

**DR. MCR HUMAN RESOURCE DEVELOPMENT
INSTITUTE OF ANDHRA PRADESH HYDERABAD**



PAY & ACCOUNTS



P R E F A C E

I am very happy to bring out the Manuals of Pay and Accounts Officer, Hyderabad for the use of Officers and staff of the Department for day to day needs while discharging their duties.

With the knowledge and skill derived from the Manuals, the staff will acquire up to date knowledge of the codal provision and rules, which have undergone certain changes from time to time, and will best serve as a guide to assist the functionaries in their work. I hope that we will be in a position to provide better service to the Departments.

The issue of these Manuals has been made possible due to the meticulous efforts put in by Sri C.Poornachandra Rao, Dy.Pay and Accounts Officer (Retired), Sri Ch.L.Narasimha Rao, Dy.Pay and Accounts Officer (Retired), Sri Mohd.Ayub, Superintendent (Retired), Sri P.Kondal Rao, Superintendent in preparation of the Manuals, for which, I am very much thankful to them. I am particularly thankful to Sri M.V.Satyanarayana Murty, Auditor (Admn) who has taken all the pains and associated with the preparation and printing of Manuals.

I am also thankful to the officials of Dr. MCR-HRD Institute and Sri S.P.K.Naidu, I.A.S., Principal Secretary, Finance Department for their valuable suggestions in preparing the Manuals.


S.NAGIREDDY

PAY AND ACCOUNTS OFFICER.

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P R E F A C E

This Organisation is working under the direct control of the Finance and Planning (FW) Department since 1.10.1971.

Pay and Accounts Organisation has been established with the approval and consent of Comptroller and Auditor General of India to discharge the duties and responsibilities conferred under Article 149 and 150 of the Constitution of India and has been discharging its duties such as audit covering of Raj Bhavan, Legislative Assembly, State Secretariat, High Court of A.P., Ministers, M.L.As. All India Service Officers, All Heads of Departments and certain Boards and Corporations and Offices situated in Twin Cities. The Constitution of India has prescribed a procedure for Annual financial statement, Appropriation bills, Supplementary, Additional or excess grants under Article 202 to 205. As per Article 204 of Constitution of India, no money shall be withdrawn from the consolidated fund of the State except under the appropriation made by the Law passed by the Legislature. When the funds are withdrawn as per appropriation to meet the needs on the authorised items of expenditure, they have to be accounted properly. The Accounts of Financial sense have been defined as statements of facts in relation to money or having money value and the facts that are incorporated in accounting records are described as transactions.

The authority which is confined to ascertain whether all receipts and payments have been properly accounted for or not is called "AUDIT". The Audit should be conducted by an agency independent from the authority charged to carry out the business and handle the money. Thus, Pay and Accounts Organisation has been discharging its duties as per Article 149 and 150 read with Article 202 to 205 of Constitution of India. The Comptroller and Auditor General of India has been vested to perform duties and exercise powers in relation to the accounts of the union and of the States under Law made by the Parliament (Article 140 of the Constitution). In accordance with Article 150 of the Constitution, the accounts of the union and of the States shall be kept in such form as the President may in consultation with the C. & A.G.

The Pay and Accounts i.e., Audit functions in relation to State Government transactions in the Twin Cities i.e., at the head quarter of the Government of A.P. at Hyderabad were being carried out by the Accountant General, Andhra Pradesh, Hyderabad, till 30.9.1971. On a decision to take over the Pay and Accounts functions hitherto carried out by the Accountant General, the work was entrusted to the P.A.O., A.P., Hyderabad w.e.f. 1.10.1971 under the Administrative control of Finance and Planning (FW) Department by issuing a Government Order Ms. No. 328 Finance (Admn. I) Department, dated 22.9.1971 with the concurrence of the C. & A.G. of India. Under the provisions contained in Treasury Rule 6 of

Andhra Pradesh Treasury Code, Volume I, the Accountant General was performing the duties of a Treasury in respect of claims against the Government that may fall due to disbursement of money that may be tendered for credit to Government account in the Head Quarters of the Government at Hyderabad.

Since then, the office is discharging the functions of Pay and Accounts and some other additional duties entrusted particularly the authorisation and issuing Pay Slips in respect of All India Services (i.e., IAS, IPS, IFS), Chief Minister including Ministers, High Court Judges, Chairman and Members of Andhra Pradesh Administrative Tribunal and other Non-cadre Heads of Departments with effect from 1.10.1971. Besides settlement of AIS Officers, Group Insurance Scheme and verification of AIS Pension and Leave Salary contributions when they are deputed on foreign service and maintenance of Service Records of All India Service Officers.

In so far as the nature and duties are concerned, this Organisation has to conduct 100% Pre-Audit of claims towards Pay and Allowances, Travelling Allowances, Contingencies, Grants-in-aid, different types of Scholarships etc., on the same lines as the Accountant General, Andhra Pradesh, Hyderabad had hitherto to discharge, with reference to various provisions in the codes Manual rules and Executive orders of the Government. This special system of pre-check of Head Quarters claims is entrusted to this unique in the entire State.

Compilation of accounts in respect of State transactions arising in the Twin Cities (including those occurring at the State Bank of Hyderabad, Hyderabad and Secunderabad) is done by the Pay and Accounts Office and compiled accounts rendered to the Accountant General.

The work of adjustment of suspense slips, proposal of Transfer Entries and rectification of mis-classifications pertaining to the transactions in the Twin Cities, the work of issue of pay slips to all Heads of Departments and All India Service Officers in the State, A.P. Administrative Service Officers and District Judges and the work of collection of pension papers of calculation of pensions and gratuities of All India Services Gazetted Officers, were also taken over from the Accountant General and entrusted to this office subsequent to its formation.

The Government have also entrusted the maintenance of Class IV, GPF Accounts for the Staff working in various State Government Departments located in the Twin Cities under the payment control of Pay and Accounts Officer, Hyderabad, vide G.O.Ms.No. 250 Finance and Planning (F.W. Pen.II) Department, dated 23.6.1994 w.e.f. 1.7.1994.

The technical supervision of the Pay and Accounts Officer, at New Delhi has also been brought under this Organisation.

CHAPTER - I

ORIGIN

On a decision taken by the Govt. of A.P., to take over the functions hitherto carried out by the A.G. were entrusted to the PAO, A.P., Hyd. w.e.f. 1.10.1971 under the Administrative control of FIN & PLG (FW) Dept. by issuing G.O.Ms.No. 328 Fin (Admn. I) Dept., dated 22.9.1971 with the concurrence of the C & A.G. of India.

The P.A.O. Organisation has been discharging its duties as per Art. 149 & 150 read with Art. 202 to 205 of Constitution of India and the provisions contained in T.R. 6 of A.P.T.C. Vol I i.e. Audit functions in relation to State Govt. transactions in the Twin Cities i.e. at the Head Quarter of the Govt. of A.P. In addition to the duties of issuing Pay Slips in r/o All India Services, C.M. including Ministers, H.C. Judges, Chairman and Members of A.P. Administrative Tribunal and other non-cadre HOD w.e.f. 1.10.1971. Some other duties are also entrusted to the P.A.O. such as settlement of AIS Officers, GIS verification of AIS Pensions, leave salary contributions when they are deputed on foreign service and maintenance of their S.R.

CHAPTER - 2

EVOLUTION

The Pay and Accounts Office which was constituted on 1.10.1971 as per G.O.Ms.No. 328 Finance & Planning, mainly deals with the Pre-Audit functions pertaining to the State Government transactions arising in Twin Cities of Hyderabad and Secunderabad. In addition to this, regulation of Pay and allowances of A.I.S. Officers including maintenance of Service Registers and verification of pension papers are being dealt by this office. This office conducts 100% check on all the claims presented with reference to the codal provisions and Government Orders issued from time to time. The functions of this office are broadly classified.

FUNCTIONS

1. Pre-Audit Check : Pay of the Establishment
(Gazetted & Non-Gazetted)
(As per chapter) T.A. Bills.
Contingencies.
Grants-in-aid/Scholarships and stipends.

Loans & Advances and
other miscellaneous claims.
2. Cheque Section : Issue of cheques for the expenditure admitted
in audit.
3. Computer / Compilation : Rendering main Accounts(monthly) to A.G. and
Government.
4. Cheque Register : Mainly to detect less/excess payments, fraudulent
cheques if any issued from cheque section.
5. Special adjustment : Rectification of errors in
compiling the Accounts/ Suspense slips.
6. Reconciliation : Reconciliation with departmental figures.

These functions are classified as desk functions / statutory functions.

The Dy. Pay & Accounts Officer/Asst. Pay and Accounts Officer who is authorised to admit the claims is independent and final authority as far as Pre-audit functions are concerned in accordance with Rules. When any doubt is arisen in regard to interpretation or clarification of the rules the matter shall be referred to Pay and Accounts Officer for the decision and if necessary to Government by Pay and Accounts Officer.

The following codes and rules are to be followed while admitting the claims

:

1. Fundamental rules
2. Financial code
3. Manual of special Pay & Allowances
4. Treasury code
5. Accounts code
6. Budget manual
7. Civil Service code
8. Loans & Advances rules
9. Medical attendance rules
10. Specific orders of Govt. in regard to Miscellaneous classes or any special claims.

The periodical reporting forms are furnished separately.

AIS OFFICERS & OTHER GAZETTED OFFICERS

2.1 A new scheme has been introduced in G.O.Ms.No. 214 Finance and Planning (Fin. Wing S.P.F) dated 16th August, 1979 for drawal and disbursement of Pay and Allowance of AIS officers, APAS officers, select list officers holding the cadre posts and other Gazetted officers by the Head of Offices with effect from 1st January, 1980 i.e. Pay and allowances for January, 1980 payable on 31st January, 1980.

a) Pay slips authorising pay and allowances, leave salary and S.L.V. etc., of All India Services officers, Heads of Departments, Andhra Pradesh Administrative officers and select list officers holding the cadre posts in the state will continue to be issued by the Pay and Accounts Officer, Hyderabad as before under the existing procedure.

The existing procedure of regulating Pay and Allowances, leave salary and issue of Pay slips, watching the recovery of long term loans and deduction of Income Tax by Pay and Accounts Officer, Hyderabad as in Chapter-III will also continue in respect of Governor, Chairman of both the Houses of Legislature, Chief Minister, Chief Justice, High Court Judges and the officers appointed under the seal of President of India who are self drawing officers (PAO forms No. 28, 30 & 31).

2.2 DRAWAL OF PAY AND ALLOWANCES :

- A) The Pay and Allowances of all Gazetted officers including All India Service Officers, Heads of Departments, Andhra Pradesh Administrative Service Officers and select list officers holding the cadre posts will be drawn by the Heads of offices and disbursed to the officers as is being done at present in the case of Non-Gazetted Officers.
- B) The authorisation issued to the AIS Officers, Heads of Departments, A.P.A.S. Officers and select list officers holding cadre posts (by the Pay and Accounts Officer) have to be surrendered by them to the Heads of Offices / Drawing Officers—who will attach these authorisations to the pay bills in which pay and allowances are drawn for these officers.

2.3 DRAWING AND DISBURSING OFFICERS :

- a) The Heads of Office/Heads of Department can authorise any Gazetted officer in his office to draw and disburse the pay and allowance of Gazetted officers including AIS officers, Heads of Department, Andhra Pradesh Administrative Service Officers and select list officer holding the cadre posts. The officer so authorised should normally be the same officer authorised to draw pay and allowances of the Non-Gazetted officers.

2.4 FORM FOR DRAWAL OF PAY AND ALLOWANCES AND SCHEDULES TO BE ENCLOSED :

- a) The amount due to the All India Service officers, Andhra Pradesh, Administrative Service Officers, select list officers holding the cadre posts and other Gazetted officers should be drawn in the pay bill forms used for non-Gazetted officers in separate bills by superscribing prominently the words AIS officers/APAS Officers/GAZETTED OFFICERS BILL on the top the front page of the bill for easy identification. Recovery schedules of GPF, HBA and other advances should be attached to the pay bill as in the case of Non-Gazetted Officers.
- b) Bills should be prepared for permanent and temporary posts separately.
- c) All the certificates required to be furnished with the bill in support of the claim should be furnished by the Drawing Officer.
- d) The recovery of Income Tax, General Provident Fund and other deductions from pay and allowances will be the responsibility of the Drawing Officers, certificates of deductions are to be given by the Drawing Officers themselves for the purpose of Income Tax etc.,
- e) Separate schedules of GPF and HBA should be enclosed to the Pay bills of AIS officers Andhra Pradesh Administrative Service Officers and select list officers holding cadre posts.

2.5 AUTHORITY TO DETERMINE THE PAY AND ALLOWANCES, SANCTION OF LEAVE / SURRENDER LEAVE, RELEASE OF INCREMENT AND SETTLEMENT OF ARREAR CLAIMS OF GAZETTED OFFICERS OTHER THAN AIS OFFICERS :

- a) The determination of the Pay Allowances, sanction of leave/surrender leave and release of increments of the Head of the Office will be

done by the immediate superior officer/Head of the Department as the case may be. In the case of all other Gazetted Officers the determination of the Pay and Allowances, sanction of leave/surrender leave and release of increments will be done by the Heads of the offices in the same manner as for the Non-Gazetted Staff working under them (vide G.O.Ms.No. 215 Finance and Planning (FW.Admn-I) Department, dated 22nd June, 1977).

2.6 MAINTENANCE OF SERVICE REGISTER OF AIS OFFICERS APAS OFFICERS AND SELECT LISTS OFFICERS HOLDING CADRE POSTS :

- a) The Service Registers of the AIS Officers, Andhra Pradesh Administrative Service officers and select officers holding the cadre posts, serving under the State Government, will be maintained by the Pay and Accounts Officer who - regulate their Pay and Allowances.
- b) In respect of AIS Officers on deputation to Central Government or elsewhere or on foreign Service, the Pay and Accounts Officer will similarly obtain an annual statement of service from the appropriate authority with whom AIS officer is working and incorporate this in the Service Register with a certificate of service under the Signature of Deputy Pay and Accounts Officer / Assistant Pay and Accounts Officer.

2.7 LEAVE SALARY AND PENSION CONTRIBUTION :

In respect of AIS officers on Foreign Service the Pay and Accounts Officer will furnish the required details of Foreign Service to the Accountant General enabling him to claim the leave salary and pension contribution.

2.8 MAINTENANCE OF LEAVE ACCOUNT AND ISSUE OF L.E.R. :

- a) Leave accounts of all AIS Officers, APAS Officers and select list officers holding the cadre posts will be maintained by the Pay and Accounts Officer. He will issue leave eligibility report and leave salary authorisation on receipt of leave sanction orders and C.T.C. etc.

2.9 RESPONSIBILITY OF THE HEADS OF THE OFFICE TO WATCH THE RECOVERY OF LOANS AND ADVANCES :

It is the responsibility of the Head of the Offices to watch the recovery of loans and advances of all the Gazetted Officers including AIS Officers, Andhra Pradesh Administrative Service Officers and select list officers,

holding the cadre posts as in the case of Non-Gazetted Officers through maintenance of suitable registers prescribed for the purpose.

2.10 ISSUE OF CHEQUE IN FAVOUR OF INDIVIDUAL GAZETTED OFFICERS :

- a) Under the new scheme the Gazetted Officers in the twin cities are given choice to receive their salaries either through "ACCOUNT PAYEE" cheques or in cash. For the purpose of Officers desirous of receiving their salary are required to indicate their choice in writing to the respective drawing officers and the option once exercised is final. So the Drawing Officers will prepare the bills, one for all Gazetted Officers who have opted to receive their salary by way of account payee cheques and the other for other Gazetted Officers who have opted to receive their salary in cash. The Drawing Officers will continue to acknowledge formally the receipt of the contents in bill for the Gazetted Officers who have opted to receive their salary by way of "ACCOUNT PAYEE" Cheque and give their endorsement as below :

"Passed for a net amount of Rs. _____ Account Payee cheque in favour of the individual Gazetted Officers covered in this bill may be issued for respective amounts".

- b) Where the drawing officers desire that cheques in the name of individual Gazetted Officers mentioned in pay bills are to be issued, Pay order on the bills passed in the Audit Sections should be as follows :

"Pay Rs. _____ (Rupees _____ only) and issue individual cheques as follows :

Sl.No.	Name of the Officer	Net Amount
1.		
2.		
3.		
	TOTAL	-----

- c) It should be ensured that total amount of individual cheques to be issued tallies with the net amount payable on the bill.

- d) Though cheques are issued in favour of the individual Gazetted Officers (desirous of receiving through "ACCOUNT PAYEE" Cheques) the formal acknowledgment furnished by the drawing officers for the net amount of the pay bill is sufficient for the purpose of Audit. The Drawing Officer is expected to ensure that the cheques are handed over to the Gazetted Officers concerned under proper stamped acknowledgments in the office copy of the Pay bill Register.
- e) In respect of other Gazetted Officers who have opted to receive their salary in cash, the existing procedure in respect of discharge endorsement as applicable to the Non-Gazetted Officers' bills will apply. The pay order on such bills passed in Audit Sections for issue of cheques should be in favour of the Drawing Officers only.

Consequent on the introduction of Electronic Clearance system scheme for making the salaries payable through the Bank, the following procedure is to be followed :

1. Two separate bills are to be prepared for Per/ Temp/the Plan/Non-Plan.
2. Account No., Name of the Bank, Location, shall be indicated against the name of the employee.
3. All the recoveries shall be distinctly exhibited.
4. Stamped acknowledgment be obtained on the office copy of the pay bill.
5. Pass Order shall be for the Net amount (i.e.) after deduction of Gross recoveries (Govt.recoveries) for example :

Total Gross :

(-) Government Deductions : _____
 (Pass Order) (Gross) et (1)

(-) Recoveries other than Govt.

(Non Govt. recoveries) : _____

Net

ii

Note : Net (ii) will be credited to the individual Bank Account through ECS. Separate cheque will be issued to the DDO for non Government recoveries.

AUDIT :

- CHAPTER 3
- a) Subject to the above changes the rules relating to checking of claims of Non-Gazetted Officers in chapter-III will apply mutatis-mutandis in respect of all the claims of AIS Officers, APAS Officers, select list Officers holding the cadre posts, and other Gazetted Officers, drawn by the Departmental Drawing Officers under the new schemes.
 - b) Further excepting the above changes, the existing procedure for receipt and disposal of claims and issue of cheques as envisaged in the relevant chapters will continue to apply.

CHAPTER 3

PRESENT ROLE

The Pay and Accounts Office, Hyderabad consists Main Office and Five Branches located at (Secretariat premises, Burgula Ramakrishna Rao Building, T.S.B. Bhavan, Old City Branch and Education Branch) with several sections. The sections and the items of work dealt with by them are as follows :

3.1 ADMINISTRATION SECTION :

The Administration section deals with the matters connected with the office establishment, budget, stationery, records, receipt and despatch of letters in respect of the entire office and circulation of important orders etc.

3.2 P.A.G. SECTIONS :

The P.A.G. sections deal with the regulation of Pay and Allowances of All India Services Officers, A.P.A.S., Officers, High Court Judges and Heads of Departments and also regulates the Group Insurance claim of All India Service Officers, verification pension papers of All India Service Officers, and High Court Judges. Maintenance of Service Registers of All India Service Officers.

3.3 P.A.D. SECTIONS :

The P.A.D. sections deal with the claims towards Non- Gazetted / Gazetted Establishment, contingencies, Loans Grants, refund of Deposits, Scholarships and other Miscellaneous claims etc.

3.4 CHEQUE SECTION :

The Cheque section deals with the receipt of Bills, preparation and delivery of Cheques, delivery of return bills and disposal of valuables etc.

3.5 COMPUTER / COMPILATION SECTIONS :

The Computer/Compilation sections deal with compilation of Accounts and allied matters in respect of Head Quarters payments and transactions taking place at the State Bank of Hyderabad, Hyderabad and Secunderabad.

3.6 CHEQUE REGISTER SECTION :

The Cheque Register Section deals with the pairing of and reconciliation of discrepancies in respect of "Pre-Audit Cheques".

3.7 ADJUSTMENT SECTION :

The Special Adjustment Section deals with keeping a watch on the prompt reconciliation of expenditure figures by various Departments, Accounts adjustment for suspense Slips received from the Accountant General and for the variation Statements received from the Departments and connected matters.

3.8 CENTRAL CORRESPONDENCE SECTION :

The CCS deals with the work relating to reconciliation of Department expenditure, with the expenditure booked in the Accounts of Pay and Accounts Officer.

3.9 CO-ORDINATION & LEGAL CELL :

Co-ordination section deals with the maintenance of uniformity regarding implementation of various government orders and clarifications, circulation of G.O's and other important orders / court cases and matters connected with legal cases will be dealt in legal cell section.

3.10 RECORD SECTIONS :

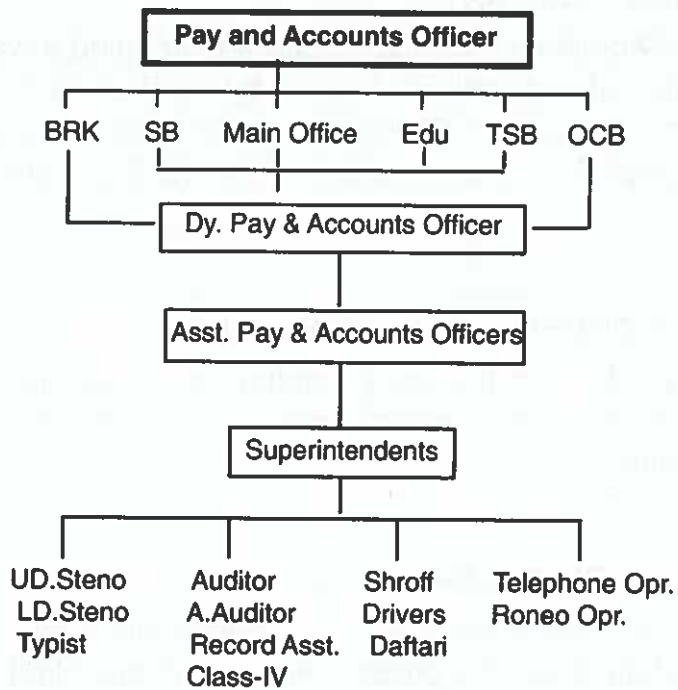
The Records section is entrusted with the custody of records.

Each section is in charge of a Superintendent, each unit in a section is dealt with by a clerk, generally an auditor. Three or four sections are placed under the charge of an Asst. Pay and Accounts Officer. Administration co-ordination, legal cell and other important matters are under the direct control of the Deputy Pay and Accounts Officer. Each branch is headed by a Deputy Pay and Accounts Officer.

CHAPTER - 4

ORGANISATIONAL STRUCTURE

ORGANISATION CHART



CHAPTER - 5

ROLE OF EACH CATEGORY

- 5.1 PAY AND ACCOUNTS OFFICER : The Pay and Accounts Officer, Hyderabad exercises the powers and discharges the duties of a Head of the Department. Pay and Accounts Officer is declared as Designated Drawing Officer on for the purpose G.I.S. of All India Service Officers.
- 5.2 DEPUTY PAY & ACCOUNTS OFFICERS : They assist the Pay and Accounts Officer in all matters and ensure satisfactory functioning of the office in general and the branches under their charge in particular. They are responsible for the correctness of the claims passed by them.
- 5.3 ASST. PAY & ACCOUNTS OFFICERS : They are the passing authorities of the claims and assist the Pay and Accounts Officer / Deputy Pay and Accounts Officer in all matters of audit and accounts.
- 5.4 SUPERINTENDENTS : A Superintendent is responsible for maintaining discipline in his section and also for the efficient conduct of its business. He should see that all the required registers are properly maintained and the work is done promptly by each Auditor/Assist Auditors. He is responsible for the correctness of the claims admitted and work done in his section. He should give proper training to Auditors/Assist Auditors in his section to make them fit to do their work efficiently and promptly. In regard to the accounting work, the Superintendent should ensure the correctness of the figures booked including the classification adopted in the various records in his section. They are also delegated with powers of passing the bills of Festival Advance, Telephone, Water, Electricity, Rent bills other than arrear claims.
- 5.5 AUDITORS : An Auditor is responsible for the correctness of the claims passed with reference to classification. Provision of funds, rules and orders and sanction of competent authority. He is responsible for the arithmetical

accuracy and correctness of the sanction orders scrutinised and claims passed or adjustments or postings made by him. He should exercise the prescribed checks and make entries in the relevant records as required by rules before admitting the claims. He is also responsible for verifying by comparison with the specimen signature on record the correctness of the signature of the Drawing Officer on the claims admitted by him. He should carry out the duties entrusted to him with utmost promptitude. He should properly maintain the registers as required under the rules and orders in force. He should always keep his work current in all respects.

5.6 ASSISTANT AUDITORS : An Assistant Auditor should receive the bills and letters after scrutiny by the Section Superintendent, promptly enter them in the concerned registers and distribute them to the units in the section. He should handover passed bills and bills returned unpassed to cheque section through the appropriate registers. He should maintain the common registers of the section. He should record all the important circulars, office orders, amendments to codes and memoranda etc., after circulation among all the members of the section. Assistant Auditors posted in section and compilation group section should discharge the duties entrusted to them in these section. As the Assistant Auditor in this section has to constantly handle bills, cheques, etc., they should do their work quickly and efficiently and in a responsible manner and obtain appropriate acknowledgments then and there for bills, cheques etc., handed over.

5.7 TYPISTS : The typist will type all official correspondence letters neatly.

5.8 RONEO OPERATOR : The Roneo operator will duplicate all GO's, circulars and Govt. instructions to circulate among the staff.

5.9 CLASS IV STAFF : The Class IV staff should see that the tables, chairs and records of the sections / officer to which/whom they are attached are kept clean. They should carry out the duties entrusted to them with utmost promptitude and sense of responsibility.

5.10 SWEEPERS : The Sweepers will sweep all floors neatly and they will wash all floors once in a month with cleaning powder.

- 5.11 **SCAVENGERS** : The Scavengers will wash the toilets twice in a day and keep it clean with the use of phynoil to avoid bad smell.

- 5.12 **WATCHMEN** : The Watchmen will watch the entire office during the nights and he will be responsible for any loss of Govt. property.

CHAPTER - 6

MAJOR ASSIGNMENTS

OFFICE DISCIPLINE :

All Officers and Staff should be conversant with the Government servants conduct rules. They should strictly observe the rules and orders regarding office hours, attendance, cleanliness and discipline. They should be polite in their dealings with superiors, subordinates and outsiders.

- 6.1 **HOURS OF WORK** : The hours of work in this office shall be as prescribed by the Government. Superintendents are responsible to see that the members leave the section for lunch during specific period only.

When work is in arrears in the interest of the public service, require it or when heavy work is anticipated, e.g. during the last week of the month when the salary bills have to be attended to and during the month of March. When there is a large flow of bills, it is the duty of the Superintendents to prevent the accumulation of arrears and they are therefore, authorised to require the attendance of subordinates before and after the usual hours also and on holidays.

- 6.2 **ABSENCE DURING OFFICE HOURS** : No member should leave the office during office hours without the permission of the Superintendents or a Superintendent without the permission of the Gazetted Officers-in-charge.

- 6.3 **An Assistant Pay & Accounts Officer / Dy. Pay and Accounts Officer** is competent to sanction casual leave to the staff working under him. Casual leave for Asst. / Dy. Pay & Accounts Officers requires the sanction of the Pay and Accounts Officer.

- 6.4 **ATTENDANCE REGISTER** : The Attendance register will be maintained in the standard form prescribed. Strict punctuality is expected from all the staff of the office. This is necessary not only for general discipline of the

office but also on account of the dealings of this office with the public. The attendance registers kept in each section should be initialled in the appropriate cage by each member of the section as soon as they arrive. The registers should be closed five minutes after commencement of the office hours by the Superintendents (or in their absence by the senior most Auditor present) and submitted to the branch officer. Any member who has not arrived at that time will be marked by the member closing the attendance register as "late" by putting a cross across the cage against his/her name or as P.C.L (permitted to come late) if he or she had already obtained permission to do so. Permission to attend office late, which will be granted sparingly and for good reasons, should be obtained in advance in writing from the Superintendent or the Gazetted officer- in-charge of the section. The branch officer will keep the register till half an hour after the commencement of the office and all late comers will have to sign the register in the room of the branch officer noting the actual time of arrival.

- 6.5 PENALTY FOR THE LATE ATTENDANCE : If an employee attends office late by more than one hour after the commencement of the office hours but before the lunch interval either with or without permission, the absence will be treated as 1/2 day casual leave. Attendance after the lunch will be treated as 1 day casual leave. This will be in addition to any disciplinary action that may be taken for absence without leave. A member of the staff may be permitted to attend office late for valid reasons, three times in a month, provided that the period of absence does not exceed one hour for every three subsequent occasions of the late attendance or less, during a month, one day casual leave will be deducted from the casual leave account.
- 6.6 REPORT ON LATE : A report of late attendance for each month should be submitted to the Gazetted officer-in- charge on the 7th of the following. For this purpose, the column on the right hand side of the attendance register should be filled in and the initials of the Gazetted officer obtained at the foot thereof. For feature of casual leave for late attendance should, however be entered in the casual leave register then and there submitted to the Gazetted officer-in-charge for attestation, necessary entry being made in the attendance register also in the proper column.
- 6.7 ATTENDANCE OF CLASS 4 STAFF : Last Grade servants attached to the Sections and those doing duty under Gazetted Officers will attend office atleast

half an hour before the commencement of the office hours. The care taker will keep the attendance register of these class IV staff who will also sign in the registers of the concerned sections.

6.8 **SPITTING AND SMOKING IN OFFICES** : No one should spit inside the office except in the spittoons provided for the purpose. Smoking in the office is strictly prohibited.

6.9 **HOLIDAYS** : The Pay & Accounts Officer / Dy. / Asst. Pay and Accounts Officers will decide with due regard to the state of work of the office or any section whether there is any need for attendance of a part or whole of the office in the case of each holiday. Otherwise, skeleton staff of 1 or 2 Auditors / Asst. Auditors will be posted on holidays to receive urgent tappals and to attend to urgent work, if any.

6.10 **SYSTEM OF CORRESPONDENCE** :

FORMS OF CORRESPONDENCE :

The several forms of correspondence in this office will be as follows :

1. Memorandum
2. Letters, including express letters, printed forms in half margin etc;
3. Demo-official letters; and
4. Unofficial reference.

NOTE : The letter form should invariably be used in addressing private or nonofficial persons or bodies (including applicants).

6.11 **USE OF HALF MARGIN AND OTHER PRINTED FORMS** : Certain forms have been standardised and printed to suit the needs of this office; these should as far as possible, be used to keep down clerical work. Half margin forms should invariably be used to call for information and for eliciting particulars in regard to items or other matters under examination which cannot be settled unless further information thereon is obtained from the Departmental offices but they should never be used to convey orders, decisions etc;

6.12 METHOD OF WRITING OFFICE NOTES :

- a) All office notes should be temporarily and courteously expressed and written, if possible, in third person. They should be broken into numbers, paragraphs. It may be assumed that the paper under consideration will be read by the officer to whom it is submitted, and that no paragraphs or reproduction or verbatim extracts of it are ordinarily necessary in the notes. A precise of its contents need be made, only when the paper is of great length and of complexity.
- b) When a note is submitted, it should as far as possible confine itself to :
 1. The question at issue.
 2. Circumstances leading upto it, if necessary.
 3. Rules and procedures bearing upon it.
 4. Suggestions for action.

This is not to be taken as prohibiting the raising of relevant side issues, but it will usually be found to be convenient to start a new file for such cases. In some cases perusal of the paper consideration will be sufficient and no noting is required beyond a brief suggestion for action.

- c) To facilitate rapid disposal of cases and especially urgent cases, personal discussion between Superintendents of sections and officers and clerks should be freely resorted to. A draft letter/telegram/T.M. as the case may be, should be prepared at any stage of the case, if it appears that the consideration and disposal of the case would be facilitated by submitting in the form of a draft. Superintendents should not overlook that there may be a case which either by its intricate nature or being urgent it can only be dealt with adequately by the officer. In such cases, the papers should be submitted immediately "for orders". It is not essential that notes be written on all cases.
- d) In important cases on which an officer has passed orders, either by approving the suggestions made in the notes or by writing a note of his own but has not actually suggested the phraseology to be employed, the draft should invariably be submitted to the officer before issue. The section list dealing with an office note should see that there is atleast one blank page attached on which the officer can record his remarks.

6.13 METHOD OF DRAFTING :

- a) Drafts should be divided into paragraph which should be numbers, a fresh paragraph being begun for every new statement or fresh new argument. The tendency to use unduly long sentences should be resisted. A draft should be complete, clear and brief; complete so as to be in itself sufficiently intelligible without reference to other papers; clear, that is, free from any ambiguities which may cloud its meaning or necessitate further references which might have been easily avoided; brief, in order that its reading may occupy the least possible time.
- b) A Draft should be written in temperate language and courteously worded. The use of colloquialisms and abbreviations should be avoided. The object to be kept in view when orders being drafted is to express the meaning or convey the instructions of the Pay and Accounts Officer with the utmost possible exactitude and as completely and tersely as is consistent with courtesy.
- c) If it be necessary to revise a draft to any great extent, it is better to rewrite the paragraph as and when the draft has been much cut about. It should be recopied before being submitted to the officer. Office copies need not be typed except when so required by a Gazetted Officer.
- d) Letters should bear a subject heading. When a letter is a reply or bears direct reference to the letter received, the draft received, the draft reply should commence with the expression "with reference to your letter" or "in reply to your letter".
- e) When a letter is in continuation of a series of correspondence, the last of which was received from the persons to be addressed, the phrase "with reference to the correspondence ending with letter" should as a rule, be employed. On the other hand, if the last letter was one issued by this office, and the phrase "In continuation of this office (or my) letter" is proper and should be used.
- f) When an original reference is disposed of by this office after the receipt of reminders, a reference there should be given in the final reply e.g., "This disposes of your reminder No. _____ dated _____".
- g) Figures and references should, as far as possible, be embodied in the text and not related to appendices or to the margins.

- h) When a draft has to pass through several sections before being sent upto the Pay and Accounts Officer for approval, it should be seen by the Gazetted Officer of the section concerned.

6.14 PAPERS TO BE ARRANGED AND REFERRED BEFORE SUBMISSION TO THE GAZETTED OFFICER :

Superintendents should be careful in submitting cases to Asst./Dy. Pay and Accounts Officers and to the Pay and Accounts Officer to see that they are sent up complete with all connected papers and extracts of relevant rules and properly referenced. When there are a number of papers, they should be arranged in order of date and fastened by a tag in the top left hand corner; in important cases page numbers should be given and references should be by page numbers and not by attached flags; this applies also to drafts submitted for approval.

6.15 SIGNING OF COMMUNICATIONS AND RECORDING OF LETTERS :

- a) Letters addressed to the Government except those where only routine information is asked for or given should be submitted to the Pay and Accounts Officer before issue. All communications which are approved by the Dy./Asst. Pay and Accounts Officers in draft stage should be signed by themselves in all cases. The documents mentioned below may be approved at the draft stage and the fair copies signed by the Superintendents.
1. Reminder cards and routine reminders.
 2. Acknowledgments of letters and documents received.
 3. Fair copies of ordinary and express telegrams after the drafts have been approved by the Gazetted Officer.
 4. Communication of adjustments made in the books in rectification of errors in classification.
 5. True copies of extracts from letters/vouchers.
 6. Cheque forwarding letters.
- b) All D.O. letters received in the name of Pay and Accounts Officer and all letters received from the Government should be attended to promptly and they may be recorded only under the orders of the Gazetted Officer-in-charge except those which are specifically required to be put up to the Pay and Accounts Officer.

- c) All Drawing Officers letters received in the names of the Gazetted Officer-in-charge should be recorded under those officers. All other letters may be recorded under the orders of the Section Superintendents.

6.16 RECEIPT AND DISTRIBUTION OF DAK : Each Superintendent should arrange to acknowledge the daily dak including under cover register received in the section from the inward Branch of the Administration Section. The dak should then be sent to the Asst. Pay and Accounts Officer who will return it to the Section after perusal.

The Superintendent should, as soon as the dak is received from the Asst. Pay and Accounts Officer, examine each letter, set his dated initials on it and hand over the dak to the Assistant Auditor for the distribution of the letters to the concerned units under proper acknowledgment.

No letter sent to a section through the Dak Register should be refused and any letter wrongly marked should be sent to the correct section through the transit register of the section. In case of any doubt, the letter should be sent to the Superintendent, Administration section for correct marking of the section.

6.17 PURPORT REGISTER :

- a) Each Auditor/Assistant Auditor in a section should maintain a Register to watch the disposal of the letters received in his unit. In addition consolidated purport registers any be maintained in each section for diarising (i) All Drawing Officers letters, and (ii) all letters received from Government /Accountant General pertaining to that section.
- b) The purport registers should be closed on the first day of every week in respect of all letters received to the end of the preceding Wednesday detailing out the pending letters and the reasons for the pendency and submitted to the Gazetted Officer-in-charge through the Superintendent. An item in the purport register should not be treated as closed until the disposal is noted against it and the Superintendent set his initials. The Superintendent should ensure that all letters are disposed of promptly. If any letter is pending for an unreasonably long time, the matter should be brought specially to the notice of the Gazetted Officer-in-charge with the reasons for the pendency for his orders.

6.18 DESPATCH REGISTER :

A despatch register should be maintained for each unit in the proper form. The fact whether the communication issued requires a reply or not should be noted against each item in the relevant column. All letters due for despatch should be sent to the outward branch of the Administration section along with the despatch register. The fact of receipt of a reply should be noted against the concerned entry in the despatch register then and there. The despatch register should be closed once in a month detailing the items for which replies are due but are not received suitable reminders should also be issued promptly calling for replies. D.O. letter should be issued in respect of items pending for a considerable time depending on the nature and importance of each case. While issuing reminders, no fresh despatch number should be assigned it being sufficient to repeat the despatch number of the original letter, with a suffix R.1 to indicate the first reminder. R.2 to indicate the second reminder and so on. Dates of the reminders issued should also be noted against the original number in the despatch register.

6.19 SYSTEM OF RECORDING CORRESPONDENCE

All correspondence will be filed in "Files" or "Cases".

- i) **FILES :** The unit for recording correspondence will be the "File". A list of sectional files is given in the Appendix I to this chapter. All papers both outward and inward will be classified according to the file to which they belong cases will be subordinate to files and separate integral parts of the files and will be subnumbered serially. Thus all papers belong prima facie to some file or other. If they are unimportant they go straight into the file and are arranged chronologically with the other papers in the file. If important, they are formed into a separate case but they still belong to the file and will be indicated by the number of the file as well as the number of the case. E.g., the case relating to FRs for which the number is assigned as under "File No. 4" i.e., Codes and Manuals in the Administration section will be indicated as follows; Admn./4/77/78 in the year 1977-78.

Thus at the end of the year each file will consist of the "file" proper containing unimportant and routine correspondence on the subject to which the file relates, plus one or more separate cases dealing with important questions under the same subject.

- ii) **CASES :**

- (A) Cases should be formed whenever it is necessary to keep together the papers connected with a subject either on account of its importance or because it is specially convenient to do so. Only correspondence of a purely routine character will go into the files proper without being cased.
- (B) Whenever it appears to a Superintendent that the correspondence any subject is likely to be protracted or is so sufficient importance to be formed into a case, he should note the word "Case" on the paper under reference or disposal and the clerk should from the case forthwith so that the case may be completed and no paper which ought to get into it, is omitted. Gazetted Officer also should note "case" on any papers coming to them which seem to deserve to be so treated.

(C) REGISTER OF CASES :

Every section should maintain a register of cases. One or more pages should be allotted to each file. The subject and number of the file will be entered when it is formed. In the remarks column the date of closing the case may be entered. If the correspondence is not furnished within the year, the remarked continued in 19 - 19 may be entered in the last column. At the close of the year a line should be drawn in red ink across all the pages of the register and a fresh set of entries made for the next year.

- (D) All cases in which the correspondence is not finished but is still continuing after the close of the year should immediately be brought forward to the Register of the next year under the same numbers as they bore in the previous year and the figure of the same wing year should be added in the case cover. The case of will then be treated in all respects as a case of the new year. Thus, if 10 cases were formed under any particular file in a year all except numbers 3 and were closed before the end of the year, numbers 3 and 8 should be brought forward as numbers 3 and 8 of the next year and new cases formed in next year should be number 1, 2, 4, 5, 6, 7, 9, 10 omitting the numbers 3 and 8 already allotted to the cases brought over from the previous year.

6.21 MISCELLANEOUS : All items of work such as reports, etc., due to the Pay and Accounts Officer, returns due to or from outside officers or other sections of the office should be watched through a register in the following

form, which should be maintained in each section. it should be kept with the Superintendents and submitted to the Assistant Pay and Accounts Officer weekly.

REGISTER OF RETURNS & REPORTS SECTION

SI.No.	Name of the Return report	To From whom due	When due
--------	---------------------------	------------------	----------

1	2	3	4
---	---	---	---

ACTUAL DATE OF SUBMISSION

Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

5

6.22 RESPONSIBILITIES ON TAKING OR HANDING OVER CHARGES :

- A) Whenever there is change in Gazetted charge (either because of redistribution of work or because of transfer etc.) the outgoing officer should hand over to his successor all keys, valuables, character rolls, if any and other confidential documents. He should also prepare a report to his successor in the form of a note indicating the stage of work in the sections under this charge and important cases or items of work which are pending and are likely to call for the officer's special attention or scrutiny. Any serious defect that may exist in any of the sections in his charge should also be mentioned in the report.
- B) Every Superintendent or Auditor/Assistant Auditor when handing over charge of his duties to another should prepare a memorandum of bills/cheques, cases, papers etc. pending disposal and of items of work which are in arrears or which require the special attention of this successor. A list of bills/cheques, files, letters, etc., handover should all be prepared. The Memorandum (including the list) should be submitted to the Asst. Pay and Accounts Officer, Superintendents

should also ensure that the furniture and various codes and manuals and other books of reference exist as per the lists maintained in the section.

- 6.23 **REGISTER OF BOOKS** : All Sections should maintain a register showing details of the Codes, Manuals and other Government publications supplied to the section by the office. The Superintendents are personally responsible to maintain this register correctly and up-to-date. Whenever there is a change of Superintendent the fact of handing over should be indicated in the register along with discrepancies noticed, if any. While doing so, if any book is found missing its value will be recovered from the Superintendent concerned or/he has to replace the same with up-to-date corrections.
- 6.24 **SUPERINTENDENTS NOTE BOOK** : Each Section Superintendent should maintain a note book for noting all important orders received in the section. The notes should be arranged under some important heading with a proper index. The Superintendents of the sections are personally responsible for maintaining the note book properly. The note book should be submitted to the Gazetted Officer-in-charge on the first of every month discrepancies noticed, if any, while doing so (if any book is found missing its value will be recovered from the Superintendent concerned or he has to replace the same with up-to-date corrections).
- 6.25 **AUDITORS NOTE BOOK** : Every auditor should maintain a note book to keep a note of such matters, orders, circulars etc., which do not find place in any other prescribed records maintained in the office which will facilitate his day-to-day work. The Superintendent should guide the auditors while going through the dak or passing file order etc., and see that important points pertaining to the auditors' seat are noted in the note book. This note book should be submitted to the Superintendent of the sections on the 1st of every month who should put his initials in tokens of having seen it.
- 6.26 **DAILY POSITION OF BILLS SECTION** :
- a) A register showing the daily position of bills (separately for pay bills of the current month and other bills) should be maintained in each pre-check section in the following form :

UNIT	OPENING BALANCE	RECEIPTS	TOTAL	DISPOSAL	CLOSING BALANCE
1	2	3	4	5	6
	MORE THAN 15 DAYS	MORE THAN ONE WEEK	LESS THAN ONE WEEK	INITIALS OF THE AUDITOR	
	7	8	9	10	

A) THIS REGISTER SHOULD BE CLOSED IN THE MORNING AND IN THE EVENING EVERY DAY AND PUT UP TO THE BRANCH OFFICER CONCERNED. THE TOTAL FOR ALL THE UNITS IN THE ABOVE REGISTER SHOULD BE FURNISHED TO THE PAY AND ACCOUNTS OFFICERS CELL FOR SUBMITTING A CONSOLIDATIONS REPORT TO THE PAY AND ACCOUNTS OFFICER TWICE A DAY.

B) ON THE 5TH OF EVERY MONTH, EACH SECTION SUPERINTENDENT SHOULD SUBMIT TO THE CONCERNED DY. PAY AND ACCOUNTS OFFICERS, ASST. PAY AND ACCOUNTS OFFICERS, A MONTHLY REPORT (APPENDIX-11) REGARDING THE POSITION OF BILLS RECEIVED IN HIS SECTION UPTO THE LAST DAY OF THE PRECEDING MONTH. THE SUPERINTENDENT WILL BE PERSONALLY RESPONSIBLE TO SHOW THE TRUE POSITION OF BILLS IN THE REPORT.

APPENDIX - I

SEE PARA P:24(1)

LIST OF FILES

File Number	Subject
(1)	(2)

1. Budget and grants
2. Delegation of powers
3. G.Os., circulars and office orders
4. Codes and Manuals
5. Heads of accounts and classification
6. Pre-check procedure
7. Inspection
8. Periodical reports and returns
9. Audit objections
10. Reconciliation
11. Office matters (stationery, furniture, casual leave, applications etc.)
12. Sanctions to posts and staff position
13. Contingencies and miscellaneous charges
14. Promotions, reversion etc.
15. Probation
16. Increments
17. Leave
18. Postings and transfers
19. Certificates of transfer of charges
20. Payment of contributions
21. Last grade Govt. servants

22. Typewriters and bicycles
23. Forms (maintained in administration section)
24. Stationery (maintained in administration section)
25. Holidays
26. Requisitions for old records
27. Personal file relating to each Gazetted Officer
28. Office building
29. Purchase orders and purchase
30. Payments of bills - correspondences
31. Receipts and recoveries correspondence
32. Suspense slips and T.Es.
33. Deposits
34. Objections book
35. Defalcations and losses
36. Accidents
37. Court attachments
38. Review remarks
39. Arrears, clearance of outstandings and completion reports
40. Cheques, valuables
41. Expenditure statements
42. Post review of vouchers
43. Test check of work done in sections
44. Review of organisation & methods
45. Important and interesting cases
46. Permanent advances
47. Miscellaneous

APPENDIX-X-II

Statement showing the position of bills during

1. Opening balance
2. Receipts
3. Totals
4. Disposals
5. Balance
6. Bills pending for more than one month
7. Bills pending for more than fortnight
8. Bills pending for more than 7 days
9. Bills for adjustment pending for more than 10 days

TOKENS No: & DATE	AMOUNTS	BRIEF PARTICULARS	REASONS FOR PENDENCY	PROBABLE DATE FOR DISPOSAL
1	2	3	4	5

ADMINISTRATION

6.27 MATTERS AFFECTING THE STAFF :

The orders of the Pay and Accounts Officer are obtained on all important matters including all cases, which effect the staff of the office while the routine items of work are disposed off by the Assistant Pay and Accounts Officers/Dy. Pay and Accounts Officers-in-charge of the administration sections.

6.28 THE STAFF POSITION :

Every day a staff positions statement indicating the sanctioned strength, actual working strength and vacancies in each cadre should be submitted to the Deputy Pay and Accounts Officer / Pay and Accounts Officer in form No. PAO.1.

6.29 CONDITIONS OF SERVICE :

The conditions of services of/the members drawn from other departments of the State Government and the staff recruited by the Pay and Accounts Office are governed by the Andhra Pradesh Pay and Accounts Service Sub (Service) Rules 1994.

6.30 MAINTENANCE OF PERSONAL FILES, SERVICE BOOKS AND LEAVE ACCOUNTS OF STAFF :

A) The service books and leave accounts should be maintained in accordance with rules, personal files containing the confidential reports of the staff should be kept in the personal custody of the Deputy Pay and Accounts Officers/Asst. Pay and Accounts Officer (Admn.).

B) A register of service books should be maintained in Form No. P.A.O. 2 to watch the movements of the service books. In the month of January each year the service books held in the custody of the section should be verified with the register of service book by the officer-in-charge of the administration section and the fact recorded in the register over his dated signature.

6.31 SANCTION OF LEAVE (OTHER THAN CASUAL LEAVE) :

- A) The rules and procedure for grant of leave are laid down in the relevant leave rules of the State Government earned leave and half pay leave without substitutes for period not exceeding one month for the staff upto Auditors may be sanctioned by the Assistant Pay and Accounts Officers in-charge of the sections concerned after ascertaining eligibility.

All other leave requires the sanction of Deputy Pay and Accounts Officer (Admn.). Leave cases of Superintendents and Officers should be submitted to the Pay and Accounts Officer.

NOTE : All applications of leave after sanction by Assistant Pay and Accounts Officers concerned should be sent to administration section for further action.

- B) A Leave register should be maintained in the section in Form No. PAO 3 to ensure posting of entries in the leave accounts and facilities ascertainment of the staff position and drawal of salary bills. The register should be closed monthly to ensure that no spell of leave sanctioned and availed of by a member is left unposted in the leave accounts and the Service book.

6.32 RELEASE OF INCREMENTS :

Increment to be drawn as a matter of course by A.P.A.O. (Admn.) in case of Class-IV and Non-Gazetted Staff unless it is withheld. For Gazetted Officers i.e. Dy.PAO/APAO the PAO is the authority to release the increment.

6.33 REGISTER OF INCREMENTS :

- A) A Register of increments in Form No. PAO 4 should be maintained in the section to watch the due dates of increments and take action to obtain sanction of increments due in each month. Separate pages should be allotted for the increments falling due dates of increments and take action to obtain sanction of increments due in each month. In the folio relating to a month, all increments falling due in that month should be recorded. Enough space should be left between the names and also some blank pages left after the entries of a particular month so that remarks affecting the date of increments or

entries relating to new names can be made. If, for any reason, the date of increment of a person changed to another month the name of the person should be scored through and a note kept against it showing the folio to which it is transferred. Names of persons newly appointed or promoted to higher grades should be entered immediately on appointment or promotion in the relevant folios.

- B) Before the preparation of the monthly Pay bills, the increment register should be reviewed and a consolidated list of cases of increments accruing in the month should be put-up to the Asst. Pay and Accounts Officer (Bills) for sanction. The increased pay should be given effect to in the Pay bill for the month in which the increment accrues.
- C) The register should be closed monthly with an abstract showing the opening balances, number of cases in which increments were due, number of cases in which the increments were granted and the closing balances. The closing balance should be supported by the details of cases and the reasons for the delay in each case.
- D) Where the sanction of increments involves crossing of efficiency bar, increment should be drawn only after the authority competent to remove the bar signs a declaration that the person concerned is fit to cross the bar.

6.34 DEPARTMENTAL TESTS :

Before sanctioning increments or ordering promotions, it should be ensured that conditions regarding the passing of departmental tests prescribed in service rules have been fulfilled.

6.35 POSTINGS AND TRANSFERS :

The Administration section should maintain a register to indicate the position of staff and vacancies in all the sections, showing the names of the persons in each category and dates of joining the sections etc. Entries in the Register should be kept always upto date. The transfers and postings of Officers and Staff should be approved by the Pay and Accounts Officer.

6.36 DRAWAL OF BILLS :

The Assistant Pay and Accounts Officer (Bills) is the Drawing and Disbursing Officer in respect of the Pay and Accounts Office and this

function is supervised by the Deputy Pay and Accounts Officer (Administration).

6.37 BILLS FOR PAY AND ALLOWANCE :

All the bills for the Pay and Allowances of the Pay and Accounts Staff should be prepared by the Bills Section in accordance with the instructions contained in the Rules and Orders issued by the Government from time-to-time. For this purpose a statement of events in Form No. 8 PAO should be obtained every month from each section indicating the names and the periods of their duty or leave during the month.

6.38 T.A. BILLS; MEDICAL REIMBURSEMENT BILLS ETC.:

The T.A., Medical Reimbursement claims etc., in the prescribed forms presented by the members of the staff should be checked in accordance with the rules and the instructions issued in the matter from time-to-time.

6.39 REGISTER OF BILLS :

A bill register should be maintained in Form No. PAO 26 to watch the disposal of bills received in the section. After check of the bills, bills requiring counter signature should be put-up to the controlling officer alongwith the register. The bills should then be sent to the concerned pre-check section. The register should be closed monthly with an abstract showing the opening balance, bills received and disposed off during the month and the closing balance is submitted to the Assistant Pay and Accounts Officer (Bills).

6.40 DRAWAL OF CASH AND DISBURSEMENT :

The precautions enjoined in the rules should be strictly observed in obtaining cash from the bank. For the monthly disbursement of salaries, section-wise, acquittance rolls should be prepared and the actual amount required for disbursement should be handed over along with the acquittance rolls to the concerned sections after obtaining a simple receipt from each Superintendent for the amount handed over. Before the close of the day of acquittance rolls along with the undisbursed cash, if any are received back in Bills Section.

6.41 REGISTER OF UNDISBURSED PAY AND ALLOWANCES :

In order to watch that the amounts of all cheques received from the cheques section are encashed and disbursed, a register of undisbursed pay and allowances should be maintained in Form No. PAO 9.

The cashier should get balance in his hand verified physically on the same day by the Assistant Pay and Accounts Officer (Bills) who should make a note of the result of verification in the cash book. This apart another officer nominated by Deputy Pay and Accounts Officer in the first week of every month should also make a surprise check of cash balance with the cashier once in a month and record the result in the cash book.

6.42 REVIEW OF ACQUITTANCE ROLLS :

The Assistant Pay and Accounts Officer (Bills) should see :

That the amounts drawn on bills are completely accounted for by payments made and balance held as undisbursed;

That there is proper acquittance for each amount disbursed.

That the amounts noted in the acquittance rolls agree with the claim for each person as shown in the office copy of the bills. That there is certificate by the person disbursing the amount to the effect that the amount he has been disbursed to the proper persons. That the total of the undisbursed balance as shown on the individual acquittance rolls agree with that shown in the Register of undisbursed Pay and Allowance.

6.43 OFFICE CONTINGENCIES :

The Office has a permanent advance to meet contingent expenditure. A register of contingent charges should be maintained in the section to record all contingent expenditure.

6.44 FURNITURE :

A) A stock register of furniture should be maintained in the section showing the receipt and distribution of furniture in the office. Separate folios should be set apart for each item of furniture and receipts, issue and balances recorded as shown as and when transactions take place and attested by the Superintendent. The

distribution of each item of furniture among the sections and offices should be shown in the last column of the register.

- B) For every receipt of new item of furniture, reference to voucher or invoice No. should be furnished in the relevant column. Every issue should be supported by the acknowledgment of the recipient. Separate lists showing the furniture supplied to each section/officer should be prepared in duplicate and one copy containing the acknowledgement of the Superintendent of the receiving section/officer should be filed in the administration section and the other copy handed over to the section / officer concerned for being hung in a prominent place in the section / officer's room.
- C) The physical balance of furniture should be verified annually by an officer other than the officer in-charge of the administration section.

6.45 RECEIPT AND DISTRIBUTION OF DAK : (PAO FORM NO. 7) :

- A) The Auditor/Assistant Auditor in-charge of the inward branch will open all the tapals except D.O. letters addressed to Officers, confidential and Registered letters. The Registered letter should be opened in the presence of the Superintendent (Admn.) and the Confidential letters in the presence of the Deputy Pay and Accounts Officer/ Assistant Pay and Accounts Officer (Administration). The D.O. letter should be sent to the officer concerned. The person in-charge of receipt of tapals should thereafter date stamp and sort out letters section-wise. He will be able to sort out the letters correctly if the section number is indicated in the reference issued by this office in their replies. The section from which a letter originates should therefore, note in all the correspondence of the seat in the section, so that the reply received will contain this information. This will be followed by the file number, case number, the year, despatch number and the date. Letters containing no reference number of this office should be got marked by the Superintendent (Administration).
- B) Full particulars of letters received by Registered Post and through special messengers should be entered in a separate register. The names of the sections to which they are sent should be noted against each entry in that register. These letters should be sent to the sections through special transit registers styled 'under cover register'. Other letters are sent to the sections through the "dak registers".
- C) All papers containing valuables should be entered in the register of valuables in Form No. PAO 7. The acknowledgment of the section

concerned should be obtained therein. This register should be closed and put up to the branch officer every Monday with the details of the outstanding items and reasons for pendency.

- D) The letters sorted out should be sent to the sections concerned in the respective transit registers indicating the total number of letters sent on a particular day. Details of letters received from Government should be given separately. The letters received upto the lunch interval and urgent letters received at any time during the day should be sent to the concerned sections on the same day of the receipt. Letters received after the lunch interval may be sent on the next day. There should not be any further delay in sending them.

NOTE: All letters from Government G.Os should be entered in separate registers with description of subject etc. and after perusal of any important or general orders by PAY ACCOUNTS OFFICER/DEPUTY PAY AND ACCOUNTS OFFICER (ADMINISTRATION). They should be sorted and sent to sections as mentioned above.

- E) The Section Superintendents should arrange to acknowledge the letters received in the transit register itself. The transit register should be returned to the receipt clerk promptly. The acknowledgment of the concerned Auditors for the letters received by them should be obtained in respective separate registers.
- F) All D.O. letters, letters from the Accountant General as well as the orders and letters from the Government should be diarised promptly in separate Purport Registers of the concerned sections.

6.46 DESPATCH OF LETTERS AND STAMP ACCOUNT :

- A) The letters received from the sections for despatch upto the lunch interval and urgent letters received at any time during the day should be despatched on the same day in their receipt by the outward branch. Letters received after the lunch interval may be despatched by next day. There should not be any further delay in their despatch.
- B) A stamp account should be maintained by the despatch clerk showing the opening balance, the value of stamps purchased, the value of stamps used and the balance remaining by hand at the end of each day and submitted to the Superintendent (Administration). This account should be submitted to the Assistant Pay and Accounts Officer along with the bill for postage stamps. Reference to bill

number in which service postage is obtained should be noted in the register. The physical verification of the stamps on hand with the book balance should be made once in a month by the Superintendent in-charge of the section, who should also certify to the fact of such verification against the entry of the details in the stamp account on the date.

6.47 BUDGET AND CONTROL OF EXPENDITURE :

The Budget Estimates and the Revised Estimates for the office should be prepared in the Administration Section.

In order (i) to reconcile the expenditure with booked figures and (ii) correlate the progress of expenditure with the budget provisions, a register in Form No. PAO 6 should be maintained in bills section.

6.48 DUPLICATE KEYS :

Duplicate keys of all almirahs and lockers allotted to the sections for safe custody of documents and records shall be kept in the custody of the Deputy/Assistant Pay and Accounts Officer (Administration Branch). However, while one set keys of almirahs of cheques section, in which the cheque books in use, pending cheques and counterfoils of used cheque books are kept with the Assistant Pay and Accounts Officer (Cheque), the duplicate may be kept with the Superintendent, Cheques section. Duplicate key of iron safe should be forwarded to the District Treasury, Hyderabad for safe custody. A register of duplicate keys should be maintained in the section in A.P.T.C. Form No. 26.

6.49 SUPPLY OF LIVERIES TO THE LAST GRADE GOVERNMENT SERVANTS :

Liveries are supplied from the stationery and printing department to the last grade Government servants in accordance with the scale laid down by the Government from time-to-time.

6.50 FAIR COPYING :

All Fair copying work should be done by the concerned Typists. Each typist should maintain a diary showing the number of foolscap size pages

typed by him on each day and submit it to the Superintendent (Administration) on every Monday showing the number typed and the balance pending with each typist during preceding week for his orders.

6.51 STATIONERY :

Governments have decentralised the purchase of stationery articles except stationery forms like Commercial Tax Forms, Excise labels from stationery departments. The head of office / departments shall purchase the stationery from the local market subject to the delegation of powers and budget provision. "No stock certificate" need not be obtained from stationery department.

(G.O.Ms.No. 320 Home (Printing A.1) Department, dated 10-11-1997.

6.52 TAKING RONEOD COPIES OF ORDERS AND CIRCULARS :

- A) In respect of letters for which a number of copies are required to be taken, the section concerned should obtain the orders of the Deputy / Assistant Pay and Accounts Officers in-charge specifying the number of copies before sending them to the typist. Then stencil the letter. The stenciled copy together with letter should be returned to the section for comparison. After comparing the stenciled copy will be sent to Roneo operator under the control of Administrative section who will get the letters roneod on the day of the receipt.
- B) A report showing the number of letters received, the number roneod and the balance pending if any with the reason for the pendency should be submitted to the Deputy / Assistant Pay and Accounts Officer (Administration) every day.

6.53 DISTRIBUTION OF IMPORTANT GOVERNMENT ORDERS, CIRCULARS AND OFFICE ORDERS :

Copies of important Government orders and circulars which are general application should be arranged to the roneod and distributed immediately to all the sections / officers by the coordination section. Similar action should be taken in respect of the Office orders and circulars issued by this office. The particulars of such orders and circulars should be noted in a separate register subject-wise (e.g. F.Rs., T.A. etc.) and when they are issued.

6.54 FILLING AND CUSTODY OF RECORDS AND VOUCHERS :

The instructions for filling and custody of records and vouchers have been issued under a separate chapter.

6.55 REGISTER OF TRUNK CALLS :

A register of trunk calls should be maintained in the Administration section for making necessary entries whenever the office telephone is used for making official or private calls. Private calls should be made only in case of real urgency. The concerned person in the Administrative section should ensure that all outgoing calls are properly recorded in the register by the persons concerned. Recoveries in respect of private calls should be made promptly and the particulars of recoveries should be noted against the relevant entry. On the 10th of each month, the register should be submitted to the Gazetted Officer in-charge of Administration section with a certificate that all recoveries relating to previous month have been affected.

CHEQUES AND BILLS BRANCH**6.56 DUE DATE OF PRESENTATION OF MONTHLY SALARY BILLS :**

The monthly salary bills are to be presented by the Drawing officers before the 16th (or the next morning day of the 16th happens to be a holiday) of the month to which they relate.

The due date of presentation of bills for each month is also to be notified in the Notice Board in the section prominently a week in advance of that date.

The cheques section and the pre-cheques sections will bring to the notice of the Deputy Pay and Accounts Officer, cases of offices, who are persistently presenting the bills belatedly, for remedial action.

6.57 SPECIAL PROCEDURE FOR DEALING WITH BILLS IN MARCH :

In order to cope up with the heavy work in March every year, the following instructions should be meticulously observed

- i) A circular letter is to be issued to all the Heads of Departments sufficiently in advance (say by 15th February) communicating the due dates for the presentation of various bills in the month of March

so that the departmental officers may regulate evenly the bills presented.

- ii) Bills presented beyond the date fixed should be accepted only with specific approval of the Pay and Accounts Officer or of the Officer authorised by him for the purpose.
- iii) Requests for extension of due dates from individual departmental officers should not normally be entertained except under the instructions of the Pay and Accounts Officer.
- iv) Cheques section should submit to the Pay and Accounts Officer at periodical intervals during March a statement showing bills received in each due bills outstanding in each pre-cheque section analysed section-wise and cheques remaining to be issued etc.
- v) Proposals for opening additional counters and additional hands required to assist the cheques section should be submitted to the Assistant/Deputy Pay and Accounts Officer/ Pay and Accounts Officer in advance for approval.
- vi) Proposals regarding working hours of the cheques section for ensuring expeditious transaction of work necessiated by the volume of work are also to be submitted for approval of Assistant / Deputy Pay and Accounts Officer / Pay and Accounts Officer / .
- vii) In order to ensure that as many cheques as possible are issued and that the number of cheques to be cancelled as on the last day of March, is reduced to the minimum special action should be taken by cheques section to issue periodically during the months of February and March. Reminders to the departmental officers are to be issued to collect cheques from counters.
- viii) Before the closure of accounts for the transaction on the last working day of March every year, the Superintendent, cheques section will ensure that all bills of adjustment (i.e. book transfer) received from pre-cheques sections are incorporated in the accounts of March without fail.
- ix) At the close of the work on the last day of March every year, cheques section should prepare a list of cheques not collected in respect of claims for which provision lapses viz., contingent bills, grant-in-aids bills, travelling allowances bills etc., and after cancelling the relative cheques, send the bills to the pre-check sections concerned which deal with them, for intimation the departmental officers the fact of

the bill having seized to be payable on account of the closure of the financial year. The section after making necessary corrections in the SCRs, grant-in-aid register, etc. for the cancellation of bills covered by them should return the bills to cheques section (return bills counter) with the pass order previously recorded being cancelled by Gazetted Officers. The return of tokens by the departmental officers.

3.58 DRAFTING OF HANDS DURING RUSH WORK :

In order to facilitate payment of bills and to man the additional counters opened for payment of salary bills during the last week of each month and in March, extra help is afforded to cheques section by position or additional hands.

6.59 RESTRICTIONS FOR ENTRY INTO CHEQUES SECTION :

- a) In order to ensure the safety of cheques, bills etc., in the cheques section, entry into the cheques section for the messengers and parties calling at this office is prohibited. They should be required to take payment only at the counters. The entry of members of this office other than posted for duty in cheques section is also as a rule prohibited. The Assistant Auditors of the pre-cheque sections will however, be allowed to hand over the bills through the respective transit registers of the sections.
- b) However, in cases where the records of cheque section have to be verified for reference, the members may be permitted to do so with the approval of Superintendent (cheque section).
- c) The Superintendent, cheques section will make adequate arrangements for ensuring that the entry into cheques section by messengers / members of this office is restricted in accordance with the instructions in this para and will also bring to the notice of the officer in-charge of the cheques section cases of persons persistently violating the instructions in this regard for taking adequate further action. One or two Police constables should also be arranged to be posted during the day of salary cheques at the entrance gate of the cheques section to restrict the entry of persons.

6.60 PROCEDURE TO BE FOLLOWED IN CHEQUES SECTION AT A GLANCE :

The following is the procedure to be followed in Cheques section at a glance:

- i) Bills, which should be only claims and not acknowledgments will be presented by the claimant in person or through a messenger.
- ii) In exchange for every bill presented at the "Receipt Counters" a brass token bearing a number is issued to the person presenting the bill.
- iii) Receipt counters will receive bills upto 3 hours after the commencement of office hours. For the receipt of salary bills, the counters may be kept open for some more time till the rush is cleared.
- iv) Bills received will be sent to the pre-cheque sections through 'Bills Transit Register'.
- v) Bills passed or returned unpassed will be made over to the cheques section through the same bill transit registers.
- vi) For the passed bill the cheque writer will prepare a cheque for the net amount, write the number of the cheque in the register of cheques drawn (Form No. PAO 12) and submit the cheque for signature to the Gazetted Officer in-charge through the cheque examiners.
- vii) The cheque examiners will scrutinise the correctness of the cheque written in all respects and superscribe the necessary crossings as per rules and orders of Government and submit them to the officer in-charge of cheques section for signature.
- viii) After signature of the cheques by the officer in-charge of the cheques section or other Gazetted Officers nominated for the purpose, the cheques are handed over to the person incharge of the concerned delivery counter under his dated acknowledgment in the register of cheques drawn.
- ix) It is the duty of person incharge of the cheques delivery counters to scrutinise the receipt of the payee before the cheque is issued. The scrutiny will consist of :
 - a) Comparison of the signature on the acknowledgment with the drawer's signature on the bills.
 - b) Comparison of the amount acknowledged with the amount of the pay order on the bill, and

- c) The receipt of any token issued (if an intimation of the bill having been passed has been sent this should be demanded).

NOTE :

- 1) In the case of any doubt about the agreement of the signature or about the acquittance being legal i.e., when the payee does not himself sign, the cheques department will consult pre-cheques section making payment.
- 2) After payment, the delivering person will attach the payee acknowledgment to the bill and stamp the bill as paid the date of payment also been endorsed on the bill.
- 3) Special care must be exercised by the cheque delivering person when receipts are presented by unknown messengers.

The list of cheques delivery (Form No. PAO 13) should be written-up in ink (ball point pen) in the original register at the time of delivery of cheques noting down the amounts from the cheques only and not from the paid bills. No exception should be made in writing the register in (Form No. PAO 13) even for the first date salary cheques and writing of this register should not be postponed under any circumstances. If the cheque is for a consolidated amount in payment of more than one bill the net amount payable on each bill should be indicated in the relevant column in the register of cheques delivered Form No. PAO 13.

The totalling of Form No. PAO 13 should be made at the close of the business and the list should be checked cent percent by the L.O.P. checker. This check should include check of token number, net amount of each bill as per pass order and the total. The grand total of the payments as recorded in Form No. PAO 13 and the register of abstract of cheques issued should also be checked cent percent. For inaccuracies noticed later, the L.O.P. checker should be held responsible.

- XII The tokens redeemed at the cheque delivery counters, and return bill counters must be sorted out first serially and the fact of redemption entered in register (Form No. PAO 10) by the person in-charge of the concerned counter. The tokens should then be taken over by the custodian of tokens as entered in Form No. PAO 23 and the custodian should certify the fact of receipt of tokens in the Register of Abstract of cheques issued with

reference to the figure furnished in col. 4. The custodian should completely verify the redemption as entered in Form No. PAO 23.

- XIII The person in-charge of the issue counter should write out the list of payments in triplicate. The original is meant for the compilation section, the duplicate for the Check Register Section, third copy to be used as an office copy. Form No. PAO 14 should also be prepared simultaneously.
- XIV At the end of the day, a reconciliation should be effected between :
- a) The bills received and tokens issued.
 - b) The bills paid by cheques and the tokens redeemed
 - c) The return bills delivered and token received,
- XV The number of tokens left over in the custody of the person-in-charge of the receipt counter should be checked cent percent by the token custodian and this should be verified by the Superintendent.
- XVI The returns and records to be maintained in the cheques section are indicated in Annexure-II. These records are to be written by paying great attention to accuracy.
- The daily report of the fact of completing those records and the agreement secured between them, and where such agreement could not be reached also should be incorporated in daily report submitted to P.A.O.
- XVII Once in a month, a section officer nominated by the Deputy Pay and Accounts Officer, will examine the correctness of the records maintained, the agreement effected and whether all the certificates and reports exhibit the state of affairs.
- XVIII Compilation sections should also certify that all the vouchers due for the day for all the Major heads for all counters have been duly received.

RECORDS

6.61 GENERAL :

The Pay and Accounts Officer should preserve the vouchers and other records for the periods indicated in the annexure, the destruction of the records, when due, will be done under the orders of the Pay and Accounts Officer.

6.62 SCOPE OF WORK :

The records branch is entrusted with custody and maintenance of old records of this office and is in the immediate charge of a records keeper, assisted by number of filers and attenders, working under the immediate control and supervision of the Superintendent of the section.

6.63 DUTIES OF RECORD KEEPER :

The duties of the record keeper are :

- i) To receive the files, registers, vouchers and other records handed over by various sections and to arrange them in the racks in proper order and safe custody from fire and white ants.
- ii) To issue the records requisitioned by the sections and watch their return.
- iii) To prepare periodically a list of records which have been retained upto the period of preservation prescribed for each class of records and submit proposals for their destruction to the Pay and Accounts Officer through the Deputy / Assistant Pay and Accounts Officer after consulting the sections concerned.

6.64 ENTRY IN THE RECORD ROOM :

To ensure safe custody and the orderly arrangement of the records in the record branch it should be ensured that none expecting members of that branch is allowed direct access to the records.

6.65 VOUCHERS :

The vouchers dealt in each section should be got stitched by the concerned (with the help of the filers attached to the record branch) separately for

each month and for each major head separate bundles should be stitched for each of the following categories in convenient volumes each containing not more than 50 vouchers duly indicating serial numbers, voucher numbers and date in the covering sheet.

1. Gazetted pay bill
2. Establishment pay bill
3. Travelling Allowances bill
4. Contingencies
5. Grants-in-aid, subsidised institutions, scholarships etc.

The filers will work in the records branch under the supervision of the Superintendent in-charge of the records branch who should see that they work expeditiously and well. A daily report on the out turn of work done by filers should be submitted by the records branch to the Assistant Pay and Accounts Officer.

6.6 OTHER DOCUMENTS :

Annually each section should arrange to weed out the files that have been closed, the registers that have been used up and other documents which are no longer required and hand them over to the records branch. The work should be arranged to be programmed that the records are kept ready in complete shape for being transmitted on or before 30th June of each year duly issuing a certificate to that effect.

6.67 LABELLING OF DOCUMENTS :

An index (i or ii as the case may be) in the following form, indicating the contents of the record and the year in which it is due for destruction duly signed by the Superintendent of the section to be pasted on the bundles of vouchers, records and other documents.

I) Index slip to be pasted on bundles of vouchers made over to Records Branch Section No.

M.H. S.A

Vouchers for the month of

Glass of vouchers

Numbers from to

Missing vouchers

Year in which due for destruction

II) Index slip to be pasted on other records made over to the Records Branch :

Name of the section

Name of Record/Register

Period

Year in which due for destruction

Superintendent

6.68 PERIOD OF PRESERVATION :

The period of preservation of the various items of records is indicated in the Annexure and is fixed based on the orders issued by Government generally for all officer or specially for the office and also the instructions issued for the maintenance of similar class of records held in the custody of the Accountant General's Office. In cases of doubt and in respect of documents for which the period of preservation has not been specifically prescribed, the period should be decided after obtaining the orders of the Deputy Pay and Accounts Officer / Pay and Accounts Officer.

6.69 PROCEDURE OF TRANSMISSION OF RECORDS BY THE SECTIONS :

A separate Transit Register should be maintained by each section for the transmission of old records to the Records Branch, in convenient batches and on the dates to be decided before hand in consultation with the Records Branch. The Superintendent of each section should ensure that the acknowledgment of the Records Branch is obtained in that register for all the record handed over to it for custody.

6.70 PROCEDURE FOR ARRANGEMENT OF RECORDS

A register of index of records is to be maintained in Form No. 79 for showing at one place, the details of records held in custody, their period of preservation and their arrangements in the racks in the Records Branch. Separate pages should be set apart in that register for the records relating

to each section and an index of the allocation of pages should be kept in the first page of that register. The entries in the register should be neatly written, taking care to detail the description of the records in brief and accurately and also the period of preservation of each of the items of records. Reference to the record rack in which the items of records detailed in the Register are kept should be exhibited on each rack.

6.71 SUPPLY OF RECORDS TO THE SECTIONS :

- a) When a section requires a document from the Records Branch it must send a requisition in the following form through the Assistant Auditor or the last grade employee attached to the section :

REQUISITION OF RECORDS

Name of Section :
 Particulars of Records required :
 Purpose for which required :
 Name of the messenger with :
 Designation :

Superintendent
 Section

Received the document :
 (signature of Messenger)

- b) Normally, it should be arranged that the document requisition by a section is supplied on the same date of the receipt of requisition and on days when there are many requisitions, the requisition should be complied with by next day. If the documents required has already been issued, the requisition should be returned with suitable remark mentioning the section to which it has been issued. The acknowledgment of the messenger should be obtained in the requisition itself before the records are handed over to him.

- c) All the requisition slips for records should be serially numbered and kept in a separate file. The issue of records should also be entered in a Register of issue of records to be maintained in the following form :

Date	Serial Number	Particulars of records	To whom issued	Date of Return
------	------------------	---------------------------	-------------------	-------------------

- d) On the return of the document taken on requisition by the sections, the Records Branch should enter the date of return in the Register to issue of Records. The original requisition of the section should be returned to the messenger delivering the records, after verifying the documents returned with the details contained in the requisition. The document should be rearranged in the rack assigned for its custody.

6.72 DESTRUCTION OF RECORDS :

- a) In the month of June of every year, the work of weeding out of records that have become due for destruction on account of the expiry of the period of their preservation should be taken up by the Records Branch. The list of records due for destruction should be prepared by the Records Branch from the entries in the index register of records in Form No. PAO 79. The proposals for the destruction of record detailed in the lists prepared should be submitted to the Deputy Pay and Accounts Officer for approval through the sections to which they relate and the branch officers thereof. The sections should carefully scrutinise the details of items in the list and record their remarks whether any of the documents should be retained for some more time on account on certain special items of work or other special aspects which should be detailed.
- b) After approval of the lists of records due to be destroyed, the details of items included therein should be entered in a separate register as to have a record of the items of records destroyed and their date of destruction. The fact of an item of record having been destroyed and the month of its destruction should also be recorded against the entry originally made in the Index Register of Records and the

entry attested by the Superintendent in-charge of the Records Branch. Records approved for destruction should be segregated and kept separately from the other records kept in the Records Branch. They should be torn off in such a way that they cannot, be any chance, be made use of again. The Superintendent, Records Branch and the Assistant Pay and Accounts Officer in-charge of that section will take adequate precaution in this regard by inspecting personally. The waste paper on account of destroyal of records should be put up for auction to the contractors in accordance with the general instructions issued by Government for the disposal of waste paper in all Government offices.

6.73 REQUISITION FOR OFFICIAL DOCUMENTS :

- A) The following instructions should be followed in dealing with the requisitions for official documents recorded in this office.
- B) Original documents like vouchers should not be sent out of the office except where a requisition for their production in the form of summons is received from a Court of Law or from a Tribunal for disciplinary proceedings. In such cases, orders of the Pay and Accounts Officer be obtained. It will be the duty of an officer nominated by the Pay and Accounts Officer to produce them in the Court and to give any evidence. If the Court orders the impounding of the documents, they will be given to the Court's custody after taking photostat copies for record. As a matter of precaution and to provide for all eventualities, photostat copies of the vouchers or other documents which are required to be produced in a Court should always be taken and kept in the safe custody of the Assistant Pay and Accounts Officer. Vouchers may be sent by insured post to the personal address of the Presiding Officer of the Court if such a course is considered necessary and desirable. The return of the vouchers should be watched carefully.
- C) The Police may where feasible, utilise the services of a hand writing or finger print expert who is under their own control or under the control of the State Criminal Investigation Department. In such cases, however, the Inspector General of Police will authorise the Pay and Accounts Office to hand over the documents in original direct to the investigation purpose and also have them examined by the Departmental hand writing or finger print expert. In all cases, photostat copies of the documents should be kept duly attested.

D) All original vouchers and other documents relating to cases of alleged fraud and embezzlements which may be required for investigation by the Police including the State Examiner of Questioned documents or other Departmental officers, etc., should be impounded and kept in the safe custody of the Gazetted Officer in-charge (Admn.) as soon as the fraud or embezzlement comes to notice. At the investigation stage, normally attested copies of such vouchers or documents may be given with the approval of the Deputy Pay and Accounts Officer and should satisfy the needs of the Investigating Officers, but in cases where forgeries are suspected, photostat copies of the vouchers may be given. The Investigating Officer may also be freely allowed to inspect the original documents in the room of the Gazetted Officer in-charge of Administration. Such inspection included perusal, scrutiny and copying (including the taking of photostat copies).

E i) In the majority of cases the facility of inspection of the original document within this office and the taking of copies (including photostat copies) will be found to be adequate for the purpose of Police investigation including identification of hand writing. Even where the original documents have to be shown to witness during investigation, it may be possible in many cases to have that carried out at this office.

ii) In cases in which the Investigating Officer feels that the investigation cannot proceed on copies of documents including photostat copies, he will move the Inspector General of Police personally to address the Pay and Accounts Officer to hand over the original documents to the Investigating Officer indicating that photostat copies will not serve his purpose.

The documents will then be handed over keeping for record photostat copies of the documents, which should be retained in safe custody till such time as the original are returned.

Before handing over the original documents to the Investigating Officer, the photostat copies of the vouchers should be compared with the originals and certified to be correct by the Assistant Pay and Accounts Officer concerned and the Investigating Officer.

F) The instructions given in (e) (i) above apply mutatis mutandis to the facilities to be granted to other Investigating Officers. If any particular

case the Investigating Officer feels that the original documents are required, the documents should not be sent unless the requisition is made by the Inspector General of Police as prescribed in (e) (ii) above.

- G) Extracts from vouchers may be made available to Departmental officers to answer audit objections when the copies have been lost by them.
- H) Vouchers in original may be sent to Audit office if so requisitioned.

NOTE:

- 1) In all cases where certified copies of original vouchers are required by the Departmental officers in connections which suit notices, departmental enquiries etc., the original vouchers should be kept in the custody of the Gazetted Officer Incharge of Administration before and after taking out the copies.
- 2) It is also necessary that the section Superintendents should attend to all correspondence relating to cases of embezzlement, etc., themselves, the relevant files being retained in their custody and instances passed on to Auditors of the sections.

PROCEDURE OF TRANSMISSION OF VOUCHERS OF PAO, NEW DELHI

The voucher bundles received from the Pay and Accounts Office, New Delhi will be preserved separately in Records section for making their available to the Resident Audit officer as and when required.

CHAPTER - 7

AREAS OF INTERFACE

All State Government Departments situated in Twin Cities i.e., Hyderabad and Secunderabad should submit the following cheques of their employees to PAO for admitting and audit.

1) Pay bills, 2) Supplementary bills, 3) T.A. bills, 4) LTC bills, 5) GPF bills, 6) All Advances, 7) All Contingent claims like Telephone, Water, Electricity and Office contingents.

PAO has to submit the monthly amounts to A.G., and Finance Department regularly. PAO has to issue pay slips to A.I.S. and Non-cadre Head of the Departments besides settlements of A.I.S. Officers Group Insurance Scheme.

So, the PAO has to deal with the Officials of all Heads of Departments including those in the Secretariat and A.Gs. Office.

CHAPTER - 8

FUTURE VISION

- 1) The entire Audit work is required to be computerised so as to avoid the delay in admitting the claims and it should be in two levels, firstly at initial stage verification i.e., at the time of receipt of the claims and secondly at Audit level.
- 2) A.I.S. Officers Provident Fund Account to be transferred to State Government i.e., to be maintained by PAO.
- 3) The maintenance of GPF Account in respect of all Government employees is to be transferred to State Government from A.G. and in respect of the employees of the Twin cities the work is to be maintained by the PAO.

* * * * *

CHAPTER 2

SECTION 2.1

The first part of the chapter is devoted to the study of the properties of the function $f(x) = x^2$. It is shown that this function is continuous on the interval $[a, b]$ and that it is differentiable on the interval (a, b) . The derivative of $f(x)$ is found to be $f'(x) = 2x$.

The second part of the chapter is devoted to the study of the function $f(x) = \sin x$. It is shown that this function is continuous on the interval $[-\pi/2, \pi/2]$ and that it is differentiable on the interval $(-\pi/2, \pi/2)$. The derivative of $f(x)$ is found to be $f'(x) = \cos x$.

The third part of the chapter is devoted to the study of the function $f(x) = \cos x$. It is shown that this function is continuous on the interval $[\pi/2, 3\pi/2]$ and that it is differentiable on the interval $(\pi/2, 3\pi/2)$. The derivative of $f(x)$ is found to be $f'(x) = -\sin x$.

यदैव विद्यया करोति श्रद्धयोपनिषदा
तदैव वीर्यवत्तरं भवति

**Duty performed
with Knowledge, Faith and Devotion,
becomes really effective**

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