 and in G.O.Ms.No. 148 Fin.& Plg. dated 21-10-2000. The delegation of powers for Heads of Department, District Collectors and Unit Officers are shown in the annexures appended.

ANNEXURE I

Delegation of Financial powers to Secretariat Departments, Heads of Departments Including Collectors, Regional Officers and District/Unit Officers on Common Items of Expenditure

Sl. No. of Items of Expenditure	Limits authorised as per G.O.Ms.No. 490, G.A. (AR&T-I) Dept., Dt. 28-9-94		Ceiling Limits now fixed as per Para 3, G.O.Ms. No. 389, G.A. (AR&T-Desk) Dept. Dt. 4-9-1996			
	Sectt. Depts./ Heads of Depts. & Dist. Collectors.	Regional Officers.	District (other than Collectors) Unit Officers.	Sectt. Depts./ Heads of Depts. & Dist. Collectors.	Regional Officers.	District (other than Collectors) Officers
	3	4	5	6	7	8
1. Maintenance of Motor Vehicles (per Annum) :						
a) Light Vehicles (p.a.)	Rs.20,000/-	Rs.10,000/-	Rs.10,000/-	--	--	--
b) Heavy Vehicles (p.a.)	Rs.40,000/-	--	--	Rs.40,000/-	Rs.20,000/-	Rs.10,000/-
2. Purchase of Stationery (Per annum)	Rs.12,000/-	Rs. 2,400/-	Rs. 1,000/-	Rs.20,000/-	Rs. 5,000/-	Rs. 2,500/-
3. Purchase of Steel & Wooden Furniture (p.a.)	Rs.40,000/-	Rs.10,000/-	Rs. 2,000/-	Rs.40,000/-	Rs.10,000/-	Rs. 2,000/-
a) Purchase of Furniture (p.a.)	Rs. 6,000/-	Rs. 1,000/-	Rs. 1,000/-	Rs. 6,000/-	Rs. 1,000/-	Rs. 1,000/-
b) Repairs to furniture (p.a.)	Upto the ceiling of Rs.16,000/-	--	--	Upto the ceiling of Rs.16,000/-	Rs. 2,000/-	Rs. 1,000/-
4. Rent for Office Buildings (p.a.)	Upto the ceiling of Rs.16,000/-	per month to all officers according to plinth area values and rent assessment by R&B Dept.		per month to all Officers according to plinth area values and rent assessment by R&B Department.	(p.a.)	(p.a.)

(Subject to rental valuation certificate of the Roads and Buildings Dept.)

ANNEXURE II

Delegation of Financial powers to Secretariat Departments, Heads of Departments, Regional Officers and District/Unit Officers

		Limits authorised as per G.O.Ms.No. 490, G.A. (AR&T-I) Dept., Dt. 28-9-94		Ceiling Limits now fixed as per Para 3, G.O.Ms. No. 389, G.A. (AR&T-Desk) Dept. Dt. 4-9-1996			
Sl. No.	Items of Expenditure	3 Sectt. Depts./ Heads of Deptts.	4 Regional Officers.	5 District (other than Collectors) Unit Officers.	6 Sectt. Depts./ Heads of Deptts.	7 Regional Officers.	8 District (other than Collectors) Officers
1.	Purchase of Bulbs & Lamps (per Annum)	Rs.6,000/-	Rs.1,000/-	Rs.500/-	Rs.6,000/-	Rs.1,000/-	Rs. 500/-
2.	Light Refreshments	Rs.50/- at a time not exceeding Rs. 600/- p.m.	--	--	Rs.50/- at a time not exceeding Rs. 600/- p.m.	--	--
3.	Books, Maps & Periodicals (p.a.)	Full Powers	Rs. 100/-	Rs.400/-	Full Powers	Rs.1,500/-	Rs. 600/-
4.	Repairs to Typewriters (p.a.)	Full Powers.	Rs. 600/-	Rs.600/-	Full Powers.	Rs.1,000/-	Rs.1,000/-
5.	Condemnation of Vehicles	Full Powers subject to Technical scrutiny by P.W. Workshops or Area Transport Officers	--	--	Full Powers subject to Technical scrutiny by P.W. Workshops or Area Transport Officers	--	--

ANNEXURE III

Delegation of Financial powers to Collectors, Divisional Officers, Tahsildars / Mandal Revenue Officers

Limits authorised as per G.O.Ms.No.490, Ceiling Limits now fixed as per Para 3, G.O.Ms. No. 389, G.A. (AR&T-Desk) Dept. Dt. 4-9-1996

Sl. No.	Items of Expenditure	3	4	5	6	7	8
		Collectors	Divisional Officers	Tahsildars/ Mandal Revenue Officers	Collectors	Divisional Officers	Tahsildars/ Mandal Revenue Officers
1.	Repairs to Typewriters & Duplicators :						
a)	Typewriters (pa)	Rs. 1,000/-	--	--	Full Powers	Rs.1,000/-	Rs. 500/-
b)	Duplicators (pa)	Rs. 2,000/-	--	--	Full Powers	Rs.1,000/-	Rs.1,000/-
2.	Organisation of Sports & Games (pa)	Rs. 1,000/-	--	--	Rs.10,000/-	--	--
3.	Electrical Installations :						
a)	For Addl. Improvements & alterations to the existing electrical installations for each building appurtenent in the compound (pa)	Rs.20,000/-	--	--	Rs.20,000/-	Rs.1,000/-	Rs.1,000/-
b)	Improvements & alterations and new installation to new Buildings. (pa)	Rs.10,000/-	--	--	Rs.10,000/-	Rs.1,000/-	Rs.1,000/-
4.	Printing locally without referring to Govt. Press (pa)	Rs.20,000/-	Rs.5,000/-	Rs.1,000/-	Rs.20,000/-	Rs.5,000/-	Rs.1,000/-
5.	Visits of High Personages.	Rs. 1,000/- on each occasion	--	--	Rs. 1,000/- on each occasion subject to a ceiling of Rs.12,000/-	Rs. 200/- per occasion subject to a ceiling of Rs.2,500/-	Rs. 200/- per occasion subject to a ceiling of Rs.2,500/-
6.	Purchase of Non-Govt. Publications relevant to law & Administrative Management. (pa)	Rs. 3,000/-	--	--	Rs. 3,000/-	--	--

Annexure to G.O. Ms. No. 148 (FW - ADMN. 1 TFR) Department Dt. 21-10-2000

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts. / Heads of Depts / Dist. Collectors	Ceiling limits for Regional Officers	Ceiling limit for District (other than Dist. Collectors) Unit Officers
1	2	3	4	5
1.	Maintenance of Motor Vehicle : (a) Light Vehicles (b) Heavy Vehicles	Full Powers (Subject to guidelines vide G.O.Ms. No. 333, G.A. (OP.II) Dept., Dt. 31-07-1997) - do -	Rs.20,000/- Per Vehicle Rs.40,000 Per Vehicle	Rs.20,000/- Per Vehicle Rs.40,000 Per Vehicle.
2.	Purchase of Stationery	Full Powers	Full Powers	Full Powers
3.	Purchase of steel & Wooden Furniture a) Purchase of Furniture b) Repairs to Furniture	Full Powers Full Powers	Rs.50,000/- Rs. 5,000/-	Rs.10,000/- Rs. 5,000/-
4.	Rent for Office Building	Full Powers according to Plinth area values and rent assessment by R & B Dept. (Subject to following the instructions issued in G.O.Ms. No. 35 F & P (FWEBS.PWD) Dept. dt. 27-2-97 read with Memo No. 127 / R & B / 97, dt. 9-6-97)		

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts. / Heads of Depts / Dist. Collectors	Ceiling limits for Regional Officers	Ceiling limit for District (other than Dist. Collectors) Unit Officers
1		3	4	5
5.	Purchase of Bulbs & lamps	Full Powers	Rs.10,000/-	---
6.	Light Refreshments	Rs. 300/- at a time not exceeding Rs. 2,000/- p.m.	Rs. 200/- per month	Rs. 200/- per month
7.	Repairs to Type writers	Full Powers	Full Powers	Full Powers
8.	Condemnation of Vehicles	Full Powers Subject to technical scrutiny by Public Works Dept. or Area Transport Officer		
9.	Repairs to Duplicators	Full Powers	Full Powers	Full Powers
10.	Organisation of Sports & Games	Rs. 50,000/-	Rs.10,000/-	Rs.10,000/-
11.	Electrical Installations a) For additional improvements and alterations to the existing electrical installations for each building and apartments in the compound. b) Improvements, alterations, and new installations to new buildings	Full Powers Rs.1,00,000/-	Rs. 5,000/- Rs. 50,000/-	Rs. 5,000/- Rs.50,000/-

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts. / Heads of Depts / Dist. Collectors	Ceiling limits for Regional Officers	Ceiling limit for District (other than Dist. Collectors) Unit Officers
1	2	3	4	5
12.	Printing Locality without referring to Govt. Press.	Full Powers	Full Powers	Full Powers
13.	Visits of High Personnel	Rs.5,000 on each Occasion Subject to a ceiling of Rs. 50,000/-	No limit on occasion not exceeding Rs. 5,000/- p.a.	No limit on occasion not exceeding Rs. 5,000 p.a.
14.	Purchase of Non-Govt. publications relevant to law and Administrative Management	Full Powers	Rs.5,000/-	Rs.5,000/-
15.	Crockery, Cutlery & Utensils (initial Purchases)	Rs.5,000/-	Rs.1,000/-	Rs.1,000/-
16.	Printing and Binding	Full Powers	Full Powers	Full Powers
17.	Purchase of wall clocks not exceeding one piece of each unit office at a cost of not exceeding	Rs.1,000/-	Rs. 500/-	Rs. 500/-
18.	Purchase of Fans	Full Powers	Full Powers	Full Powers
19.	Write off of various kinds	--	--	--
20.	Air Coolers	Full Powers	--	--

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts. / Heads of Depts / Dist. Collectors	Ceiling limits for Regional Officers	Ceiling limit for District (other than Dist. Collectors) Unit Officers
1	2	3	4	5
21.	Drawal of amounts on Abstract Contingent bills	Rs. 10,000/-	--	--
22.	Photographic Charges	--	--	Rs. 1,000/-
23.	Freight charges	Full Powers	Full Powers subject to eligibility	Full Powers Subject to eligibility
24.	Apparatus, instruments and Machinery	Full Powers	Full Powers	Full Powers
25.	Purchase of Stores	Full Powers	--	--
26.	Local Costs	Full Powers	Full Powers	Full Powers
27.	Expenditure on Exhibitions	Full Powers	--	--
28.	Maintenance of Residential and non residential buildings of prison's Department	Full Powers	--	--
29.	Petrol, Oil, Lubricants	Full Powers	Full Powers	Full Powers

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts. / Heads of Depts / Dist. Collectors	Ceiling limits for Regional Officers	Ceiling limit for District (other than Dist. Collectors) Unit Officers
1	2	3	4	5
30.	Maintenance of Computers	Full Powers (through APTS or Original Manufacturer)		
31.	Maintenance of Xerox Machine	Full Powers	Full Powers	Full Powers
32.	Maintenance of Fax Machine	Full Powers	Full Powers	Full Powers
33.	Purchase of computer / Fax Machine Stationery (Printer Ribbons, Heads, Cartridges, Floppies, CDs & Tapes etc.)	Full Powers	Full Powers	Full Powers
34.	Air Cooler repairs	Full Powers	Full Powers	--
35.	Supply of Uniform cloth to class IV employees.	Full Powers	Full Powers	Full Powers
36.	Telephone for Connectivity Purchase	Full Powers	Full Powers	Full Powers
37.	Internet Service Charges	Full Powers	Rs.1,000/-	Rs.1,000/-

Sl. No.	Item of Expenditure	Ceiling Limits for Secretariat Depts. / Heads of Depts / Dist. Collectors	Ceiling limits for Regional Officers	Ceiling limit for District (other than Dist. Collectors) Unit Officers
1	2	3	4	5
38.	Refreshments expenditure on visits of official from other states	Full Powers	Rs.1,000/-	Rs.500/-
39.	Purchase of batteries	Full Powers	Full Powers	Full Powers
40.	Pest Control Measures, Fire Alarm and Fire exit maintenance	Full Powers	Full Powers	Full Powers
41.	Electrical & Net working works relating to Computer, Air Conditioner and UPS equipment	Full Powers	Full Powers	Full Powers
42.	Courier Charges	Full Powers	Full Powers	Full Powers
43.	Supply of Uniform cloth for Junior Forest Officers.	Full Powers	--	--

FINANCIAL CODE QUESTIONS & ANSWERS

1. What is meant by 'Centage' charges?
A: Centage charges means in connection with a work, if the Government execute on behalf of another Government, a local body or private party, a charge calculated at a percentage rate on the value of the work which the Government recovers from the party for whom the work is done towards the cost of the establishment and the tools and plant employed for the work.

2. What are the two conditions which should be specifically satisfied before incurring any item of expenditure from public funds?
A: No government Servant may incur any expenditure from public exchequer unless the following two conditions are satisfied:
 1. The expenditure must have been sanctioned by a general or special order of the competent authority.
 2. Sufficient funds must have been provided for the expenditure in the appropriation Act, for the current financial year or by re-appropriation of funds by the authority competent to sanction such re appropriation.

3. Which is the authority to interpret the rules in the Financial Code?
A: The finance department is the authority which interprets the rules in the financial code.

4. How is the rent for a Govt, residential building fixed?
A: In accordance with the principles contained in FR 45, taking into account the various facilities that are available in the house as well as in the premises. After such a calculation it is further restricted to 10% of the pay of the Government servant who is in the occupation of building. Supposing the building is let out to a private party or a pensioner, the rule is that there is no question of linking it with anything other than the standard rent.

5. What is the mode of recovery of rent from private persons in occupation of Govt. Quarter?
A: In respect of private persons who are in the occupation of Govt. residential buildings the rule is that the rent must be recovered well in advance. As per rules a lease deed must also be entered into to enable the Government to evict the occupant at any time, if the exigency so demands.

6. How should the terms and conditions of auction be fixed?
- A: The terms and conditions of auction be fixed in consonance with the interest of the Government and in consonance of the particular item which are being auctioned. It is always advantageous that the auction conditions framed by the department are vetted by legal opinion, so that in the event of any possible litigation, the Government interests are not in Jeopardy.
7. What is an ex gratia refund and the time allowed for the applicant to seek for a refund of the ex-gratia amount?
- A: Ex-gratia refund represents the refund ordered by the government keeping in view the exigency of the particular refund like drought, cyclone, floods, earthquakes etc. The party concerned should seek for refund within three months from the date of notification by the Government.
8. Can the unspent balance of an amount drawn on an abstract contingent bill be incurred in the next financial year because the total expenditure could not be incurred by the end of 31st march?
- A: As per Art. 39 Financial Code Volume I, all appropriations lapse at the close of financial year. No unspent balances of the money drawn in a financial year can be carried forward for appropriation in the next financial year. It will be violative of the provisions of Art. 39.
9. Can a TA claim preferred by Govt. employee after 3 months of the completion of the journey be admitted by controlling officer?
- A: There is absolutely no provision to entertain a TA claim preferred by a Government servant after expiry of 3 months from the date of completion of the journey. Such claims must be rejected.
10. How is a time barred Pay Bill covering a 10 years period at the time of preference regulated?
- A: GO Ms.No.161 Finance Dept. of 1991 stipulates the procedures relating to admission of such claims, if a claim for 10 years is to be made. Two bills should be prepared. One bill for the period of 6 years should be sent to the Head of the Department for adhoc sanction. The second bill for period for remaining 4 years be sent to Accountant General for pre audit.
11. What is period of validity of a financial sanction when the sanction does not stipulate that the expenditure should be incurred within the same financial year?
- A: In such cases, if part payment is made in the same financial year the expenditure can be met or the remaining amount can be utilized at any time, without any time frame, if the budget provision is available.

12. Is the Head of the office competent to give higher pay to any government servant in the scale of pay?
- A: As per Art. 65 Financial Code Volume I, no government servant can be allowed any pay other than that permissible under FR.
13. Is the Head of an office competent to draw pay and allowances of a Government servant for the period over and above the sanction?
- A: The Head of the office is not competent to draw the pay and allowances of an employee for a period beyond those covered by the sanction. However, in case of temporary establishment for which continuance proposals have submitted to the Government and orders are awaited, with the approval of the controlling officer duly certifying that continuance orders are awaited, the Head of the office can draw pay and allowances for a period of 3 months over and above the sanction.
14. What is the procedure in regard to the payment of claims relating to a deceased govt. employee?
- A: As per article 80, in respect of deceased government employees the claims to the extent of Rs.5000/- will be settled by the Head of the office. If no nomination is made, claims over and above Rs.5000/- can be sanctioned by the Head of the department. If the claims exceed Rs.5000/- they have to be paid only after obtaining specific sanction of the Head of the department. As per Note 2 Rule 80(b) of the APFC there should be two sureties both of known financial stability when payments are made under this article besides the indemnity bond in form No-6 APFC to be executed by the legal heir.
15. How are the TA claims regulated?
- A: As per Art.82 Financial Code Vol. I every claimant has to prefer his TA claim to the controlling authority duly furnishing all the required data and the certificates have to be furnished in support of the claim. No TA bill will be paid without the countersignature of the controlling authority.
16. What is the record maintained in respect of Tour advances?
- A: APFC Form No.23 is meant for recording the tour advances to be paid to each government employee and the particulars of recoveries. Entry must be made immediately when the bill is prepared. The encashment particulars should also be recorded in the Tour advance registers, when the adjustments bill is drawn. The particulars like gross amount of the bill, net amount, Treasury voucher No. in which the adjustment is made should be recorded in the tour advance register.

17. What is meant by counter signed contingencies?
- A: Art. 102 FC Vol. I differentiates contingent expenditure as counter signed and non counter signed items of contingencies. The items of expenditure coming under the countersigned contingencies are detailed in Appendix No.8 APFC Vol. II has to be drawn only with the approval of the controlling officer. In respect of contingent expenditure requiring counter signature after payment, the required moneys are drawn initially on AC bill, from the treasury and after the expenditure is incurred the adjustment detailed bill is sent to the controlling officer for counter signature for onward transmission of bill to A.G. Government have ordered in GO MS No.391 Finance dt.22.3.02 to the effect that the detailed contingent bills for the amount drawn on AC bills should be sent to the treasury office directly by drawing officers for onward transmission to AG. Unless the 1st DC bill is adjusted no second AC bill will be permitted.
18. What is the difference between a Temporary advance and AC bill?
- A: Temporary advances under article 99 are drawn for contingent expenditure of specified kind by the officers delegated with powers under this article. Detailed adjustment accounts are directly sent by drawing officer. If sanction powers are not there, government sanction is necessary.
- The AC bill requires the scrutiny of the controlling officer and the contingencies covered by AC bill are detailed in appendix 8 of FC Vol.II. The detailed accounts will necessarily require counter signature of the controlling officer before transmission to AG. But with effect from 22-3-02, the DC bills for AC bills are to be presented at the district treasury offices directly.
19. What is the procedure followed in regard to the cleaning charges in government offices?
- A: Art. 120(a) FC Vol.I lays down that where a number of offices are situated in the same building, one of the offices can take up the responsibility of appointing a part time worker to attend to the cleaning of the premises. Each office should not employ a separate person for the purpose. This is in order to observe economy.
20. What are the preliminary steps which should be taken by a Head of a office in the matter of purchase of stores?
- A: In the matter of purchase of stores the Head of the office is required to have an assessment of requirement over a period of time. Determine purchase policy, whether to make the purchase from a sister government organization or whether to purchase from outside through tender system. If bulk purchase is made, facilities for preservation and security of stores are to be checked.

21. What is meant by Tender system?
- A: When purchase of stores of the value exceeding Rs. 5,000/- is made, the tender system should be followed. Art. 125 of FC Vol. I lays down 3 types of tenders 1. Single tender 2. limited tender 3. Open tender. Depending upon the magnitude, volume and relevance the suitable type of tender system be adopted.
22. What are the pre tender formalities which have to be observed in case of open tenders?
- A: The pre tender formalities in respect of open tender system are :
1. The general conditions are laid down and available in APFC Vol. 1 If it is a peculiar contract and no form is available, fresh conditions are to be prepared and legally vetted. The terms and conditions to be advantageous to government interests.
 2. News paper advertisement is resorted giving wide publicity.
 3. Allowing sufficient time gap between the date of notification and last date for submission of tender
 4. Checking the eligibility of participating parties.
23. What are formalities to be observed no sooner the tenders are opened?
- A: No sooner the tenders are opened by the competent authority he has to read out the rates quoted by different tenderers in order to ensure transparency in the transaction. In respect of large tenders a tender committee be appointed to examine the merits of various tenders received, the tender be accepted according to Art. 125. The tenderer, in whose favour the tender is accepted, has to lodge a security deposit of the value of 10% of the total value of the tenders and an agreement bond has to be obtained from him.
24. What are the various aspects which have to be looked into the matter of physical verification of stores?
- A: Art. 140 FC deals with physical verification of the stores. Physical verification of the stores should be done by the officer who knows about the stores. He should not be a low paid subordinate. He should be independent authority. He must give a report of discrepancy in an objective way.

25. How are the rates compared in a tender when the participants include firms situated in and outside AP?
- A: GO 233 F& Plg. (FW) dept dt.27.10.98 stipulates the procedure about the rates compared in a tender when the participants include firms situated in and outside the AP. A comparative statement for all bids for purchase of items should be made & scrutinized.
26. What is meant by repairs and maintenance in relation to works?
- A: Art.147 deals with the maintenance of the operations undertaken to maintain a particular activity in good condition, and to see that the damage caused due to wear and tear is avoided. They are taken as repairs and maintenance.
27. What is meant by administrative approval in regard to works?
- A: An approval given by the competent authority, which expects the work to be executed by the public works department for departmental activity. The details are given in Art.6 of the APFC Vol.1.. The instructions issued to the PWD to execute specified work at a specified cost to meet the administrative needs of the department is known as administrative approval.
28. Is there any provision in the rules permitting the departments other than the PWD to execute works?
- A: Yes, As per Appendix 12 FC Vol.2, various departments of the government besides PWD have been permitted to execute minor works of a smaller value.
29. What is meant by departmental method of execution of works?
- A: Art. 163 lays down that the works can be executed departmentally. When it is felt expedient to execute the work by the department itself and executed by the department, it is called departmental method.
30. What is the difference between EMD and Security deposit?
- A: EMD is collected when a tenderer submits the tender document to ensure keenness of accepting the tender if allotted. Where as EMD is pre tender condition, security deposit is a post tender formality. 10% of the tender amount will be collected from the tenderer who is assigned the work, as security deposit.
31. What is meant by unconditional grant?
- A: The grant given to department without specifying any condition by the government is called unconditional grant. Such grants are given for small amounts. However the government may ask for audit of accounts of receiving organization.

32. What are the pre sanction formalities to be observed in the release of grants in aid?

A: Art. 211 of the F.C. lays down the principles which have to be observed in the matter of release of grants in aid. The following details needs to be obtained before release of grants in aid.

1. Need of the organization.
2. Purpose for which the grant is needed.
3. Time limit in which the sanction amount is to be spent. If it is an individual or group of individuals it is necessary for surety from 2 persons for the amount. It should also be checked whether the certificate in respect of previous grants furnished or not.

33. How do we regulate the grant-in-aid release for primary & secondary education?

A: Grants in aid code contains various rules and procedures relating to Educational grant in aid. While sanctioning any grant in aid previous position should be looked into. Post sanctioned formalities such as audit of the organization is also envisaged.

34. What are the general principles which should be kept in view in sanctioning the loans and advances to a government employee?

A: The general principles for sanctioning loan or advance to a Government employee are:

1. The standards of financial propriety under Art.3
2. Repaying capacity of the individual.
3. If both wife and husband are employees, only one among them should be sanctioned.
4. The Property acquired by the employee should be mortgaged to government and also insured where prescribed.
5. Employee should furnish an agreement bond and also surety.

35. Does a house building loan granted to a government employee necessitate the mortgage of the house, house site acquired by govt. employee as a result of the loan?

A: Yes, A House building loan granted to a government employee necessitate the mortgage of the house, house site acquired by govt. employee to the government.

36. What are the penalties imposed in case of mis use of a loan?
A: The penalties imposed in case of mis use of loan are:
1. Recovery of loan sanctioned,
 2. Imposition of penal interest @ 1 1/2 times of the normal interest
 3. Take disciplinary action as a violation of code of conduct by the government servants.
37. Is the Transfer TA advance payable to a govt employee at a new station?
A: If the family of the government employee does not follow the employee immediately to the new station and travels at a later date within prescribe period of 6 months, the Transfer TA can be sanctioned to the government employee at the new station provided there is no outstanding balance of the previous advance sanctioned to him.
38. Is it permissible to remit any item of revenue for which particulars are not available to the deposit head of account initially?
A: It is not permissible to remit any item of revenue to the deposit head of account for the reason that the particulars are not available under Art. 267 FC vol.I, it should be remitted to revenue head of account only.
39. Is it permissible to remit the unspent balance of an abstract contingent bill to a deposit head of account with a view to spending the money later when need arises?
A: It is not permissible. The amount drawn on AC bill should be spent in the same calender month and the unspent balance should be remitted at the end of the month and detailed contingent bill forwarded to the treasury office by 10th of succeeding month. Unless specific sanction of government is obtained, no unspent balance can be remitted to any personal deposit account.
40. What are the precautions to be taken in ordering refund of deposit?
A: In ordering the refund of deposit it has to be checked up whether the refund is sanctioned by the authority competent to order the refund. There must be an entry regarding refunds in the challan so that there is no possibility of second drawal. Contra entries must be made in the records of office about the refund of the money so that no proposal is entertained in future for the refund of same amount. The amount must be drawn by way of presentation of a bill in the prescribed form from the treasury or from PAO as the case may be. This procedure is prescribed in FC Art. 32-35 and TR 16.

41. Are the government buildings to be insured?
- A: Art. 319 FC lays down that no government property should be insured at Govt. cost. List of items exempted from this rule are given under art.319. Buildings do not come under this exemption. Hence no government building can be insured without specific sanction of the government .
42. What is the precaution to be taken when acquittance rolls, which are maintained separately are destroyed over a period of time?
- A: An entry of services verification of employees of must be made in the service book based on records. The verification certificate is also based on pay bills and acquittance rolls. Hence, it is necessary to check up whether the services verification entries are made or not in the SR of employees before destroying the acquittance rolls.



