

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



Local Fund Audit



Dear Reader,

As part of its endeavour to provide a SMART (Simple, Moral, Accountable, Responsible and Transparent) administration, the State Government of Andhra Pradesh has launched a major Human Resource Development and Training initiative, aimed at developing a large human resource base of well informed and responsive functionaries and officials.

The successful and effective implementation of any initiative or programme in government is largely the result of the involvement and efforts put in by its functionaries at all levels. Obviously, the most fruitful way in which to bring this about is to make individual functionaries aware of their role functions and responsibilities. To achieve this, the Human Resource Development Institute of AP, as the apex training institution of the State Government responsible for the overall implementation and co ordination of the state training initiative, has proposed to bring out department wise Manuals in two parts, namely

- 1. Departmental Manual**

- 2. Functionary Manual**

The Departmental Manual would indicate the role, responsibilities and functions of the department. The Functionary Manual will details, as the

nomenclature indicates, the functions and responsibilities of the functionaries within the department, at all levels. While doing so, the evolving role of governmental functionaries in being effective managers of change in a welfare state has been delineated. The Departmental Manual also details the department's organisational chart, the rules, regulations, legislations and enactments which govern its functioning and direct its activities and the various interdepartmental interactions it has to perform. The Manual also facilitates a definition of the department's role in serving the general public as customer while drawing up a vision for its future development in the coming decades.

Integrity in financial matters and accountability for all financial transactions are the watchwords in dealing with public funds. The mechanism by which to ensure such accountability is contained in the rules and regulations drawn up and amended by the Government from time to time. Financial Administration, to be effective, encompasses proper planning, budgeting, accounting and auditing. It has been our endeavour to detail the responsibilities of each government functionary in each of these areas.

The present volumes are in 2 parts, developed by the **LOCAL FUND AUDIT DEPARTMENT**, As is evident, these publications are the outcome of thorough study and analysis of the department's role, functions and procedures. They are intended to serve as useful aids to each and every employee of the department in the effective discharge of his functions. It may be noted, however, that these Manuals do not replace the Codes and Orders on the subject but are, at best, meant to guide and assist functionaries in the effective discharge of their duties.

Any suggestions for the improvement, extension or curtailment of these Manuals may be sent directly to the Director General, Dr.MCR HRD Institute of Andhra Pradesh, Road No.25, Jubilee Hills, Hyderabad 500 033, for consideration and incorporation in subsequent updates and revisions of the Manuals.

PVRK PRASAD IAS

Director General

Dr. MCR Human Resource Development

Institute of Andhra Pradesh

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Ex-officio Spl. Chief Secretary to Government (HRD)

Very significant findings were observed in the
present study. The results show that the
effect of the intervention was significant for
the majority of the variables measured.

3.1. DISCUSSION

The findings of this study

are consistent with the findings of other studies.

It is important to note that

the results of this study have several implications.

PREFACE

The Local Fund Audit Department has been in existence since 1880. The first Manual of the Department was published in 1910 but it was confined mainly to the explanation of the system of audit. Keeping in view the changing trends in administration and the objectives of governance a new orientation has been given by Dr. M. Chenna Reddy Human Resource Development Institute of Andhra Pradesh to the idea of bringing out the Manual in that it projects a Department in two ways and therefore in two parts, namely;

1. Departmental Manual

2. Functionary Manual

2. To fulfil the developmental needs of the state the requirement of sound finances can not be overlooked. The Revenue Departments will mobilise the resources and the Development Departments will spend them. Prevention of waste and misutilisation of resources is as good as acquiring additional income for the State. The Audit Department, though not directly contributing for the increase in the State's revenue, will definitely play an indirect role by identifying the misdirected channels of expenditure and thus help prevent the waste.
3. The functions of this Department were originally confined to conducting audits of the accounts of Local Bodies such as District Boards, Taluq Boards, Panchayat Boards, Municipalities etc., Gradually over a period of time this Department is entrusted with functions of audit of not only the accounts of Local Bodies but also that of

Universities, Temples and of Government Departments like Natural Calamity Relief Fund spent by the Dist Collectors and other officers and the Janmabhoomi Fund utilised by the various executing agencies. Besides, this Department is discharging the functions of authorisation of pensionary benefits of class. IV of all Government Departments in the State and also of the Panchayat Raj Teachers in Krishna, Kurnool and Rangareddy districts in addition to certifying the pensionary benefits of non-teaching employees of Panchayat Raj Bodies and Municipal Councils.

4. Crores of rupees are being pumped every year into various Local Bodies and other sectors as Grant-in-aid as part of development programmes of the Government. The duty of the audit is to pin point gaps in the execution process in the field, particularly in the management of finances and to report back to the administration for taking remedial measures.
5. The State Audit Act has been enacted for the Department bringing in to its fold other institutions such as District Rural Development Agencies, Urban Development Authorities, Municipal Corporations, Integrated Tribal Development Agencies, Private Engineering Colleges in receipt of Government grants, other aided colleges and schools including Politechnics receiving grant etc., The Rules under various provisions of the said Act have been drafted and are under circulation.
6. The Department visualises introduction of Pre-audit in major institutions such as Zilla Parishads, Universities and in the Selection

grade Municipalities as a part of containing ever increasing number of audit objections. At present the Department is attending to the function of issuing pension payment orders in respect of all Class. IV employees of Government including Police constables, Forest guards and Excise constables and also of the Panchayat Raj teachers in three select districts of Rangareddy, Krishna and Kurnool. The endeavour has been that the same category of teachers in the rest of the districts should also be issued with the pension payment orders at the district level from this Department for early settlement of the claims. Government have taken keen interest in extending the computerisation facility to the Department and the proposals to that effect are under the active consideration of the Government.

7. In the recent past the District Audit Reporting System has been introduced with the object of bringing all the audit objections institution wise, to the notice of District Authority having administrative control over the subject institutions. This will enable the authorities concerned to have an overview of the financial mismanagement and to take immediate remedial measures.
8. A functionary in the Department improves his or her skills by acquiring knowledge. To accelerate this process a planned programme of action is called for. This action plan is provided by various provisions in the Manuals, which indicate the role, responsibilities, functions of the department and of the functionaries. Each subject matter of the department has been dealt with in detail.

9. The Department Manual contains the origin of the department, its evolution over period of time, its structure and functions etc., The functionary Manual contains the various functions to be discharged by each functionary. Besides the suggested coverage, certain important items such as office procedures, proforma of periodicals, registers etc., peculiar to the department were also incorporated in these Manuals for the guidance of audit staff, which will be very much useful for the efficient functioning of the staff of the Department.
10. I acknowledge with thanks the guidance given by the Finance Secretary, Sri. K. Pradeep Chandra, I.A.S., and the Additional Finance Secretary, Smt. Veena Ish, I.A.S., in preparing the Manuals.
11. Sri T. Venkateswarlu, Deputy Director of Local Fund Audit (Retired) and Sri N. Manmadha Rao, Audit Officer, Local Funds, Directorate, took maximum pains in drafting the Manuals. There are other officers and staff who associated with this work. On behalf of the Department, I acknowledge their valuable services with thanks.
12. These Manuals, it is hoped, will meet the functional requirements of the officers and staff of the Department and any suggestion for their improvement is welcome.

P. Ramaiah,

Director of Local Fund Audit

A.P. Hyderabad.

**ANDHRA PRADESH
STATE AUDIT DEPARTMENT
FUNCTIONARY MANUAL**

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The origin of the post, Reason for creation and the Role played by the Functionary

ROLE OF AUDIT

Audit is literally defined as an intelligent and critical scrutiny of books of business written through documents and vouchers to ascertain whether the results shown in the final accounts like Profit and Loss account, Balance-Sheet etc., are truly determined. The audit in regard to Government Accounts and the accounts relating to Semi-Government Institutions is defined as an instrument of financial control. The modern trends in administration visualises audit in a different manner. Money and finance have been described as fuel for administrative machinery and blood stream of administration. No administration can efficiently function if it does not take care to maintain the financial health or discipline and audit is the only independent agency through which efficient maintenance of financial discipline is ensured.

2. The financial health or discipline concerns the entire system right from the sources from which the public money flows into the executive and again flows out in the shape of benefits and amenities to the public or society as a whole. In the democratic form of Government people through their elected representatives authorise the Executive to collect moneys in the shape of taxes and other incomes for utilising in the manner authorised by them, through budget, appropriation accounts etc., and makes Executive accountable. Similarly Local Bodies and Semi-Government Institutions enjoying the sanction of legislation constitute democratic setup through public representatives and authorise the Executive to collect and utilise the public fund and account for the same.

3. The moneys collected from the public by way of rents, rates and taxes or the grants-in-aid sanctioned by Government to the executive constitute a public fund and not a private income. Therefore, it is necessary that a systematic or full proof (pucca) accounting system is prescribed for the realisation of income and its usage which in its turn leads to prescribing of codes, rules, regulations and a procedure to account for the public fund. The legislature or the statutory bodies who have authorised the Executive to deal with the public fund are no experts in examining the accounts of the said public fund. Therefore, the job of examining the public fund account is entrusted to an independent agency called, "Audit". The audit in respect of Local Funds is done by the Director of State Audit and by the Comptroller and Auditor General of India in respect of Government Accounts both Central and State Govts.

4. The Auditor who has to play an important role in regard to collection and expenditure of public finances is viewed from different angles. The tax payers or public see him like a Police Man. An Executive takes him as an irritant instead of recognising him as a Friend, Philosopher and Guide. "Auditing" is never a welcome word with management. It is essentially associated with statutory requirements and the role of the Auditor is not fault-finding but fact-finding, reporting, helping and guiding the administration in the proper utilisation of public finances just like Architectures bringing a maximum living place from the available piece of land besides making the whole structure beautiful. The moment auditing is commenced the usual tendency on part of the management is one of avoidance and non-cooperation with the Auditors in discharge of their duties.
5. Thus the Auditor has to play an important role in the financial management of a body or authority. While doing so he has to be conversant fully with all the methods and systems of audit so as to perform the role in a quite technical manner within the frame work of rules, regulations and procedures.
6. The Auditor who has got the inherent power of critical appraisal or commenting on the performance of Financial Administration of Local Body should behave in a highly responsible manner keeping good and pleasing relations with the Executive. He should note that the work of Executive should not be criticised. He should therefore, exercise this difficult

job in such a manner that his role of functioning should not come in direct conflict with the Executive and at the same time play his role efficiently. His observations should be precise, effective, supported with facts and conform to rules and regulations all of which should be coached in pleasing language. Frivolous objections should be avoided. Important irregularities should not be overlooked. The Audit Report shall be precise and suggestive. Having produced the report in the manner, the same should be sent to the respective bodies for placing it in the respective Committees of Local Bodies for appraisal and necessary action over the observations.

7. The compliance report over the observations has to be watched to see whether the defects pointed out have been rectified and the measures taken to guard against them.

8. In the year 1885, Government reviewed the procedure of audit of the accounts of Municipal Councils. Till then, the audit of the Municipalities was being conducted by non-official auditors. As it was recognised that the imposition of a certain degree of control over Municipal Accounts by the Government was desirable, it was decided for appointment of one or more Audit Officials to conduct audit of the accounts of Municipal Councils with particular reference to the financial administration. The Examiner of Local Fund Accounts (now redesignated as Director of State Audit) under the Control of Accountant General was appointed for the first time to be the Inspecting Officer. Accordingly in G.O.Ms.No.389, Finance, dated 13-06-1903, the Examiner of Local Fund Accounts (now redesignated as

- Director of State Audit) and his staff were ordered to carry out a detailed audit of Receipts and Expenditure of Municipal Councils every half year and send a report to Government.
9. During the year 1904, a further development took place in the system of initial audit. In G.O.Ms.No.1327, Local Administration dated 13-10-1904, the Local Fund Accounts establishment was amalgamated with the Audit Establishment to ensure correct classification of Receipts and Expenditure before the accounts were compiled.
 10. In the year 1920, the efficiency of audit arrangement came under the scrutiny of an Expert Committee which recognised that good work has been done in the past and that the Treasury Deputy Collectors may be delinked with supervision over audit staff. In order to secure maximum degree of efficiency in audit of Local and Municipal expenditure by trained and independent supervision, Government in their Order No.1016, Finance dated 27-11-1922 accepted a scheme prepared by the Examiner on the basis of the recommendations of the Accounts Committee which resulted in reconstitution of a Local Fund Audit Department. Since 1922, the Audit Staff under the control of Treasury Deputy Collectors were amalgamated with the Examiner's establishment and the entire staff was placed under the direct administrative control of the Finance Department of Madras in G.O.No.125, Finance, dated: 10-2-1921. Under the Government of India Act, 1935 also, the audit of local funds is a State subject.

11. The Department was originally conducting the audits of District Boards, Union Boards, (now called notified Gram Panchayats), Municipalities, Official Receivers and 42 miscellaneous Institutions right from the year 1922, i.e., from the year from which it was functioning under the then State Government of Madras. The audit of Andhra University was entrusted to this Department from the year 1925-26. Since then, whenever any new university was established in the State, the audit of such university was entrusted to this Department. At present the audits of a total number of 13 Universities in the State are being conducted by this Department.

Further the audits of the following Institutions in the State are also entrusted from the years as noted against each to this Department.

Sl. No.	Name of the Institution	Year from which audit entrusted.	No. of auditable Institutions at present.
1.	2.	3.	4.
1.	a) Agricultural Market Committees (Andhra Area) b) Agricultural Market Committees (Telangana Area)	1933-34 1968-69	235
2.	Tirumala Tirupathi Devasthanams, Tirupathi.	1937-38	1 (spread over entire country)
3.	a) Hindu Religious, and Charitable Endowments	1952-53	6704

	and Institutions (Andhra Area)		
	b) 6(A)-Temple	1973-74	1
	6(B)-1-Temple	1977-78	5
	1-Temple	1981-82	1
	c)Hindu Religious and Charitable Endowments & Institutions (Telangana Area)	1991-92	Not taken up for want of sanction of posts
4.	a) Gram Panchayats (Andhra Area)	1956-57	} 21,811 in the entire State.
	b) Gram Panchayats (Telangana Area)	1963-64	
5.	Zilla Parishads	1959-60	22
6.	Mandal Parishads (formely-Panchayat Samithis)	1959-60	1093
7.	Zilla Grandhalaya Samsthas	1960-61	22
7.(1)	City Grandhalaya Samsthas	1	
8.	Andhra Pradesh Housing Board	1960-61	1(spread over entire state)
9.	Municipal Councils	1965-66	108
10.	A.P. Wakf Board	1973-74	1
11.	Chief Minister's Relief Fund.	1976-77	1
12.	Dist.Planning Boards	1984-85	22
13.	A.P. Residential Educational Institutions Society.	1984-85	137 (schools and colleges)
14.	Relief Accounts.	1984-85	23 Districts.

15.	Jawahar Rozgar Yojana Scheme;		
	a) Gram Panchayats 65%	1989-90	21,809
	b) Zilla Parishads 20%	1989-90	22
	c) Mandal Parishads 15%	1989-90	1,093
TOTAL :			53,113

12. In addition to the above Institutions, the audit of Secondary Schools maintained by Zilla Parishads and Municipalities is also done by this Departments.
13. A great land-mark in the history of Local Fund Audit Department is with the enactment of the A.P.State Audit Act, 1989 (Act No.9 of 1989) (copy enclosed-vide Annexure I)

This Act brought out Legislation to conduct Audit and issue Surcharge Certificates on the Executive Authorities of local Authorities on all fit cases of losses etc. The Director of Local Fund Audit is redesignated as Director of State Audit. Several Institutions such as District Rual Development Agencies, Societies for Training and Employment Promotion in the State, private Engineering Colleges receiving grants-in-aid from Government, Urban Development Authorities, A.P.State Council for Higher Education etc., were taken to the fold of the State Audit Department in addition to the existing auditable institutions. An important salient feature of this new enactment is the imposition of penal provisions on the defaulting Executive Authorities in rendering the Annual Accounts on the due dates, and also for Non-production of records to Audit.

14. ADMINISTRATIVE SETUP OF STATE AUDIT DEPARTMENT

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The administrative setup of the State Audit Department is as follows:

1. STATE ADMINISTRATION

The Audit Staff of the Andhra Pradesh State Audit is under the general control of Director of State Audit appointed by the State Government. He is the Head of the State Audit Department and under him, there are several Deputy Directors, District Audit Officers and Assistant Audit Officers, each one looking after a separate branch of the Audit Department. At the Directorate two Deputy Directors, four District Audit Officers and several Assistant Audit Officers are functioning to look after the Administrative Work.

2. ZONAL ADMINISTRATION

In G.O.Ms.No.124, Finance and Planning (F.W.Admn.II) Department, dated: 30-5-1981 the Department has been divided into Six Regions for the purpose of administration headed by a Regional Deputy Director of State Audit with his Head-quarters and the jurisdiction as noted below. The Regional Offices started functioning with effect from 15-06-1981.

Zone	Headquarter	Jurisdiction comprising the Districts of
I	Visakhapatnam	<ol style="list-style-type: none"> 1. Srikakulam 2. Vijayanagaram 3. Visakhapatnam
II	Eluru	<ol style="list-style-type: none"> 1. East-Godavari 2. West-Godavari 3. Krishna
III	Ongole	<ol style="list-style-type: none"> 1. Guntur 2. Prakasam 3. Nellore
IV	Kurnool	<ol style="list-style-type: none"> 1. Chittoor 2. Cuddapah 3. Ananthapur 4. Kurnool
V	Warangal	<ol style="list-style-type: none"> 1. Khammam 2. Warangal 3. Karimnagar 4. Adilabad
VI	Hyderabad	<ol style="list-style-type: none"> 1. Rangareddy 2. Medak 3. Mahabubnagar 4. Nalgonda 5. Nizamabad

- a) The Regional Deputy Directors will look after Zonal Administration and also audit matters of their respective Zones.
- b) Besides, there are Several Deputy Directors, District Audit Officers, Assistant Audit Officers Incharge of Universities, Tirumala Tirupathi Devasthanams, other Temples and Audits of other Local Authorities.

3. DISTRICT ADMINISTRATION

- a) A District Audit Officer is Incharge of each District and he is the Head of the District Audit Staff. In respect of District Audit Officer (Relief Accounts) whose Jurisdiction is two Districts and he is the Head of the office under whom two Assistant Audit officers with necessary staff are working.
- b) The District Audit Officer is responsible for the efficiency and discipline of the audit staff in his District\jurisdiction, and for the upto date audits, detecting frauds, misappropriations etc., in all auditable Institutions with in the District\jurisdiction. He is assisted by five or more Assistant Audit Officers each Incharge of separate Audit Units. There are also Assistant Audit officers working in his office to assist him in day to day administration. The District Audit officer who is the Controlling Officer, approves the Audit programme and watches the progress of

Audits. He also approves and issues the Audit Reports and initiates Surcharge Action on all clear cases of losses. He also sends, District Audit Reports to the District Collector for necessary action. The overall control over the Audit Staff in the District vests with the District Audit Officer.

4. DIVISIONAL LEVEL ADMINISTRATION

The Audit Offices (unit offices), each Incharge of Assistant Audit Officer, are located at District Headquarters, and also at divisional level, who have the field staff i.e., senior Auditors and junior Auditors. The Assistant Audit Officer supervises the work of audit staff in his jurisdiction and devotes constant personal attention in the detection of fraud, misappropriations, misutilisation of funds, etc., in the Local Authorities and other authorities. As he is an experienced officer, he is in a position to ensure sustained efforts in the most important and difficult audits and allied matters, reporting the serious Irregularities to the Higher Authorities besides taking initiative for prompt submission of Draft Audit Reports by the auditors, Draft Surcharge Certificates on all clear cases of losses before they get time barred. He also submits draft reports on all serious irregularities to the Government and Heads of Departments. No document or official paper of any kind, or any copy of such paper belonging to or in the custody of the audit, shall be furnished to any private individual or other person not authorised by law to obtain it, except under the direction of a competent court or Authority.

5. UNIVERSITY AUDITS

The University Audit offices which are incharge of Deputy Director District Audit Officer or Assistant Audit Officer as the case may be, is manned by one or more Assistant Audit Officers and other field staff. These Audit Units attend to all matters relating to university audits in the whole State. Their assistance in detection of misutilisation of funds, violation of rules etc., is of considerable value.

6. TRAINING INSTITUTIONS

- a) Two Training Institutions in the State to train officers and employees of the Department namely (1) Audit Training wing Dr. Marri Channa Reddy Human Resource Development Institute at Hyderabad, which is manned by Deputy Director, (Audit Training Wing) who is assisted by one Senior Lecturer in the cadre of District Audit Officer and two junior Lecturers of Assistant Audit Officer cadre for imparting Induction Training for 52 weeks to the direct recruit Assistant Audit Officers and four months to Senior Auditors besides In-service training to the Gazetted Officers for three weeks and six weeks for the non-gazetted officers. (G.O.Ms.No.270, Fin. & Plg.(Fw.Admn.II) Department, dated: 31-8-1989, G.o.Ms.No.271, Fin.&Plg.(FW.Admn.II) Dept., dated: 31-8-1989, G.O.Ms.No.272 Fin & Plg(FW.Admn.II) Dept., dated 31-8-1989, and

G.O.Ms.No.350,Fin.&Plg.(FW.Admn.II) Dept., dated: 12-10-1993) and --- (2) Dr.Marri Channa Reddy Human Resource Development Institute, Regional Centre at Eluru. This Centre is under the administrative control of the Senior Lecturer of the rank of District Audit Officer who is assisted by one Assistant Audit officer for imparting training to the newly recruited Junior Auditors and in service training to the Ministerial Employees of Municipal Councils, Mandal Parishads and Zilla Parishads. The above Training Institutes cater to the training needs of the Department and Local Authorities in providing upto date knowledge of acts, rules accounts modern techniques of Audit and Computer Application.

- b) It may however be pointed out that the above setup has emerged over the years keeping in view the personnel requirement to combat the increasing work load of audit and entrustment of new audits and even this setup may undergo change from time to time to commensurate with the requirements to maintain upto date audit work efficiently.

If misappropriation or misutilisation of funds goes undetected it evokes carping criticism in the News-papers. The reason for the failure of the audit in detecting fraud is due to the lack of training in scientific methods of scrutiny of the records. A thorough shake up in the investigative methods and adoption of more scientific methods of gadgets of scrutiny of records

are extremely necessary. For this, higher qualifications and training largely contribute. There is nothing wrong if a degree pass is prescribed as minimum qualification for junior Auditors. Subsequent requirement is that he should be given intensive training in scientific methods of scrutiny and should be told that the Auditors should be well acquainted with upto date knowledge of rules and regulations. As of now, training of a high quality, is imparted only to Asst. Audit officers in the audit agency, and the lower staff is neglected. This attitude should change for the simple reason that it is the auditors at the lower levels who verify the original records of Local Authority than others. Better promotional avenues and improved conditions of service are imperative for an efficient audit agency.

The current literature on the treatment of hypertension is reviewed. The author discusses the various methods of treatment and the results of clinical trials. He also discusses the importance of patient education and the role of the physician in the management of hypertension.

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*Position within the
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Position within the organisation and Span of interaction within the Department

The position of each functionary within the organization and span of interaction within the Department is dealtwith hereunder:

1. DIRECTOR OF STATE AUDIT :

The Director is the Head of the Department. He exercises general control and superintendence over all officers and subordinate staff of the Department. He is responsible for proper conduct of audit of all Auditable Institutions in the State and furnishes such reports to Government as may be required. He is the appointing Authority in respect of Asst.Audit officers being initial Gazetted Posts. He exercises disciplinary powers over all officers and subordinates. He approves and issues surcharge certificates.

As regards span of interaction within the Department, the Director conducts periodical Inspections of the offices of Regional Deputy Directors\Audit Officers, visits the offices of Regional Deputy Directors\Audit Officeres\Asst.Audit Officers. He also conducts Review Meetings or holds discussions with the Regional Deputy Directors or Dist. Audit Officers or any other officials of the Department, at periodical intervals at State\Regional\District level whenever circumstances warrant. He can also organise workshops, seminars at State level and attends work shops at zonal level.

2. **REGIONAL DEPUTY DIRECTOR OF STATE AUDIT**

The Regional Deputy Director of State Audit is the officer-in-charge of State Audit Department for the entire Zone. He acts as a Liason officer between the Director of State Audit and the Audit officers in the Districts. He exercises functions both administrative and audit. He is the appointing authority for the posts of Senior Auditors and exercises disciplinary control over them. He also effects transfers to the Senior Auditors in the zone. He visits officers of Audit Officers as frequently as possible\and ascertain the information about the progress achieved in completion of audits, approval and issue of Audit Reports and inspects the offices of the Asst.Audit officers in their jurisdiction annually. He conducts surprise visits to the camping places or Audit offices in order to derive efficient functioning of the personnel. He is also required to conduct work shops\seminors on

Audit matters at the zonal or district level. He also convenes monthly meeting, with all of his Dist Audit Officers working in his zone. He attends the Directorate whenever required to hold discussions on Audit or other departmental matters.

3. DISTRICT AUDIT OFFICERS, STATE AUDIT

The District Audit Officer is the District Officer for the State Audit Dept. He is responsible for the overall conduct of Audits in the Dist. For this purpose, he conducts monthly meetings with the Asst. Audit Officers to review Audit matters. He also approve Audit Reports of all Institutions for this purpose, he visits to the Local Bodies for approval of the Audit Reports on the spot itself, soon after the Audits are completed, where Asst. Audit Officers along with Auditors will be present. He also attends the offices of the Regional Deputy Director \ Directorate whenever required to participate in any discussions on Audit or other departmental matters. He is the appointing authority to the posts of Junior Auditors, Typists, Record Assistants and Attenders.

4. ASST. AUDIT OFFICER, STATE AUDIT :

He is the first level Gazetted Officer conducting Audits at the field level. He is assisted by Senior Auditors and Junior Auditors in due discharge of his duties in auditing the Accounts of Local Bodies. He conducts monthly meetings with Auditors. Meetings at frequent intervals for review of the

progress of Audit are also held by him. He attends Monthly Meetings convened by Audit Officer\Regional Deputy Directors and appraise the position of audits, submission of draft audit reports and their issue after approval etc.,

*Functions to be discharged
by the functionary*

Functions to be discharged by the functionary

A. FUNCTIONS TO BE DISCHARGED BY DIRECTOR OF STATE AUDIT.

1. The Director of State Audit is the Head of the State Audit Department, in whom is vested the administration of the audit staff throughout the State. He is also Ex-Officio Treasurer of Charitable Endowments. He is the advisor to Government in all matters relating to the audit of all Local authorities and other Authorities as enunciated in the Schedule to Andhra Pradesh State Audit Act, 1989 and under Sections 2(i)(o) and 3 of the said Act. He is responsible to Government for the internal economy, equipment, training and discipline of the audit staff, for its efficient organisation, and for the efficient discharge of duties by all officers and subordinates.
2. The Director is incharge of the audit of the funds of local authorities and other authorities specified in the Schedule and as defined under

Sections 2(i)(o) and 3 of Andhra Pradesh State Audit Act, 1989 in the entire State. He exercises general control and superintendence over the Officers of the State Audit Department, in the performance of their functions.

3. Subject to the approval of Government, he may from time to time frame such orders and regulations as he deems expedient, relative to the governance, the classifications, rank particulars of service of the matters thereof and all such other orders and regulations relating to the said staff as shall from time to time deem expedient for preventing abuse or neglect, and for rendering such audit staff efficient in the discharge of all its duties.
4. The strength of audit staff has been fixed by the Government and no permanent increase or decrease in the cadre strength as sanctioned for each district or unit, as the case may be, can be made without the sanction of the Government. The Director has the power under G.O.Ms.No:427 Finance & Planning(Admn.I) Department dated 29-9-1976 to vary the strength after intimating the variation to the Accountant General. It will however, be with in the powers of the Director of State Audit to reallocate the strength of audit units or other offices according to the exigencies of the administration arising from time to time, provided the sanctioned strength of the district or unit as a whole is not exceeded.

5. Whenever proposal for the reorganisation of audit units, or Dist.Audit Officer's or administration in the zones or opening of new audit offices involving of realignment or jurisdictions of neighbouring audit units or other offices are sent by the Director, he should ensure that the particulars in respect of the following points are furnished alongwith his proposals without giving room for further correspondence.
- (a) Map of the audit unit or other office showing also the neighbouring audit units or other offices to enable a full assessment of the proposals from the point of contiguity, effect on the adjacent units etc.,
 - (b) Information regarding No.of gram panchayats, Mandal Parishads, Agricultural Market Committees, Temples etc (yearwise to be specified) area in square K.ms and allocation of duties in respect of each of the existing unit and the proposed unit.
 - (c) List of villages, Towns, Municipalities etc effected by the proposal together with the relative distance from the existing units, when it involves reorganisation or opening of new audit units or the offices when it involves realignment of jurisdiction of audit units.
 - (d) Special mention about accessibility and location of hilly ranges, terrains, forest areas, agency etc.,

- (e) Continuity of area in relation to revenue jurisdictions.
 - (f) Statement of financial implications showing besides, the cost of the staff, cost of furniture, telephones if required and probable expenditure on rent for buildings. In respect of telephones, feasibility report of the telephone authority may be furnished if possible.
 - (g) Any other special consideration in favour of opening the new audit unit offices or other offices of the department.
6. While at head quarters, the Director should attend office on all working days and ordinarily transact all official business in his office. He may, however, dispose of such confidential matters as he thinks proper at his residence. He should be readily accessible to officials and members of the public generally. He shall make necessary arrangements for the transaction of all urgent and important work during casual leave taken by him or any of his Deputy Directors \Dist.Audit officers and Asst.Audit Officers.
7. All communications addressed to Govt, except in routine matters or to Heads of departments on matters involving points of principle, interpretation of rules or change in audit procedure should be issued only with the approval of the Director.

8. The Director shall send reports to the Government on serious irregularities noticed in audits of local Authorities for taking necessary action at Government level.
9. The Director shall, in addition to the powers vested in him under the A.P. State Audit Act, 1989, and the rules made there under, exercise the powers and perform the functions of the Head of the Department under the various Rules, codes and orders of the Government.
10. The Director may inspect the accounts of Local Authorities and other Authorities specified in the Schedule to the said Act.
11. He may condone the audit of accounts of any Local Authority or other Authority, where the audit is not possible due to loss of records on account of floods, fire and theft and other natural calamities in consultation with the Heads of Administrative Departments of the Local Authorities or other Authorities concerned.
12. The Director has every power to initiate disciplinary action against any person subordinate to him, who is found guilty of neglect, in enforcing the provisions of the A.P. State Audit Act, 1989 and the rules made there under and of misusing his powers.

13. The Director may call for all the files including the files relating to confidential nature which are not produced to auditors by the Chief Executive officers of the Local Authorities or other Authorities and to deal with them in accordance with standing instructions for the handling and custody of such documents issued from time to time in this regard.
14. The Director at any time may bring to the notice of the Government for such action as he may consider necessary any information which appears to him to support a presumption of criminal misappropriation or fraud or which in his opinion deserves special attention or immediate investigation.
15. The Director may enforce penal provision under Section 12 of A.P.State Audit Act, 1989 for the failure on the part of any Chief Executive Officers to produce the accounts for Audit with in the time stipulated in accordance with the provisions in the Acts or Rules or to get the audit completed which amounts to negligence and punishable.
16. The Director may authorise any of his or her subordinates to prepare a report on the accounts audited, registers examined and to send a report after approval, to the concerned Local Authority or other Authorities.
17. The Director may authorise any of his subordinate authorities to approve and issue reports of any Local Authority or other Authorities in the manner other than that provided above.

18. In respect of non-notified Gram Panchayats and other authorities of smaller transactions where the individual audit or group basis audit to such authority by an Auditor for audit is not considered desirable or feasible in terms of time spent on transists etc., the Director may through his subordinate staff organise to conduct the audits of the said authorities on group basis, at Mandal headquarters or at the specified places, shall continue to rest with the Chief Executive Authority concerned. The Authority or the Authorities having the administrative control over the said Local or other Authorities shall take all necessary measures to ensure production of all records as desired by the auditors.
19. The Director may arrange concurrent audit of the institutions under the management of Tirumala Tirupathi Devasthanams in addition to post-Audit in consultation with the Chief Executive Officer, Tirumala Tirupathi Devasthanam.
20. The Director may with the permission of Government change the type of audit of any Local authority or other Authorities.
21. The Director may where and when it is found necessary on account of special circumstances arrange for the special audit of the accounts of the Local Authority and other Authority Specified in Section 2(i)(o) and in the Schedule to the A.P.State Audit Act, 1989. He may also arrange preaudit of the Local Authority or other Authorities with the permission of Government.

22. If any difficulty arises in enforcing the various provisions of A.P.State Audit Act 1989, unless they require orders from the Government, the same can be clarified by the Director.
23. The Director shall arrange to conduct the Audit of any Local Authority and other authority or other Authorities specified in Section 2(i)(o) in Schedule to the A.P. State Audit Act in the manner indicated below.
- (i) Post audit of the accounts of Local Authorities and other Authorities other than those falling under Section 6(a) of Hindu Religious and Charitable and Institutions Act, 1987.
 - (ii) Concurrent Audit of the accounts of Hindu Religious and Charitable Endowments and Institutions falling under Section-6(a) of the Hindu Religious and Charitable Endowments and Institutions Act, 1987.
24. The Director shall arrange to complete the Audit of Accounts of Local Authority or Other Authorities after receipt of Accounts and related Records, in a reasonable time not exceeding two years from the date of receipt of Annual Accounts and Records. If the Audit could not be completed with in the said period, he shall report forthwith to the Government in the Finance Department explaining the reasons and the circumstances therefor.

25. He also exercise disciplinary powers over Asst. Audit Officers and initiate disciplinary action over Deputy Directors and Dist. Audit Officers, under A.P.Civil Services (C.C.A.) Rules, 1991.
26. The Director may disallow every item of expenditure incurred contrary to law and Surcharge the same on the person incurring or authorising the incurring of such expenditure, and may charge against any person responsible therefor the amount of any deficiency, loss or unprofitable outlay occasioned by the negligence or misconduct of that person or of any sum which ought to have been accounted but is not brought into account by that person and shall, in every such case, certify the amount due from such person. He shall state in writing the reasons for his decision in respect of every disallowance, surcharge or charge and a copy of such decision shall be served on the person against whom it is made in the manner laid down for the service of summons in code of Civil procedure, 1908 .
27. The Director shall submit annually a consolidated audit and review report on the accounts of the local Authorities or other Authorities in such form and in such manner as may be prescribed and furnish the same to the Govt. which shall be laid on the table of the Legislative Assembly. (Sec.-11 of AP State Audit Act, 1989)
28. The Director will exercise powers of Head of the Department vide G.O.Ms.No.427, Finance & planning (FW.Admn. I) Department,dt:29-9-1976 and he has been included in the list of Heads of Departments given

in subsidiary definition- (ii) under F. R.-9 under A.P. T.A.Rules, and Appendix-I of the A.P. Financial Code Volume-II (G.O.Ms.No.75, Fin. & Plg.Dept., dt: 1-4-1981.)

29. He undertakes inspection of the subordinate Departmental Offices under his administrative control and various local authorities in whole State which are under his audit control under Rule-3 of A.P. State Audit Rules, 1998.
30. He is the Appointing Authority to the posts of initial Gazetted Officer i.e., Assistant Audit Officer and their postings and transfers (G.O.Ms.No.314 Fin.& Plg. (FW.Admn.II) Dept., dt:7-12-1979.)
31. The Director sanctions Increments to the Deputy Director.
32. He sanctions leave including Casual Leave to the Deputy Directors and Regular Leave to the District Audit Officers and regular Leave beyond 15-days to the Asst.Audit Officers.
33. The Director approves the Tour Programmes of the Deputy Director, District Audit Officers, and Countersign their T.A. Bills.
34. He has the powers to accord permission for journeys outside the ordinary jurisdiction of the Staff working in the Districts.

35. He as a Chief Controlling Officer regulate the budgetary provisions of State Audit Department in the State.
36. The Director maintains the Annual Confidential Reports of Deputy Directors, District Audit Officers and Asst. Audit Officers. He shall also maintain Record sheets in respect of Junior Auditors/Typists/Steno Typists/Record Assistants working in the Directorate in the proforma prescribed in G.O.Ms.No.144,G.A. (Ser.C) Dept., dated: 10-3-1989.
37. He furnishes information on audit matters to Government and the Public Accounts Committee.
38. He has powers to keep officers of the Department in full Additional Charge of another posts in respect of Deputy Directors, District Audit Officers and the Assistant Audit Officers.
39. The Director sanctions Provident Fund Loans/withdrawals to District Audit Officers.
40. He sanctions Pensions to all Subordinate Gazetted Officers of the Department.
41. He sanctions House Building Advances, Motor Cycle Advances, Marriage and Bicycle Advances to the employees upto his next below level based on the budget allotted(G.O.Ms.No.131, Fin. & Plg (FW.R&L) Department, dated: 19-8-1997.

42. He has the larger Financial Powers in addition to existing powers as per G.O.Ms.No.389,G.A. (AR.& TI.) Dept., dt.: 4-9-1996.
43. He during his Inspections to Subordinate Offices should see whether the Registers as listed out in annexure-II appended are maintained. If not suitable comments shall he made in his Inspection Notes. He shall also communicate a Copy of questionnaire to the Subordinate Officers well in advance for preparation of Inspection Notes (copy enclosed -vide annexure III)
44. The Director will visit Major Local Authorities and other Authorities to discuss with the Executive Authorities concerned regarding Accounts and Audit matters.
45. He shall also participate in the Work-shops/Seminars conducted by Deputy Directors or District Audit Officers in the Districts.
46. He convenes State Level Committee Meetings to discuss with the settlement of Audit Objections of various Local Authorities. (G.O.Ms.No.294, Fin. & Plg. (FW.Admn.II) Dept., dt: 27-10-1987
47. He also attends periodical Review Meetings in the Secretariat to discuss matters concerning administration, audit and others.

48. He has to convene Departmental Promotion Committee Meetings.
49. He also makes correspondence with Government, Local Authorities and other Authorities and Subordinate Offices on all clarificatory matters and audit matters.
50. A reference cell titled WHOMP with 5 Asst. Audit Officers and 5 Sr. Auditors has been constituted with specified functions in the Directorate with a view to have a uniform method while issuing circulars, clarifications among others, and also to have an over view of the system of accounts and administration in the Local and other Authorities under the audit control. (Circular Memo. Roc. No: 36196/Q/97, dt. 22-10-97 and 38449/WHOMP/97, dt. 14-11-1997.)
51. In addition to the present functions the WHOMP section is entrusted with the work relating to finalisation of terminal benefits of officers such as pension, gratuity, F.B.F, G.I.S, encashment of leave etc., in respect of retirement death cases in this departments. (O.O.No. 36196/Q97 dated 19-1-1998).
52. A Legal Cell to deal with Court cases has been constituted with 'J' Section headed by an Asst. Audit Officer in the Directorate. He is entrusted with the liason work of Court cases etc., Chief Ministers peshi references (Circular Memo. Roc. No: 28476-2/J/LC/97, dt. 8-4-1997 and Memo RoC No. 26999/q/97 dated 2-8-1997)

PREPARATION OF CONSOLIDATED AUDIT AND REVIEW REPORTS ON THE ACCOUNTS OF LOCAL AUTHORITIES AND OTHER AUTHORITIES.

53. Until the A.P.State Audit Act 1989, came into force, it is incumbent on the part of the Director of State Audit, A.P. Hyderabad to prepare Consolidated Accounts and review of Audit Reports of Mandal Parishads and Zilla Parishads in the State and forward the same to the Government every year for being laid on the table of legislative Assembly.
54. Section 11 of the Act lays down that the Director shall submit annually a Consolidated Audit and Review Report on the Accounts of the Local Authorities and other Authorities in such form and in such manner as may be prescribed and furnish the same to Government for being laid on the Table of the Legislative Assembly. There is, thus, every imperative need to prepare the Consolidated Audit Reports not only for Mandal parishads and Zilla Parishads but also for other categories of Institutions like Gram Panchayats, Agricultural Market Committees, Municipalities. etc.
55. The preparation of Dist. Audit Reports for each category of Institutions ie., Mandal Parishads, Gram Panchayats, Municipalities etc., has been felt desirable to highlight the major irregularities in each Dist. Accordingly, the Director of Local Fund Audit issued Circular Instructions to all Dist. Audit Officers, State Audit to prepare Dist. Audit Reports for the following Institutions as per the Circular. Memos noted hereunder.

Sl. No.	RC.No: & Date of Cir.Memo. of Directorate.	Details of Circular.
1.	16808/W/WHOMP/98,dated 16-5-1998.	for preparation of Dist. Audit Reports of M.Ps in each Dist.
2.	16808/W/WHOMP/98-4,dated 10-10-1998.	-do- for Municipalities.
3.	16808/W/WHOMP/98-5, dated 12-10-1998.	-do- for Z.P.s
4.	16808/W/WHOMP/98-6, dated 21-10-1998.	-do- for AMCs and ZGSs
5.	16808/W/WHOMP/98-7, dated 21-10-1998.	-do- for Gram Panchayats.
6.	16808/W/WHOMP/98-8 dated 29-10-1998	-do- for grouping of objections into different categories
7.	16808/W/WHOMP/98-10, dated 7-11-1998.	-do- for T.T.D. Temple Tirupati and others.
8.	16808/W/WHOMP/98-11, dated 30-12-1998.	-do- for Universities.
9.	16808/W/WHOMP/98-12, dated 11-5-1999.	-do- for A.P. Housing Board.
10.	16808/W/WHOMP/98-13 dated 19-5-1999.	-do- for A.P. Residential Educational Institutions society

56. In Order to achieve uniformity in categorisation of objections in all District Audit Reports of different Institutions, except universities the objections in the individual Audit Reports were classified into 21 items vide Annexure VI (a) In respect of Universities the objections in the individual Audit Reports/Audit Notes were classified into 25 categories vide Annexure VI(b) For facilitating the Auditors to group various kinds of objections in to the specified 21 categories, detailed guidelines were issued in H.O. circular dated 29-10-98 (at Sl.No.6 above) and a copy said circular is enclosed. (Vide Annexure VI (c). The preparation of Dist. Audit Reports will highlight the consolidated objections to the Collector and also to the respective Administrative Heads at the Dist. Level. This system will also be easier for the Directorate to compile the Consolidated Audit Report for the State.

B. FUNCTIONS TO BE DISCHARGED BY THE REGIONAL DEPUTY DIRECTOR OF STATE AUDIT.

In G.O.Ms.No:124 Finance Planning F.W.Admn.II Department, dated 30-5-1981 the offices of 6 Regional Offices at Zones I to VI headed by Regional Deputy Directors together with staff were sanctioned. He should see that the performance of Dist. Audit Officers offices and Asst.Audit Officers Office is improved by raising the standards of Audit.

2. The Regional Deputy Director incharge of a Zone is a link between the Director of State Audit and the Dist. Audit Officers. He should, by frequent

personal inspections, endeavour to establish and maintain efficiency and discipline, ensure uniformity of procedure and practices, and secure cooperation between the audit staff of his several districts as well as harmonious working between the audit staff and Local Authorities. He should control, instruct and advise Dist. Audit Officers, while being careful not to supercede them in any of their proper functions or relations with their subordinates. He will advise, and if necessary supercede Dist. Audit Officer in times of grave disorder, taking over full control of the situation.

3. He should pay particular attention to the training and the discipline so that high standards of efficiency may be reached and maintained. It shall also be his duty to instruct the Officers under him with regard to man-power management and proprieties in their official and non-official dealings.

4. The Regional Deputy Director has a large measure of administrative control with in his Zone. His powers in the matter of appointments, postings, leave, punishments, and appeals are detailed below and in the statutory rules issued by the Government from time to time to regulate the method of recruitment, conditions of service, pay and allowances, pension, discipline and conduct of the members of A.P. State and Subordinate Service Rules. In G.O.Ms.No.9, Fin. and Plg. Department, dated: 22-10-1982 read with circular instructions issued from time to time, the Regional Deputy Directors were delegated with certain powers.

FIELD FUNCTIONS:

1. Inspection of the offices of Assistant Audit Officers and all major Institutions like Zilla Parishads, Panchayat Raj Engineering Divisions, Municipalities etc., atleast one in a month, should be conducted. Any Serious Irregularities noticed should be brought to the personal notice of the Director [Circular Memo.No.18321/465/C3/81, dated: 30-5-1981; Cir.Memo.No.550/51395/C3/80, dated : 29-8-91; G.O.Ms.No.9, Fin., and Plg. [FW.Admn.II.] Dept., 22-1-1982.
2. To make visits to District Audit Officers Office and District Audit Officers Office [Relief Accounts] atleast once in a quarter [Cir.Memo.Roc. No.22801/Q/97, dated: 26-6-97].
3. Whenever a Regional Deputy Director Conducts Inspections he should write a comprehensive report with detailed notes in respect of each of the Unit Offices inspected by him. Inspection Notes of the Regional Deputy Directors on Assistant Audit Officers offices and Visit Notes on District Audit Officers Offices to be issued with in a month from the date of Inspection.
4. Whenever a Regional Deputy Director Incharge of a Zone visits the Headquarters of a District he should make it a point to see the work of all Senior Auditors who are still on probation, so that he may judge their progress and give them suitable instructions. He should also meet the

District Collector and also have discussions with Chief Executive Officer, Zilla parishad and Municipal Commissioners, Secretaries, Agricultural Market Committees etc., on matters of audit.

5. He approves Draft Audit Reports of Zilla Parishads from 1996-97 onwards of their respective Zones.
6. He conducts Regional Work-shops/Seminar in the Districts on the selective topics of audit matters every quarter. They may divide the topic into convenient parts and if the initial time is found insufficient it can be carried to the next workshop. The sorting of personal issues should not be discussed in the Workshops and it is not the forum for doing so. The Regional Deputy Director should see that the Work-shops should not be conducted simultaneously in more than one place. However there can be no objection if the Auditors from their groups to have their own Seminars in their Districts, without detrimental to the normal office functioning. They should see after conducting the work-shop on the selected topic, they should sit together to arrive at common conclusions in the compact manner for being circulated among all.

[Cir.Memo.No.36014/WHOMP/97, dated: 21-10-1997]

[Cir.Memo.Roc.NO.41258/WHOMP/97, dated: 5-12-1997]

7. He should examine the state of Audits, submission of Draft Audit Reports and also discuss current matters with District Audit Officers, giving them

benefit of his advice and instructions. It is not necessary for the District Audit Officer to be present during the inspection of the Regional Deputy Director except at the District Head-quarters.

8. He may also attend the District Level committee Meeting along with the District Audit Officer to discuss the settlement of Audit Objections of various Local Authorities and other Authorities as a special invitee. He shall review the progress of settlement of Audit Objections by the District Audit Officers and watch about convening the District Level Committee Meetings by the District Audit Officers [Cir.Memo.Roc.No.22801/Q/97, dated: 26-6-97].
9. During their visits to Local Authorities for inspection of Accounts they should ensure that all receipt books supplied are entered in the Register of Money Value Forms and issues are promptly recorded and proper account is maintained.

DESK FUNCTIONS:-

1. He sanctions G.P.F. advances/withdrawals to the Assistant Audit Officers.
2. He watches the disposal and settlement of Audit objections of Accountant General and inspection notes of the Director of State Audit.

3. He watches the disposal and settlement of audit objections of all major institutions of local Authorities and other Authorities [Cir.Memo.No.18231/465/C3/81, Dated 30-5-1981].
4. He sanctions all kinds of leave to Asst. Audit Officers upto 15 days except special disability leave subject to the condition that no interim arrangements are made. He also sanctions casual leave to District Audit Officers.
5. He has been delegated with the larger financial powers which he will attend as per G.O.Ms.No: 389 G.A [A.R and T.I] Dept, dt.4-9-96.
6. He sanctions house building advance / Motor Cycle advance/ Marriage Advance and Bicycle advance to the employees upto his next below level based on the budget allotted by the Director of State Audit. G.O.Ms.No:131 Fin and Plg [F.W. R and L] Dept. dt. 19-8-1997].
7. He permits the Asst.Audit Officers and subordinates working in his Zone to study in evening colleges.
8. To take necessary action against chronic defaulters in submission of draft audit reports with particular reference to the Draft Audit Reports pending over two months.

9. He is the over all administrative head in the Zone and attends to all matters relating to administration.
10. Every Regional Deputy Director should send his tour programme to the Director of State Audit for approval. He will also forward to the Directorate by the fifth of each month a return showing the details of his touring and inspections done during the previous month. No time limit is fixed for the inspections but normally it should not be prolonged for more than 10 days in a month.
11. He shall submit his tour programmes in such a way that he should inspect all the audit offices [unit offices] once a year without fail [Cir.Memo.Roc.No:18231/465/C3/81 dated 30-5-81].
12. When at Head quarters the Regional Deputy Director should attend office on all working days and should ordinarily transact all official business in his office.
13. It is the duty of the Regional Deputy Director to see that steps are taken for the speedy completion of audits and prompt submission of Draft Audit Reports.
14. It is also his duty to exercise a constant scrutiny over the course of special audits, if any, ordered to be conducted and see that the Assistant Audit Officers take an adequate part therein. He should particularly watch the

progress of these audits and see if there are any misappropriations and misutilisations of funds being left out in the scrutiny of audit.

15. He sanctions increments to the District Audit Officers in the Zone and to the Staff working in his Office.
16. Any other work that may be assigned to him by the Director.
17. He also convenes Review Meeting with all of his Audit Officers working in his Zone.
18. The Regional Deputy Directors have to maintain the Registers in their offices with up to date entries recorded there in and produce before the Director whenever the latter visits the Regional Deputy Directors Office for Inspection.
19. The Regional Deputy Director shall maintain all files in his office in Tottenham System.
20. He shall bring about promptness in submission of Draft Audit Reports by Auditors, approval and issue by Subordinate Officers.
21. He shall also review the disposal of pension Cases, Family Benefit Fund and A.P. GLI. cases etc., and check the correctness of releases of Teaching Grants to Mandal parishads/Zilla parishads.

22. He should check the progress of the audits of Relief Accounts, issue of Audit Reports and also the issue of Utilisation Certificates.
23. He shall list out the objections of serious Nature raised during the period between last visit and present visit. He shall conduct sample stock verification of the Audit Reports of Institutions.
24. He should ascertain whether Surcharge Action has been initiated on all fit cases and no case was allowed to become time barred. If any cases were allowed to become time barred, they may be reported to Director for such action as deemed necessary.
25. He shall review the progress of audit of all institutions in the Districts and to remove the bottlenecks in early completion of all pending audits [Circular Memo.Roc.No.22801/Q/97, dt: 26-6-97].
26. They should also see that verification of all the books is done correctly and properly without giving any scope for omission in audit by the Auditors. They should see whether duplicate receipt books are used and the Auditors recorded a certificate for the unused receipt books. The Regional Deputy Directors should specifically check these items of work at the time of approval of the report. [Memo.Roc.No.36527/1386/K1/88, Dated: 24-12-1989].

27. The Regional Deputy Directors shall play a very important role in conducting efficiency cum performance audit by Auditors in various areas of expenditure in all major Institutions in general and specific schemes in particular.
28. They should follow the clear instructions which have been issued in circular Memo.Roc.No:18017/Q/87, dt.22-6-87 about the way in which the inspection has to be carried out. As prescribed in para 2 [IV] of the above cir. they should attend to the scrutiny of 3 Draft Audit Reports of major institutions. They should also see that the Draft Audit Reports are drafted on the lines of model form of Audit Reports communicated through circular Memo.Roc.No:1416/G1/88, dt. 15-11-85 and Cir, Memo. No: 016598/A1/88, dt: 4-5-88. They shall see that EC P.A paras are added in the Audit Reports.
29. The Regional Deputy Directors should note that instructions were issued from time to time that the Draft Audit Reports of Zilla Parishads should be discussed with the Chief Executive Officers/Accounts Officers, Parishad Educational Officers etc., and their signatures obtained on Draft Audit Reports. They should visit the Z.P. office for approval of the Draft Audit Reports, discuss the same with the CEOs and AOs etc., and approve them there itself. [Cir.No:2738/H2/77,dt.15-11-1977].

30. The Regional Deputy Director shall maintain lists of all types of auditable institutions in their respective Zones, watch the progress of completion of audits keenly and ensure efficient and timely completion of all audits.
- He should be in a position to furnish particulars required by the Directorate immediately for the entire Zone.

Cir.Memo.Roc.No.18231/465/C3/81, dt. 30-5-1981.

STATUTORY FUNCTIONS:

1. He is answerable to the Director for the internal discipline of audit staff, for its efficient organisation and for the efficient discharge of duties by all officers and men with in his Zone.
2. He should submit Draft Surcharge Certificates @ one in respect of Z.P. as instructed in the Directorate Cir.Memo.Roc.No:2729/U2/87, dt: 25-5-88.
3. The Regional Deputy Director may inspect the accounts of Local Authorities and other Authorities with in his Zone and issue inspection notes with his observations and ask for compliance reports.
4. He exercises disciplinary powers over Sr. Auditors and initiates disciplinary action over staff working in his office under A.P.Civil Services (C.C.A) Rules 1991.

5. He has been empowered in G.O.Ms.No:468 G.A (Ser.C) Dept, dated 17-4-1964 to deal with declarations of nature specified in Rule 9(10) of the A.P.Civil Services (Conduct) Rules, 1964 from the employees serving in his department and to sanction the acquisition of immovable property by Sr. Auditors.
6. The Deputy Director may disallow every item of expenditure incurred contrary to law and surcharge the same on the person incurring or authorising the incurring of such expenditure and may charge any person responsible therefor the amount of any deficiency, loss or unprofitable outlay occasioned by the negligence or misconduct of that person or of any sum which ought to have been accounted but is not brought into account by that person and shall, in every such case, certify the amount due from such person. He shall state in writing the reasons for his decision in respect of every disallowance, surcharge or charge and a copy of such decision shall be served on the person against whom it is made in the manner laid down for the service of summons in code of Civil Procedure, 1908.
7. He has to finalise special letter files till surcharge certificates are issued in respect of Mandal Parishads, Hindu Religious and Charitable Endowments and Institutions whose Executive authorities are in the rank of Dy. Commissioner and above except Tirumala Tirupathi Devasthanam, all private Engineering Colleges receiving grants in aid from Government, all aided colleges and schools all polytechnics receiving aid from the

Government, Municipal Councils, (Special grade and selection grade) Zilla Grandhalaya Samsthas, Agricultural Market Committees in the Zone besides ensuring that the special letter files of other institutions like gram panchayats, Zilla Parishads and other institutions etc., are promptly attended to by the Asst. Audit Officers and Dist. Audit Officers.

8. He is appointing authority to the post of Sr. Auditor and their postings and transfers and to the Directorate as Zonal representation (G.O.Ms.No:315 Fin &Pllg (F.W.Admn.II) Dept, dated 7-12-79.
9. The Regional Deputy Director maintains the Annual confidential Reports of Sr. Auditors working in the Zone.
10. He shall maintain Record Sheets of Junior Auditors/Typists and Record. Assts working in his office in the proforma prescribed in G.O.Ms.No:144 G.A. (Ser.C) Dept, dated 10-3-1989 and G.O.Ms.No: 95 G.A (Ser.C) Depatt. dated 13-2-90).
11. The Regional Deputy Director who is the appointing authority in respect of Sr. Auditor is delegated with powers to issue exemption orders such as Language test exemption, test on Commercial Book Keeping and exemption from passing such other tests after crossing 45 years of age and furnish the particulars of Sr. Auditors as prescribed in the proforma as and when required, for their appointment by transfer as Asst.Audit Officer.

(Memo. Roc. No: 219/C2/98, dt. 29-4-98)

(Memo. Roc.No: 16635/291/D3/98, dt. 3-6-98).

12. The Regional Deputy Director shall not submit the Remarks/Replies directly to the Hon`ble Lokayukta and Upa Lokayukta, Hyd hereafter when he is impleaded as one of the public servants along with the Director of State Audit. In such cases he should invariably submit remarks/replies to the Directorate with the relevant records. When the Regional Deputy Director only is impleaded as sole Public Servant from this department, he can submit Report/Remarks directly to the Hon`ble Lokayuta and Upa Lokayuta, Hyderabad.

(Cir.Memo.Roc.No.28476/1/Legalcell/97-4, dated 22-6-98).

13. The Deputy Director (Directorate) is authorised to approve the Draft Audit Reports of A.P.Housing Board, Hyderabad and A.P.Employees Welfare Fund as per A.P.State Audit Rules, 1998.
14. He should take up, such matters of general interest such as cases of misappropriations, non production of records, non compliance of instructions etc., by the Panchayat Raj bodies with the Dist. Collectors.

(Cir Memo. Roc. No: 18231/465/C3/81, dt. 30-5-1981).

15. Whenever any reference is made to the Regional Deputy Director by the Executive Authorities of Local Bodies or by outsiders, he shall refer the matter to the Dist. Audit Officer/Asst. Audit Officer concerned and obtain their remarks first before he disposes such cases finally to guard against any contradiction at a future date .

(Cir.Memo.No.550/51395/C3/90, dt. 29-8-81).

16. The Regional Deputy Director should hold a meeting with the Chief Executive Officer, Zilla Parishads, Executive Engineer, Panchayati Raj; Accounts Officer, Zilla Parishad; Parishad Education Officer and discuss the Audit Objections before approving the Audit Reports of Zilla parishads. The Serious Irregularities, Non-production of Records, Non-submission of Utilisation Certificates for grants, etc., should also be discussed in the meeting and a Certificate to the effect that all the Objections recorded in the Audit Reports of Zilla parishad were discussed with the respective officers before approval, should also be recorded by the Assistant Audit Officer/District Audit Officer/Regional Deputy Director on the covering letter accompanying the Draft Audit Report of Zilla parishad.

C. Deputy Directors of State Audit in Andhra, Osmania universities and Tirumala Tirupati Devasthanams Tirupati.

The role of the Deputy Directors of State Audit of the above mentioned Universities and Tirumala Tirupati Devasthanams Tirupati is the same as that of Audit Officers of other Universities. They are the Unit Officers

(appointing authorities) for purpose of appointment to posts of Junior Auditors, Typists and Attenders.

The Deputy Directors of State Audit can be posted not only as Regional Deputy Directors Deputy Director of Andhra University. Osmania University and Deputy Director, Tirumala Tirupati Devasthanams, Tirupati whose functions are detailed above, but they can also be posted as Examiners of Accounts in Municipal Corporations, Financial Advisor and Chief Accounts Officer in J.N.T. University and Finance Officers in other Universities. Their functions on appointment to the later categories of posts are detailed here under.

D. EXAMINER OF ACCOUNTS

Under the provisions of the Municipal Corporations Act, the Examiner of Accounts is appointed by Government for each Municipal Corporation. He is drawn from the State Audit Department from category of Officers of the cadre of Deputy Director of State Audit. The powers and functions of the Municipal Examiner of Accounts as laid down in the Act are as follows:

1. Performance of such duties with reference to audit of the Accounts of Municipal Corporation Funds.
2. Specification, subject to such directions as the standing Committee may from time to time give, of the duties and powers of his Subordinates like

- Asst. Examiner of Accounts, Auditors, Clerks, and other Staff immediately subordinate to him.
3. Subject to the orders of the Standing committee, exercise of supervision & control over the Acts and Proceedings of the said subordinates.
 4. Reporting to the Standing Committee any material impropriety of irregularity which he may at any time observe in the expenditure or in the recovery of money due to the Corporation in the Municipal Accounts.
 5. Furnish to the Standing Committee such information as regards progress of audit.
 6. As Soon as may be after commencement of each Financial Year the Municipal Examiner of Accounts shall deliver to the Standing Committee a report upon the whole of the Municipal Accounts for the previous Financial Year.
 7. While drawing funds from Municipal Corporations, the Examiner of Accounts is also required to sign on the cheque along with the commissioner and for this purpose, Pre-Audit of Bills is resorted to by the Examiner of Accounts.
 8. He shall conduct a weekly examination and audit of the Municipal Accounts and shall report there on to the Standing committee.

9. He shall, in consultation with the Standing Committee and subject to any directions given by the Corporation determine the form and manner in which his reports on the Accounts of the Corporation shall be prepared and shall have authority to call upon any officer of the Corporation to provide any information necessary for preparation of the reports.
10. The Examiner of Accounts may take such queries and observations in relation to any of the accounts of the Corporation which he is required to audit and call for such Vouchers, Statements, Returns, and explanations in relation to such accounts as he may think fit.
11. Every such query or observation as aforesaid shall promptly be taken into consideration of the officer or authority to whom it may be addressed and returned without delay with necessary vouchers, documents or explanation to the Municipal Examiner of Accounts.
12. The powers of the Municipal Examiner of Accounts with reference to disapproval of and the procedure with regard to settlement of objections to expenditure from the revenues of the Corporation shall be such as may be determined by orders made by the Standing Committee in consultation with the Municipal Examiner of Accounts and sanctioned by Corporation.
13. The Municipal Examiner of Accounts shall have power to require that any Books or other Documents relating to the Accounts he is required to Audit shall be sent for Inspection by him.

14. He shall have authority to give directions on all matters relating to Audit, particularly in respect of the method and extent of audit to be applied and the raising and pursuing of Objections.

E. THE FINANCIAL ADVISER-CUM-CHIEF ACCOUNTS OFFICER JAWAHARLAL NEHRU TECHNOLOGICAL UNIVERSITY.

Under the provisions of the Jawaharlal Nehru Technological University Act, 1972, the Financial Adviser-Cum-Chief Accounts Officer is appointed by Government for Jawaharlal Nehru Technological University. He is drawn from State Audit Department from the category of officers of the cadre of Deputy Director of State Audit. He shall be responsible for--

- a) managing the property and investments of the University and tendering advice in regard to its financial policy.
- b) ensuring that no expenditure not duly authorised is incurred by the University otherwise than by way of investment.
- c) disallowing any expenditure which may contravene the terms of any statute or for which provision is required to be made by the statutes but has not been made.

- d) Preparation of Budget and Statement of Accounts for the presentation to the Council by the Vice-Chancellor and such other information in respect of all matters of finance and accounts as may be required of him from time to time.
- e) arranging for the internal Audit of the accounts of all the (constituent Colleges) of the University annually.
- f) Obtaining, scrutinising, compiling and reporting to the Vice-chancellor on the Statement of accounts of the (Constituent Colleges) of the University at such intervals and in such form as may be specified by the Council from time to time.
- g) exercising a check over the expenditure and income of the different (constituent Colleges) and programmes of the University.
- h) discharging such other duties as may be prescribed by the statutes or by any special or general order of the Vice-Chancellor or the Council.

IN ADDITION TO THE ABOVE, HE SHALL:-

1. be the custodian of all properties of the University.
2. sign all cheques for payment and exercise, with respect to the employees

- working in the University's office powers of drawing, disbursing and collection of monies under relevant statutes and regulations.
3. advise in regard to the measures to develop the financial resources of the University.
 4. purchase materials and properties required by the university and its various units except otherwise provided by the statutes or regulations.
 5. Subject to the acceptance by the Council, receive all contributions, grants, gifts, endowments made in favour of and for the purposes of the University.
 6. ensure that the accounts of the University including its constitute units are properly kept and audited.
 7. ensure that the income and fees due to the University are collected and the salaries and other amounts due to the staff and others are paid promptly.
 8. advise and instal a suitable system of accounting and business procedure and keep an account manual for use in all institutions, colleges and offices of the university.
 9. develop and operate an internal audit system so that the record of all officers and employees responsible for receipt and expenditure of moneys,

- maintenance of accounts, and custody of property may be verified by the audit.
10. maintain service records of all members of staff of the University.
 11. Prescribe financial forms to be used in the University.
 12. have powers to pass bills and sign cheques for payments of contingent charges, pay and allowances etc. of all teachers, officers and other employees of the University subject to the exceptions if any, provided for in the Statutes.
 13. exercise powers of drawing, disbursing and collection of moneys under relevant statutes and regulations with respect to the employees working in the University.

F. FINANCE OFFICER OF UNIVERSITIES

Under the provisions of the Universities Act, 1991, the Finance Officer is appointed by Government for each University. He is drawn from the State Audit Department from the category of officers of the cadre of Deputy Director. He is a wholetime officer appointed by the University from out of a panel of a three officers to be obtained from the Government in Education Department on such terms and conditions as may be prescribed by the Rules made by Government in this behalf.

He shall be a Government Employee and Salary, Allowance, Pension and other remuneration shall be paid in the first instance out of the Consolidated Fund of the State and later recovered from the University. He is responsible for proper maintenance of Accounts of the University and also advises the University on all matters relating to income and expenditure. He shall be present at the Meetings of the Finance Committee and participate in the discussions but shall not be entitled to vote. He shall also prepare the Budget and Revised Budget Estimates of the University and place them before Board of Management and Academic Senate for approval. Similarly he shall also prepare the Annual Accounts of the University for the preceding year and submit the same to Audit, as the Government may direct.

**G. FUNCTIONS TO BE DISCHARGED
BY THE DISTRICT AUDIT OFFICER:**

1. There is one District Audit Officer for each District at District Head-Quarters. He is assisted by two to three Assistant Audit Officers with the supporting staff in his office to attend the supervision of Audit work and other related matters of various institutions in the District. One Assistant Audit officer will attend to the verification of pay Fixations in respect of employees working in all Local Authorities in the District.
2. In twelve Districts from zones I to IV the work of Surcharge and Disallowance of Gram panchayats is being attended to in the offices of District Audit Officers and for this purpose he is assisted by an Assistant Audit Officer.

3. In the Tirumala Tirupathi Devasthanam there are three District Audit Officers incharge of Pre-Audit, Post Audit and for settlement of Audit Objections with supporting staff.
4. Similarly in Universities viz., Nagarjuna University, Guntur, Kakatiya University, Warangal; Acharya N.G., Ranga Agriculture University, Hyderabad; Dr.B.R.Ambedkar Open University, Hyderabad, Nizam's Institute of Medical Sciences, Hyderabad, Jawaharlal Nehru Technological University, Hyderabad, Sri Venkateswara University, Tirupathi and A.P. Residential Educational Institutions society, Hyderabad, one Audit Officer heads the respective Audit party.
5. There are two District Audit Officers working as Senior Lecturers one at the Regional Centre, Dr. Marri Chenna Reddy Human Resources Development Institute, Regional Centres, Eluru and the other at Dr. Marri Chenna Reddy Human Resources Development Institute, Hyderabad with two Asst. Audit Officers to impart Induction Training to Direct Recruit Asst. Audit Officers for 52 weeks, In-service training to Gazetted Officers for 3 weeks and six weeks to Non-Gazetted Officers of the Department besides conducting Induction training for 4 months to Senior Auditors and Junior Auditors. They also impart In-service Training to the local body employees of Mandal Parishads, Zilla parishads and Municipalities.
6. The District Audit Officers, is the Head of the District. He will exercise a close supervision over the work of the District Audit staff under his control.

He is expected to see that the work in the District Audit Offices (unit offices) is kept current and is not allowed to fall into arrears. Towards this end he prescribes the programmes of audit of the Audit Staff (field staff) and watches through Diaries and periodicals that the work in the District Audit Offices is not allowed to fall into arrears. A copy of the approved programme should be sent to the Directorate for information. Deviations from the approved programme should not ordinarily be permitted, but deviations which are unavoidable and necessary may be permitted only with the approval of Director.

7. His work is of a multifarious nature and in doing it, he should keep in view the following requirements.
 1. to keep the Audit Staff peaceful and ensure that they are satisfied with the guidance given to them.
 2. to keep the Audit Staff in good discipline and contended.
 3. to promote good relations between the audit and local authorities relations.
 4. to organise good audit intelligence arrangements.
 5. to maintain cordial relations with the officials of other Departments and Local Authorities.
 6. to see that the audit unit offices are maintained in good condition.

7. to acquire full and detailed knowledge of the District Audit Offices (unit offices and its current problems from the audit point of view.
8. to gain the confidence and loyalty of subordinates by personal integrity, impartiality, devotion to duty and a high sense of responsibility.
9. to participate, to the extent possible and permissible, in welfare activities sponsored by official and non-official agencies.
10. When at Head-quarters, the District Audit Officers should attend office on all working days and should ordinarily transact all business in office. He may, however, dispose of such confidential matters as thinks proper at his residence. He should be readily available, accessible to officials and members of public generally.
11. He shall make necessary arrangements for the transaction of all urgent and important work during casual leave taken by himself or any of his Assistant Audit Officers.

DESK FUNCTIONS:

1. The District Audit Officers and Assistant Audit Officers should jointly take adequate steps to ensure that the Auditors show due interest in the

completion of audits on due dates, and no audit fall into arrears on account of apathy or neglect on the part of the Audit Staff.

2. The District Audit Officers and Assistant Audit Officers should encourage the Audit Staff at their Head-Quarters to discuss all important matters with them, and advise them as to the points that should be emphasized in audits. The Audit Staff should also be required to keep the Dist. Audit Officers and Assistant Audit Officers informed of the progress of audits. Unnecessary delay on the part of officials of Local Authorities or other Authorities should be brought to the notice of Director of State Audit, by the District Audit Officer.
3. The District Audit Officer must keep in close touch with all Executive Authorities, i.e., Chief Executive Officer/Dy. Chief Executive Officer/Accounts Officers, Zilla parishad, Executive Engineers, panchayati Raj; Commissioners of Municipalities, Secretaries of Agriculture Market Committees; Deputy Commissioners/Assistant Commissioners of Endowments etc., and must take all necessary steps to see that audits taken up are completed without undue delay. He should require his subordinates to keep him fully informed of all problems and progress of audits, and should ask the Assistant Audit officers working in his office to secure information in regard to such problems faced by the Audit Staff and bring to the notice of District Collectors on all such matters.

4. The District Audit Officer may order temporarily for deputation of Audit Staff of one unit in his District for duty at other units in the same District at which extra Staff are required to deal with audits or to make arrangements in connection with the urgent matters to be attended.
5. As the District Head, the District Audit Officer is primarily responsible for upto date audits and for good administration, that is to say, practical outlook of Audit Programming, obtaining the Draft Audit Reports within the time stipulated in Andhra Pradesh State Audit Rules and their timely scrutiny, approval and issue. He should also initiate surcharge Action before the clear cases of losses get time barred. It is, therefore, the duty of District Audit Officer to keep himself fully informed both by personal conference and Special Reports of all matters of importance concerning audits and submission of draft audit reports by the Audit parties. In case of any difficulty in the matters of above nature, the advice of Regional Deputy Director should be sought.
6. He watches the disposal and settlement of Audit objections of Accountant General and Inspection Notes of the Director of State Audit.
7. He watches the disposal and settlement of Audit objections of all local Authorities and other Authorities.
8. He sanctions Casual Leave to Assistant Audit Officers.

9. He sanctions all kinds of leave to Auditors except Special Disability Leave subject to the condition that no interim arrangements are made. Sanctions Earned Leave upto 30 days to Senior Auditions.
10. He has been delegated with the larger financial powers which he will attend as per G.O.Ms.No.389, General Administration (A.R&T.1) Department, Dt:4-9-76.
11. He sanctions House Building Advance/Motor Cycle Advance/Marriage Advance and Bicycle Advances to the employees upto his next below level based on the Budget allotted by the Director of State Audit. (G.O.Ms.No.131, Finance & Planning (FW.R&L) Department, dated 19-8-1997.
12. He takes necessary action against chronic defaulters in submission of Draft Audit Reports with particular reference to the Draft Audit Reports pending over two months.
13. He is the overall Administrative Head in the District and attends all matters relating to administration.
14. It is the duty of District Audit Officer to see that steps are taken for the speedy completion of audits and prompt submission of Draft Audit Reports and particularly that adequate arrangements are made for dealing with any unusual matters.

15. He sanctions increments to Assistant Audit Officers in the Dist. and to the staff working in his offices.
16. He approves the Audit programmes of all unit offices in the District and Counter-signs the Travelling Allowances Bills of all his subordinate staff in the District and holds Monthly Review Meetings.
17. It is also his duty to exercise a constant scrutiny over the course of Special Audits, if any, ordered to be conducted and see that the Assistant Audit Officers take an adequate part there in. He should particularly watch the progress of these audits and see that misappropriations and mis-utilisation of funds etc., if any, are not left out.
18. He also convenes Monthly Review Meetings with all of his Assistant Audit Officers working in his District.
19. He shall perform any other work that may be assigned to him by the Director.
20. He shall not any circular calling for a new return without the previous approval of Director of State Audit.
21. He shall certify the pensionary Benefits of employees of Zill Parishads, Mandal parishads Gram panchayats, Municipalities and Municipal corporations.

22. He shall issue pension payment orders and Gratuity payment Orders in respect of Class-IV Employees of all Government Departments in the District including Constables and Head Constables in Police Department and Guards in Forest Department and village servants (G.O.Ms.No.102, Finance & Planning (FW) Department, dated:6-4-1979 and G.O.Ms.No.104, Finance & Planning (FW.) Department dated:6-4-1979.
23. He shall issue Financial assistance Payment order to Teachers who died while in service whose spouses become ineligible for pensionary Benefits.
24. He shall issue Authorisation of amounts under Family Benefit Fund/ Group Insurance Scheme to employees of Local Bodies in the District.
25. He sanctions General Provident Fund advances to Senior Auditors in the District and other Non-gazetted Staff working in his office.
26. He shall dispose of correspondence received from Government and other offices including Heads of Departments.
27. The District Audit Officer shall furnish complete and correct particulars in the questionnaire appended during the inspection of his office by the Director, State Audit.
28. The District Audit Officer shall inform the Regional Deputy Director and

District Collector of his intended absence before leaving the District on duty and before leaving the District on Casual Leave.

29. The District Audit Officer is responsible for seeing that his assistants and Auditors work efficiently, and it is his duty to bring to the notice of the Director, Regional Deputy Director as the case may be, any defects of character or temperament or want of zeal, which detracts from their utility as Assistant Audit Officer/Auditors. The District Audit Officer may require from Assistant Officer/Auditors, who fails to secure his confidence, any reports or restrict him to any duty, which he sees fit, reporting the same to the Director or Regional Deputy Director.
30. He conducts work-shops/Seminors in the District on the selective items of audit matters every quarter (Circular Memo. Roc. No. 41258/WHOMP/97, Dated:5-12-1997).
31. The District Audit Officer shall maintain a register of defalcations and misappropriations noticed in audit. (Circular No.037061/585/A1/88, Dt:30-9-1998).

PROFORMA

Sl. No.	Name of the Local Body	Year of Audit Report	Para Number	Nature of embezzlement misappropriation/defalcation and the manner in which it took place (briefly)
1.	2.	3.	4.	5.
Amount involved	Ref. No. & Date in which reported to Admn./Govt.	Action taken on the persons responsible	Details of Recovery and remittance of the amount or writeoff	Remarks
6.	7.	8.	9.	10.

32. The District Audit Officer shall whenever the Provident Fund Booster Scheme proposals are received from the Chief Executive Officers, ensure that they are scrutinised by him, as per rules and returned to the concerned, C.E.Os and Z.Ps and advise them to send the same to Government at their level, directly as consequent on provincialisation of P.R.employees in G.O.Ms.No.168 P.R.(Esst-III) Department Dt:29-3-81. Government have issued orders in G.O.Ms.No.317 P.R.(Accounts.I) Department dt:13-7-84 as amended providing a separate P.F Head of Account authorising the Chief Executive Officers of Zilla Parishads to operate upon it. The other instructions issued in Circular Memo.Roc.No:9049/742/G2/92, Dt: 4-5-98 shall scrupulously be followed.
33. The District Audit Officer shall workout the requirement to be released as usual and make necessary entries in the registers in the same manner as is being followed. A flat rate of 20% should be deducted with indication on the foot note of the copy of letter of Authority meant to Mandal Development Officer/Parishad Educational Officer. The net amount only should be entered in the LOA. Further percentage of cut imposed can be varied upwards or down wards depending upon the anticipated availability of surplus. The Surplus is the balance which is left deducting the gross amount from the total amount released through LOA.

(Cir. Memo. Roc. No: 00247/P/WHOMP/97, dT:29-12-97.

34. The District Audit Officer shall submit Draft Tour Programme for the ensuing month 15-days advance and the Tour Diary to reach the Directorate before 10th of the succeeding month. He shall chalkout the Tour Programme in such a way that he covers unit offices and Major Institutions which are contiguous and should return to Head Quarters not more than once.

35. The Tour programme and Tour Diary shall be in Telugu in the following proforma.

తేది	ప్రయాణముచేయు ప్రదేశముల మరియు చేయదగిన పని వివరములు	ప్రయాణము చేయు వాహనము వివరములు	ప్రయాణము చేయు దూరము ఇతర వివరములు	పూర్వము సందర్శన తేది మరియు	పూర్వపు సందర్శన తేది మరియు ఇతర వివరములు
1.	2.	3.	4.	5.	6.
తేది	చేసిన పని వివరములు లేక ప్రయాణములు	తరణిఖీ నోట్సు జారి చేసిన సంఖ్య మరియు తేది	రిఫరెన్సులు పరిష్కరించిన సంఖ్య	సెషిషల్ లెటర్ ఫైళ్ళు చూచిన సంఖ్య	
1.	2.	3.	4.	5.	

ఆడిటు అభ్యంతరములు పరిష్కరించిన సంఖ్య	సర్పంచి సర్టిఫికేట్లు జారీ చేసిన సంఖ్య	ముసాయిదా సర్పంచి / సర్టిఫికేట్లు డ్రాక్టరేటుకు సమర్పించిన సంఖ్య	ఇతర వివరములు
6.	7.	8.	9.

(సర్కులర్ నెం. 1/క్యూ/82 తేది 16-8-1982)

FIELD FUNCTIONS:

1. The District Audit Officer shall make constant tours of Inspection through all parts of his District. He should not confine himself to visiting Assistant Audit Officer's office but shall visit all major local authorities and make himself acquainted with the officials of Local Authorities endeavouring to gain their confidence and cooperation and at the same time ascertaining the maintenance of registers and other records and enquiring into the work of his subordinates.

2. He should take special steps to improve the co-operation between the Audit and Local Body Employees by holding meetings at convenient centres. He should satisfy by conversation, the Members of Parliament and the Members of Legislative Assembly that his Subordinates are doing their duties faithfully and honestly. His tours should not be hurried journeys, but should be so regulated that he may have scope to make leisurely discussions with the Executive Authorities of Local Authorities and become well acquainted with the conditions in the respective local bodies. The District Audit Officer shall tour for a maximum period of 10-days in a month subject to the condition that the Inspection of Mandals is also attended to every month. In no case the above maximum limit should be exceeded.

(Circular No.No.64/CC/68, Dt:13-6-98).

3. The District Audit Officer must inspect one or two branches of his office every quarter and complete the inspection of the whole office during the year. He must record his reports in the visiting book maintained in his office for the purpose. In cases where there are complaints particularly in regard to harassment or unnecessary delays in attending to the claims, prompt action should be taken to investigate them and punish the concerned.
4. The District Audit Officer must inspect the records of Assistant Audit Officer's office once a year. The annual inspections should be made by the District Audit officer only at the offices of Assistant Audit Officer. Immediately after the inspection of records of the Assistant Audit Officer, the Inspection Notes should be communicated. In case there is no programme for the District Audit Officer to inspect the Assistant Audit Officer's office, he should as far as possible inspect the records of Assistant Audit Officer's Office during one of his visits to Local Authorities located at the Head Quarters of Assistant Audit Officer.
5. He shall approve issue Audit Reports of all Institutions other than Audit Reports of Non-notified Gram Panchayats, Zilla Parishads, Urban Development Authorities, District Rural Development Agencies etc., as specified in Andhra Pradesh State Audit Rules, 1998 in his jurisdiction.

6. He shall approve and issue Audit Reports of Non-notified Gram panchayats if any (in exceptional cases) conducted by the Assistant Audit Officers,
7. He shall make atleast three surprise visits in a month.
8. The unit office in the District must be inspected by the District Audit Officer atleast once in calendar year, but it should be ensured that there is sufficient interval between the inspection by the Regional Deputy Director and District Audit Officer.
9. District Audit Officer shall see that the stock books of stationary, printed form and furniture etc., are properly maintained in the Unit Offices and make a physical Check of the stock on hand.
10. The District Audit Officer, when on tour, is required to see that the full market value is paid for supplies and that the money reaches the proper persons.
11. It shall be the duty of every Government Officer to whom conveyance is supplied to see that the rates of hire and detention in vogue in the District are paid promptly in full.

12. According to par-3,7-3 of G.O.Ms.No.323, Finance & Planning Dt:12-11-1984 the District Audit Officer should note that the audit in respect of A.P.State Employees Group Insurance Scheme has to be done twice a year in respect of Municipal Councils, Zilla Parishads, Mandal Parishads, in respect of Gram Panchayats at the time of annual audit in regards to the deductions made in the pay bills and their remittances under A.P.State Employees Group Insurance Scheme.
13. The District Audit Officer shall bring to the notice of Hon'ble Minister for Finance whenever he visits their Districts, all the cases where reports have been made to the District Collectors and other officers regarding non-production of records for audit etc., and where no action was taken, and any other problems of the Department with which he is confronted. He shall also submit detailed note to the Director in this regard informing such cases. (Circular Memo.No.21283/835/B2/86-2, dated: 27-6-1986.
14. The District Audit Officer should verify the records in Mandal parishads/ Zilla Parishads before admitting the Objections or waiving the amount objected to and see that where the matter was under correspondence with Government for ratifying the irregularity and the matter referred to District Audit Officer is not dropped. In any case the reasons for admitting the objection should invariably be recorded in the Audit Report files as instructed in the Circular Memo.No.453/G4/73, Dt:27-4-1973. (Circular Memo.Roc.No.675/142/G2/75-4, Dt:10-2-1976.

15. The District Audit Officers shall verify the comprehensive demand register for Gram Panchayats maintained in the Assistant Audit Officer's Office during his inspections or visit to the Audit offices and shall take severe disciplinary action against improper or poor maintenance of the register against the Assistant Audit Officers concerned [Circular Memo.Roc.No.659/B2/98, Dated: 22-5-1998.]
16. The District Audit Officer should follow the instructions issued in Cir.Memo.No.025266/B1/88, dt:2-7-1988 in submitting draft letters containing remarks on appeal petitions against Surcharge Certificates in Gram panchayats.
17. He should furnish the particulars of the dates of acknowledgements of the Surcharge Certificates, issued on the irregularities pointed out in the Audit Reports of Gram panchayats by the surcharges to the District Panchayt Officer, every month in the proforma prescribed.

[Cir.Memo.Roc.No.23932/327/B3/84, dated: 15-6-1984.]
18. The District Audit Officer, as soon as the acknowledgement from the Surchargee is received in token of receipt of the Surcharge Certificate, the date of service of Surcharge Certificate to the Surchargee should intimate to the Extension Officers [Panchayats] by a letter in the form enclosed stating the amount due towards Surcharge Certificates shall be recoverable on an application made by the Extension Officer [panchayats] to the court

in the same way as an amount decreed by the Court as per rules issued for the purpose. The District Audit Officers have to send the copies of Surcharge Certificates of Gram panchayats to the Extension Officer [panchayats] by Registered post Acknowledgement Due and watch the receipt of postal Acknowledgement. The postal Acknowledgement so received should also be filed in the Surcharge file. In case, the Extension Officer [panchayats] asks for the Original acknowledgement of the Surchargee for filing in Court in the E.P. Proceedings it should be sent to him duly obtaining his acknowledgement.

19. With a view to avoid delay in informing the date of acknowledgement of the Surcharge Certificate by the Surchargee and sending the original acknowledgement of the Surchargee to the Extension Officer [panchayats], the Assistant Audit Officers concerned have to furnish the information called for.

[Cir.Memo.Roc.No.20865/B3/90, dt:17-6-1990].

20. The District Audit Officer shall visit every Municipality in their jurisdiction, from whom the Annual Accounts are not received, once in a quarter and review the progress in the preparation of Annual Accounts. Wherever necessary, he should guide the Municipal staff in early compiliation of Municipal accounts. If necessary he may submit Draft Reports to Commissioner and Director of Municipal Administration through Directorate intimating the stage of completion of work with a copy to the concerned Regional Director Municipal Administration [Cir.Memo.Roc.No.40089/1213/A2/93, dated: 3-12-1993].

21. During inspections of Local Authorities the District Audit Officers should ensure that all the receipt books supplied are entered in the Register of Money value Register, and issues are properly recorded and proper account is maintained and see that verification of all the books is done correctly and properly without giving any scope for omission in audit. He should also see whether duplicate receipt books are used and that the Auditors recorded a Certificate for the unused receipt books. The District Audit Officer should specifically check these items at the time of approval of the report visiting locally.

[Memo.Roc.No.36327/1386/D1/89, dt:24-12-1989].

True extracts of objections raised in the Audit Report, on which the Surcharge Certificate was issued should be enclosed to the note. In respect of remarks on appeals against surcharge certificates relating to non-production of StockAccounts, the details for page number and Sl.Numbers of stock register where the articles were recorded should be given in detail. Other instructions issued in the circular may also be followed scrupulously.

[Cir.Memo.Roc.No.25266/B1/88,dt.6-6-1992].

22. The work of watching the progress of audit work and approval of Audit Reports by the Dy.Directors/Dist Audit Officers incharge of University audits shall be as follows:-

1. Andhra university Waltair	Deputy Director, Andhra University, Waltair, Vizag.
2. Osmania University	Deputy Director, Osmania University, Hyderabad.
3. Kakatiya University	Dist.Audit Officer, Kakatiya University, Warangal.
4. S.V.U.Tirupathi	} Dist.Audit Officer, S.V.U.Tirupathi.
5. S.P.M.V.U,Tirupathi	
6. Srikrishnadevaraya University, Anantapur	} Dist. Audit Officer, Anantapur,
7. Nagarjuna University	
8. University of Health Sciences Vijayawada	Dist.Audit Officer, Machilipatnam
9. A.P.Agril. University Hyd	Dist. Audit Officer, A.P.A.U. Hyd
10. Dr.B.R.Ambedkar Open University, Hyderabad	} Dist.Audit Officer, Dr.B.R.A.O.U.Hyd.
11. Potti Sriramulu Telugu University Hyderabad,	
12. JNTU, Hyd	Dist.Audit Officer, JNTU, Hyd.
13. NIMS, Hyderabad	Dist, Audit Officer, NIMS, Hyderabad.

23. The officers-in-charges of all University audits should however report the non furnishing of Annual accounts to audit in time to Govt. through Director. They should also report the serious irregularities to Govt. through Directorate immediately after the issue of Audit Reports. They should attend to settlement of audit objections and communicate further remarks to the University authorities. They should send a copy of the Audit Report along with Certified copy an Annual account to the Directorate after approval and issue. If any chronic case of non-production of records is noticed, the same may be reported to Directorate for necessary action.
[Cir.Memo.Roc.No:03470/A3/139/98, dt.13-2-1998].
24. The M.D.Os of Mandal Parishads and C.E.Os of Zilla Parishads shall be responsible for the correct and upto date maintenance of the registers and accounts as detailed in Annexure IV appended. They shall use the forms detailed in Annexure and the Asst. Audit Officers who audit the accounts of the above institutions and the Dist. Audit Officers who approve the Draft Audit Reports shall verify these registers in detail and incorporate the objections in the Audit Reports and Communicate the same to the Executive authorities concerned [G.O.Ms.No.554 P.R. and R.D dt. 5-9-94].
25. The Dist Audit Officers shall see whether the arrear Demand Registers were written up on the lines suggested in D.O.Lr.003123/A2/88, dated 29-1-1988 by the Municipal Councils under their respective Jurisdiction and submit draft reports in cases where instructions were not followed.
[Cir.Memo.Roc.No.66030/134/A2/93, dated 6-3-1993].

26. The Dist.Audit Officers shall maintain a register for the grants released including the salaries authorised towards the teachers in Panchayat Raj bodies. The particulars have to be recorded soon after the completion of audit and verification of account of a particular Mandal Parishad or Zilla Parishad as the case may be along with the State of audit work being obtained in the first week of a month. The Heads of Account prescribed for the consolidated account in Directorate Memo.Roc.No:1/U1/86,dated 6-1-86 can be adopted for the maintenance of register.

[Memo.Roc.No:03672/G/97, dated. 29-12-1997].

27. The Dist Audit Officers shall follow the uniform procedure in respect of all institutions under the control of this department in the matter of reporting serious irregularities noticed in audit and to follow the proforma of letter appended while reporting serious irregularities to Government in respect of ZPs/MPs. They shall also furnish extract of paras of serious nature in quadruplicate duly attested at the end of each para and got neatly typed. They have to approve the office copy and sign the fair copies of letter as “for Director”; and submit the O.C and F.C to the Directorate for issue.

[Memo.Roc.No:167/U4/92, dated 20-4-1992].

28. The Dist. Audit Officers shall adopt the form of Utilisation certificate in respect of grants in aid prescribed in Gover.Memo.No:46825/1252/A&L/75 dt.6-1-96 of Fin & Plg (Accounts.A&L) Dept dated 6-1-76. They shall also follow the instructions issued in Memo.Roc.No:1-H2/70/dt.13-7-70 (D.O.Lr.No:6868/G3/76,dated 9-9-76).

29. The Dist. Audit Officer shall enclose only one statement (Statement-I) to the "DON" Pdl. from January 1998 discontinuing the submission of other statements such as statements-II and III. All cases of serious irregularities should invariably be reported along with the Pdl. If objections of serious nature have not come to their notice during the current month for some reason or other such objections at the time of completion of reports or their approval should be narrated and reported through the Pdl. While submitting the Pdl. containing the objections of the serious nature, a draft letter addressed to the Government of Fin. Department detailing the seriousness of the objections, should also be submitted.

(Cir.Memo.No:00690/Q/97, dt. 8-1-98).

30. The Dist. Audit Officers should address the Collectors by D.O.Lrs with the names of Gram Pts. with copies to Regional Dy.Director and Director and on non-production of records for audit.

(Cir.Memo.Roc.No: 703/B3/83, dt:22-12-83).

31. The Dist.Audit Officer should note that according to Govt.Memo.No:2897/Pt.SV/78-5, PR Department dated 2-5-84 they should make correspondence with the Extension Officer (Panchayats) before issuing surcharge certificates and that it should be mentioned in the letter as to how the Sarpanch committed wilful negligence for non-collection of taxes due to the Panchayats. The amount covered by suits, prosecutions and write off by Competent Authority should not be surcharged.

(Cir.No:23931/3281/B3/83, dt:15-6-84).

32. The Dist. Audit Officers shall note that grants are also being released by the Dist. Educational Officers towards contingencies, T.A. etc., A separate para should be incorporated in the Audit Reports of both Mandal Parishads/Zilla Parishads indicating the grants sanctioned by the Dist. Educational Officer and the expenditure incurred during the year from out of the grant and unspent balance if any at the end of the year.
(Cir.Roc.No: 2880/G4/67, dt: 11-3-71).
33. The Dist. Audit Officers should note that the Chairman State Level Committee at the meeting observed that the objections relating to non-production of records Viz. M.Books, vouchers and files etc., is mainly due to the reason that there is no co-ordination between the auditors visiting the Mandal Parishads/Zilla Parishads for audit and the administrative authorities such as Mandal Development Officers/Chief Executive Officers/Accounts Officers/Executive Engineers. They should therefore contact the Dist. Collectors and bring the facts regarding the non-production of records to his notice besides pursuing the action through other possible means. The Dist. Audit Officers should also discuss the above matter in monthly meetings of Mandal Development Officers held in Zilla Parishad office and co-ordination committee meetings.
(Cir.Memo.No:07610/SLC/G2/77, dt. 30-11-77).
34. The Dist. Audit Officers should not submit the files of their offices relating to appeals on Surcharge Certificates but it is enough if they furnish remarks on the contentions of the surchargee in a note form, which contain the

remarks on the appeal, the date of the receipt of the Surcharge Certificate by the surchargee and the date of completion of audit of the year of the Audit Report to which the Surcharge Certificate relates, attested copy of Surcharge Ceirtificates issued in triplicate. In respect of appeals relating to Surcharge Ceirtificates issued on time barred arrears, the note should also contain the information as to the amount of demand under each item and amounts of collections of the Executive Authority wise, therefrom. The full period of office of the Exective Authority held by the surchargee should also be noted in the note.

35. The Dist. Audit Officer should note that instructions were issued from time to time that the Draft Audit Reports should be discussed with the Chief Executive Officers. The Instructions should be scrupulously followed and if any non-compliance of these instructions noticed severe action will be taken against the concerned. They should visit the Offices for approval of the Draft Audit Reports, discuss the same with the Officers and approve the same there itself.

(Cir.No.27338/H2/77, dated 15-11-1977).

STATUTORY FUNCTIONS:

1. He is answerable to the Director for the internal discipline of Audit staff, for its efficient organisation and for the efficient discharge of duties.

2. He is appointing authority to the posts of Junior Auditors, Typist, Record Assts, Attenders and their postings and transfer with in the Dist (G.O.MsNo:315 Fin & Plg (F.W.Admn.II) Department, dated 7-12-1979).
3. He exercises disciplinary powers over Junior Auditors, Typists, Record. Assts, and Attenders and initiate disciplinary action over staff working in his Dist. under A.P.Civil Service (C.C.A) Rules, 1991, and sanctions pension to the above categories of posts.
4. The Dist. Audit Officer may inspect the accounts of Local Authorities and other Authorities with in his Dist. and issue inspection Notes with his observations and ask for Compliance Reports.
5. He, as a Member-Convener, under the chairmanship of Dist Collector, convenes the Dist Level Committee Meetings once in every quarter and holds discussions with the Members for the settlement of Audit Objections of various Local Authorities and other Authorities. The Dist. Audit Officer shall prepare a note on the status of pending audit objections and bring to the notice of the Dist. Collector and Chairman for discussion. Suitable method shall be devised and suggested to the Government for avoiding them and copies of proceedings of the Meeting shall be furnished with in fifteen days from the date of meeting to the respective Department of Secretariat and also to the Director State Audit (G.O.MsNo:294. Fin & Plg (F.W.Admn.II) Dept, dt. 27-10-87).

6. The Dist. Audit Officer may disallow every item of expenditure incurred contrary to law and surcharge the same on the person incurring or authorising the incurring of such expenditure and may charge any person responsible there for the amount of any deficiency, loss or unprofitable outlay occasioned by the negligence or misconduct of that person or any sum which ought to have been accounted for but is not brought into account by that person and shall, in every such case, certify the amount due from such person. He shall state in writing the reasons for his decision in respect of every disallowance surcharge or charge and a copy of such decision shall be served on the person against whom it is made in the manner laid down for the service of summons in Code of Civil procedure 1908.
7. Finalisation of Special letter files till Surcharge Certificates are issued in respect of Gram panchayats, Hindu Religious & Charitable Endowments Institutions, whose Executive Authorities are below the rank of Deputy Director.
8. He has to take all corrective and regulatory measures till the completion of audits.
9. He Countersigns and issues Utilisation Certificates to the grant releasing authorities of Local Authorities.
10. The Dist. Audit Officers who are the appointing authorities in respect of Junior Auditors are delegated with the powers of exempting his subordinates

from passing tests such as Language Test, Test on Commercial Book Keeping and exemption from passing such other test after crossing 45 years of age and furnish the particulars of Jr.Auditors as prescribed in the proforma as and when required.

(Memo.Roc.No:219/C2/98, dt.29-4-98).

(Memo.Roc.No: 16635/291/D3/98,dt. 3-6-1998).

11. The District Audit Officers shall report to Government/Commissioner and Director of Municipal Administration through Directorate the serious irregularities with the copies of covering letters (form of letter enclosed) duly signed "for Director" along with the extracts of objections duly attested on the following categories of paras--

1. Misappropriations & defalcations.,
2. Excess payments to Contractors for works and Materials.
3. Excess payments to staff if the amounts are considerable.
4. Financial losses, waste of funds, Infructious expenditure.
5. Irregular payment and drawal of advances .
6. Advances pending adjustment.
7. Misuse of powers.
8. Other serious irregularities.

(Cir.Roc.No.28460(R)A1/68, dt: 4-4-1969 and Cir.Roc.No.14729/A4/457/70, dated: 3-6-1970).

They shall also submit Draft Reports to Government on the following categories of Objections after verifying the latest position and where it is satisfied that there was a clear case of loss.

1. Double payment.
2. Excess drawal of Pay
3. Excess drawal of Travelling Allowance
4. Non recovery of rents from the staff and Executive Authorities.
5. Excess payments
6. Misappropriation of collected funds
7. Outstanding bills (latest balance for each year separately).
8. Irregular sanction of leave-consequential excess payments towards Leave salary.

(Circular Memo.No.66698/A1/1516/77, dt: 8-9-77, 29-9-78 and 26-10-1978 and D.O.Letter No. 39866/793-1/A3/78, dated: 27-11-1978.)

12. The work of releasing salary Grant towards the salaries of Teaching staff of Mandal parishads/Zilla parishads was entrusted to the State Audit Department in G.O.Ms.No.75, Finance Expr. (Edn. Department, dated: 16-3-1968 and Govt. Memo.No.1242-A. Exp.Edn./69, dt. 21-3-1969. The District Audit Officer shall compulsorily insist along with every proposal for financial requirement toward salaries of Teaching Staff working in Mandal parishads and Zilla parishads an Abstract Statement in duplicate (model enclosed) from Mandal parishads and Zilla parishads. The Statement

should be supported by the documents in support of the claim or claims such as difference of pay Statements, sanction proceedings and other copies of Government Orders/orders tending to originate the claim/s. Once the proposal has been examined and the amounts disallowed or allowed are properly identified the corrected copy of the Statement duly signed should be sent as an enclosure to the copy of Letter of Authority (LOA.) meant to Mandal Development Officer/Parishad Education Officer. They should also appraise the above position to Mandal Development Officers/Parishad Education Officers besides following the detailed procedure laid down in para-4 of the circular.

Once the eligibility or the extension part of the exercise is over, the District Audit Officers should verify the genuineness or otherwise of the contents of the sanction order etc. They should follow all the instructions in this connection issued earlier, from the Directorate and they can employ their techniques of audit in arriving at a conclusion of either allowing or disallowing a particular claim. Therefore the District Audit Officers, Assistant Audit Officers, Senior Auditors /Junior Auditors who are involved in the process are jointly and severally responsible for the attributable nature.

Further, while issuing the Letter of Authority all the details of the claims noted in the Abstract Statement to the extent they were allowed should also be entered in the Register of Letters of Authority being maintained. The periodical prescribed already in this connection shall continue to be submitted as usual.

(Cir.Memo.No.10865/P/WHOMP/98, Dt: 26-3-1998).

13. The District Audit Officers should note that the grants released by the District Education Officers are subject to audit by this department in due course. Moreover Government did not instruct this Department to verify, scrutinise or check any arrears bills etc., before payment is made., As such all the Asst. Audit Officers of Mandal parishads and Zilla parishads should verify such bills only in post-Audit unless any specific cases are referred for their remarks by Government.

(Cir.Memo.Roc.No.264/3270/84, Dt: 16-6-1984).

14. The duties and responsibilities of the Asst. Audit Officers and District Audit Officers in conducting the Municipal Audit under their respective jurisdictions and the checks to be exercised while approving Audit Reports and their issue were laid down in D.O.Lr.No.1004/G2/79-1, Dt. 18-7-1979. As per the above instructions, the Assistant Audit Officers are primarily responsible for the satisfactory completion of Municipal Audits under their jurisdiction without any omission in audits.

15. He shall make reports to the Heads of Departments concerned communicating the cases of losses, misappropriation and other serious irregularities through the Director of State Audit along with a draft letter addressed to the Finance Department (FW.LA.) with extracts of audit paras. They should also ensure that the cases already reported are pursued with the Departments concerned.

(Circular Memo.Roc.No.25020/608/A1/89, dt: 4-7-1989).

16. The District Audit Officers shall examine, all the paras in the Audit Reports and to submit draft reports to Commissioner and Director of Marketing/ Director of Public Libraries of the serious irregularities involving financial matters and violation of statutory laws pointed out in the Audit Reports of Agril. Market Committees/Zilla Grandhalaya Samsthas which should be categorised into the following. The three copies of letters in the proforma appended duly signed as "for Director" should be sent by the District Audit Officers along with three copies of extract of Objections duly attested, to be issued from Head Office.

(Circular Memo.Roc.No.36943/851/M2/82, dt: 27-9-1982.

1. Misappropriation and defalcations.
2. Excess payments to contracts for works and materials.
3. Excess payments to staff if the amounts are considerable.
4. Financial losses, waste of funds, Infuctious expenditure.
5. Irregular payment and drawal of advances
6. Advances pending adjustment.
7. Misuse of powers
8. Other serious irregularities.

17. He sends District Audit Reports on all Mandal parishads, Municipal Councils, Agricultural Market Committees and Zilla Parishads etc., separately to the District Collector marking copy to the Local Authorities concerned and the Directorate.

18. The District Audit Officers should note that several objections are being raised in the Audit Reports without giving full details showing the amount objected to as irregular and inadmissible as the case may be, and how the expenditure was held in audit to be irregular or unauthorised etc., quoting the relevant Rule or provisions of the Act. In certain cases the entire expenditure covered by the Vouchers is being objected to instead of stating the actual amount pertaining to excess payment, irregular payment etc. In some of the objections, the sanction of competent authorities are being called for without specifying the "Authority" whose sanction is actually required. In majority of the objections raised in audit the relevant orders, rules or statutes under which the expenditure has been objected to are not quoted by the auditors. Such vague and inaccurate objections tell upon the efficiency of the auditors and ultimately the Department also. It is therefore felt necessary that the Objections should be so drafted that the Executive Authorities should be in a position to know the amounts involved and the "Authorities" whose sanctions are actually required, instead of making them run from pillar to post for obtaining the information or sit over the objections without attending to them. Self contained Objections will greatly relieve the burden of this Department as well as the Executive Authorities and help to settle the Objections expeditiously.

(Cir.Memo.Roc.No.645/A1/80, dt: 15-8-1980)

19. The District Audit Officers should note that the objections raised in the Annual Objection Statements form part of Audit Reports of the Municipal Councils according to the procedure laid down in G.O.Rt.No.874, dt: 13-

11-1967, the replies to the Audit Reports on the accounts of Municipal Councils shall be sent by the Commissioners of Municipal Councils Concerned along with the Council Resolutions approving the replies to Government or Director of Municipal Administration as the case may be. The Regional Deputy Directors/District Audit Officers/Assistant Audit Officers shall not therefore admit the objections raised in the Annual Objection Statement/Audit Notes of the Municipal High Schools with reference to the replies furnished by the Head Masters of the High Schools concerned unless they are endorsed by the Executive Authority of the Municipal Council concerned and the defects pointed out there in are rectified.

(Circular Memo.Roc.No.524/A1/79, dated: 21-2-1980)

20. The Regional Deputy Director/District Audit Officers should furnish a certificate in the following form after obtaining similar certificates from the Assistant Audit Officers besides maintaining the Registers prescribed for dealing with disciplinary proceedings and Register of Appeals-

CERTIFICATE

Certified that a Register of Disciplinary cases and a Register of Appeals have been opened in my office in the forms prescribed in Directorate of Treasuries and Accounts Memo.Roc.No.39518/AII-D/69 dated: 7-8-1969.

Date:

Signature:

Place:

Name

Designation

21. He shall maintain Record sheets of Junior Auditors, Typists, Record Assistants in the proforma prescribed in GOMs No.144 G.A (Ser C) Dept dt 10-3-1989 (copy enclosed).
22. A Demi-Official Narrative (DON) letter which contain any important and serious events that took place in regard to the financial, mal-administration of the Local Bodies and other authorities under control of this Department, noticed during audit or inspection of the accounts should be briefly brought to the notice of Director before 10th of each month in the prescribed form by the Deputy Directors and Dist Audit Officers who are incharge of Audit of various Institutions.

(Cir.Memo.No.2/Q/89, Dated 17-7-1989).

23. In addition to the above, serious irregularities noticed during audit or at the time of approval of the Draft Reports including misappropriations, temporary misappropriation, non-remittance of money, to the Government Accounts, or for other agencies, irregular pay Fixations involving heavy amounts, excess or irregular payments involving more than one thousand rupees, heavy and irregular payments and similar types of serious objections etc., should also be reported in the Statement-I appended.

(Cir.Memo.No.00690/Q97, Dated 8-1-1998).

The District Audit Officers can also be posted as Accounts Officers in District Rural development Agencies. On appointment as Accounts Officer they have to discharge the following type of functions.

H. ACCOUNTS OFFICERS OF DISTRICT RURAL DEVELOPMENT AGENCIES

Under the provisions of the Integrated Rural Development programme Manual , the Accounts Officers are appointed by Government for each District Rural Development Agency. He is drawn from some selected Departments including State Audit Department from the category of officers of the cadre of Audit officers of state Audit.

The following will be the duties and responsibilities of the Accounts officer of District Rural Development Agency.

1. Preparation of the Budget Estimates under different Heads Viz., Administrative Expenses, Subsidy, Risk Fund etc.
2. A system of debit Voucher for each payment by Cheque or in cash may be introduced. The debit Voucher may indicate the particulars of expenditure, Ledger Head under which it is classified sanction for the expenditure, mode of payment (Cheque No. and Date of Demand Draft or Cash). These debit Vouchers may be approved by the Accounts Officer/Project Officer and form the basis for posting the Cash-Book/Ledger.
3. Preparation of Cheques for Payments on the Basis of the sanction/pass-orders on bills or approved debit Vouchers.
4. Scrutiny of subsidy claims.
5. Watching the receipt of State and Central Assistance.
6. Compilation of Accounts Data for the Monthly and Quarterly progress reports to be sent to the State/Central Departments.
7. Preparation of Annual Accounts for Audit.
8. Maintenance of Cash-Book, Ledger, Journal, Cheque issue Register, Register of Receipt Books, Register of Cheque Books.
9. Register to review the progress of expenditure against the Budget allotments for
 - i) Administrative expenses under different Ledger Heads;

- ii) Expenditure on subsidies for different programmes in different sectors; and
 - iii) Risk Fund/Managerial subsidy.
10. Loan Register in G.P.R. Form-20 (Share Capital Loan)
 11. Service Registers of employees of the society.
 12. Register to watch the disposal of Audit objections (Accountant General's Inspection, C.A's Audit)
 13. Any other register considered necessary in connection with the work of maintenance of accounts. The Accounts Officer or the Head of the Accounts wing should arrange and ensure.
 - a) Proper maintenance of the various records;
 - b) Posting of the Cash-Book daily, its closing and submission to him;
 - c) Posting of the Ledger on daily basis from the Cash-Book/Debit Vouchers;
 - d) Providing the postings in the Ledger for each month by working out the Ledger totals under different heads and agreement with the closing Cash/Bank Balances as per the Cash-Book.
 14. Abstracting of Cash Balances in different Banks at the end of each month and agreeing them with the Cash Balances with banks as per the Cash-

Books and reconciliation of Cash-Book balances with Bank Balances on quarterly basis.

15. Efficient performance of the various functions in Accounts wing.

I. FUNCTIONS TO BE DISCHARGED BY ASST.AUDIT OFFICERS

1. The Asst.Audit Officer incharge of unit office is fully responsible for the audit and administration of his charge. He should assign duties to his subordinates and see that they perform them correctly and take measures for upto date audits and the prompt submission and issue of Audit Reports. The Asst. Audit Officer is solely responsible for conduct of all audits in his jurisdiction. He shall acquaint himself with upto date rules and regulations of audits.
2. The Asst. Audit Officers shall visit all major institutions and probe in to the grave irregularities by visiting the institutions and superintending the audits conducted by the auditors. They shall also visit the Local Authorities, and probe personally into misappropriations, misuse of funds, theft cases etc., whenever reported, by the auditors who conduct the audits of Local Bodies. He will study the case thoroughly and discuss the evidence available and further evidence to be collected and that draft paras written promptly and correctly after making strenous efforts under his supervision. The Assistant Audit Officers should normally remain in the institution with the Auditors till the audit is completed.

3. It should be his duty to use his best endeavour and ability to detect misappropriations, misutilisations of funds, etc., and promptly to obey and execute all orders lawfull issued to him. The principal duties of the Assistant Audit Officer are to supervise the audit work of his unit in all its audits, to maintain discipline among his subordinates, to see to the upkeep of records and to keep the Dist.Audit Officer informed of the state of his unit from the audit point of view. To achieve the above objects, the Asst. Audit Officer must thoroughly watch the work of each of his auditors constantly and systematically. He must write all important objections relating to all cases of misappropriations, misutilisation of funds and other irregularities of very serious nature.
4. He should conduct meetings of auditors working under him, before he attends monthly review meetings in the Dist.AuditOfficer's office.
5. The Asst.Audit Officer should send quarterly programme in Pdl 1(Q) to the Dist. Audit Officer for approval. It provides columns separately for office work and the audit work to be allotted to each Auditor. Generally 10 days shall be allocated for office work and each auditor must attend to the audit work for a minumum period of 20 days and the same should be distinctly noted. The Office work entrusted to them at Head Quarters shall be to clear off the Special letter files in respect of the Z.G.S, AMCs and other institutions and the correspondence work including the issue of further remarks shall also be attended to by them.

(Cir. Memo Roc.No. 016099/289/A1/89 Dt. 29-4-89)

6. Immediately on arrival at the institution the Asst. Audit Officer should issue a letter to the Executive Authorities of Local Bodies and other authorities including the registers and records required for audit and obtain the dated acknowledgment for the receipt of the letter.
7. After completion of audit in all aspects, the objections noticed in audit should be drafted neatly in the rough/fair audit notes to the Executive Authority for his perusal. After discussing the objections with the Executive Authority, his dated acknowledgment has to be obtained on the forwarding note itself duly stating that he has perused the objections in the notes (Cir.Memo.Roc.No.36595/A/956/K2/91, dated 16-9-91).
8. The Audit on the accounts of Agril. Market Committees, shall be completed and reports issued by the end of August every year.

(Cir.Memo.Roc.No:39393/842/N5/74, dt. 23-12-74).
9. They should see that the audit of the Accounts of Z.G.S is conducted on full scale and audit Audit Report issued on or before 30th June every Year duly furnishing a copy of the same to the Director of Public Libraries. A.P. Hyderabad. A separate para dealing with admissibility of grant sanctioned towards wages of contingent staff with reference to G.O.Ms.No:290 Edn (E) Department. dated 9-3-79, should be drafted. Care should be taken while drafting the Audit para dealing with admissibility of grants and also

in regard to furnishing of Ucs, in respect of grants released to Z.G.S for specific purposes.

(Cir.Memo.Roc.No: 12458/K1/90, dt. 6-4-90).

10. The Asst. Audit Officers shall follow detailed instructions for the issue of half margin sheets during the course of audit of accounts under the control of State Audit Department introduced in Cir.Memo.No: 32093/A4/72, dated 9-5-72.

11. The Asst. Audit Officers shall maintain a register for pending special letters where clear cases losses are noticed in the audit of the Local bodies

Sl.no.	Year of the Audit Report	Para No	Gist of the objection	Amount of loss
1.	2.	3.	4.	5.

From whom to be recovered	No & Date of report to Govt	Further action in the matter.	Details of the recovery of the amount
6.	7.	8.	9.

Remarks

10.

(D.O.Lr.No: 66698/A1/1516/77, dt. 19-11-77).

12. A register of Defalcations and misappropriation shall be maintained in the Asst. Audit Officers office to record all cases misappropriation etc., that are reported by Executive Authorities to audit (Note separate pages should be set apart for Municipal and other cases).

Sl.No.	By whom reported	No&date of reference	Office where misappropriation occurred
1.	2.	3.	4.
Amount misappropriated Rs.	By whom misappropriated	Nature of misappropriation and the manner in which it was effected (briefly)	Whether recover or written of
5	6	7	8

Nature of Punishment if any inflicted on the person concerned.	Initials Auditor A.A.O.	Remarks
9	10	11

Similarly a register of defalcations and misappropriations noticed in audit shall also be maintained in Asst. Audit Officer office in the following proforma.

Sl.No:	Name of the Local Body	Year of Audit Report	Para No:
1	2	3	4

Nature of embezzlement/ misappropriation/ defalcation and the manner in which it took place briefly.	Amount involved.	Reference No and date in which reported to Govt.
Rs.	6	7

Action taken on the persons responsible	Details of recovery and remittance of the amount or writes off	Remarks
8	9	10

13. The Asst. Audit Officers shall maintain a comprehensive Demand Register for Gram Panchayats containing all required particulars available at a glance in the proforma appended to the circular. The register shall be maintained for all Gram Panchayat Audits in each Mandal. Separate registers shall be maintained for each Mandal (Cir.Memo.No:659/B2/98, dt. 22-5-98).
14. The Asst.Audit Officers (Mandal Parishads) should note that the concurrent audit of paid vouchers received from Mandal Development Officers should be conducted in the Asst.Audit Officers office it self and the vouchers should be taken to the Mandal parishads office only for verification of leave accounts, tenders, M.Books Grants, Ledgers, Stock entries, Acquittance, etc.,

(Cir.Memo.No.6840/G2/69, dt. 1-6-69).
15. The Asst.Audit Officers shall watch the deduction of A.P.G.L.I. premia at the rates prescribed in the Annexure appended to the G.O.Ms.No:212 Fin & Plg (F.W.Admn.II) Dept. dated 17-12-98 from the salary bills of provincialised employees of panchayat Raj w.e.f. January 1998 and remittance of premia to Fund Account regularly, in post audit and to raise suitable objections whenever the order are not being followed by panchayat Raj Institutions. The services of the following categories of Mandal parishads/Zilla Parishads were provincialised in G.O.Ms.No. 168 Panchayat Raj (Estt-III) Dept, dt. 20-3-81.
1. Manager
 2. Superintendents
 3. Senior Assistants Sr. Accountants

4. Loans Inspectors
5. Junior Assts.
6. Jnr. Accountants
7. Seed store Clerk
8. Typists
9. Steno Typists
10. Record. Assts
11. Laboratory Attenders
12. Library Attenders
13. Libraries
14. Daffedars
15. Attenders
16. Drivers
17. Medical Officers of Local Fund Dispensaries and staff attached to them
18. Teachers working in schools under the control of Mandal Parishads/
Zilla Parishads.

16. The Assistant Audit Officers, Mandal Parishads/Zilla Parishads should follow the instructions issued for drafting of budget paras in the Audit Report of Mandal Parishads/Zilla Parishads scrupulously.
(Cir.Memo.Roc.No. 1366/35/G2, Dt: 7-2-1984).
17. The Assistant Audit Officers should note that a questionnaire for the use of audit party was prescribed in Government Memo.No.2568/Accts.VI/78-14, Panchayat Raj Department, dated 3-5-79. The Auditor should check the particulars furnished in the proforma and questionire along with the annual accounts during the course of annual audit. In case the particulars are not furnished by the Executive Authority a special report to Government has to be made.
(Cir.Memo.Roc.No.1098/5746/G2/77, Dt: 28-5-1979).
18. Maintenance of watch register of 5 years/ 3 years time limit for surcharge action in respect of Gram Panchayats Audit Reports has been prescribed.
(Cir.Memo.Roc.No.28767/315/B3/82, Dt. 29-9-1982).
19. The Asst. Audit Officers should note that a revised method of drafting of audit report of Mandal Parishads and Zilla Parishads has been prescribed. A revised model form of Audit report has been introduced which should be followed in future for drafting and submission of Draft Audit Reports.

In addition to opening paras the following should be 6 parts of audit reports as indicated in the Model Form of Audit Report.

Part-I General Financial Review and Budget

Part-II Income

Part-III Expenditure

Part-IV Loans, Advances and Deposits

Part-V Accounts and Registers

Part-VI Result of audit.

20. The arrangement of paras should be in the order as indicated in the Model Form of Audit Report.
21. In Respect of expenditure, independant objections (other than common type of objections) involving objectionable amount say Rs. 1000/- and above in respect of Mandal Parishads and Rs. 1500/- and above in respect of Zilla Parishad should only find place in Audit Report. This limit should not be applied in case of misappropriations, Losses, shortages and thefts. The other specific instructions issued should also be scrulously followed while drafting model Audit Report.

(Cir.No:1416/G1/85, dt. 15-11-1985).

22. The Asst. Audit Officers of Zilla Parishad Audit Offices should know that there have been no targets fixed either for the field level staff or for the supervisory officers and it has been decided to fix work targets for the audit of Zilla Parishads. An itemised statement indicating various stages of audits is therefore prescribed and the number of Man days required for each item of work is given. A Total number of 2240 mandays are approximately estimated for completion of full audit and follow up action of Zilla Parishad. In other words the total number of days the Zilla Parishad Audit Office with a team of 8 Auditors is expected to be on the work, will be 280 unit days in a calendar year. These mandays or the unit days can be further apportioned among various funds in the ratio of their respective Receipts and charges. In this connection the existing Pdl 3 (M) needs modification. The 1st part of it enlisting the progress of audit may be written in part -I(a) and (b). In the part I (a) the progress of audit may be continued to be submitted as usual. In part 1(b) the details of Man days utilisation should be noted on the following format.

Sl.No.	Nature of the items or stage of the work	Assigned mandays	Man days sofar utilised	Balance mandays available	Remarks
1.	Audit	1387			
2.	Review & Drafting	204			
3.	Related Matters.	99			

(Cir.Memo.Roc.No.543/G1/98, dt.15-5-98 and Cir.Memo.Roc.No.543/G1/98, dt. 21-5-98)

Clear instruction were issued to the Asst. Audit Officers (Zilla Parishad) and Asst. Audit officers (MPs) to take the Government references relating to the serious irregularities of Mandal Parishads/Zilla Parishads to Mandal/ Zilla Parishads while going for local Audits, verify the replies locally and submit disposals to the Dist. Audit Officers with in 3 days from the date of return to Head quarters with in two days if they happened to be at Head quarters. If they happen to be on tour the disposals may be sent immediately after their return from tour.

(Cir.Memo.Roc.No. 03820/G2/68, Dt: 7-3-1968).

23. The Assistant Audit Officers should see that every member of the A.P. Employees Welfare Fund shall contribute a sum of Rs. 10/- (Rupees ten only) per annum besides Rs. 50/- in the first pay bill at the time of appointment. This contribution shall be recovered from the pay of the member for the month of March payable in April each year commencing from 1992 (G.O.Ms.No. 28 Finance and Palnning (PC.I) Department, dt. 24-2-1992). They should follow the rules issued in G.O. (P) No. 173 Finance and Planning (FW.PRC.IV) Department, dt. 28-5-80 and further instructions issued there on from time to time while conducting audit of the fund.
24. The Asst.Audit Officer should furnish a certificate in the following proforma every month so as to reach the Directorate on or before 7th of each month. This should be noted in the calendar return under monthly returns as Return No.72 and the fact of having done so should be reported to the Directorate.

"Certified that all the registers have been maintained properly in the prescribed proforma and the instructions issued in para-2 of the Circular No.1/CC/74, dated 23-1-1974 have been followed".

(Circular No.1/CC/74, dated 23-1-1974.)

25. The Asst. Audit Officers should exhibit the particulars of audits of Engineering Divisions completed or in progress in the monthly periodicals, without showing the audits of Sub-Division which give rise a lot of confusion.

(Circular Memo. Roc. No. 626/G1/98, dt: 23-5-98).

26. The Asst. Auditor Officers should note that in G.O. Ms. No. 171, dated: 11-4-1968, the Test-Check of the accounts of the Pandhayati Raj Institutions was entrusted to the Accountant General with effect from 1-4-1968, and due to introduction of concurrent Audit with effect from 1-10-1967 in G.O. Ms. No. 708. P.R., dated 26-9-67, the Vouchers pertaining to Mandal/ Zilla Parishads are sent to the Assistant Audit Officers concerned and are kept in the District Audit Offices after the completion of Concurrent Audit. The Vouchers are required for conducting the Test-Audit by the Audit parties of Account an General. In this connection the Assistant Audit Officer concerned on receipt of programmes of Audit Parties the vouchers required for Test-Check by the Accountant General Audit parties, the Asst. Audit Officers should send the required Vouchers direct to the Audit

Parties by Registered post so as to reach the camp address of the audit parties prior to the commencement of audit. A register in this regard shall be maintained in the Asst.Audit Officer's above. The return of paid Vouchers should be watched and they should address the Accountant General through Directorate if they are not returned with in a month from the date of despatch.

PROFORMA

Register of documents sent to audit parties for Test-Check

Sl.No.	Name of Mandal Parishad for which Vochers etc. are required by A.G.	Letter No.& Date of A.G	Documents required.	Documents sent to camp address Audit parties.
1	2.	3.	4.	5.

Postal receipt No & Date (receipts to be affixed)	Date of return of documents by the Audit party.	Particulars of records received.	Reasons for nonreceipt if any.	Remarks.
6.	7.	8.	9.	10.

(Circular Roc.No.10912/G2/68, Dt: 2-8-1968.)

27. The Assistant Audit Officers shall take proper care in showing the correct amount in the Audit Reports or Audit Notes, failing which huge amount will be kept under objections. The circular instructions given should be followed scrupulously. (Circular Roc.No.9045/H2/74, dated 3-11-1974).
28. The Assistant Audit Officers/Auditors who conduct the Audit of Mandal parishads should discuss the Audit objections raised during the audit with the Mandal Development Officers, before leaving the Mandal Office after completion of audits so that there may not be any complaints from the side of Mandal Development Officers that the auditors have not discussed with the Mandal Development Officers about the Objections. To achieve this object, the Auditors should fix up a date on which the Mandal Development officer should be present without leaving for camp before completion of Audit.
- (Circular Memo.No.354/H2/1975, dated 16-6-1977).
29. The Asst Audit Officer can also be posted as Accounts Officer in Zilla Parishads. On appointment as Accounts Officers they have to discharge the following types of function.
30. Common Irregularities noticed in the Mandal Parishads/Zilla Parishads
- The common irregularities that are noticed in the accounts of Mandal Parishads and Zilla Parishads broadly fall under the following categories. The guide lines given below should be kept in view by the Auditors/Asst.

Audit Officers, while conducting the audits of Mandal Parishads/Zilla Parishads and raise suitable objections wherever necessary and incorporate the same in the Audit Reports

1. Delay in disbursement and Misappropriation of funds.
2. Irregularities in utilisation of grants.
3. Irregularities in accounting and utilisation of loans.
4. Expenditure in excess of Budget provision or without budget provision.
5. Irregularities relating to pay and allowance of staff.
6. Irregularities in the purchase of materials etc.,
7. Irregularities in works.
8. Extraordinary Expenditure.
9. Irregularities in preparation of monthly and Annual accounts.
10. Defective maintenance of register.
11. Non-production of records for audit.

2. Delay in disbursement and misappropriation of Funds.

3. 1. Under the rules relating to the purpose for which the Mandal Parishad/
Zilla Parishad funds shall be applied, more money than is absolutely

necessary and immediately required should not be drawn. Amounts drawn on self cheques for payments to be made in cash are kept on hand unnecessarily on some plea or other stating that the payees are not available or their addresses are not known. The drawal of moneys and keeping them on hand without disbursement leads to defalcation of funds.

3. 2. Misappropriation of funds are noticed in collection of fees etc., in Secondary Schools of Zilla Parishads and sale proceeds in Mandal parishads

1. The misappropriations of collections in secondary schools by the headmasters of the schools.

The clerk who deals with the Accounts is responsible for the correct maintenance of cash accounts and prompt remittance of collections of money . The Mandal Development Officer should also check these accounts periodically to ensure that the Accountant remit the collections regularly.

4. **Irregularities in utilisation of grants.**

- 4.1 (a) Contributions to the prescribed extent are not being realised either in advance or at the later date .

- (b) The Register of contributions is not maintained.

4. (2) Expenditure in Excess of the grants:

Expenditure in excess of the grants released is being incurred by the Mandal Parishads and Zilla Parishads without restricting the expenditure to the grant released by the concerned department. Such excess expenditure needs reimbursement from the concerned department or from the concerned beneficiaries where ever necessary.

- (3) With regard to the utilisation of General Funds specific instructions have been issued by Government in Memo. No. 3969/ Accounts. I/72-1, dated 27th November, 1973, Government Memo. No. 851/ Accounts I/74-1 Panchayati Raj, dated 2nd April, 1974 and in Government Memo. No. 18/Accounts I/74-1 Panchayati Raj dated 8th July, 1974 to utilise the General revenues for certain specified purposes detailed therein. The order of Government or the instructions issued from time to time to utilise the general funds are not being followed.

5. **Expenditure in excess of Budget provision or without Budget provision.**

This irregularity is mainly due to the fact that the budgets are not prepared strictly in accordance with the instructions issued in G.O. Ms. No. 470. Panchayati Raj, dated 30th May, 1967 making adequate provision for the probable expenditure under each head of account and due to lack of budget control while incurring expenditure. It is essential to indicate on each

voucher, the budget provision for the year, expenditure including the bill and balance of budget provision. Prompt action is necessary for prior reappropriation of funds when there is no budget allotment or when budget provision is found to be insufficient.

6. Irregularities relating to pay and allowances of staff.

(1) Sanction for creation or continuance of posts not obtained.

The establishment audit register is not maintained to record sanction orders for creation and continuance of posts. It is not mentioned in the pay bills whether the posts are permanent or temporary and in the later case the date up to which the posts have been sanctioned.

(2) Excess and inadmissible payments.

The pay of the employees consequent on promotion to higher posts or revision of scales of pay is not being fixed correctly. When such irregularities are pointed out in audit they are not promptly rectified and excess payments if any recovered. If the employees have left the Mandal Parishad/Zilla Parishad the objections have to be communicated to the head of the office concerned for rectification.

(3) Excess payments due to wrong or irregular grant of leave and increments.

These are mainly due to inadequate scrutiny while passing the bills. When these irregularities are pointed out in audit, prompt action is not taken to regulate the irregular grant of leaves and increments and to recover the excess and inadmissible payments made as detailed above.

6. (4) (1) Travelling allowance bills.

With regard to the checks to be exercised in passing Travelling Allowance Bills a suggestive check slip is given in Appendix II 'B' for guidance and to avoid irregularities in the passing of Travelling Allowances Bills which is not being followed in M.Ps/ Z.P.s

(2) When fixed Travelling Allowances are drawn by the employees, recoveries of proportionate Fixed Travelling Allowance are not being effected for short tours and for journeys outside jurisdiction. This irregularity can be avoided by obtaining short tour statements or diaries from them by the drawing Officers before the bills are passed.

(3) When an employee travels by Jeep, proportionate recovery of Fixed Travelling Allowance has to be made vide rule 15 of Andhra Pradesh Travelling Allowance Rules.

(4) Arrears claims.

The normal annual increments not drawn for want of service registers or some reason or other cannot be treated as increments held in abeyance unless the increments are withheld or sanctioned after declaration of probation, etc. Therefore in this case of delay in sanction of increments in the normal course, the period of six months has to be calculated from the date of accrual of increments for the purpose of arrear claims and the sanction of the competent authority prescribed in the rules relating to payment of arrears of pay and allowances etc., issued with Government Order 1297, P, & L. A. dated 26th May, 1960 has to be obtained before payment vide Government Memo. No. 1934/ Establishment III/73-13, Panchayati Raj, dated 11th February, 1975.

(5) General Provident Fund and Life Insurance Corporation premium recovered from pay bills not remitted promptly.

The Life Insurance Corporation Premium recovered from Pay bills is not remitted in time, in spite of the instructions issued by Government from time to time. (Government Memo. 4680/Accounts I/70-1, Panchayati Raj, dated 25 November 1970 and 4680/Accounts 1/70 Panchayat Raj, dated 2nd July, 1971).

The General Provident Fund amounts recovered from Pay Bills are also not being remitted to Government promptly, in spite of repeated instructions issued. (Commissioner of Panchayati Raj Board's Dis. 918/Establishment I/69, dated 7th March 1969 Government Memo. No. 2491/Accounts VII/73-1, dated 20th December 1973).

The Chief Executive Officer Zilla Parishads and Mandal Development Officer should ensure prompt remittance of the Life Insurance Corporation/Andhra Pradesh Government Life Insurance Premium, and General Provident Fund amounts recovered from the Pay Bills of the staff.

7. (1) Irregularities in the purchase of materials. etc.,

- (a) Sanction of competent authority not obtained.
 - (b) Tender not invited wherever necessary.
 - (c) Advances paid to suppliers of goods and service.
 - (d) Articles not entered in the Stock Registers.
- (2) The rules issued with G.O. Ms.No. 1202, P. & L. A., dated 6th December, 1959 relating to invitation and acceptance of tenders for purchase of material have to be strictly followed. The C.E.O/Mandal Development Officer has to obtain the sanction of competent

authority before making purchase. Advances should not be paid to suppliers of goods or service before the articles are taken delivery of and inspected with regard to the number, quality, and the specifications, etc. When the bills for supplies are passed for payment the Mandal Development Officer/C.E.O should check and attest the stock entries in the concerned stock registers and record the Voucher No. and date in which the payment was made.

3. Suggestive Check Slip is given in Appendix II-C to avoid irregularities in passing the contingent bills.

8. Irregularities in Works :

- (1) The following are the irregularities generally noticed.
 - (a) Administrative and technical sanctions are not obtained.
 - (b) Works executed without acquisition of site.
 - (c) Non invitation of tenders and non acceptance of lowest tenders.
 - (d) Payment made without check measurement.
 - (e) Non maintenance of stock accounts of cement and other material purchased.
 - (f) Cost of cement etc., supplied not recovered.

- (g) Measurement Books and estimates etc., not produced.
 - (h) Excess and inadmissible payments.
 - (i) Works left incomplete resulting in infructuous expenditure.
 - (j) Acquittances not obtained or nominal muster-rolls.
8. (2) Rules relating to invitation and disposal of tenders for execution of works have been issued by Government in G.O. Ms. No. 717/Planning and Panchayati Raj, dated 4th July, 1963. The rules relating to sanction of estimates for works are given in G.O. Ms.No.986, P, & D./Sam. IV, dated 22nd October, 1959 as amended. Irregularities can be avoided by the Executive Engineers / Mandal Development Officers by following the rule and insisting on close scrutiny of the work bills by the Divisional Accountants in the Office of the Executive Engineer, Zilla Parishad or Manager-cum-Chief Accountants before passing them. The cost of cement and other materials issued to the contractors from the work bills has to be recovered promptly by proper maintenance of stock registers of materials such as cement R.C.C, pipes etc., and noting the entries in the contractors ledger.
- (3) A suggestive check slip is given in Appendix II 'D' to avoid irregularities before passing the work bills.

9. Extraordinary Expenditure:

The following items of extraordinary expenditure are noticed.

- (a) Purchase of steel furniture, sofa bed, crockery etc., (Government sanction has to be obtained as per the orders in Government Memorandum No. 4401/ Misc II/61-1, dated 24th June, 1961 and Government Memorandum No. 1802/Programmes V/62-3, P & L.A., dated 29th January, 1963).
- (b) Distribution of Silver cups and Medals as Prizes to villagers instead of improved agricultural implements as required in Government Memo. No. 946/Programmes III/62-2, P. & L A., dated 26th April, 1962.

These can be avoided by following the executive instructions, statutory rules and the orders of Government issued from time to time.

10. Irregularities in preparation of monthly and annual accounts:

- (1) The monthly accounts of the Mandal Parishad/Zilla Parishad should be sent to audit office by 5th of the succeeding month vide Government Order No. 708, Panchayati Raj, dated 26th September, 1967.

- (1) (1) The annual account for each year should be sent to audit office and also to Government by 15th of May of the next financial year vide G.O. Ms. No. 122. P & L. A. dated 6th December, 1959. The above date should be kept in view.
- (2) (2) With a view to ensure the accounts are prepared promptly, necessary entries have to be made in the cash book and the posting register of receipt and charges as soon as the bills are passed for payment, and grants or other receipts are realised. Entries should also be made in the cash book, posting register and in the register of deposits of advances recoverable as and when refunds of deposits and payments of advances are made or when deposits are received and adjustments of advances are effected. This will facilitate the prompt closing of the subsidiary registers and tallying them with monthly and Annual Accounts.
- (3) (3) The subsidiary accounts showing the O.B. receipts, expenditure and closing balance including the Deposits and Advances account in the abstract of annual account should agree with the balances in the corresponding subsidiary registers maintained for the purpose.
- (4) (4) **Suspense Accounts:-** In the annual accounts of the Mandal Parishads and Zilla Parishads, large amounts are being shown under suspense under the Deposits account and this suspense has been increasing from year after year without adequate action

for the clearance by ascertaining the details from the treasuries in which they were remitted. Effective steps have to be taken by the Executive Authorities to reduce suspense by ascertaining the details for the amounts placed under suspense and transferring the amounts to the relevant to the relevant head of account.

11. Defective maintenance of Registers:

1.(1) The registers to be maintained in Mandal Parishad Offices and Zilla Parishad Offices have been prescribed in G.O. No. 559 P.R. & R.D. dt 5.9.1994. A list of the registers is given in Appendix I. The common defects noticed in the maintenance of certain important registers are detailed below:

(2) Cash Book:

- (a) The cash book is not written up daily recording all the transactions on that day both on receipts and payments side.
- (b) Adjustments shown in the establishment pay bills like advances recovered, rents recovered etc., are not exhibited in the cash book on both the receipts and payments side of the cash book.
- (c) Challans for amounts credited in Treasuries to the Mandal Parishad/Zilla Parishad funds taken on the receipts side of the cash book do not contain full details of the remittances viz.,

name of the person remitting the amounts, purpose, etc. Such details are required to be obtained by promptly addressing the Treasury Officer concerned.

- (d) The monthly closing balance for each month is not struck in the cash book, promptly after the close of each month and the Treasury balance as per cash book reconciled with the balance in the Treasury Pass Book and reconciliation statement recorded over the signature of the Mandal Development Officer/ C.E.O. Zilla Parishad.
- (e) Follow up action is not taken to settle the items shown in the reconciliation statement by ascertaining the details by referring to the Treasury Officer.
- (f) The closing balance in the cash book at the end of each month/ year is not reconciled with the closing balance in the monthly/ annual account.

11. 1.(3) Petty Cash Book :

This register is intended to watch the disbursement of amounts drawn on self cheques for payment of salaries etc., column (15) of this book daily closing balance is not filled up. The balance left undisbursed at the end of every day has to be verified physically by the Manager-cum-Chief Accountant and agreed

with the amounts shown in this column and the certificate of verification furnished. Column NO.14 'Serial No. of first subsequent payment' Column (6) "Serial numbers of payment" are not also being filled up. These columns have to be filled up to know on what dates the amount drawn on a self cheque has been/and when the amount was completely disbursed, i.e., delay in disbursement can be detected. The defective maintenance of this register leads to temporary mis-appropriation of undisbursed cash on hand. The Managers-cum-Chief Accountants are responsible for the proper and correct maintenance of petty cash book and all cash accounts vide Government Memo. NO. 2436/ Establishment IV/170-1, Panchayati Raj, dated 2nd June, 1970. They should see that this important register is maintained properly.

(4) Grants appropriation register :

This register is intended to watch utilisation of Government grants. By the proper maintenance of this register delay in preparation of utilisation certificates and refund of unspent balances can be avoided.

(5) Register of Loans:

This register is intended to watch the prompt repayment of loan instalments to Government. Delay in payment of instalments will result in payment of penal interest for belated repayment of

annuities which is a loss to the Funds of the Mandal Parshads and Zilla Parishads and is surchargable. The Mandal Development Officers of the Mandal Parishads and the C.E.OS of the Zilla Parishads have therefore to make provision in the budgets for the repayments of loans and remit the annuities on or before the due dates, from the general funds as instructed in G.O. Ms. No. 1435, P. & L. A. (Accounts-1), dated 21st October, 1961.

(6) Register of contributions:

The contributions realised from the public are not being promptly noted in this register. The challan No. and date of credit and the amount remitted has to be entered in column 7 in this register as and when the Challans received from the parties. The voucher No. and date in which the articles are supplied to the beneficiaries has also to be noted in column 8 against each remittance to regulate the supply of materials for which contribution is collected.

(7) Register of advances recoverable:

(a) Advances are being paid to Government servants working in Mandal Parishads / Zilla parishad for purchase of House sites or Motor Cycles from Mandal Parishad / Zilla Parishad funds contrary to the proviso to Rule 10 of the rules relating to payment

of advances issued in G.O. No. 685, P. & L.A. dated 25th April, 1961, Payment of such irregular advances should be discontinued. All such pending advances need summary recovery with interest.

- (b) The advances paid to employees for purchase of materials etc., and for Travelling Allowance on tour and transfer and advances of pay on transfer and festival advances are not being recovered regularly as per rules. Recoveries of such advances are not watched even though they are shown in the last pay certificates, etc. The advance of pay and T.T.A. on transfer should be recovered in a lumpsum from the institutions to which the subordinate is transferred and recoveries watched by the latter institution as provided in Government Memo. No. 3557/ Accts. I/701, Panchayati Raj, dated 27th July, 1970. Correspondence files should be opened to watch the recovery from each individual and kept open till recoveries are completed.
- (c) Advances drawn for purchase of materials are charged to the regular heads of account without showing them under advances in the register of advances recoverable to watch their adjustment. This is not correct.
- (d) Sanction of competent authority for the payment of advances has to be invariably obtained.

- (e) The Register has to be closed every month showing the advances paid and the total of the advances recovered or adjusted and tallied with monthly accounts. Balance of pending advances should be struck at the close of every financial year, and the total thereof reconciled with the Advances Account in the Annual Account. The balances of pending advances at the close of the year should be brought forward to the next year's registers.

(8) Register of Deposits:

- (a) The sanction of the competent authority has to be obtained for the refunds after verifying the original credits in the register of deposits
- (b) Refunds of deposits should be supported by requests from the parties.
- (c) The security deposits of contractors should not be refunded without the final bill, being audited or without satisfying that there are no audit objections and without obtaining 'no due certificate' from the Engineering Officials concerned.
- (d) The register of deposits has to be maintained regularly showing the credits for the deposits received and the debits for the deposits repaid. The monthly totals of deposits received and deposits refunded should tally with the monthly account figures. The

year-wise balance at the close of every financial year should be struck and the total thereof reconciled with figures shown in the deposits and Advances Accounts in the Annual Accounts. The pending deposits at the close of the year except those which have to be taken to the Register of lapsed deposits should be brought forward to the next year's registers.

11.1. (9) Log Books of Motor Vehicles:

- (a) The purpose of each journey should be clearly noted in the trip sheet to distinguish between an official or private trip.
- (b) Abstracts have to be prepared at the close of every month showing the No. of litres of petrol issued to the vehicle and the No. of kilometers run to check the petrol bills payable for the month.
- (c) The ratification of the concerned authorities for the excess consumption of petrol, has to be obtained .
- (d) The repairs carried out to the jeeps have to be entered in the pages set apart for the purpose. The spare parts if any purchased and installed in the vehicle have to be specifically entered in these pages to check the disposal of the unserviceable and old parts at the time of making payments

for the purchases made. The voucher No. and date in which the payments were made have also to be entered against these entries for easy reference in audit.

- (e) Sanction of Government/Collector has to be obtained for journeys outside jurisdiction.

11.1.(10) Besides the above registers other registers required for the accounting of moneys and stores are maintained in the Mandal Parishad and Zilla Parishads. The defects noticed in the maintenance of such registers are given below.

- (a) Register of Money Orders - This register has to be maintained by the Manager/clerk who is authorised to receive the money orders as per the instruction in Government Memo. No. 2436/Establishment IV/70-1, Panchayati Raj, dated 2nd June, 1970. The cash received through Money Orders in a day has to be remitted immediately on the next day without allowing it to accumulate. The moneys received through Money Orders should be remitted into the Treasury as laid down in Rule 14 of the rules relating to Receipts under Panchayat Samithis and Zilla Parishads issued with G.O. Ms.No. 178. Planning and Local Administration, dated 31st January, 1962. The Challan No. and date of the remittance has to be noted against such Money Order received and attested. The

Register has to be reviewed by the Mandal Parishad Development Officer once in a week to check the correctness of the transactions with reference to the Money Order coupons attached against the entries and the remittance challans.

- (b) Register of Investments. - (i) This Register is intended to account for the amounts invested in Government Promisory Notes National Savings Certificates etc., and to watch the realisation of interest on due dates. The investments held have to be physically verified by the C.E.O. Zilla Parishad/Mandal Parishad Development Officer annual and certificate of verification recorded. Whenever as C.E.O. Zilla Parishad/Mandal Parishad Development Officer annually and certificate of verification recorded. Whenever a C.E.O. Zilla Parishad/Mandal Parishad Development Officer is transferred the investments should be verified and handed over to the successor and the handing over and taking over recorded in the register of investments.

(ii) Income-tax on the interest in deducted by the authorities disbursing the interest at source at the time of payment and Income-tax deduction certificates are issued by the authorities paying the interest. As the local bodies are exempt from the payment of income-tax, the exemption

certificates have to be obtained from the Income-tax Department and the amounts if any deducted at source claimed and got adjusted to the funds of the Mandal Parishad and Zilla Parishad. Prompt action is called for in this matter and the interest due should be realised in full on the production of Income-tax exemption certificate and the register maintained correctly. If the exemption certificates are not obtained within three years, the Income-tax authorities will not give the certificates. The income-tax deducted from the interest in such cases, constitutes a loss to the Mandal Parishads/Zilla Parishad funds and is surchargeable.

- (c) Register of Tools and Plants.- A consolidated tools and plant register showing furniture and other articles possessed by the Mandal Parishad/Zilla Parishad, newly purchased during the year, No. of unserviceable articles written off during the year and closing balance at the end of the year is not maintained and periodically verified by the Mandal Development Officer/C.E.O. The register should be maintained to show the articles in the various subordinate officers and institutions and their value. Certificates of verification of the articles should also be obtained from the subordinate offices in April every year and checked with the consolidated register and action taken regarding any missing articles.

- (d) **Provident Fund Registers:-** The Provident Fund registers in Zilla Parishad viz., Provident Fund Cash Book, Provident Fund abstract are not being regularly and properly maintained. The Provident Fund Cash Book, showing the credits of the subscriptions and loan recoveries and the interest realised on investments and the debits for the investments made and the withdrawal of the Provident Fund accumulations etc., is not maintained correctly and regularly. The maintenance of Provident Fund Abstract Register showing the opening balance at the beginning of each year, credits and debits during the year, interest and closing balance are not being posted correctly. The total closing balance in the Provident Fund Accounts of all subscribers at the end of the year as per Provident Fund abstract is not worked out and reconciled with the total closing balance in the Cash Book for that year. The Provident Fund ledgers are not prepared every year, reconciled with the Provident Fund abstract and the account slips issued to the subscribers showing their balances at the end of every year.

In order to maintain the Provident Fund Cash Book regularly the schedules of recoveries of the Provident Fund subscriptions and loans have to be invariably obtained from all the drawing officers, checked with the credits in the Zilla

Parishad Fund Account and Cash Book and posted in the Provident Fund abstract register without allowing the work to fall into arrears.

- (e) Stock Registers of Cement - Iron, etc.- These registers are not maintained properly in the Mandal Parishads and Zilla Parishads, Executive Engineers and his subordinate offices showing the quantities purchased, with Vr. No., quantities issued, details for the recovery of cost of issued either in cash/challan No. or through contractors bills (M.B. No. & Vr. No., etc.). The entries in this register have to be attested by a responsible officer and there should be no over writing or alterations. The balance on hand in the stores should be verified periodically and certificate of verification recorded by the Mandal Development Officer/Engineer concerned.

Non-Production of Records for Audit:

12. (1) This is mainly due to unpreparedness for audit on the part of the Accounts Sections. The Officers of the Zilla Parishad viz :- C.E.O. Accounts Officer, Executive Engineers, Parishad Education Officer and the Mandal Parishad Development Officers, of Mandal Parishad should extend their full co-operation to audit. The annual accounts of Mandal Parishad/Zilla Parishad for each year are due in the Office of the Asst. Audit Officer of Mandal Parishads/Zilla Parishad

Accounts, concerned by 15th May, of the following year. Before the annual account is despatched, the C.E.O. Zilla Parishad/ Mandal Development Officer should ensure that all subsidiary registers from which the accounts are prepared are correctly and completely posted, closed for the year and tallied with the figures shown in the annual accounts. If this is not done by them, the following certificate in the abstract of accounts signed by them will be totally incorrect.

“Certificate of Verification”

“I certify that the closing balance shown in this account is in agreement with the balance arrived at in the Cash Book. The Treasury pass book has been compared with the cash book and difference in balances between them is noted in the cash book. I also certify that I have personally examined the account and registers and I find:

- (1) That the receipt and expenditure of the year been properly accounted: and
- (2) that the figures in this return are in agreement with those in posting registers which I have compared with the subsidiary registers.

M.P.D.O/C.E.O.

- (2) As soon as intimation of audit is received from the A.AOLFs (M.Ps) (Z.P), the Mandal Parishad Development Officer/ Officers of Zilla Parishad should see that all account registers, service registers, stock registers, measurement books and connected files for the period of audit are all gathered without exception and kept ready. One of the persons in the concerned offices should be made responsible for the production of records required for audit. If any records are wanting, he must be able to obtain them and produce for audit. In short, the endeavour of the Mandal Parishad Development Officer/C.E.O. of the Zilla Parishad should be to see that no objection is raised in audit for want of any record. They should thus see that objections relating to non-production of records are not raised in audit.
- (3) Again as soon as the audit report is received from the Dist Audit Officer, State Audit, or when the AAOLF,/D.A.O .L.F, visits the Mandal Parishad/Zilla Parishad Officer for settlement of pending objections, the Mandal Development Officer/Officers of Zilla Parishad or any other responsible person should before hand study the nature of objections raised. They should then verify the connected records by producing which, the objection can be settled prepare replies to the objection, with reference to such records and keep them ready. This will enable the A.A.O.L.F./Dist Audit Officer to drop objections which need not be pursued after verifying the connected records. The Mandal Development Officer/Officers of the Zilla Parishad can also take immediate action to address outside authorities for sanction or pass orders for recoveries of excess payments.

APPENDIX

General Registers:

Receipts:

1. Register of grants.
2. Register of Miscellaneous demand.
3. Register of contributions.
4. Collection book.

Expenditure:

5. Cash book.
6. Petty Cash book.
7. Establishment audit register. .
8. Register of permanent advance.
9. Transfer entry register.
10. Register of bills passed for payment.
11. Register of deposits.
12. Register of advances recoverable.
13. Acquittance register.

14. Register of contingent charges.
15. Pay bill register.
16. Travelling allowance register.
17. Grants appropriation register.

Miscellaneous:

18. Daily stamp account.
19. Stock registers of stores/Stationary/furniture/printed forms and books.
20. Stock register of tools and plants.
21. Security register.
22. Register of service books.
23. Log book and other register for motor vehicles.
24. L.P.C. Register.
25. Increment register.
26. Attendance registers of members.
27. Stock register of raw materials.
28. Stock register of finished goods.

Loans Registers:

29. Register of loans.
30. Loans ledger.

Works Registers:

31. Measurement book.
32. Register of works.
33. Register of estimates and allotments.
34. Stock register of measurement books.
35. Register of building and lands.
36. Contractor ledger.
37. Register of audit objections.

Register prescribed in Rules relating to invitation and acceptance of tenders, G.O. Ms.No. 717, P.& P.R.S. III dated 4th July, 1963.

1. Register of contractors.
2. Tender register.

Pension Registers prescribed for maintenance by Zilla Parishad as per the Panchayat Samithi and Zilla Parishad Pension Rules issued in G.O. Ms. No.89, Panchayati Raj S. III, dated 17th September, 1966.

1. Register of pension payment orders.
2. Demand register of pensionary contributions.
3. Pension fund cash book.
4. Register of nominations.

5. Pension payment audit register.
6. Register of payments of pensioners through executive authority.

Provident Fund registers prescribed for maintenance by Zilla Parishads in the Provident Fund Rules adopted in G.O. Ms.No. 539, Panchayati Raj S.III

dated 1st May, 1965.

1. Cash book of provident fund.
2. Abstract register of Provident Fund.
3. Register of subscription to Provident Fund and their Nominees.
4. Register of life insurance policies effected (under Provident Fund Rules).
5. Register of Premia.
6. Register of temporary advance and recoveries.
7. Provident Fund ledger.

APPENDIX

A Suggestive check slips for pay bills.

1. Whether there is sanction of competent authority for all the post.
2. Whether scales of pay and pay drawn for each incumbent are correct.
3. Whether leave is sanctioned by competent authority and leave granted in accordance with rules in force.

4. Whether allowances drawn in accordance with orders of Government.
5. Whether increment certificate is attached and due date of increment and pay after increase are correct.
6. In the case of increments due after declaration of probation whether probation is declared correctly.
7. Whether certificates required for drawal of allowances duly attested are enclosed to bill.
8. Whether there is sanction of competent authority for drawal of special pay.
9. Whether sanction of or investigation and payment of arrear claim has been obtained.
10. Whether rents due on quarters has been deducted.

B. For Travelling Allowance Bills.

1. Whether bill is preferred within three months from the date of journey.
2. Whether rates of D.A. mileage, rail or bus fares are correct.
3. Whether bill is countersigned by the competent authority.
4. Whether the required certificates are furnished by the claimant.
5. In the case of transfer travel allowance bill whether transfer is in public interest or at request.
6. Whether there is budget provision.

C. For Contingent Bill.

1. Whether expenditure is authorised.
2. Whether there is sanction of the competent authority and whether it is within prescribed limits.
3. Whether quotations or tenders are called for after due publicity of tender notice.
4. Whether earnest money is paid by the tenders.
5. Whether lowest tender is accepted by the competent authority and if not whether reasons for not accepting the lowest tender are recorded.
6. Whether sub-vouchers are enclosed duly cancelled.
7. Whether necessary agreement is obtained.
8. Whether certificate stock entry is recorded duly noting the page number of the stock register.
9. Whether there is budget provision.

D. For Work Bills.

1. Whether the expenditure on the work is permissible.
2. Whether the estimate is prepared and duly sanctioned administratively and technically.

3. Whether the estimate is prepared with reference to current schedule of rates and whether deviations if any are sanctioned by competent authority.
4. Whether the site on which the work is proposed to be executed belongs to or is vested in the Mandal Parishad/Zilla Parishad.
5. Whether wide publicity is given to tender notice.
6. Whether prescribed earnest money deposit is paid.
7. Whether comparative statement is prepared correctly.
8. Whether lowest tender is accepted by the competent authority, and if not, whether reasons for not accepting the lowest tender are recorded.
9. Whether necessary agreement has been obtained.
10. Whether measurements are recorded by the competent authority.
11. Whether the work is check measured by competent authority.
12. Whether pre-measurements are recorded for jungle clearance and steel used in R.C.C.,
13. Whether amount due to contractor is correctly arrived at with reference to the agreed rates and quantities as per check measurement.
14. Whether cost of material supplied departmentally if any is recovered in the bill.

15. Whether materials used in the work as per requirements as per data.
16. Whether materials if any, supplied in excess of requirements have been returned by the contractor and entered in the stock register.
17. Whether centage charges in addition to cost is recovered in respect of unused materials not returned by contractor.
18. Whether dues if any towards supply of water, hire charges of rollers, lorries supplied etc., are recovered.
19. Whether N.M.Rs. are correctly prepared duly notifying certificates of payment and alternative certificates are furnished by competent authority.
20. In the case of departmental execution whether materials purchased are properly accounted for and unused materials taken to stock register.
21. Whether expenditure incurred is within the estimate amount.
22. Whether revised estimates or completion report is prepared and approved by competent authority.
23. Whether buildings are entered in the register of immovable properties.

J. ACCOUNTS OFFICERS IN ZILLA PARISHADS

The Posts of Accounts Officers, Zilla parishads shall constitute a distinct category in the A.p.General Service vide G.o.Ms.No.598, Panchayati Raj Department, Dated: 13-6-1979. The Accounts Officers of Zilla parishads are drawn from different categories of different Departments such as Section Officers, Superintendents of Commissioner of panchayati Raj's Office; Mandal Parishad Development Officers; DivisionalAccounts Officers, Assistant Treasury Officers and Assitant Audit Officers in prescribed percentages.

G.O.Ms.No.579, Pachayati Raj, dated: 22-7-1967 and other Government Orders issued from time to time lay down various duties and responsibilities to Accounts Officers, Zilla Parishads. They are briefly narrated hereunder.,

1. The Accounts Officer shall be in overall charge of the finances and Accounts not only of Zilla Parishads but also of Mandal Parishads in the District.
2. He shall assist the chief Executive Officer, Zilla Parishad in preparation of Budget & Revised Budget Estimates of Zilla Parishads. He shall also scrutinise the proposals for reappropriation of funds from one Head of Account to another. It shall also be the duty of the Accounts Officer to Scrutinise the Budget Estimates of Mandal Parishads before passing them on with his comments to the chief Executive officer for being placed before the standing Committees concerned for approval.

3. He shall pre-check and pass all Bills of Zilla Parishad excepting those of Engineering Wing. In case of Engineering Divisions Bills, he shall scrutinise all final bills for works including RWS.&NAP.Divisions, and NREP.Works before payment. They shall also scrutinise the Bills relating to purchase of materials for works programme. The Executive Engineers shall furnish the Accounts Officer with information relating to funds placed at his disposal and the Accounts maintained by him every month.
4. He shall be responsible for proper disbursement of pay and Allowances of establishment of Zilla Parishad Office on self Cheques.
5. He is also responsible for maintenance of Engineering Bills and Accounts, compilation and preparation of Monthly Accounts, Annual Accounts, Financial Returns, periodical reconciliation of Cash-Balances with Treasury pass Book of Zilla parishad and to furnish certificates of acceptance of Balances to the District Treasury Officer. He shall also ensure that the Mandal parishads reconcile promptly their Balances promptly with the Sub-Treasury Officers concerned on the prescribed duties and obtain copies of certificates of acceptance of Balances from Mandal parishad Development Officers every month.
6. He shall keep account of all grant sanctioned by different Departments during the financial year, the grants adjusted and expenditure incurred month after month under each item. He should obtain every month copies of similar account kept by Mandal parishad Development Officers in respect of the funds sanctioned to the Mandal Parishads.

7. He shall deal with Audit Reports and Inspection Reports of the Accountant General, attend to their rectification besides ensuring prevention of the recurrence of such irregularities.
8. He shall watch disposal of Objections pointed out in Audit and test check of the Accounts of Mandal Parishads and also watch the rectification of defects pointed out by him.
9. He shall offer advices on any matter involving financial implications to the chief Executive Officer, Zilla Parishad and Other Administrative Officers of Zilla Parishads and Mandal Parishads.
10. He shall investigate any irregularity reported by audit and or scrutinise the Accounts of Zilla Parishad/Mandal Parishad in the District or of any other inspection as per instructions of the Collector.
11. He shall inspect the Accounts of Engineering Sections of Zilla Parishad and also Mandal Parishad and shall tender advice on proper maintenance of Accounts and compilation of Monthly and Annual Accounts.
12. He shall ensure timely rectification of by Mandal Parishad Development Officers of Audit Objections and prevention of irregularities pointed out by audit.

FUNCTIONS OF SENIOR AUDITORS

The functions of the Senior Auditor may broadly be classified into 3-categories viz. field functions, desk functions and statutory Functions. The Functions under each of the above categories are listed out below.

1. FIELD FUNCTIONS

Conducting audits, drafting of audit paras, following with Assistant Audit Officers/District Audit Officers/Regional Deputy Directors/Director for audit/inspection work and proceeding to any place or institution for any purpose like audit or inspection or verification of files etc., will come under field functions.

2. DESK FUNCTIONS:

Staying in office and attending to correspondence work of the following nature will come under desk functions.

- i) Making correspondence with other departments or Local Bodies, Local Authorities etc., in regard to Audit matters.
- ii) Attending to periodicals, and other correspondence work relating to other Asst. Audit Officers offices, Dist Audit Officers Offices, Regional Deputy Directors offices and Directorate.
- iii) Attending to reviews, reports, etc., to be initiated in Dist.Audit Officers Offices, Regional Deputy Directors offices and Directorate in respect of subordinate offices.

- iv) Precheck of pay fixation statements of both teaching and non-teaching staff of panchayat Raj institution under Revision of Pay scales.

3. STATUTORY FUNCTIONS:-

The Statutory functions of Senior Auditors are as follows:

- i) Conducting of Audits.
- ii) Drafting of Audit Reports, Special letters etc.,
- iii) Drafting of Surcharge Certificates.
- iv) Attending to Surcharge Appeal Files of other correspondence work on Surcharge action.
- v) Verification of utilisation Certificates.

Apart from the types of functions of Senior Auditors as described above, the Senior Auditors are to do different kinds of functions in each office of Asst.Audit Officers, Dist Audit Officers, Regional Deputy Director, or Directorate as the case may be. A brief account of their functions to be performed in each office are listed out hereunder.

I. ASST.AUDIT OFFICER'S OFFICE (UNIT OFFICE)

This office will be in the following categories.

- a) Asst.Audit Officer, (Zilla Parishad).
- b) Asst.Audit Officer, (Mandal Parishad).
- c) Asst.Audit Officer, Local Funds
- d) Asst. Audit Officer, (Integreated Tribal development Agency).

- c) Asst. Audit Officer, (Temples).
- f) Asst. Audit Officer, (University Audit).
- g) Asst. Audit Officer, (Agricultural Market Committee) Hyd.
- H) Asst. Audit Officer, (A.P. Housing Board).

The nature of functions to be performed by a Senior Auditor in each of the above categories of Unit Offices are briefly furnished hereunder.,

a) Asst. Audit Officer, (Zilla Parishad):

The Audit of the Account of each Zilla Parishad in the State is done by the Asst. Audit Officer and Auditors of the zilla Parishad Audit Office. Their duties are to conduct audits of;

- 1) Z.P. General Fund Accounts.
- 2) Z.P. Parishad Education Fund Accounts including audit of Special Fee Fund Account of Secondary Schools.
- 3) Z.P. Engineering Fund Accounts.
- 4). Z.P.J.R.Y Fund Account 20%. (now dispensed with from 1-4-99)

The Auditors are to conduct audit of the Accounts of these different branches as described above under the supervision of Asst. Audit Officer, State Audit (Zilla Parishad) besides attending to correspondence work in the office on Audit matters, verification of grant proposals received from Z.P. towards Salaries of Teachers every

month for release of grant through LOA, verification of Utilisation Certificates, submission of Periodicals to Dist.Audit Officer`s office Regional Deputy Director`s office and Directorate, submission of special letter files with draft surcharge certificates on all fit cases etc., they precheck all pay fixation statements of both teaching and Non-teaching staff of Zilla Parishad in R.P.S for approval by the Dist.Audit Officer.

The Auditors working in Zilla Parishad Audit office should conduct the audit in the section or in the audit office by obtaining the records concerned. In respect of Z.P. secondary Schools, Stock entries of articles purchased for the schools should be verified during the annual audit and the fact indicated on the vouchers by the concerned auditors.

(Cir.Memo.Roc.No:13095/2131/G2/67, dt.8-12-67).

b) Assistant Audit Officer. (Mandal Parishad).

According to instructions issued in Cir.Memo.No:11890/63/67, dt: 6-11-67 each Mandal should be visited by the auditor every month for local verification of acquittances, stock entries and Measurement books and files etc., The Mandal should be visited by the auditor only after completion of voucher audit in the audit office with reference to the registers prescribed to be maintained in the audit office. The intention of the above visit is not to conduct the entire audit in the Mandal office but during the above visit he should check the monthly accounts besides verification of records relating to concurrent audit.

The Auditors should see that there should not be deviation and any case of irregular tour noticed will be disallowed besides taking disciplinary action for contravening the orders of Directorate.

(Cir.Memo.Roc.No:1015/A2/67-68, dt: 2-12-67).

The audit of the accounts of all Mandal parishads in the District is to be conducted by the Asst.Audit Officer and Auditors of the Office of the Asst.Audit Officer, State Audit (M.P) in each Dist. The Audit work consists of audit of the accounts of:

- a) General Funds.
- b) Elementary Education Funds.
- c) Women and Child Welfare Funds and
- d) J.R.Y Funds (15%). (now dispensed with from 1-4-99)

The correspondence work relates to references to and from various Executive Authorities on Audit matters, verification of grant proposals received from M.D.Os every month towards salaries of Teachers for release of grant through LOA, verification of Utilisation Certificates, submission of periodicals to District Audit Officer's Office, Regional Deputy Directors office and Directorate, submission of special Letter files with draft Surcharge Certificates on all fit cases etc., They also precheck all pay fixation statements of both teaching and non-teaching staff of Mandal Parishad in R.P.S for approval by the Dist.Audit Officer.

c) Asst.Audit Officer Local Funds

The Audit of the accounts of the following categories of Institution will be done by the Asst.Audit Officer and Auditors of each Audit Office, within its Jurisdiction.

1. Municipalities.
2. Gram Panchayats.
3. Agricultural Market Committees.
4. Zilla Grandhalaya Samsthas.
5. District Chamber of Panchayat Raj.
6. Official receivers.
7. A.P. Employees` s Welfare Fund.
8. J.R.Y.Funds 65%. (now replaced by J.G.S.Y with effect from 1-4-99 to be executed by Gram Panchayats only)

The correspondence work includes maintenance of various registers, submission of special Letter files and due date periodicals, Utilisation Certificates, correspondence with offices of District Audit Officer/Regional Dy. Director/Directorate, other Government and local offices. Submission of special letters files with draft surcharge certificates on all fit cases.

d) Asst.Audit Officer (Integrated Tribal Development Agency).

This office was originally meant for conducting audit of the account of Integrated Tribal Development Agency Funds. But now the audit work was entrusted to Accountant General, A.P.Hyderabad. The Asst.Audit Officer and Auditors are at present engaged in post-audit of Integrated Tribal Development Agency Funds for previous Years.

e) Asst.Audit Officer (Temples):

The audit of the accounts of all Hindu Religious and Charitable Endowment Institutions (Temples and Maths) in Andhra Area is being done by the Asst.Audit Officer and Senior Auditors, who are attached to the Dist.Audit Officers Offices. In some big Institutions like Sri Varaha Lakshmi Narasimha Swamy Temple, Simhachalam, Sri Veera Venkata Satyanarayana Swamy Temple, Annavaram; Sri Kanaka Durga Temple, Vijayawada etc., (6-B Institutions and above) there are resident Audit Parties consisting of 1- Asst.Audit Officer and 2 or 3 Sr.Auditors. Here, the Senior Auditors are to attend to audit work of Temples exclusively and other correspondence work as well.

f) Asst.Audit Officer (University Audit).

There are four Universities in the State for which Audit parties consisting of 1-Asst Audit Officer and 4 or 5 Senior Auditors each are appointed. They are Potti Sreeramulu Telugu University, Hyderabad, Sri Krishna Devaraya University, Anantapur. Sri Padmavathi Mahila University, Tirupathi and Health University Vijayawada. The Asst.Audit Officer and Auditors are meant for audit of these 4 Institutions besides other correspondence work and verification of utilisation certificates for release of block grant by State Government and other grants by Funding Agencies. They also conduct audit in respect of common Entrance Tests conducted by the respective Universities. Precheck of pay fixation statements of University employees in R.P.S. will also be attended to by them.

G) Asst.Audit Officer (A.P.Housing Board).

The Audit party to the A.P.Housing Board consist of 2-Asst. Audit Officers and about 5- senior Auditors. Their duty is to conduct audit of the accounts of the A.P. Housing Board exclusively besides attending to other correspondence work.

H) Asst. Audit Officer

(Agricultural Market Committee)

Hyderabad.

There is 1- Resident Audit party consisting of one-Asst. Audit officer and to 4 to 5 Senior Auditors, who are exclusively meant for audit of the

accounts of Agril Market Committee Hyderabad. Here too, the Senior Auditors are to conduct audit work and attend to correspondence work.

2. Dist. Audit Officer's Office

The Offices of the Dist. Audit Officers are located in District Headquarters for the purpose as detailed below:

Sl.No.	Category	Functions of the Audit Officer, Local Funds
1.	Regular i.e., 1 Dist. Audit Officer, State Audit for each District.	He is responsible for proper conduct of all audits of Local Bodies in the Dist.
2.	Relief Accounts-i.e., 1. Dist. Audit Officer, State Audit for every 2 Districts.	He is responsible for conduct of audits of Natural Calamity Relief Fund in the 2 Districts.
3.	University Audits :-ie., One Dist. Audit Officer State Audit for each of the following	He is responsible for proper conduct of audit of the accounts of University and its attached Institutions.

Universities.

1. Jawaharlal Nehru
Technological
University, Hyderabad.
 2. Acharya N.G.Ranga
Agril. University,
Hyderabad.
 3. Dr. B.R. Ambedkar
Open University,
Hyderabad.
 4. Nizams Institute of
Medical Sciences,
Hyderabad.
 5. Sri Venkateswara
University, Tirupathi.
 6. Nagarjuna University
Guntur.
 7. Kakatiya University,
Warangal.
-
- | | |
|---|--|
| <ol style="list-style-type: none"> 4. A.P. Residential
Educational Insti
tutions Society,
Hyderabad. | <p>The functions of the Dist. Audit Officer is to conduct audit of the accounts of A.P.R.E.I.S duly exercising all usual audit checks.</p> |
| <ol style="list-style-type: none"> 5. A.P. Wakf Board,
Hyderabad. | <p>There is a separate office consisting of One Asst, Audit Officer, Two Sr. Auditors besides one attender for auditing the</p> |

	accounts of the A.P. wakf Board. They shall exercise normal audit checks.
6. Audit Training Wing Dr. M.C.R. Human Resource Development Institute, Regional Centre, Eluru.	This is a Audit training wing meant for imparting training to Junior Auditors and employees of Local bodies.

In case of Item No. 1 above i.e., in offices of Dist. Audit Officers, State Audit (Regular) in each Dist. Head Quarters, the Senior Auditors have no audit work except in cases where Temple Audits are attached. They have to attend to correspondence work which includes scrutiny and compilation of due date returns, verification and Authorisation of pension cases of employees of Local Bodies, Authorisation of Family Benefit Fund, Group Insurance Claims, Issue of letters of Authority, Scrutiny of Pay Fixations Claims of employees of Local Bodies in Revised Scales of pay, submission of special letter files with draft surcharge certificates wherever necessary and the like, to the Dist. Audit Officer through Asst. Audit Officer in respect of the institutions as detailed in Rule 9 of State Audit Rules, 1989.

The Offices of Dist. Audit Officers specified in item Nos.2 to 5 above headed by one Dist. Audit Officer each are also meant for conducting

audits of the respective Institutions. In respect of Dr. M.C.R. Human Resource Development Institute, Regional Centre, Eluru the job of Senior Lecturer is to impart training to the Senior Auditors and Junior Auditors, and employees of Local bodies. The Auditors are to discharge mere clerical duties in that Institution.

3. **Regional Deputy Director's Offices/ Deputy Director's Offices.**

The following are the offices of the Regional Deputy Directors, Deputy Directors in the State and the nature of their duties are noted against each.

Sl.No.	Name of the office	Nature of functions.
1.	Regional Dy. Directors of state Audit for Zones I to VI.	General supervision, direction and control over Audit staff in their respective jurisdictions.
2.	Deputy Director, Andhra University, Waltair.	Audit of the accounts of University.
3.	Deputy Director, Osmania University, Hyderabad.	-do-
4.	Deputy Director T.T.D. Tirupathi.	Audit of the A/cs of T.T.D. Tirupathi.

5. Dy. Director (Audit training wing),
Dr. MCR Human Resource Development Institute, Hyd.
- Imparting training to Asst. Audit Officers and Senior Auditors.
-

The regional offices as at Item-I above are for each Zone which consist of 3 or more Dists. The Regional Deputy Director is the Administrative Head for the entire Zone. The work in the Regional Deputy Directors office will be of the following nature.

1. Appointment, posting and Transfers of Senior Auditor within the Zone.
2. Exercising disciplinary control over Sr. Auditors.
3. Inspection of the offices of the Asst Audit Officers and visits to the offices of Audit Officers.
4. Conducting Inspections of the offices of Major Institutions like Zilla Parishads, Municipalities, and the like and settlement of objections.
5. Sanction of Earned leave up to 15-days to Asst. Audit officers in the Zone.
6. Sanction of Temporary/Part final withdrawals of G.P.F to Asst. Audit Officers in the Zone.

7. Sanction of increments to Dist. Audit officers in the Zone.
8. Submission of special letter files with draft surcharge certificates of Zilla Parishads in the Zone to the Directorate and issue of S.Cs. in respect of M.Ps, A.M.Cs, Z.G.S. Municipal Councils (Spl. Grade & Selection grade) all private Engineering colleges receiving grant in aid from Government, all aided colleges and schools other than Govt colleges All polytechnics receiving aid from Govt, all H.R.E. Institutions whose Executive Authorities are in the rank of Dy. Commissioner and above except T.T.D.
9. Conducting surprise visits of atleast 3 in a month.
10. Conducting work shops/ Seminors in the Zone.
11. Approval of Draft Audit Reports of Z.Ps. Urban Development Authorities etc., in their respective Zones.

The offices of Deputy Directors, Andhra University, Visakhapatnam and Osmania University, Hyderabad are meant for audit of the accounts of Universities and the work in these 2 offices are audit work as well as correspondence work. They also conduct audits of common Entrance tests conducted by these Universities, verification of issue of U.Cs for the grants released by State, Central, University Grants Commission. and other Funding Agencies. They also precheck the pay fixation statements of both teaching and nonteaching staff in Revised Pay Scales. Similarly the Deputy Director of State Audit, Tirumala Tirupathi Devasthanam is incharge of the audit of the accounts of T.T.D. Tirupathi, and its allied Institutions.

The Deputy Director, Audit Training wing Dr. Marri Chenna Reddy Human Resource Development Institute, Hyderabad is to impart Induction and In-service training to the Asst. Audit Officers and Sr. Auditors on audit and other service matters.

Thus, the nature of work in each kind of office of Deputy Director (including Regional Deputy Directors) differs from one another.

Before the audit for a year is completed the auditor should peruse the copy of the latest Administration Report, the budget and the Government orders relating to them, if any, and gain a knowledge of the financial position of the Local Authority or other authority.

Auditors should deal with and answer any legitimate request for advice but refrain from giving the Local Authorities/other authorities rulings on doubtful points of procedure or expressing independent opinions connected with the interpretations of the Act, without obtaining the orders of Director or the other superior officer concerned.

Before the audit is taken up, the auditor should thoroughly acquaint himself with the rules relating to the Local Authority / other authority he is auditing and necessary and important general checks should be applied as the audit comprises of the following detailed processes.

- i) Verification of the outstanding items of revenue.
- ii) Verification of the writes off and remissions.

- iii) Check of Collections/Receipts of grants in aid etc (both Statutory and non Statutory)
- iv) Verification of Demand, Collection and Balance
- v) Check of revenue leased out.
- vi) Check of revenue managed departmentally.
- vii) Check of fluctuating items of revenue.
- viii) Audit of paid vouchers.
- ix) Review of advances and deposits.
- x) Check of expenditure against budget allotment.
- xi) Review of the general financial position
- xii) Examination of several accounts and registers
- xiii) Verification of the annual accounts and the statements to be attached to the Audit Report.
- xiv) Verification of Cash Book balance with that shown in the pass book as at credit of the Local Body/other Authority in the Treasury or Bank.

The auditors should see that the earmarked funds should not be diverted even temporarily for purpose other than those for which they are collected or allotted without the previous sanction of Government. It should be seen that the grant is utilised for the purpose for which it was sanctioned.

Whenever a deviation is come to the notice of audit, a suitable objection may be raised in the audit report and a special report made to the Government.

The Auditors should raise specific objections in audit reports of Gram Panchayats as regards library cess collected year wise, remitted to Zilla Grandhalaya Samstha year wise and balance yet to be remitted to Zilla Grandhalaya Samstha. Extracts of the objections with covering letter should be sent to Zilla Grandhalya Samsta simultaneously on the date of issue of Audit Report.

(Govt Memo No : 1386/Pts-II/78-3PR dt. 23-8-78)

(Cir. Memo.No : 1001/B3/78, dt. 3-11-78).

Audits of non-notified Gram Panchayats should not be conducted in lodges of nearby towns. Records should not be called for and the records should not be taken away by the Auditors.

(Cir. No: 520/B2/82, dt. 14-6-82).

4. DIRECTORATE.

The Directorate of State Audit is the Head of office for the Department. It is manned by 2- Deputy Directors, 4-Audit Officers 21-Asst. Audit Officers (Sections) and a large number of Senior Auditors, Jr. Auditors, Typists Attenders, 2-Stenographers and 2-Drivers, besides the Director. The Director is the Ex-officio Treasurer of Charitable Endowments and

this work is attached to -A/Section. The nature of work in the Directorate is supervisory, and is in the form of direction, superintendence and control over the Subordinate offices. The Senior Auditors will have to acquaint themselves to work in different sections with different nature of work in each section as per the statements appended.

STATEMENT OF WORK DISTRIBUTION (SECTION WISE) IN THE DIRECTORATE OF STATE AUDIT, A.P. HYDERABAD.

A-SECTION:

1. Consolidation and preparation of State Administration Report.
2. Correspondence with Government on the following subjects.
 - i) Serious irregularities in Municipalities.
 - ii) Clear cases of losses-Misappropriations.
 - iii) Non receipt of Annual Accounts from the Municipalities.
3. Maintenance of G.O. Stock Files
4. Review of Municipal Audits in the State.
5. Clarification and other correspondence regarding Municipalities and Municipal Corporations.
6. Review of audit of the accounts of Universities in the State.
7. Clarifications and other correspondence with reference to Universities.

B-SECTION:

1. Periodicals 2(m),13(m) 15(m)
2. Pdl 2(M) progress of audit on the accounts of **General & JRY funds** in the Gram Panchayats and position of **Audit Reports, Approval and issue of Audit Reports.**
3. Pdl 3(m) No.of **Surcharge certificates issued and Amount involved in Gram Panchayats.**
4. Pdl 15(m) showing the list of objections fit for **S/C action** but on which action was not taken before expiry of the period of **3/5 years** from the date of completion of audit.
5. **Misappropriations, clarifications and News paper clippings relating to Gram Panchayats.**
6. **Appeals:- Surcharge Appeals** furnishing remarks to the **Commissioner of Panchayat Raj or Govt. (entire State)**

C: SECTION

1. **Deputation of audit personnel on Foreign Service.**
2. **Sanction of increments, leave additional charge allowances etc., of all Dist. Audit Officers, Dy. Directors in the Directorate and attached audit parties.**

3. **Maintenance of SRs Regularisation of Services of Gazetted officers of the Department.**
4. **Appointment to Spl. grade, S. P. P. Posts.**
5. **All matters relating to Direct recruit Asst. Audit Officers.**
6. **Permissions to acquire/dispose immovable properties.**
7. **Declaration of probations.**
8. **Transfers and promotions in respect of Asst. Audit officers, Dist. Audit Officers and Dy. Directors.**
9. **Suits.**
10. **Number statement.**
11. **Submission of staff proposals.**
12. **Submission of proposals to Govt. APPSC in respect of Dist. Audit Officers in the Department.**
13. **Preparation of Seniority lists.**

D: SECTION

1. **Subject relating to the recruitment in respect of the post of Typists in the Directorate.**
2. **Subject relating to regularisation of services and declaration of probation of Typists working in the Directorate.**

3. Subject relating to Induction training to Direct Recruit Sr. Auditors and Junior Auditors and Typists/Record Asst/Attenders for appointment as Jr. Auditors
4. Subject relating to sending of Sr. Auditors and Asst.Audit Officers to In-service training in the Dr.M.C.R.H.R.D institute, Hyderabad.
5. Subject relating to appointments to special grade post in respect of Non Gezettered Officers and class IV employees. Sending proposals in respect of appointment to the post of SPP of Sr. Auditors to C/Section.
6. Clarifications in respect of appointments to Special grade and Spl.Promotion Post in respect of NGO's and Class IV.
7. Watching of annual report regarding observance to special reservation in recruitment.
8. Rendition of quarterly return to the Regional Employment Exchange in ERI & II.
9. Watching of monthly report showing the vacancy position of Jr. Auditors, Typists Record Assts. and attenders.
10. Subject relating to Departmental transfers and inter departmental transfers.
11. Maintenance of service registers, sanction of leave to NGO's and class IV employees.

12. Subject relating to sanction of increments to NGO's class IV. employees
13. Subject relating to exemptions to Sr.Auditors, Jr. Auditors, Typists, in respect of Book Keeping (Local Fund Audit Department test paper-IV)
14. All Service matters relating to Allwyn staff.
15. Office Orders.
16. Men On Duty Register in respect of Directorate.
17. Watching of pdl 3(A).
18. Maintenance of Register of Service Registers.
19. Permission to study in the evening colleges in respect of NGO's.
20. Issue of No objection certificates to NGO's.
21. Subject relating to issue of Bus pass to NGO's and class-IV employees.
22. Compassionate appointment in the Directorate and clarifications on the subject sought for by the Dist Audit officers in the State.
23. Transfer of Sr.Auditors from zones to Directorate and vice versa and subject relating to their regularisations, probation seniority etc.,

24. Regularisation of services and Declaration of probation of Jr. Auditors and Class IV category employees working in the Directorate.
25. Deputation of typists to induction training, conversion as Jr. Auditors.
26. Watching of pdl.18(M) regarding the transfers of Sr. Auditors in the zones made by Regional Dy. Directors.
27. Watching of the vacancy position of Sr. Auditors due to/from the Regional Dy. Directors of State Audit.
28. Watching the MOD of Sr. Auditors ie., pdl.4(H) from the Regional Dy. Directors.
29. Appointments of class-IV category through Employment Exchange.

E: SECTION

1. Budget estimates, Revised estimates, Number statements, Reappropriations, surrender of funds, Appropriation of accounts Enhancement of remunerations to part time contingent employees, T.A bills, T.T.A bills, advance pay, Tour advance, and L.T.C claims of officers and staff and any other work allotted by Asst. Audit officer.

2. Preparation of monthly pay bills of Sr.Auditors, junior Auditors, Typists, Drivers and Record Assts, Attenders, Asst.Audit officers and staff and all other supplementary bills pertaining to the above establishment, contingent bills, issue of Last Pay Certificates of officers, staff, Quarterly employment return of Directorate and correspondence relating to missing credits of G.P.F, A.P.G.L.I, H.B.A, M.C.A. and other advances of officers/staff, compensation claims of retired officers and any other work allotted by Asst.Audit Officer.
3. U.D.pay cash book, Acquittance Register, other subsidiary registgers, disbursement , challan remittances of all other Acquittance deductions and correspondence thereof, closing of cash book daily pdl. 5A, P.A bills and any other work allotted by Asst.Audit Officer.
4. Reconciliation of departmental figure with AG/PAO issue of reconciliation certificates to AG/PAO. Group Insurance Subscriptions of foreign employees and its remittances, pdl 24(A) and monthly meeting particulars and any other work allotted by Asst.Audit Officer.
5. Preparation of monthly pay bills of Director, Dy. Directors and Dist Audit Officers, (Pension) Asst.Audit Officers Relief Accounts, Pension establishment and supernumerary posts and all other supplementary bills pertaining to the above establishments and other work allotted by Asst.Audit officer.

F: SECTION

1. Maintenance of attendance Registers
2. Sanction of CLs and CCLs
3. Inward and outward Tappals
4. Control over fair copying section
5. Control over Class IV employees and distribution of work
6. Purchase of stationary.
7. Stores maintenance and issues
8. Maintenance of tools and plants register.
9. Maintenance of vehicles and General Administration..
10. Programme of Turn duties

G: SECTION:

1. Watching of annual accounts of Mandal Parishads in the state, and non receipt of accounts be reported to Government.
2. Watching of annual accounts of Zilla Parishads in the state, non receipt of accounts be reported to Government.
3. Watching of progress of Audit of MPs in the state.
4. Watching of progress of audit of ZPs in the state.
5. Watching of Progress of obtaining draft audit reports of MPs.

6. Watching of progress of obtaining draft audit reports of Z.Ps.
7. JRY (Jawahar Rojgar Yojana)
8. IJRY (Intensified Jawahar Razgar Yojana).
9. U/Cs of JRY and IJRY.
10. Recommendation of the proposals of interest payable on G.P.F. balances of PR employees in the state.
11. Watching of audit of accounts of Dist Planning Boards in the State.
12. Watching of progress on audit of accounts of Andhra Pradesh Primary Education Project with the Assistance of United kingdom Phase-II and issue of U/Cs of A.P.P.E.P.
13. Watching of audit of accounts of Nether lands Assistance Programme Divisions in 4 Dists .
14. Watching of audit of accounts Assembly Constituency Development Programme.
15. Clarifications regarding Non-Teaching staff of PR employees.
16. Booster Scheme (G.P.F) proposals of P.R. employees.
17. Audit of accounts of P.H.Cs. and Hostels.
18. Miscellaneous items.

H: SECTION

1. This section is allotted with the work of Reference Cell.

I: SECTION

1. Authorisation of pensionary benefits to all Government Class IV employees of all Govt Departments in Twin Cities.
2. Transfer of PPOs from one Dist. to another Dist.
3. Transfer of PPOs to State to another.
4. Telangana Municipal employees pension cases forwarding to AG and AG authorisations sent to concerned Audit Officers.
5. Currents relating to Pension Payments and Gratuity Payments of Mpl; employees of all Andhra area.

J: SECTION

1. Matters relating to A.P.High Court, A.P.A.T, Supreme Court, A.P.Lokayuktha and Upalokayuktha and Chief Minister's Complaint cell

K: SECTION**Correspondence relating to:**

1. T.T.D.Tirupathi
2. H.R. & C.E Institutions

3. A.P.Housing Board
4. A.P.Residential Schools Society Hyderabad.
5. Agril Market Committees
6. Zilla Grandhalaya Samsthas
7. A.P.Wakf Board
8. A.P.Employees Welfare Fund
9. A.P.State Council of Higher Education.
10. And other miscellaneous institutions
11. Pdl 4(m) (HR&CEIs)
12. Pdl 8(m) (AMCs and ZGS and other miscellaneous.
13. Pdl 10(m) (Settlement of warning letters relating to AMCs and ZGSs).
14. Pdl 3HY
15. State of Audit of work of T.T.D Tirupathi, A.P.R.E.S.I.Hyd
16. Pdl 5(M) and 7(M) (A.P.H.B and A.P.Wakf Board).
17. Pdl for settlement of audit objections of T.T.D (Fortnightly).

L: SECTION

1. Files relating to disciplinary action under APCS(CCA) Rules 1991 and APCS (Conduct) Rules, 1964
2. Processing of the complaints received against the staff of this department.

3. Pay fixations of all Gazetted officers in the state and officers and staff working in the Directorate.
4. Processing of the pension papers of Gazetted Officers of the Department and the officers and staff of the Directorate.
5. Processing the file relating to notification of Gazetted Officers who retire every year and issue of notices of their retirement.
6. Immoveable property statement of the Asst.Audit Officers State Audit, Dist. Audit Officers & Deputy Directors of State Audit
7. Assistance to the Senior Auditors

M: SECTION

1. Sanction of benefits/drawal under the A.P.State Employees Family Benefit Fund scheme in respect the staff who retired, expired from Directorate attached audit parties in foreign service and all Dy. Directors.
2. Sanction of benefits drawal under the A.P.State Employees Group Insurance Scheme, 1984 in respect of the staff who retired/ expired from Directorate attached audit parties in foreign service and all Dy. Directors.
3. To issue clarification pertaining to the A.P.State Employees Family Benefit Scheme and Group Insurance Scheme 1984 sought for by the subordinate officers.

4. To review of Bdl 27(M) pertaining to the disposal of the F.B.F and Group Insurance in respect of Local Body employees in the state.
5. To watch the receipt of Pdl 30(M) and 31(M) pertaining to APSE Group Insurance Scheme and issue of reminders.
6. The work relating to C.D claims correspondence etc.,
7. The work relating to payment of 1/4th and 3/4th compensation claims.
8. The work relating to the clarification on S.T.S audit reports.
9. Erroneous pay fixations made under G.O.Ms.No.190 Fin & Plg (F.W.Courts) Dept, dated. 10-6-83.
10. Compilation and printing of State Audit Department Manual.

N: SECTION

1. Deals with the authorisation of police pension cases in-Twin Cities from Attender to Head constables.
2. Deals with authorisation of pension cases of Engineer in-Chief, A.P.Khadhi Board, A.P. Housing Board, A.P. Residential Schools.
3. Transfer of PPOs from one Dist. to another and one State to another State.
4. Pdl 17(M) preparational consolidated statement of pension cases of all Dists.

O: SECTION

1. Loans and Advances (HBA,MCA,M.A) etc.,
2. Correspondence with the A.G for clearance certificates for H.B.A
3. Audit fee, calculation of audit fee of Universities and Housing Board etc., and communication to them.
4. G.P.F temporary, part final with drawal, and final withdrawal.
5. D.A paid to Local Body employers to be communicated to Govt.
6. Accommodation of office buildings through out the State.
7. A.G's audit and correspondence with AG for offering of remarks.
8. Write off the balances of outstanding advance in case of death of employees.
9. Medical advances and Medical reimbursement of employees and their dependents.

P: SECTION

1. Work relating to utilisation certificate and Pdl 3(Q) regarding the issue of UCs and balance pending.
2. Submission of proposals to Government regarding the pension contribution for PR Institutions.

3. Submission of pension grant proposals in respect of PR Institutions for the year 1997-98 and 1998-99.
4. Review of check of pay fixations of Local Body employees, Aided Schools and Colleges in respect of PRC 1986, 1993 & 1999.
5. Clarifications and other correspondence relating to teaching employees working in Mandal Parishads and Zilla parishads.
6. Correspondence relating to be release of teaching grant and review of Pdl 8(M) for the issue of letter of authority and related subjects.

Q: SECTION

1. Maintenance of CRs of Deputy Directors/Dist. Audit Officers/Asst.Audit Officers and Directorate and attached offices and staff CRs.
2. Communication of adverse remarks if any for further action in the matter.
3. Writing of Log Book of Jeep/Car as the case may be.
4. Taking out copies of xerox whenever necessary.
5. Consolidation of statements of files disposed work of all sections of the Directorate.

6. Correspondence with subordinate officers and foreign employees regarding confidential reports.
7. Counter signature of T.A bills of all Dist. Audit Officers and Regional Dy. Directors, Deputy Directors etc.,
8. Approval of draft tour programme
9. Watching of tour diaries.
10. Watching of Inspection notes in respect of subordinate offices where tours have been provided.
11. DON periodicals.
12. Tour programme of the Director.
13. Any work entrusted by the Director i.e., peshi work.
14. Inspections of the subordinate offices by the Director, and issue of Inspection Notes concerned.

U: Section

1. Consolidated Accounts and Review of Audit Reports of MPs and ZPs in the state.
2. Serious irregularities in respect of MPs and ZPs and 20% JRY Funds.
3. Misappropriation of Funds.
4. Settlement of Audit Objections and up keeping of Audit Reports of MPs & ZPs.

5. Special letter files in respect of MPs, Surcharge certificates.

V: Section

1. All matters relating to audit of Relief Accounts and consolidation of work done by the audit parties in the Dist.

W: Section

1. The above section was practically being handled in W/Section as the Asst.Audit Officer (W) was entrusted with reference cell work.

WHOMP SECTION (REFERENCE CELL)

1. State Audit Act and Rules framed there under.
2. Study of Acts, Rules and Codes of all the Local Authorities mentioned in the State Audit Act.
3. Study of various schemes being implemented in Local Bodies and offering advisory instructions to the Subordinate offices.
4. All types of clarification on audit, administration and service matters etc.,
5. Communicating circulars, G.O's and other necessary material to subordinate offices.

6. Identifying training needs for audit staff and working for the improvement in the training needs.
7. Calling for information from subordinate offices and other sections on matters which required to be investigated into and proceeding for referring to investigating agencies.
8. Liasioning with concerned for finalisation of terminal benefits of the retired/deceased employees of this department vide H.O.Cir. Memo Roc No:36196/Q/98; Dt:19-1-98.
9. Others, if any as entrusted by Director.

AUDIT ON THE ACCOUNTS OF NATURAL CLAMITY RELIEF FUNDS.

There are separate Audit Parties for conducting Audit of the Accounts of Natural Calamities Relief Fund. There are at present 12 Audit Parties each headed by a District Audit Officer, which were originally sanctioned in G.O.RtNo.1565, Finance

& Planning, dated 23-8-1985. The 12 audit parties are now functioning at the following places.

Sl. No.	Head-Quarters of the Audit party.	Jurisdiction	Details of staff for each Audit party.
1.	Srikakulam	Srikskulam & Vizianagaram Dists.	a)1-D.A.O.b)2-A.A.Os. c)4-S.As.d)1- Typist & e)1-Attender.
2.	Visakhapatnam	Visakhapatnam & East-Godavari Dists,	-do-
3.	Eluru	West Godavari & Krishna District	-do-
4.	Ongole	Guntur & Ongole Dists.	-do-
5.	Nellore	Nellore District	-do-
6.	Kurnool	Kurnool District	-do-
7.	Chittor	Cuddapah & Chittor Dists	-do-
8.	Hyderabad	Rangareddy District & Hyderabad Urban Dists. and to attend the work attached to Directorate.	-do-
9.	Warangal	Khammam & Warangal Dists.	-do-
10.	Sangareddy	Medak & Nizamabad	-do-
11.	Mahabubnagar	Mahabubnagar & Nalgonda Dists.	-do-
12.	Karimnagar	Adilabad & Karimnagar Dists.	-do-

The above staff, sanctioned by Government to conduct audit of the Natural Calamity Relief Fund in the entire State upto the latest year. The District Audit Officers were also requested to certify the expenditure incurred by Collectors and expedite furnishing of Utilisation Certificates. These offices were ordered to be located in the Collectrorates of the Districts concerned and the Collectors were requested by Government in the said Government Order to provide necessary accommodation, furniture etc.

2. In Directorate Cir. Memo No.21285/M1/85, dated:5-12-1985, detailed instructions were issued to all District Audit Officers, Local Funds (Relief Accounts) to conduct audit of the grants sanctioned by Government and amounts drawn by the Collectors from Treasuries under T.R.27 towards "Relief on Account of Natural Calamities" during the year 1982-83 to 1984-85, obtain Utilisation Certificates therefore year wise and Government Order wise and to issue Audit Notes along with Countersigned Utilisation Certificates to Executing Agency concerned, duly marking copies there of to the collectors concerned, Relief Commissioner and Directorate. In Head Office Circular Memo. Roc.No.21285/V1/86-1, dated:11-7-1986 read with other Circulars issued from time to time, instructions were issued from Directorate to all District Audit Officers, Local Funds (Relief Accounts) to furnish monthly Periodicals, Returns etc.,

3. In G.O.Ms.No.987, Revenue Department, dated:17-10-1987, Government issued orders identifying the following eleven eventualities as Natural Disasters.
1. Drought
 2. Floods
 3. Cyclone
 4. Fire
 5. Earthquake
 6. Rat menace
 7. Tornados
 8. Avalanches
 9. Hail Storm
 10. Land Slides, and
 11. Movement of glaciers causing damage (Excluding riots, spendenies and the like)

Another item "Thunderbolt" is also identified as Natural Calamity vide G.O.Ms.No.20, Revenue, dated:12-01-1989. In both the above Government Orders, Government have prescribed certain norms of relief to the victims affected by the Natural disasters. In order to ensure timely and speedy relief to the victims of Natural Calamities, Government in G.O.Ms.No.729, Revenue Department, dated:22-7-1989 issued orders authorising the Mandal Revenue Officers and Revenue Divisional Officers to extend relief to victims of Natural Calamities in accordance with G.O.Ms.No.668, Revenue, dated:4-7-1989 as follows:

- a) Mandal Revenue Officers : - 50 Families.
 - b) Revenue Divisional Officers : - 250-Families.
 - c) District Collectors : - Unlimited.
4. For purpose of ensuring relief measures in Natural Calamities, the source of amounts sanction by Government/Collectors to Executing Agencies is by way of Grants sanctioned by Government and amounts drawn by Collectors/Revenue Divisional Officers/Mandal Revenue Officers from Treasuries under Major Head- "2245-Natural Calamities" under Treasury Rule 27 for execution of Cyclone Damage Repair Works. For payment of compensation to Ryots, whose corps are damaged in Floods etc., the Government Grants will be allotted by the Collectors among various Executing Agencies for properly spending in the needy area. But in case of loss of property, lives etc., the officials of Revenue Department, like Mandal Revenue Officers/Revenue Divisional Officers/Collectors, draw amounts from Treasuries under T.R.27 and spend the same towards relief measures to the victims, by way of Cash, Rice, Utencils, Clothes, etc., The Executing Agencies for Natural Calamity Relief Fund are the following officials or any other official to whom the Collectors entrust the job.

Officials of :

1. Panchayat Raj Engineering Department.
2. Public Health Engineering Department.
3. Roads and Buildings Department.

4. Irrigation Department.
 5. Public Works Department.
 6. Integrated Tribal Development Agencies.
 7. District Rural Development Agencies.
 8. Agriculture Department
 9. Electricity Department
 10. Municipalities.
 11. Zilla Parishads etc.
5. Since the entrustment of Audit of the Accounts of Natural Calamity Relief Fund to this Department i.e., from 1982-83 onwards, the practice was to issue Audit Notes to the Executing Agencies along with copies of Utilisation Certificates copies of which are to be marked to the Collector of the District concerned, Relief Commissioner and the Directorate. During the year 1995-96, this process has undergone a change. In G.O.Ms.No.402, Revenue Department, dated:8-4-92 "Natural Calamity Relief Fund" was constituted by Government for Andhra Pradesh State. The Government requires this Department to issue one Single Audit Report in a consolidated shape for each year from 1992-93 onwards covering all the Government Orders in which Grants have been released by Government from the "Calamity Relief Fund" and the expenditure incurred under "Major Head-2245" in each

year. It was also requested therein to send the Audit Reports to the District Collectors concerned under intimation to Government in Revenue Department. Pursuant to these instructions of Government, detailed guidelines were issued by Directorate in Head Office Memo.Roc.No.26907/379/VI/95, dt:7-7-95 to issue two separate Audit Reports to the District Collectors - one for "Calamity Relief Fund" for grants released by Government from this fund and other for the amounts drawn by District Collectors and Mandal Revenue Officers under T.R.27 from the years 1992-93 onwards, dispensing with the issue of Audit Notes. Proforma of Model Audit Reports were also prescribed and enclosed to the above mentioned Directorate Circular Memo, copies of which are appended herewith. The Utilisation Certificates for all Grant-in-aid sanctioned to the District under "Natural Calamities" for each year and also consolidated Utilisation Certificates for the amounts drawn by the Collectors and Mandal Revenue Officers under Treasury Rule - 27 for each year were also required to be countersigned by the District Audit Officers, (Relief Accounts) and issue to the Collectors concerned. Thus two sets of District wise Consolidated Audit Reports and two sets of Countersigned Utilisation Certificates one each for Grants sanctioned by Government and the other for amounts drawn by Collectors and Mandal Revenue Officers under Treasury Rule-27 are to be issued by the District Audit Officers (Relief Accounts) to the District Collectors concerned under copies marked to the Relief Commissioner and Ex-Officio Secretary to Government in Revenue Department and Director of State Audit.

*The Operational Jurisdiction
of Each Functionary*

The Operational Jurisdiction of Each Functionary

4. THE OPERATIONAL JURISDICTION OF EACH FUNCTIONARY I.E., AREAS WHERE HE/SHE ENJOYS DELEGATED POWERS TO TAKE INDEPENDENT DECISIONS AND AREAS WHERE HE IS ONLY CALLED UPON TO FURNISH INFORMATION/DATA FOR FACILITATING DECISION AT A HIGHER LEVEL ENACTMENTS, RULES AND REGULATIONS THAT ARE REQUIRED TO BE FOLLOWED IN DISCHARGE OF EACH OF THE FUNCTIONS.

A) DIRECTOR OF STATE AUDIT.

Areas where independent decisions can be taken by him:

Sl.	Description	Authority
1.	Appointment of Assistant Audit Officers by notifying the vacancies to APPSC. and by giving	G.O.Ms.No.314, F&P (FW.Adm.I)

- | | | |
|-----|--|---|
| | promotion to Senior Auditors and their Postings and Transfers. | Department
Dt:17-12-1979. |
| 2. | Taking disciplinary action against the Assistant Audit Officers in the State and Subordinate staff in the Directorate. | -do- |
| 3. | Attending Departmental Promotion Committee Meetings. | G.O.Ms.No.187,
GAD dt:25-4-1985. |
| 4. | Writing of Annual Confidential Reports of all District Audit Officers and Deputy Directors/Regional Deputy Directors. | G.O.Ms.No.1385,
GAD (Ser.C) Department
dt:31-10-1961. |
| 5. | Approval and issue of Surcharge Certificates on clear cases of lossess. | State Audit Act & Rules. |
| 6. | Custodian of Annual Confidential Reports of Assistant Audit Officers. | G.O.Ms.No.1385, GAD
(Ser.C) all Department
Dt:31-10-1961. |
| 7. | Settlement of Audit Objections. | State Audit Act and Rules. |
| 8. | Reporting of serious irregularities and clear cases of losses to Government/Head of the Departments. | -do- |
| 9. | Convening of Review Meetings with District Audit Officers/ Deputy Directors/ Regional Deputy Directors. | -do- |
| 10. | Conducting of Workshops/Seminars. | -do-. |
| 11. | Sanction of G.P.F Advances to District Audit Officers. | |

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| 12. | Sanction of leave to Assistant Audit Officers in excess of 15 days. | F.R.66 |
| 13. | Sanction of leave to District Audit Officers/
Deputy Directors. | F.R.66 |
| 14. | Accordinging permission to avail Leave travel Concession to District Audit Officers/Deputy Directors. | G.O.Ms.No.15, Fin.(PC.),
dt:17-1-1979. |
| 15. | Declaration of probation to Assistant Audit Officers. | G.O.Ms.No.314,
F&P(FW.Adm.II)
Department dt:17-12-1979. |
| 16. | Inspection of all Subordinate Offices of the Department and Local Authorities and other Authorities. | |
| 17. | Giving clarifications sought for by the Subordinate officers and Local Authorities/other Authorities. | |
| 18. | Convening of State Level Committee Meeting to discuss settlement of Audit Objections. | G.O.Ms.No.294,
F&P (FW.Adm.II)
dated:27-10-87. |
| 19. | Sanction of Pensionary Benefits to all Government employees of the Department. | A.P. Revised Pension
Rules 1980 |
| 20. | Allotment of funds viz., T.A. Advances and Contingencies etc., among Districts as Chief Controlling Officer of the Department. | |
| 21. | Furnishing of Consolidated Expenditure particulars of the Department to Accountant General. | G.O.Ms.No.304,
F&P (FW.BG.1) dt:3-9-1994. |

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| 22. | Sanction of all advances to District Audit Officers/
Deputy Directors and subordinate staff in the Directorate. | G.O.Ms.No.131,
F&P (FWR&L),
dt:019-8-1997. |
| 23. | Sanction of office furniture equipment, Rents etc., to all
subordinate offices in the State. | G.O.Ms.No.389,
GAd (AR & T 1)
Department dt:4-9-1996. |
| 24. | Approval of Tour Programmes of District Audit Officers/
Deputy Directors. | |
| 25. | Counter Signature of Travelling Allowance Bills of
District Audit Officers/Deputy Directors. | A.P. Travelling
Allowance Rules 1996. |
| 26. | Approval of pay Fixations to Deputy Directors. | |
| 27. | Approval of Pay Fixations to Assistant Audit Officers
under Automatic Advancement Scheme. | G.O.Ms.No.314,
F&P Dt:17-12-1997. |
| 28. | He can waive Audit Objection of trifling nature upto a
maximum limit of Rs.1,000/- in respect of Mandal
Parishads, Zilla Parishads Universities, Agrill.
Market Committees, Zilla Grandhalaya Samsthas
and Gram Panchayats. | G.O.Ms.No.275, P.R,
dt:16-6-86 and
G.O.Ms.No.158, F& P
dated: 16-4-1991. |
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Areas where he furnishes information / data for facilitating decision at Government level.

1. Initiation of disciplinary action against District Audit Officers/Deputy Directors. CCA.Rules.
 2. Submission of proposals for promotion, posting and transfers of District Audit Officers, Deputy Directors G.O.Ms.No.314, F& P, dt:17-12-1979.
 3. Forwarding proposals for sanction of G.P.F. advance to Deputy Directors. Govt.Lr.No.7304-B112/ Admn.II/78,dt:28-4-78 to A.G;A.P.,Hyd.
 4. Submission of Consolidated Audit and Review Report to Government for placing on the Table of Legislative Assembly. State Audit Act, 1989.
 5. Correspondence with Government on policy matters.
 6. Attending Review Meetings at Government level.
 7. Attending Departmental Promotion Committee Meetings for promotion of Assistant Audit Officers, District Audit Officers as District Audit Officers and Deputy Directors respectively. G.O.Ms.No.187, GAD, dated:25-4-1985.
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B) DEPUTY DIRECTORS / REGIONAL DEPUTY DIRECTORS:

Areas where independent decision can be taken by them:

1. Appointment of Senior Auditors by notifying the vacancies to APPSC. and by promoting Junior Auditors/Typists. Appointment of Junior Auditors/Typists/ Record Assistants/ Attenders by Deputy Directors, Andhra University, Osmania University and Tirumala Tirupathi Devasthanam and their postings and Transfers. G.O.Ms.No.9
F&P (Fin.Adm.
dated:22-1-1982.
2. Taking disciplinary action against senior Auditors with in the zone. -do-
3. Inspection of Assistant Audit Officer's Offices, Local Authorities and other Authorities. -do-
4. Visits to the offices of District Audit Officers offices.
5. Sanction of Annual Grade Increments to District Audit Officers
6. Sanction of G.P.F. Advance to Assistant Audit Officers. G.O.Ms.No.9. F&P
(FW.Adm.II)
dt:22-1-1982.

7. Santion of leave of Audit Officers upto 15 days.
8. Approval and issue of Audit Reports.
9. Approval and issue of Surcharge Certificates.
10. Sanction of all Advances to his Office staff.
11. Drawal and Disbursement of pay and Allowances, T.A. etc.,
12. Declaration of probations of Senior Auditors.
13. Approval of pay Fixation to Senior Auditors under Automatic Advancement Scheme. G.O.Ms.No.9, F&P (FW.Adm.II) dt:22-1-1982.
14. Settlement of Audit Objections of Local Bodies/Local Authorities. -do-
15. Sanction of Pension to Senior Auditors. -do-
16. Conduct of Workshops/Seminars
17. Convening of Review Meetings with District Audit Officers.
18. Conducting of surprise Visits. G.O.Ms.No.9, F&P (FW.Adm.II) dt:22-1-1982.
19. Custodian of Annual Confidential Reports of Senior Auditors. -do-
20. According permission to avail L.T.C. by Assistant Audit Officers.

21. Writing of Annual Confidential Reports of Assistant Audit Officers working in his office.
22. He can waive Audit Objections of trifling nature upto a maximum limit of Rs.500/- in respect of Mandal Parishads, Zilla Parishads, Universities, Agril. Market Committees, Zilla Grandhalays Samsthas and Gram Panchayats. G.O.Ms.No.275, PR dated:16-6-1986 and G.O.Ms.No.158, F&P dt:16-4-1991.

Area where he furnishes information/data for facilitating decision at higher level:

1. Submission of Draft Surcharge Certificates to Director.
2. Submission of proposals for promotion of Senior Auditors as Assistant Audit Officers.
3. Submission of proposals for declaration of probation of Assistant Audit Officers.
4. Forwarding of Pension Claims of Assistant Audit Officers.
5. Attending Review Meetings at Directorate with full information.

C) DISTRICT AUDIT OFFICERS:**Areas where independent decision can be taken by them:**

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| 1. | Appointment of Junior Auditors, Typists, Record Assistants and Attenders. | G.O.Ms.No.315
F&P (FW Admn.II)
Department. dt:17-12-1979. |
| 2. | Promotion of Record Assistants/Atenders as Junior Auditors and conversion of Typists as Junior Auditors. | -do- |
| 3. | Drawal and Disbursement of Pay and Allowances, T.A., etc., | |
| 4. | Sanction of increments to Assistant Audit Officers in the District and Staff working in his office. | |
| 5. | Approval of Tour Programme of Unit Officers. | |
| 6. | Counter-Signature of T.A. Bills of all his Subordinates in the District. | |
| 7. | Disciplinary action against Junior Auditors/Typists/Record Assistants/Attender in the District. | G.O.Ms.No.315
F&A (FWAdm.II)
Department dt:17-12-1979. |
| 8. | Declaration of probation to Junior Auditors/Typists/Record Assistants/Atenders. | -do- |
| 9. | Approval and issue of Audit Reports. | |
| 10. | Approval and issue of Surcharge Certificates. | |

11. Inspection of Assistant Audit Officer's Offices and Local Authorities.
12. Authorisation of Teaching Grant towards Salaries of Teachers working under the management of Mandal Parishads/Zilla parishads. G.O.Ms.No.75, Fin.Exp(Edn.) dt:16-3-1968.
13. Issue of pension payment orders/ Gratuity payment orders of Police Constable, Excise Constables, Forest Guards and Class-IV employees of all Government Departments. G.O.Ms.No.102, F&P (FW)dt:6-4-75. and G.O.Ms.No.104, F&P (FW) dt:6-4-79.
14. Certification of pensionary Benefits to Local Body Employees.
15. Authorisation of A.P. State Employees Family Benefit Fund/Group Insurance Scheme claims of Local Body employees. G.O.Ms.No.307 Fin & Plg Department Dt:9-11-1974 and G.O.Ms.No.293 Fin & Plg Department dt: 08-10-1984.
16. Clarification sought for by Subordinate Officers and Local Bodies/Local Authorities.
17. Conduct of Workshops/ Seminars.
18. Issue of District Audit Reports.
19. Sanction of T.A./LTC Advances to Subordinate staff in the District.

20. Sanction of all advances to the Staff working in his office. G.O.Ms.No.131, F&P Dept., (FW.R&L) dt:19-8-1997.
21. Counter Signature of Utilisation Certificates.
22. Pre-Audit and Certification of Arrear Claims of Mandal Parishads/Zilla Parishads.
23. Settlement of Audit Objections.
24. Convening of quarterly District Level Committee Meetings. G.O.Ms.No.294,F&P (FW.Adm.II) dt:27-10-1987.
25. Sanction of G.P.F. Advances to Senior Auditors. Government Lr.No.7304 - E112/Adm.II/78, dt:28-4-78 to A.G., Andhra Pradesh, Hyd.
26. Convening of Monthly Review Meeting.
27. Writing of Annual Confidential Reports of Assistant Audit Officers.
28. Sanction of Leave to Senior Auditors upto 60 days.
29. According permission to avail L.T.C. by Senior Auditors etc.
30. Sanction of Casual Leave in excess of 4 days to all his subordinate staff.
31. Approval of pay fixation statements of Teaching and Non-Teaching staff of Local Body/Local Authority employees under Revised Pay Scales.

32. Sanction of pensionary benefits to Junior Auditors/Typists/ Record Assistants and Attenders.
 33. Authorising the Assistant Audit Officers to take up the review of Audits of Gram Panchayats conducted by auditor.
 34. He can waive Audit Objections of trifling nature upto a maximum Rs.200/- in respect of MPs., ZPs., Universities, ZGSs. and Gram Panchayats. G.O.Ms.No.275 limit of PF dt:16-6-1986. and AMCs., G.O.Ms.No.158, F&P dated:16-4-1991.
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Areas where he furnishes information/data for facilitating decision at Higher levels:

1. Furnishing of particulars of Junior Auditors/Typists to Regional Deputy Directors for promotion as Senior Auditors.
2. Clarifications sought by him and Local Bodies.
3. Submission of Draft Audit Reports for approval and issue by Regional Deputy Directors.
4. Submission of Draft Surcharge Certificates for approval and issue by Regional Deputy Director/Director.

5. Submission of particulars for preparation of Consolidated Audit and Review Report.
6. Initiating disciplinary action against Assistant Audit Officers/Senior Auditors.
7. Attends meeting conducted by Regional Deputy Directors /Director with full information.
8. Submits proposals for declaration of probation in respect of Senior Auditors/Assistant Audit Officers.
9. Forwarding pension papers of Senior Auditors and Asst. Audit Officers to Regional Deputy Directors and Director.

D) ASSISTANT AUDIT OFFICERS:

Area where independent decision can be taken by them:

1. Drawal and Disbursement of Pay and Allowances, T.A., etc.,
2. Sanction of G.P.F. Advances to Junior Auditors/ Typists, Record Assistants and Attenders.
3. Sanction of Loans to the staff working under him.
4. Approval and issue of Audit Reports of Non-notified Gram Panchayats.

5. Sanction of Annual Grade Increments to his subordinates.
 6. Writing of Annual Confidential Reports of Senior Auditors and Character Rolls of others.
 7. Sanction of T.A Advance, Festival Advance, Special Festival Advance to his subordinates
 8. Sanction of Casual Leave to his Subordinates upto 4 days.
 9. Santion of all advances.
 10. Approval of Pay Fixation Statements under Revised Pay Scales.
 11. He can waive Audit Objections of trifling nature upto a maximum limit of Rs.100/- in respect of MPs.,ZPs., Universities, AMCs., ZGSs., and Gram Panchayats. G.O.Ms.no.275, Pt. Raj dated: 16-6-1986 and G.O.Ms.No.158, F&P dt:16-4-1991.
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Areas where he furnishes information/data for facilitating decision at Higher levels:

1. Submission of Draft Audit Programme for approval by District Audit Officer.
 2. Submission of Draft Audit Reports in respect of Local Authorities and other Authorities other than Non-notified Gram Panchayats to Superior Officers.
 3. Submission of Draft Surcharge Certificates to Superior Officers.
 4. Proposals for initiating disciplinary action against erring officials who are working under his control.
 5. Furnishing information to District Audit Officer for promotion of Attenders/Record Assistants as Typists or Junior Auditors.
 6. Furnishes proposals for declaration of probation of his subordinates to District Audit Officer/Regional Deputy Director.
 7. Attending Monthly Review Meetings in District Audit Officer's office with full particulars.
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*Enactments, Rules and
Regulations that are
required to be followed in
discharge of each of the
above functions*

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The Andhra Pradesh State Audit Act, 1989 (Act No:9 of 1989 and the Andhra Pradesh State Audit Rules, 1999 (now under approval in Government) empower the various functionaries of the State Audit Department right from the Director down to the Auditor in due discharge of their duties i.e., conducting of audits, issue of Audit Reports, Settlement of objections or Surcharge of losses etc., The relevant provisions of the Act are as follows:

1. DIRECTOR:

- (a) Under Section 2 (b) of the Act “Auditor” means the Director of State Audit appointed under Section 3 and includes any other person on whom all or any of the powers of the Auditor under the Act are

conferred. Further under Section 3 of the Act, the Government appoints Director of State Audit to be in charge of audit of the fund of Local Authorities and other Authorities specified in the Schedule in the whole of the state and as many other persons as they consider necessary to exercise the powers and perform the functions of the Director under the Act in relation to such areas as may be specified. Sub-Section(3) of Section 3 of the Act further lays down that the Director shall exercise general control and superintendence over the officers of the State Audit Department in performance of their functions under the Act or the Rules made there under.

The Director under Section 4 of the Act is empowered to conduct audits in respect of any Local Authority or any other authority specified in the Schedule in the manner provided by or under this Act and to recover the cost of Audit in respect of such authorities as may be specified by Government by order. Section 6 empowers him to require any Executive Authority the production of documents or attendance of persons for audit. He shall, as soon as possible after completion of audit arrange for issue of Audit Reports to the Executive Authorities concerned vide Section - 7 of the Act. Section 10 of the Act further lays down that the Director may surcharge illegal payments or losses caused by gross negligence or misconduct of the Executive Authorities. Under Section 11 of the Act, the Director is required to submit annually a Consolidated Audit and Review Report on the Accounts of the Local Authorities or other authorities in such form or such manner as

may be prescribed and furnish the same to Government for being laid on the table of the Legislative Assembly. Further Section 13 of the said Act envisages that the Director and his subordinates shall be deemed to be Public Servants within the meaning of Section 21 of the Indian Penal Code, 1860.

- (b) Besides the above, the Director derives Auditorial Powers over various Local Authorities and other authorities under the provisions of the respective Acts and Rules such as A.P.P.R.Act, 1994; A.P. Municipalities Act, 1965; A.P. Mpl. Corporation Acts; Universities Acts and H.R.C. & E Act, 1987, A.P. Public Libraries Act, 1960 etc., He convenes the State level Committee meeting headed by the Principal Secretary to Government, Finance Department once in Quarter to discuss the settlement of objections in the Audit Reports of various Local Authorities and other authorities as per G.O.Ms.No.307 Finance and Planning Dt:27-10-87.
- (c) The Director is the Head of the State Audit Department. By virtue of this position, he enjoys the powers of a Head of the Department as envisaged in the F.Rs and Subsidiary Rules framed there under A.P.T.A.Rules; A.P.Revised Pension Rules, 1980; A.P.Financial Code; A.P.Treasury Code; A.P.Account Code; A.P.Budget Manual; A.P.Stationary Manual; General Provident Fund Rules; A.P.Government Servants Conduct Rules; A.P.C.C.A Rules, etc.,

2. REGIONAL DEPUTY DIRECTOR/DEPUTY DIRECTOR.

- (a) Under Section 2 (b) of the Act, the term “Auditor” was defined not only for Director but also for any other person on whom all or any of the powers of the Auditor under the Act are conferred. Thus the Regional Deputy Director/Deputy Director comes under the preview of “Auditor”. Section 3 of the Act envisages appointment of the Director and as many other persons as Government consider necessary, which includes Regional Deputy Directors/Deputy Directors also. These functionaries can also require production of documents and attendance of persons for audit as contemplated in Section 6 of the Act. Furthermore, the Regional Deputy Directors/ Deputy Directors, under delegation of powers from Director, shall approve and issue Audit Reports of certain categories of Auditable Institutions under Section 7 of the Act. Similarly in respect of Surcharging losses etc., the Regional Deputy Directors/ Deputy Directors enjoy certain powers vide Section 10 of the Act read with Rules issued there under. They are also “Public Servants” within the meaning of Section 21 of the Indian Penal Code ,1860 as stated in Section 13 of the Act.
- (b) Besides the auditorial functions of the Regional Deputy Directors/ Deputy Directors as stated above, the Regional Deputy Directors are Zonal Officers and are responsible for close supervision of the Offices of the Audit officers and Assistant Audit Offices within the Zone. They are appointing authorities to the posts of Senior Auditors within the zone. The Deputy Directors of Andhra University, Waltair;

Osmania University, Hyderabad and T.T.D, Tirupathi are appointing authorities to the posts of Junior Auditors, Typists and Record Assistants and Attenders within their respective offices. Thus they exercise certain powers as per FRs, A.P.T.A. Rules, A.P.Revised Pension Rules, A.P.Financial Code, A.P.Treasury Code, A.P.Account Code, A.P.Budget Manual, General Provident Fund Rules, A.P.Government Servants conduct Rules, A.P.C.C.A. Rules etc.,

3. District Audit Officers:

- (a) The District Audit Officers, are officers at the District level. They give direction, superintendence and control over the filed staff viz; Assistant Audit Officers and Auditors, who actually conduct audits of various Auditable Institutions. They are primarily responsible for proper conduct of Audits, issue of Audit Reports, follow up action on Audit Reports either by settlement of objections or Surcharging the losses. Under Section 2 (b) of the Act, the term "Auditor" was defined not only for Director but also to other officers subordinate to him, which include Audit Officers. Section 3 of the Act envisages appointment of the Director State Audit and as many other persons as Government consider necessary, which includes Audit Officers. They also exercise powers under Section 6 of the Act in so far as requirement of production of records and attendance of persons for audit. Likewise, they approve and issue Audit Reports of certain categories of Auditable Institutions, as will be dealt with in the Rules to be issued under the Act, as per powers delegated by the Director to

Audit Officers, under Section 7 of the Act. In respect of Surcharging losses also, they enjoy lot of powers vested in the Director under Section 10 of the Act in sofar as approval and issue of Surcharge certificates in respect of Gram panchayats and several other Institutions. It was further laid down in Section 13 of the Act that the Director and all his subordianate officers are Public Servants within the meaning of Section 21 of the Indian Penal Code, 1860.

- (b) In addition to the auditorial functions of the Audit Officer as dealt with above, he exercises certain administrative powers too, He is the appointing authorities to the posts of Junior Auditors, Typists, Record Assistants and Attenders within the District. He also exercises disciplinary control over these categories of employees. Similarly he is the controlling officer of the District to consolidate the Expenditure Statement of all offices of the State Audit Department located in the District and submit the same to the Directorate. Likewise he distributes the Budgetary allotments under T.A, T.T.A, wages, office expenses etc., among his office and his subordinate Assistant Audit Officer's Offices in the District. He exercises power under FRs, A.P.T.A. Rules, A.P.Revisesd Pension Rules, A.P. Financial Code, A.P.Treasury Code, A.P.Account Code, A.P.Budget Manual, A.P.Stationary Manual, A.P.General Provident Fund Rules, A.P.Government Servants Conduct Rules, A.P.C.C.A. Rules etc., He convenes District Level Committee headed by the Collector of the District once in every quarter to discuss about pendency of audit objections and for their settlement vide G.O.Ms.No.294 Finance and Planning Department, dated:27-10-87

- (c) The District Audit Officers are also required to attend to the following functions through various G.Os issued from time to time.
1. Certification of pensionary benefits of all employees of Panchayat Raj Bodies and Municipalities including Municipal Corporations within the Department.
 2. Issue of PPO's and GPO's to all class IV employees of Government Departments and village servants of Revenue Department.
 3. Issue of Authorisation to D.T.O for release of Teaching grants towards salaries of Primary and Secondary Education Teachers in P.R. Bodies.
 4. Issue of authorisation to D.T.O. towards release of F.B.F/G.I.S claims of employees of P.R.Bodies and Municipalities.
 5. J.R.Y Audits and U.Cs.
 6. Precheck of pay fixations of employees of Local Authorities and other Authorities in RSP, 86 and RSP, 93 and RSP, 99.
- (d) There are several other Audit Officers each exclusively meant for audit of University Accounts, A.P.Residential Educational Institutions

Society, A.P. Wakf Board, NIMS and Relief Accounts. Their duties confirms to audit of the Accounts of the Institutions to which they are attached.

4. Assistant Audit Officers.

The Assistant Audit Officers are pivots of the Departmental functioning. It is they who actually conduct audits at the field level in the offices of the Local Authorities and other Authorities. With the assistance of Senior Auditors directly working under them, for purposes of definition of the term "Auditor" within the meaning of Section 2 (b) of the Act, appointment of Director as per Section 3 of the Act and requiring production of records, files, etc., and attendance of persons to audit as per Section 6 of the Act, the Assistant Audit Officers also come under the purview of these provisions of the Act by virtue of their position being subordinate officers of the Director. The Asst. Audit Officers shall be primarily responsible not only for conducting of audits and submission of Draft Audit Reports, but also for followup action on the Audit objections, by way of submission of notes on warning letter files, for settlement of objections or for surcharging losses etc., based on the replies to the Audit Reports. They are also Public Servants within the meaning of Section 21 of the Indian penal Code, 1860 as laid down in Section 13 of the Act.

- (b) Besides the functions of Audit devolved on the Asst. Audit Officers as explained above, the Asst. Audit Officers incharge of Audit Offices such as Z.P. Audit Office, M.P.Audit office, Local Fund Audit office, or other offices, are Drawing and Disbursing officers. They being Gazetted Heads of offices, are competent to sanction F.B.F and G.I.S amount to the Senior Auditors, Junior Auditors and Attenders working under them in cases of their retirement/death while in service. They can place any of the employees under suspension as per A.P.Government Servants C.C.A.Rules. They can also initiate disciplinary action against any of the subordinate for dereliction of duties.
- (c) In respect of the following Institutions the Audit parties are headed by Asst. Audit Officers as detailed below:
1. A.P.Housing Board.
 2. Srikrishna Devaraya University, Anantapur.
 3. P.S. Telugu University, Hyderabad.
 4. Health University, Vijayawada.
 5. Mahila Padmavathi University, Tirupathi.
 6. Agril. Market Committee, Hyderabad.

5. Senior / Junior Auditors:

The Senior Auditors and Junior Auditors work directly under the control of Assistant Audit Officers. They conduct Audit of the Accounts of Local Authorities or other Authorities either independently in Batches or under the direct supervision of the Asst. Audit Officer concerned. In some cases, the Auditors conduct audits which will be reviewed by the Assistant Audit Officer at a later date to ensure whether all objections which ought to have been raised, have actually been raised or not. The Auditors work with the Asst. Audit Officer in a team spirit to derive good and qualitative audit objections.

*Critical Provision(s)
of the enactment i.e., the
important/crucial
provisions/sections*

Critical Provisions of the Enactment

Critical Provisions of the Enactment i.e, the important/Crucial Provisions/ Sections:

The Andhra Pradesh State Audit Act, 1989 (Act No.9 of 1989) which came into force with effect from 7-1-1989 was enacted for the first time to authorise the Director of State Audit Department to audit the Accounts relating the Local Authorities or other Authorities and for matters connected there with or incidental thereto. The salient features/important provisions of this Act are detailed below.

1. This Department hither to known as “Local Fund Audit Department” shall here after be known as “State Audit Department” vide section 3 (4) of the Act.
2. Several new categories of Institutions come under the audit purview of the Director of State Audit on and from the introduction of the

new Act, as per Sub-Section (1) and (0) of Section 2 of the Act. They are:

1. Urban Development Authorities.
2. District Rural Development Agencies.
3. Society for Training and Employment promotions in the State.
4. Private Engineering Colleges receiving grants - in - aid from Government.
5. Aided Colleges and Schools other than Government Institutions.
6. All Polytechnics receiving aid from Government.
7. Aided Women Hostels and other Institutions other than Government under Women Welfare Department.
8. Telugu and Urdu Academies.
9. Ravindra Bharathi.
10. District Sailors and Soldiers Board at East Godavari, West Godavari, Krishna, Guntur, Nellore, Chittor, Anantapur, Cuddapah, Kurnool, and Rangareddy Districts.
11. Prize Endowments in East Godavari, Chittor and Anantapur Districts.
12. N.C.C. Trophy, Ananthapur.
13. District Leprosy fund, Ananthapur.
14. A.P.Medical Council, Hyderabad.
15. A P.Medical Pharmacy Council, Hyderabad.

16. Official Trustee, Hyderabad.
 17. A.P. Bhoodana Yagna Board, Hyderabad.
 18. Aradhana Magazine.
 19. A.P.State Council of Higher Education.
 20. A.P.Dental Council.
3. Under section 5 of the Act, it shall be incumbent on the part of every Chief Executive Officer of Local Authorities/other authorities to present or cause to be presented for audit all the Accounts of the fund which he administers annually within such period in such form and in such manner as may be prescribed.
 4. Section 10 of the Act empowers the Director to surcharge any person who is responsible for incurring expenditure contrary to law with the amount of any deficiency, loss or unprofitable out lay occasioned by the negligence or misconduct of that person or of any sum which ought to have been accounted but is not brought into account by that person. By virtue of this provision, the Surcharge powers, hither to not vested with the Director in respect of Hindu Religious Charitable Endowments Institutions, Universities and Municipalities, have now been conferred on him in respect of all categories of Institutions.
 5. Section 11 of the Act envisages that the Director shall submit annually a Consolidated Audit and Review Report on the Accounts of the Local authorities or other authorities in such form and in such manner as may be

prescribed and furnish the same to Government for being laid on the Table of the Legislative Assembly. Hitherto, such practice was to forward Consolidated Audit Reports in respect of Mandal Parishads and Zilla Parishads only.

6. An important feature of the enactment of the State Audit Act is that it containing penal provisions under Section 12 of the said Act for non-production of documents and non-attendance of persons for audit. The punishment shall be conviction along with fine which may extend upto five thousand Rupees. The penal provisions further envisages that any person who is convicted fails to comply with any such requisition shall be punishable for each day after conviction during which he continues to persist in his office with a fine not exceeding Five Hundred Rupees.

*In case any help is
required, whom to approach
intra departmental and
inter departmental*

*In case any help is required, whom
to approach intra departmental
and inter departmental*

1. Inter Departmental:

The help that is required for the officials of this Department in due discharge of their duties will be towards the following:-

1. Non-receipt of Annual Accounts of Local authorities or other authorities.
2. Non-Production of records, files Accounts Registers etc., to audit.
3. Non-furnishing of replies to Audit objections; and Audit Reports.
4. Not rectifying the defects pointed out in the Audit Reports.
5. Non-recovery of the amounts covered by Surcharge Certificates.

For accomplishing the above needs, this Department is to persue with officers of other Administrative Departments like Panchayat Raj Department, Municipal Administration Department, Education Department, Marketing Department etc., etc., to which the Local authorities belong for issue of necessary instructions to the Executive Authorities of the Local authorities concerned to furnish the Annual Accounts for production of records or furnishing of replies to the Audit Reports or the like.

2. Intra Departmental:

As regards intra Departmental help, there is every necessity for the Asst. Audit Officers in charge of Audit Offices to prevail over District Audit Officers/ Regional Deputy Directors of Local Fund Audit to contact the Departmental Officers at District level or Zonal level and also to contact the State Level officials though the Directors of State Audit in matters relating to non-production of records, non-furnishing of replies to Audit Reports etc., as the circumstances may warrant.

*Administrative
Accountability*

Administrative Accountability

The administrative accountability is of paramount importance in the State Audit Department. There is every necessity to fix up administrative accountability over the different cadres of the Department in order to ensure efficiency in Auditorial functions. The levels of officers from whom accountability is expected and to whom the same is due in so far as proper discharge of their duties is concerned, are furnished below:

Sl. No. (1)	Category of Persons (2)	Accountable to whom (3)	In what areas (4)
1.	Auditors	Asst. Audit officers concerned	i) In audit matters of their respective portions ii) for arithmetical accuracy of Books, A/Cs, records,

			statements or whatever papers they audited.
			iii) for omissions in audit.
2.	Asst.Audit Officers	Dist.Audit Officers	i) In audit matters of their respective portions.
		concerned. Deputy Directors concerned.	ii) for omissions in audit.
			iii) In office administration and over all supervision over staff.
3.	District Audit Officers.	Director	i) in audit matters.
	Deputy Directors		ii) In administrative matters.
			iii) In matters of direction, supervision and control over staff.

The Officers mentioned under Col.2 are solely responsible for the omissions and commissions as detailed under Col (4) of the statement as above.

*Quantification of work
output expected from
the functionary and
provision made for
assessment of his/her
performance*

*Quantification of work output
expected from the functionary and
provision made for assessment of
his/her performance*

1. DIRECTOR OF STATE AUDIT.

The Director is the Head of the State Audit Department. He is in charge of the audit of the Accounts of various Local authorities and other authorities specified in the Schedule appended to the State Audit Act 1989 in the whole of the State and for this purpose, he exercises general control and superintendence over the officers of the Department in performance of their functions. He is required under Section 11 of the State Audit Act to submit annually a consolidated Audit and Review Report on the Accounts of Local authorities or other authorities in such form and in such manner as may be prescribed and furnish the same to Government for being laid

on the table of the Legislative Assembly. In regard to conducting of audits, issue of Audit Reports and settlement of objections, his subordinate officers, Asst. Audit Officers and Auditors look after these functions under delegation. In case of approval and issue of surcharge certificates also, the powers of Director are delegated to Regional Deputy Directors and District Audit Officers, except in case of few major Institutions. He is answerable to Government in Finance, Panchayat Raj, Municipal Administration, Education, Food and Agriculture, Revenue, Social Welfare, Medical and Health and other Departments and also to the Public Accounts Committee in regard to matters relating to conduct of audit, settlement of objections etc., Besides these professional functioning, he is the appointing authority to the posts of Asst. Audit Officers working in the State. He initiates disciplinary action in case of all Gazetted Officers of the Department. By virtue of his position as Head of the Department, he exercises lot of powers under FRs, APTA Rules, A.P.R.P.Rs '80 A.P.F.C., A.P.T.C., A.P.A.C., Budget Manual, A.P. Government Servants (conduct) Rules, A.P. Government Servants (CCA) Rules etc.,

Government and Public Accounts Committee watches the progress of the functioning of the Department through the Meetings and periodical review convened from time to time.

2. REGIONAL DEPUTY DIRECTORS:

The Regional Deputy Directors are in charge of Zones I to VI each in charge of one Zone, which comprises 1 to 5 districts. Their primary duty is to closely supervise the offices of the Audit Officers and Asst. Audit Officers within their jurisdiction to ensure that the audits of all Institutions are conducted properly and within the time limits prescribed Audit Reports issued to the local authorities and other authorities promptly and that the follow up action after issue of Audit Reports either by settlement of objections or by surcharging losses is taken up in time. Towards this end, they are required to visit the offices of the Audit Officers AOs (Relief Accounts) and inspect the offices of the Assistant Audit Officers as frequently as possible. The Regional Deputy Directors shall also visit the offices of major Institutions like, Z.Ps, Engineering Divisions, Municipal Corporations, Municipalities etc., for purpose of inspecting the Accounts and settlement of objections. They are also responsible for finalization of objections included in Waring Letter files of ZPs and MPs by submitting detailed notes to the Director on all fit cases. They can also conduct seminars/work shops at Zonal level, Besides this, they are the appointing authorities to the posts of Senior Auditors within the zone and consequently they can effect transfers of Senior Auditors also. They Sanction increments to the Dist. Audit Officers. They are also delegated with powers to sanction leave of any kind not exceeding 15 days to the Asst. Audit Officers like wise they are also authorised to sanction temporary/part final with draws of G.P.F. to the Asst. Audit Officers in the Zone. The approximate No. of Audit Offices and offices of Local authorities etc., in each Zone will be as follows to assess their work load.

Sl.No.	Nature of Office	No of offices.
1.	Dist. Audit Officers Offices	3 or more.
2.	Audit Officers (Relief Accounts) Offices	1 or 2.
3.	Asst. Audit Officers offices	14.
4.	Z.P.Offices	3 or more.
5.	M.P.Offices	120 or more.
6.	Mpl.Offices	6
7.	Other Major Institutions	10

The Monthly, Quarterly, Half Yearly and Annual periodicals including their tour Diaries and self appraisal reports enclosed to their CRs will indicate their performance. Further the Director inspects/ visits the offices of the Regional Deputy Directors. They are also required to attend periodical meetings held in the Director. Though all these devices, the Director assesses the performance of the Regional Deputy Directors.

3. DIST. AUDIT OFFICERS:

As has been stated in earlier chapters, the District Audit Officers are in charge, of each Dist. They closely monitor the activities of the Asst. Audit Officers and Auditors in the Dist. They inspect/visit the offices of Asst. Audit Officers in the Dist. and conduct Monthly review meetings with the Asst. Audit Officers to ensure better audit standards. They inspect/ visit the offices of the local Authorities and other authorities also to review the Audits, discuss with the Executive Authorities for approval of Audit Reports.

They also take up settlement of objections locally based on the replies furnished by the Executive Authorities. They shall also conduct workshops/Seminors with Asst. Audit Officers and Senior Auditors at periodical intervals to inculcate better standards and Quality in audit. They convene Dist. level meetings once in a quarter for discussing problems in audit with the officers of the Administrative Departments at Dist. and regional level. Thus the Audit officers are responsible for conducting of audits, obtaining of Draft Audit Reports, approval and issue of the Audit Reports and also for approval and issue of surcharge Certificates in case of Gram Panchayats. As regards finalisation of action under Surcharge Rules in respect of other categories of Institutions also, the Audit Officers will have to take vigorous steps. Besides these audit functions, the Audit Officers also attend to certain other functions like release of Teaching grants, issue of PPOs and GPOs to retired/deceased class IV employees of all Government Departments including village servants of Revenue Department, certification of pensionary benefits of employees of Panchayat Raj Bodies and Municipalities, authorisation of F.B.F/G.I.S claims of employees of Local Authorities pre-check of pay fixations in RSP 86 and 1992, and 1999 verification and consolidation of UCs for Grants like JRY etc., They are appointing authorities to the posts of Junior Auditors, Typists, Record Assistants and Attenders within the District. They initiate disciplinary action against Assistant Audit Officers and other subordinates for any dereliction of duties. The approximate No. of offices to which they are expected to visit for purpose of inspections, approval of Draft Audit Reports etc., are detailed below:

Sl.No.	Category of offices	Appx.no. of offices.
1.	Asst. Audit Officers offices	6
2.	Zilla Parishads	1
3.	Mandal Parishads	4 or more.
4.	Municipalities	5
5.	Agricultural Market Committees	10
6.	Zilla Grandhalaya Samsthas	1
7.	Temples	3
8.	Others	6

Like wise there are 12 Audit Officers for conducting audit of Relief Accounts at the rate of one for 2 Districts except Nellore and Rangareddy Dists. Where there is one Audit officer for each Dist. Their duty is to conduct audit of the Accounts of Natural Calamity Relief Fund, issue of District consolidated Audit Reports for each year and to forward countersigned UCs to Government and Collector of the District concerned.

The Audit Officers are accountable to the Regional Deputy Directors and Director in due discharge of their duties. They furnish periodicals Monthly, Half yearly and Annual to the Directorate under copies to the respective Regional Deputy Directors. Their performance will be assessed through these periodicals, their Tour Diaries and their self appraisal reports enclosed to their C.R.S. They will have to attend review meetings in the offices of

the Regional Deputy Directors, Directorate. The Regional Dy. Directors will visit the offices of Audit Officers and the Director also inspects the offices of the Audit Officers at periodical intervals. Thus they are accountable to the Director.

4. ASSISTANT AUDIT OFFICERS:

- (a) The primary duty of the Assistant Audit Officers is to conduct audits, submit Draft Audit Reports to Audit Officer, submit Notes on W/L files to Audit office and to supervise the work of Auditors under their control. The approximate No.of auditable Institutions under the jurisdiction of each Asst. Audit Officer in charge of Unit offices are detailed here under.

1) Asst. Audit Officer (Z.P):

Z.P.office comprising Audit of General Funds parishad Education Funds, Engineering Funds Consisting of 4 to 5 Engineering Divisions and around 120 Secondary schools besides JRY Audit.

2) Asst. Audit Officer (MPS):

There will be approximate No. of 50 MPs in the jurisdiction of each M.P. Audit office. The Audit will have to be conducted for General Funds E.E.Funds and Women and Child Welfare Funds and also for JRY Funds.

Quantification of work output expected from the functionary and provision made for assessment of his/her performance

3) Asst. Audit Officer (Local Funds)

There will be 2 or 3 Asst. Audit offices of unit offices in each Dist. for conducting audits of the following No. of Institutions.

Sl.No.	Category	No. of Institutions in each District.
1.	Municipalities	5
2.	Gram panchayats	1000
	-do- (JRY)	1000
3.	Agricultural Market Committee	10
4.	Zilla Grandhalaya Samsthas	1
5.	Other Misc. Institutions	6

The Assistant Audit Officers are delegated with the powers to approve and issue Audit Reports of Non-notified Gram panchayats the audit of which is done by Auditors. Besides conducting of the audits, the Asst. Audit Officers and staff working in Z.P. M.P., and Local Funds Audit offices will have to attend W/L files of all Institutions by submitting detailed notes on all fit cases.

4. Assistant Audit Officer (Temples)

There will be an approximate No. of 500 Hindu Religious Endowments Institutions in each Dist. in Andhra area for which one Assistant Audit Officer and a few Auditors are working in the offices of the Audit Officers

Local Funds in the Districts to conduct audits. Besides these there are resident Audit parties in major Temples like T.T.D, Sri. Durga Malleswari Swamy Temple Vijayawada, Sri. S.V.L.N.S Temple, Simhachalam, Sri Laxmi Narasimha Swamy Devasthanam Yadagirgutta, Sri.Bhramaramba Malikarjuna Swamy Temple, Srisailam, and Sri.Raja Rajeshwari Swamy Devasthanam Vemulawada.

(b) In addition to the above, there are 13 Universities, and certain other Institutions for which resident Audit parties headed by Deputy Directors, Audit Officers and Assistant Audit Officers as shown below are functioning.

Sl.No.	Category of Institution	No	Designation of the Head of Resident Audit party.
1.	University.	13	Deputy Directors - 2 Audit Officers - 7 Asst.Audit Officers - 4 Total: 13.
2.	A.P.Wakf Board	1	Audit Officer.
3.	A.P.Housing Board.	1	Asst.Audit Officer.
4.	A.P.R.E.I.S.	1	Audit Officer.

The Heads of Audit Parties are also to verify and countersign the UCs of Grants Sanctioned to the Institutions, pre-check of Pay fixations of RSP 1986, 1993 and 1999 etc., while the work of the Asst. Audit Officers is closely watched

Quantification of work output expected from the functionary and provision made for assessment of his/her performance

by the Dist. Audit Officers and Regional Deputy Directors, the work turned out by the Audit Parties specified in sub para(b) above will be watched by Directorate. The Due dates of Returns, Tour Diaries etc., and progress Reports prescribed from time to time and self appraisal reports enclosed to the CRs will reveal the progress of work turned out by the Audit parties.

5) SENIOR/JUNIOR AUDITORS:

The Senior Auditors and Junior Auditors working in various offices viz Directorate, Regional Deputy Directors offices, District Audit Officers offices Assitant Audit Officers offices and resident Audit parties as already described above will have to attend to office work or Audit work as the case may be. They are the actual Auditors at the field level and as such they should maintain a good rapport with the Executive Authorities. The No. of files they attend, the nature of work they do, the No. of audits they conduct and the quality of Draft Audit Reports and W/L files they submit will give rise to assess their performance.

*Areas where Periodical
Reporting is provided
for And Standard
Reporting Formats have
been prescribed*

It is not necessary to provide
for, that the Government
should be provided with
the necessary funds to
carry out its operations.

Areas where Periodical Reporting is provided for And Standard Reporting Formats have been prescribed

The following are the areas where periodical reporting is provided for and standard reporting formats are prescribed in the shape of periodicals (Monthly, Quarterly, Half yearly & Yearly).

01. Progress reports of annual audits completed of various types of institutions.
02. Progress reports of concurrent audits completed of various types of institutions.
03. Progress reports of approval and issue of audit reports.
04. State of Audit work.

05. Statement showing the details of letters of authority issued towards salaries of teachers working under the management of Mandal Parishads/Zilla Parishads.
06. Progress reports in the settlement of special letter objections.
07. Progress reports on objections raised, settled and pending settlement.
08. Report showing the serious irregularities dropped.
09. Report showing the number of Surcharge Certificates issued in respect of Gram Panchayats.
10. Progress reports of receipts and disposal of appeals on Surcharge Certificates.
11. List of objections fit for Surcharge action but on which action not taken before the expiry of the period of 2 years from the date of completion of audit.
12. Reports showing the receipt and disposal of pension cases of class-IV and other low paid employees of Government.
13. Lists pension cases pending relating to the employees of State Audit Department.
14. Lists of transfers effected.
15. Reports on official language.
16. Tour programmes and tour diaries of officers of State Audit Department.

17. Consolidated expenditure statements.
18. Reports on loans and advances paid.
19. Progress reports showing the amount of audit fee due and recovered.
20. Report on payments made under Family Benefit Fund and Group Insurance scheme.
21. Reporting of vacancy position of department employees.
22. Reporting of serious irregularities and clear cases of losses Government.
23. Reports showing the surcharge certificates issued and pending recovery of amounts.
24. Extracts of Men-on-duty.
25. Furnishing of material required for preparation of State Administration Report.
26. Furnishing of particulars for preparation of Number Statements, Budget Estimates, and Revised Budget Estimates.
27. Lists of pending audits for more than two years.
28. Furnishing of particulars required for preparation of consolidated audit and review report.
29. Recovery particulars of G.I.S. subscription of local bodies.
30. Reports on serious irregularities noticed in audits.

The copies of the formats in respect of the above areas are appended.

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*Various registers to
be maintained by the
functionary*

Various registers to
be maintained by the
functionary

Various registers to be maintained by the functionary

The formats of various registers which are to be maintained by the functionaries of the department are appended.

the system: capital markets

and the system: the government

the system: the government

the system: the government

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*Forms of correspondence
or documentation
formats for issue of
certificates etc.*

Forms of correspondence
or communications
for use of
certificates etc.

Forms of correspondence or documentation formats for issue of certificates etc.

The following standard formats of correspondence or for issue of certificates, authorizations, reports etc., which are used by the department in the entire state are given in the Annexure V appended.

1. Audit intimation.
2. Half margin sheet.
3. Special letter.
4. Surcharge certificates.
5. Letter of Authority.
6. Utilisation Certificate
7. Pension payment order.
8. Gratuity payment order.
9. Commutation payment order.
10. Audit Reports.

11. Special report on Serious irregularities.
12. District Audit Report.
13. F.B.F/G.I.S. authorisation.
14. Questionnaire of Inspection notes.

*Possible areas of
interface with
public and other
departments*

Possible areas of interface with public and other departments

The departments contact with the general public is confined to authorisation of pensionary benefits to Police constables, Excise constables, Forest Guards, and class IV employees of the government departments; certification of pensionary benefits to the non-teaching employees of local bodies i.e., Municipalities, Panchayat Raj Institutions etc.; authorisation of gratuity to the village officers and village servants etc.; pensionary benefit to the teachers of Panchayat Raj bodies in Ranga Reddy district, Krishna and Kurnool dists. The scheme for authorisation of pensionary benefits to the P.R. bodies is expected to be extended to rest of districts. The District Audit Officers of all districts authorise the amounts under Andhra Pradesh State Employees Family Benefit Fund Scheme, 1974 and Andhra Pradesh State Employees Group Insurance Scheme, 1984 in respect of local body employees in the event of death or retirement.

The officers who are at the helm of affairs in conducting the audit of major institutions like Zilla Parishads, Universities, Tirumala Tirupathi Devasthanams and other major temples have to build up close rapport with the Chief Executive Officer, Registrar/Vice-Chancellors, Executive Engineers, Executive Officers and other Executive Authorities like Commissioners, Secretaries, Managing Directors and Principals of auditable institutions like Mandal Parishads, Municipal Councils, Agricultural Market Committees, Zilla Grandhalaya Samsthas, Andhra Pradesh Housing Board, Andhra Pradesh State Wakf Board, and Private colleges which get grant-in-aid from government.

At the district level, the Dist. Audit Officer is the Convener for convening the Dist. Level Committee meetings to deal with the settlement of audit objections. At the State level the Director of State Audit is the Convener regarding the State Level Committee meetings for settlement of audit objections in respect of all the departments. The Dist. Audit officers will also release the teaching grant every month towards salaries of teachers under the management of Mandal Parishads/ Zilla Parishads through Letters of Authority.

The administrative departments viz., Panchayat Raj, Education, Municipal Administration, Commissioner for Relief, Revenue Department, Food and Agriculture, etc., will be contacted for issue of necessary instructions to the Executive Authorities of local bodies and other authorities on the following issues.

1. Non-Production of records to audit.
2. Non-furnishing of annual accounts.
3. Non-furnishing of replies to Audit reports.

In addition to the above, the Executive Authorities of local bodies will be contacted for the following.

1. Clarifications.
2. Counter signature of utilisation certificates.
3. Training to the employees of local authorities.
4. Finalisation of audit and spot approval of audit reports after discussions.
5. Verification of replies to Audit reports.

ANNEXURE - I

A.P. State Audit Act 1989

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 19th April, 1989 and the said assent is hereby first published on the 20th April, 1989 in the Andhra Pradesh Gazette for general information :

Act No.9 of 1989

An act to authorise the Director of State Audit to Audit the Accounts relating to Local Authorities or other Authorities and for matters connected therewith or incidental thereto.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fortieth Year of the Republic of India as follows:-

- | | | |
|----|--|--------------------------------------|
| 1. | (1) This Act may be called the Andhra Pradesh State Audit Act, 1989. | Short title, extent and commencement |
| | (2) It extends to the whole of the State of Andhra Pradesh. | |
| | (3) It shall be deemed to have come into force on the 7th January, 1989. | |

2. In this Act, unless the context otherwise requires-
- (a) 'audit' means pre-audit, concurrent audit, post audit, cent percent audit, resident audit, test audit, special audit and such other examination of accounts as the Government may from time to time. specify;
 - (b) 'auditor' means the Director of State Audit appointed under section 3 and includes any other persons on whom all or any of the powers of the auditor under this Act, are conferred;
 - (c) 'cent percent audit' means a post audit of all the transactions of a particular account of a specified period;
 - (d) 'Chief Executive Officer' means the officer or authority vested with powers to administer the fund of Local authority or any other authority specified in the Schedule (hereinafter referred to as other authority) and includes every officer by whatever designation known dealing with such local authority or other authority ;
 - (e) 'Concurrent audit' means a post audit of a day-to-day accounts of a specified period, with a general review of the accounts from time to time;

- (f) 'Director' means the Director of State Audit appointed under section 3;
- (g) 'fund' means any fund the control and management of which a local authority or other authority is legally entitled to and includes any cess, rate, duty fee or tax leviable by, and any property vested in, such authority ;
- (h) 'Government' means the State Government of Andhra Pradesh;
- (i) 'Local authority' means:
 - (a) a municipal corporation constituted under the law relating to municipal corporation for the time being in force;
 - (b) a municipal council constituted under the Andhra Pradesh Municipalities Act, 1965;
 - (c) a Mandal Praja Parishad, a Zilla Praja Parishad or a Zilla Abhivrudhi Sameeksha Mandali constituted under the Andhra Pradesh Mandala Praja Parishads, Zilla Praja Parishads and Zilla Abhivrudhi Sameeksha Mandals Act, 1986;

- (d) a Gram panchayat or a township constituted under the Andhra Pradesh Gram Panchayats Act, 1964;
- (e) A market committee constituted under the Andhra Pradesh (Agricultural Produce and Livestock) Market Act, 1966;
- (f) Rashtra Karshaka Parishad, Commodities Federations and Mandal Karshaka Parishads constituted under the Andhra Pradesh Rashtra Karshaka Parishad and Allied Bodies Act, 1988; and
- (g) A Zilla Grandhalaya Samstha constituted under the Andhra Pradesh Public Libraries Act, 1960;
- (j) 'notification' means a notification published in the Andhra Pradesh Gazette and the work 'notified' shall be construed accordingly;
- (k) 'post audit' means the detailed audit conducted after the transactions are completed;
- (l) 'pre audit' means the preliminary audit before receiving the money or arranging the payments;

- (m) 'prescribed' means prescribed by rules made under this Act;
- (n) 'resident audit; means concurrent or preaudit of expenditure and review of receipts;
- (o) 'schedule' means the Schedule appended to this Act;
- (p) 'Special audit' means an audit of accounts pertaining to a specified item or series of items required thorough examination.
- (q) 'surcharge' means the amount for which, the auditor in exercise of powers vested in him under this Act, makes a person Liabale for the loss, waste misapplication or misappropriation, of any money or other property belonging to any local authority.

3. (1) There shall be appointed by the Government a Director of State Audit to be incharge of the audit of the fund of local authorities and other authorities specified in the Schedule in the whole of the State hereinafter referred to as 'Director' and as many other persons as they consider necessary to exercise the powers and perform the

Appointment of
Director

functions of the Director under this Act in relation to such areas as may be specified.

- (2) The powers to be exercised and functions to be performed by the Director shall be such as may be prescribed.
- (3) The Director shall exercise general control and superintendence over the officers of the State Audit Department in the performance of their functions under this Act or the rules made thereunder.
- (4) Notwithstanding anything in sub-section (1), the Director of Local Fund Audit functioning before the commencement of this Act, shall continue to be such Director and function as such until a new Director is appointed under sub-section (1) and the Department known as the 'Local Fund Audit Department' prior to the commencement of this Act, shall here-in-after be known as the 'State Audit Department'.

4. Notwithstanding anything in any other law for the time being in force but without prejudice to the powers and functions of the Comptroller and Auditor General (Duties, powers and conditions of service) Act, 1971, Audit of Accounts
Central Act 56 of 1971

it shall be lawful for the Director to conduct an audit in respect of any local authority or any other authority specified in the Schedule in the manner provided by or under this Act and to recover the cost of audit in respect of such authorities as may be specified by the Government, by order subject to such rules as may be made in this behalf.

5. Every Chief Executive Officer shall present or cause to be presented for audit all the accounts of the fund which he administers annually within such period in such form and in such manner may be prescribed. Presentation of Accounts for Audit
6. (1) for the purpose of any audit under this Act an auditor may----- Production of documents and attendance of persons for audit.
- (a) require the Chief Executive Officer concerned in writing the production, at the head office of the local authority or other authority of such receipts, vouchers, statements, returns, correspondence, notes or any other documents in relation to the accounts as he may think fit;
- (b) require in writing----
- (i) any salaried employee of the local authority or other authority accountable for or having the

- custody or control of such receipts, vouchers, statements, returns, correspondence, notes or other documents; or
- (ii) any person having directly or indirectly by himself or his partner any share or interest in any contract with or under the local authority, or other authority to appear in person or by an authorised agent before him at the head office of the said authority and answer any question or sign a declaration with respect thereto;
 - (c) in the event of an explanation being required from the Chief Executive officer, invite such officer in writing specifying the points on which his explanation is required to meet him at the head office of such officer; or
 - (d) exercise such other powers as may be prescribed.
- (2) The auditor may fix a reasonable period of not less than three days for the purpose of compliance of the provisions of sub-section (1).
- (3) The auditor shall give the local authority or other authority not less than one week notice in writing of the date on which he proposes to commence the audit:

Provided that for special reasons to be recorded in writing the auditor may give a shorter notice than a week or commence a special or detailed audit on the authority of the Government or the Director with out such notice.

7. The Director shall, as soon as practicable after the completion of audit prepare a report on the accounts audited and examined by him and send such report to the concerned local authority or other authority in such manner, as may be prescribed. Furnishing Audit Report
8. The audit report shall contain a statement of -- Contents of Audit Report
- (a) every payment which appears to him to be contrary to law;
 - (b) the amount of any deficiency, waste or loss which appears to have been caused by the gross negligence or misconduct of any person in the performance of his duties;
 - (c) the amount of any sum received which ought to have been accounted but is not brought into account by any person; and
 - (d) any material impropriety or irregularity which he may observe in the expenditure or in the recovery of money due.

9. (1) On receipt of the audit report under section 8 the Chief Executive Officer shall remedy any defect or irregularity which may have been pointed out in the report and shall place the audit report, together with statement of action taken or proposed to be taken thereon and an explanation in regard thereto before a meeting of the concerned local authority or other authority specially convened for the purpose within a period of two months from the date of receipt of the audit report. He shall also within one month of the said meeting, send to the Director a report of his having remedied the defects or irregularities, if any pointed out in the audit report or shall, within the said period, supply the Director any further explanation in regard to such defects or irregularities as the local authority or other authority may wish to give.

Procedure to be followed after furnishing the report.

(2) On receipt of such intimation or explanation, the Director may, in respect of all or any of the matters referred to in his report:-

- (a) accept the explanation given by the Chief Executive Officer;
- (b) direct that the matter be further investigated at the next audit or at any earlier date;

- (c) hold that the defects or irregularities pointed out in the audit report or any of them have not been removed or remedied;
- (d) condone any objection, the compliance of which is not possible due to loss of records connected with its disposal due to any natural calamity.
- (3) Nothing in this section or section 8 shall preclude the Director at any time from bringing to the notice of the Government for such action as he may consider necessary any information which appears to him to support a presumption of criminal misappropriation or fraud or which in his opinion deserves special attention or immediate investigation.
10. (1) The Director may disallow every item of expenditure incurred contrary to law and surcharge the same on the person incurring or authorising the incurring of such expenditure, and may charge against any person responsible therefor the amount of any deficiency, loss or unprofitable outlay occasioned by the negligence or misconduct of that person or of any sum which ought to have been accounted but is not brought into account
- Director to surcharge illegal payment or loss caused by gross negligence or misconduct.

by that person and shall, in every such case, certify the amount due from such person.

Explanation:- It shall not be open to any person whose negligence or misconduct has caused or contributed to any such deficiency or loss, to contend that notwithstanding his negligence of misconduct the deficiency or loss would not have occurred, but for the negligence or misconduct of some other person.

(2) The Director shall state in writing the reasons for his decision in respect of every disallowance, surcharge or charge and a copy to such decision shall be served on the person against whom it is made in the manner laid down for the service of summons in the Code of Civil Procedure, 1908.

(3) Any person aggrieved by any disallowance, surcharge or charge may, within 60 days after the date of service on him of the decision of the Director either--

Central Act V of
1908

(a) make an application to the concerned principal civil court of original jurisdiction to set aside such disallowance, surcharge or charge and the Court, after taking such evidence as is necessary may

confirm, modify or remit such disallowance, surcharge or charge with such orders as to costs as it may think proper in the circumstances; or

- (b) in lieu of such application, may appeal to the Government who shall pass such orders as they think fit.
- (4) Where an application is made to the court under clause (a) of sub-section (3), the Director shall be the sole respondent thereto, and the applicant shall not make either the Government or any other person a party to the proceedings.
- (5) From the decision of the court under clause (a) of sub-section (3), an appeal shall lie to the High Court.
- (6) Every sum certified by the Director to be due from a person under this Act shall be paid by such person to the local authority or the other authority as the case may be, within sixty days after the date of service on him of the decision of the Director unless within that time such person has made an application to the court or an appeal to the Government against the decision, and such sum, if not so paid, or such sum as the Court

or the Government declare to be due, shall be recoverable as if it were an arrear of land revenue.

11. (1) The Director shall submit annually a Consolidated Audit and Review Report on the accounts of the local authorities, or other authorities in such form and in such manner as may be prescribed and furnish the same to the Government.

Director to submit audit and review report

(2) The annual Consolidated Audit and Review Report in respect of local authorities shall be laid on the table of the Legislative Assembly.

12. (1) (a) Any person who wilfully neglects or refuses to comply with any requisition lawfully made upon him under clause (a) or clause (b) of sub-section (1) of section 6, shall on conviction be punishable with fine which may extend to five thousand rupees.

Penalties

(b) Any person who is convicted under clause (a) fails to comply with any such requisites shall be for each day after conviction during which he continues to persist in his offence with a fine not exceeding five hundred rupees.

- (2) No prosecution for any offence punishable under this Act shall be instituted except with the previous sanction of the Director.
- (3) Before issuing such sanction under sub-section (2), the Director shall give a reasonable opportunity to the person against whom the proceedings are to be instituted, to show cause why the sanction for such prosecution shall not be given.
- (4) No court inferior to that of a Magistrate of the First Class shall try any offence punishable under this Act.
13. The Director or any other person appointed to exercise any of the powers or perform any of the functions under this Act shall be deemed to be a public servant with in the meaning of section 21 of the Indian Penal Code, 1860. Officers and employees of the State Audit Department to be public servants Central Act of 1860
14. No suit, prosecution or other legal proceedings shall be instituted against the Director or any person acting under the provisions of this Act for anything which is in good faith done or intended to be done under this Act or under the rules made thereunder. Protection of action taken in good faith.
15. The Government may by notification and for reasons to be recorded therein, add any other authorities to or omit any such authority from the Schedule and on the Amendment of the Schedule.

publication of such notification such authority shall be deemed to be included in, or as the case may be, omitted from the schedule.

16. (1) The Government may by notification, make rules for carrying out all or any of the purposes of this Act.

Power to make rules

(2) Every rule made under this Act shall immediately after it is made be laid before the Legislative Assembly of the State if it is in session and if it is not in session, in the session immediately following for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following the Legislative Assembly agrees in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified, have effect only in such modified form or shall stand annulled as the case may be so, however, that any such modification or annulment shall be without prejudice to the validity or anything previously done under that rule.

17. The Andhra Pradesh State Audit Ordinance, 1989 is hereby repealed.

Repeal of ordinance
1 of 1989

THE SCHEDULE

[See Section 2(0)]

1. All Hindu Religious and Charitable Endowments and Institutions.
2. Tirumala Tirupathi Devasthanams.
3. Andhra Pradesh Wakf Board.
4. An University established or incorporated by State enactment.
5. Andhra Pradesh Housing Board.
6. Only preaudit of Integrated Tribal Development Agency and Engineering Division. (Goms No.115 Fin & plg; dated 26-4-1995)
7. An Urban Development Authority Constituted under the Andhra Pradesh Urban (Development) Act, 1975.
8. District Rural Development Agencies.
9. A Society for Training and Employment Promotion in the State.
10. Andhra Pradesh Employees Welfare Fund.
11. All Private engineering Colleges receiving grant-in-aid from the Government.
12. All Aided Colleges and Schools other than Government Colleges and Schools.
13. All Polytechnics, receiving aid from the Government.

14. Aided Women Hotels and other Institutions other than Government under the Women Welfare Department.
15. Telugu and Urdu Academies.
16. Ravindra Bharathi.
17. All Official Receivers.
18. Parakala Seshavatharam Andhra Pradesh State Chamber of Panchayati Raj.
29. All District Chambers of Panchayati Raj.
20. Medical Lending Libraries at Visakhapatnam, East Godavari, Guntur, Chittoor, Kurnool and Warangal Districts.
21. District Sailors and Soldiers Board at East Godawari, West Godavari, Krishna, Guntur, Nellore, Chittoor, Anantapur, Cuddapah. Kurnool and Rangareddy Districts.
22. T.B. Sanitorium in Chittoor District
23. Prize Endowments in East Godawari, Chittoor and Anantapur Districts.
24. N. C. C. Trophy, Anantapur.
25. District Leprosy Fund, Anantapur.
26. Andhra Pradesh Medical Council, Hyderabad.

27. Andhra Pradesh Medical pharmacy Council, Hyderabad.
28. Andhra Pradesh Residential Educational Institutions Society, Hyderabad.
29. Official Trustee, Hyderabad.
30. Andhra Pradesh Bhoodana Yagna board, Hyderabad.
31. Aradhana Magazine.
32. Andhara Pradesh State Council of Higher Education.
33. Andhra Pradesh Dental Council.

P.V. VIDYA SAGAR,

Secretary to Government,
Law and Legislative Affairs
law Department.

ANNEXURE - II

List of Registers to be maintained in the District Audit Offices

I. ADMINISTRATIVE RELATED REGISTERS.

1. Cash Book
2. U.D.Pay register
3. P.A.Register
4. Register of Contingent Charges
5. Acquittance Register
6. Men-on-Duty Register
7. Register of Service Registers with Service Register
8. Register of Increments
9. Attendance Register
10. Casual leave Register
11. Tools and Plants Register
12. Stock Register of Stationary
13. Stock Register of Office Reference Books
14. Postage Stamp Accounts
15. Register of T.A Bills Received for counter signature
16. Watch Register of T.A Budget allotments
17. Register of Advances
18. Register of G.P.F Advances sanctioned by the Audit officer.

19. Register of LTC Advances and T.A Bills
20. Register of disciplinary cases
21. Register with appointment files
22. Register of pension cases (Government)
23. Register of persons due to retire
24. Register of Accountant Generals objections
25. Register of documents sent to other offices
26. Register of cases
27. Register of calender of returns
28. Register of probationers
29. Register of Employees to whom CRs to be written
30. Register of Trunk calls
31. Register of Home Town
32. Expenditure Statements
33. Treasury Bill Register
34. Register of Public Grievances and Complaints
35. Register of subscribers in respect of GIS relating to employees of Audit Office
36. Register of D.O.Letters
37. Register of Call Book
38. Arrear List
39. Distribution Register
40. Asst. Audit Officers Personal Watch Register
41. Fair copy Register

42. Personal Register
43. Register of appointments
44. Inward Register
45. Outward Register
46. Local Delivery Register
47. Register of disciplinary proceedings death within the office.

II. AUDIT RELATED REGISTERS:

1. Register of Audit Reports received and pending scrutiny
2. Register of Audit Reports pending issue
3. Register of Warning Letters
4. Register of Watch Five years time limit in respect of Gram Panchayats Warning letters.
5. Register of Surcharge letters
6. Register of appeals on surcharge certificates received
7. Register of serious irregularities reported to Govt.
8. Register of clear cases of losses reported to in respect of Municipalities.
9. Register of Utilisation certificates received for Counter signatures
10. Register of Audit Pending for over two years
11. Register of defaultations
12. Register of Special Audits
13. Register of Grants
14. Register of Inspections conducted and notes issued
15. Register of Despatch, Warning letters.

16. Despatch Register of Surcharge Certificates
17. Register of audit fee in respect of Agriculture Marketing Committees etc.,
18. Register of non-maintenance of records by temples.
19. Register of final audits completed and draft audit report submitted.
20. Register of Audit Reports of Temples
21. Demand Register
22. Register of review of Audit of Gram Panchayats
23. Pay fixation pre-check registers.
24. Post-Audit of pay fixations
25. Register of Annual Accounts due and received
26. Register to watch the receipt of vouchers and Accounts
27. Register to watch the receipt of budget estimates of the Local Bodies.

III. REGISTERS RELATING TO OTHER THAN ADMINISTRATIVE AND AUDIT RELATED MATTER.

1. Register of pension cases of Local bodies
2. Register of pension cases of Teachers
3. Register of pension cases received (Class IV employees)
4. Register of PPOs (Service pension/Family pension and Financial Assistance).
5. Register of G.P.O's
6. Stock Register of Pension Forms
7. F.B.F Lumpsum claims (Death cases)
8. FBF ledger (Contribution Schedules)

9. FBF Register of FBF cards
10. Form-I Register to watch schedules and challans relating to remittances of APSEGIS contribution credited to Government.
12. Form-IV register of watch clearance of bills relating to reimbursement of Savings Fund paid under APSEGIS in respect of employees of Local Bodies outgoing at the time of retirement.
13. Form-V Register of watch clearance of bills relating to reimbursement of savings fund and insurance fund paid under the APSEGIS in respect of employees of Local Bodies in the event of death while in service.
14. Watch Register of GPF bills of Panchayat Raj Institutions.
15. Register of subscribers to GIS relating to Local Bodies.
16. Register of release of teaching grant.

6. Present Strength of Office: D.D/D.OA.O.; AAOS Sr. Auditors.
Jr. Auditors. Typists.
Record Assts. Attenders.

AUDITS:

7. No. of Auditable institutions Total No. No. pending
the unit (Year-Wise details to be as on 1-4-99 as on 31-10-1999.
furnished in the annexure in
respect of all institutions)
- a) Municipalities.
 - b) Gram Panchayats
 - i) Notified.
 - ii) Non-Notified;
 - c) Mandal Parishads.
 - d) Zilla Parishads.
 - e) Temples.
 - i) Concurrent audit
 - f) Agricultural Market Committees.
 - g) Misc. Institutions.
 - i) Hostels.
 - ii) O.R.
 - iii) Zilla Grandhalaya Samatha.
 - iv) Dist.Medical Lending Library.
 - v) Z.P Secondary Schools.
 - vi) Others.

8. Audits Pending for over two years.

9. Concurrent audit of Class I

Panchayats, Temples, Mandal Parishads & Zilla Parishads.

i) Names of Panchayat, Temples, Mandal Parishads and Zilla Parishads for which vouchers due.

ii) Names of Panchyats, Temples, Mandal Parishads & Zilla Parishads, for which audit of vouchers is due.

iii) Names of Panchayats, Temples, Mandal Parishads & Zilla Parishads, for which Audit Notes have not been issued.

iv) Action taken in respect of non receipt of vouchers.

10. Non-production of records for audit by panchyats and Temples whether reported to Administrative authorities.

Panchyats: No. of cases

Temples. reported

AUDIT REPORTS

- 11.a) No. of draft audit reports and audit notes pending submission in respect of audits/Completed (with details in annexure)
- i) Municipalities.
 - ii) Gram Panchayats.
 - iii) Mandal Parishads.
 - iv) Zilla Parishads.
 - v) Temples.
 - vi) Agrl. Market Committees.
 - vii) Z.P. High Schools.
 - viii) Misc. Institutions.
- b) Draft Audit Reports returned with queries and pending resubmission (with details in annexure)
- c) Draft Audit reports and audit Notes under the scrutiny of Asst. Audit Officer (with details in annexure)
- d) Draft Audit reports under the Scrutiny of D.A.O./D.D. (with details in annexure)
- e) Draft Audit reports under type (with details in annexure)
12. Whether objections regarding diversion of grants, U.Cs., pending and balance of loans pending are being written in the A.Rs of Mandal Parishad & Zilla Parishad special Letters & Surcharge Certificates.

13. Number of Special Letters Pending (Year-Wise)
- | Year. | No. of files. | No. of items. |
|-------|---------------|---------------|
|-------|---------------|---------------|
- a) Gram Panchayats.
- i) Notified.
 - ii) Non-Notified.
- b) Mandal Parishads.
- c) Zilla Parishads.
- d) Zilla Grandhalaya Samstha.
- e) Agri. Market Committees
14. Cases of abnormal delays in the submission of warning letters with sectional notes.
15. No. of Surcharge Certificates issued.
- | Upto the date of previous inspection. | No. | Amount. |
|---------------------------------------|-----|---------|
| Since date of Previous inspection. | | |
16. Accounts of Municipalities/Mandal Parishads/Zilla Parishads.
- i) Month upto which accts. were received.
 - ii) Action taken regarding default.
17. Non-receipt of replies to Audit reports.
Municipalities.

Non-Notified Gram Panchayats.

Notified Gram Panchayats.

Mandal Parishads.

Zilla Parishad.

Agriculture Market Committees.

Z.G.S.

18. Overdrawal of grants:

a) (i) No.of O.D.Grant Statements due & No.submitted.

Year.	No.of statements due.	No.of statements submitted
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Municipalities.

Panchayats.

(ii) O.D.Grants items	Year.	No.	Amount.
-----------------------	-------	-----	---------

pending settlement.

Municipalities.

Panchayatas.

(iii) No of items settled during
inspection, No.of items and
amount.

18. b) Whether quarterly return of
O.D.Grants Items, settled are being
received from E.As. of Local Bodies.

If not List out defaulters.

19. Whether grants statements upto the previous year submitted to Head-Office.
 - a) M.C.W.grants.
 - b) Antifylariasis.
 - c) Education Tax.
 - d) Half-grant for addl. expenditure on revised scale of pay.
20. Whether all U.Cs received have been forwarded to the grant sanctioning authority.
21. Whether serious irregularities on Mandal Parishad & Zilla Parishad and clear cases of losses in respect of Municipalities (General fund & Ele.Edn.Funds).

ESTABLISHMENT REGISTERS

22. Whether service registers have been maintained for all the members of the staff.
23. Any defects in the maintenance of service registers and leave accounts.
24. Was life Insurance done by all members of the staff with A.P.G.L.I.

25. Are the C.R.files of staff/character Rolls in respect of Attenders maintained upto date.
26. Is the communal rotation followed strictly in making appointments.

REGISTERS

28. Whether all reginsters noted in appendix to Vol.I of the State Audit Department Manual were maintained.
29. Defect in maintenance of the registers (give details)
30. Last date of verification of stocks by Asst Audit Officer /Dist. Audit Officer/Deputy Director.
 - a)
 1. Stationery.
 2. Furniture.
 3. Books.
 4. Postage stamp accounts.
 - b) Are there any old and unserviceable articles to be written off:

MISCELLANEOUS

31. a) Total No.of currents received (Month-wise) details of each current and the reasons for pendency)
- b) No. of pending on the date of inspections (month-wise) Details of each current and the reasons for pendency)
- c) Are the members of staff submitting P.Rs at prescribed dates.

32. Details in submission of due date returns.

Return.	Due date.	Date of Submission.	Delay.
---------	-----------	---------------------	--------

33. What is the balance of P.A. on the date of Inspection and was it produced.

34. Is office accomodation adequate & rent being paid regularly.

35. Record room. maintenance of record room.

36. Whether list of records ripe for destruction submitted. If so when?

37. Are the circulars, files and Gazettes and G.O.Volumes maintained carefully and bound or stitched.
38. Is the correspondence commenced in Telugu.

PRE INSPECTION NOTES:

39. Was the previous Inspection notes returned with replies.
40. Irregularities pointed out in the previous inspection notes still pending rectification with reasons for the pendency.
41. Other remarks.
42. General Remarks.

DIRECTOR

To

The Deputy Director of State Audit/Dist. Audit Officer, State Audit .

The Asst.Audit Officer, State Audit

copy to the D.D./Dist A.O. for information and necessary action.

He should offer his specific remarks on each item of the reply furnished by the Asst Audit Officer and submit them to the H.O.vide Circular No.6/CC/72, dt.2-12-1972.

NUMBER OF WARNING LETTERS MISSING

(GRAM PANCHAYAT: MANDAL PARISHADS : ZILLA PARISHADS : MARKET COMMITTEES, ANDHRA ZILLA GRANDHALAYA SAMSTA)

S.No.	Name of the institution	Year	L.F. No. & Date.

NUMBER OF AUDIT REPORTS MISSING (GRAM PANCHAYATS)

S.No.	Name of the Gram Panchayat	Year	L.F. No. & Date.

CLEAR CASES OF LOSSES (SERIOUS IRREGULARITIES) IN RESPECT OF EACH ITEM IN THE AUDIT REPORTS OF MUNICIPALITIES YET TO BE IMPORTED TO DIRECTOR OF MUNICIPAL ADMINISTRATION/GOVERNMENT.

S.No.	Name of the Municipal Council	Years

Item No.7

UNITWISE AND YEARWISE PARTICULARS OF AUDITS PENDING POSITION AS ON 1-1-1999

Unit	Category of institution Mpl/Gram Panchayat /Zilla Parishad/Mandal Parishad	Year	Audits	Audits done upto pending as on 1-4-98	Balance of audits pending as on 31-12-98
1.	2.	3.	4.	5.	6.

ITEM NO.8

PARTICULARS OF AUDITS PENDING FOR OVER TWO YEARS

Unit	Name of the Gram Pachayat	Years for which audits pending	Remarks.
1.	2.	3.	4.

ITEM NO.10

**STATEMENT SHOWING THE PARTICULARS OF GRAM PANCHAYATS/
TEMPLES IN RESPECT OF WHICH RECORDS NOT PRODUCED.**

Unit.	Name of the G.P/ Temples.	Year for which Audit Pending	Reasons for non-production of records.	Action taken.
1.	2.	3.	4.	5.

**STATE SHOWING THE AUDIT AND ISSUE OF AUIT REPORTS IN RESPCET OF
MUNICIPALITIES/ZILLA PARISHAD/MANDAL PARISHADS
SAMITHIZILLA GRANDHALAYA SAMSTHAS//NOTIFIED GRAM
PANCHAYATS AND OTHER MISCELLANEOUS INSTITUTIONS AS ON 1-1-99.**

Sl. No.	Name of the institution.	Year upto which audit completed.	date of completion of lastest years audit	Year upto which A.Rs issued.	Date of issue of A.Rs.	reasons in cases where A.Rs are not issued.

STATEMENT SHOWING THE GRANT STATEMENTS DUE FROM THE MUNICIPALITIES

Sl.No.	Name of the Grant.	Name of the Municipalities	Year upto which grant Statements received and the ref.No. and date in which each to the grant sanctioning authority.	Years for which the grant statements due from the Municipality.	Action taken.

LIST OF UNDELIVERED SURCHARGE CERTIFICATES

Sl.No.	Name of the Surcharge and the Name of the institution.	Ref.No.and date in which the S/c is issued.	Date on which returned back to the office.	Action taken to re-issue the S/c.
1.	2.	3.	4.	5.

**LIST OF SURCHARGE CERTIFICATES FOR
WHICH ACKNOWLEDGEMENTS NOT RECEIVED**

Sl.No.	Name of the surcharge and the name of	Ref.No. and date in which s/c is issued. the Institution.	Action taken to obtain in the acknowledgement of the surcharges.
1.	2.	3.	4.

**LIST OF UNDELEIVERED WARNING LETTERS IN RESPECT OF ZILLA PARISHAD :
MANDAL PARISHADS : MARKET COMMITTEES : MUNICIPALITIES : GRAM PANCHAYATS
(NOTIFIED AND NON NOTIFIED) ZILLA GRANDHILAYA SAMSTHAS:**

Sl.No.	Name of the institution*	Year.	W.Lr.E.F. No. &Dt.	Name of the executive authority.	Date of return	Action taken to serve the W/L again.
1.	2.	3.	4.	5.	6.	7.

**NUMBER OF SURCHARGE CERTIFICATES ISSUED SO FAR IN RESPECT OF
MANDAL PARISHADS : ZILLA PARISHADS : MARKET COMMITTEES AND
ZILLA GRANDHALAYA SAMSTHA.**

Sl.No.	Name of the Institution	No.of S.Cs issued so far.	Amount
1.	2.	3.	4.

**ADDITIONAL EMOLUMENTS (C.D) OBJECTIONS RAISED IN THE AUDIT REPORTS
REPORTS OF ZILLA PARISHAD MANDAL PARISHADS: GRAM PANCHAYATS:
MUNICIPAL COUNCILS AND AGRICULTURE MARKET COMMITTEES.**

Sl.No.	Name of the institution	Year.	Para No.	Nature of objection raised.
1.	2.	3.	4.	5.

**NON RECEIPT OF REPLIES TO AUDIT REPORTS IN RESPECT OF MUNICIPALITIES
MANDAL PARISHADS : ZILLA PARISHAD : ZILLA GRANDHALAYA SAMSTHAS :
MARKET COMMITTEE (ENTIRE DISTRICT)**

Sl.No.	Name of the institution.	Year upto which A.Rs. issued.	Year upto which replies to the A.Rs. received.	Year upto which A.Rs issued L.F.No.& Date.	Action taken for the non receipt of replies.

**AUDIT AND ISSUE OF AUDIT REPORTS OF ZILLA PARISHAD MANDAL
PARISHADSAGRICULTURE MARKET COMMITTEE AND NOTIFIED
GRAM PANCHAYATS FOR THE YEAR FROM 1982-83 TO 1984-85**

Sl.No.	Name of the Institution.	Year	Date of completion of audit	Date of submission of audit report.	date of issue of audit report.
1.	2.	3.	4.	5.	6.

**STATEMENT SHOWING THE PARA NOS.OF REPORTS OF ZILLA PARISHAD MANDAL
PARISHAD RELATING TO THE YEAR 1983-84**

Sl. No.	Name of the institution	U.Cs Para No.	Diversion of earmarked funds.	Incomplete work.	Loans	Material lying idle.	S.C. amounts not records.
1.	2.	3.	4.	5.	6.	7.	8.

**REPLIES TO THE AUDIT REPORT PENDING VERIFICATION AND ISSUE OF FURTHER
REMARKS, FORWARDING ENDORSEMENTS.**

Sl.No.	Name of the institution (A.M.C/Municipal council/Z.G.S).	Year	Date of receipt of replies.
1.	2.	3.	4.

**REPLIES TO THE AUDIT REPORTS OF PENDING RECEIPT MUNICIPAL COUNCILS/
Z.G.S. AGRICULTURE MARKET COMMITTEES.**

Sl.No.	Name of the institution.	Year for which replies are due.	Action taken.
1.	2.	3.	4.

SURCHARGEABLE NATURE OF OBJECTIONS OF MANDAL PARISHADS AND ZILLA PARISHAD.

Sl.No.	Name of the M.P./Z.P.	Year.	Para Nos.
1.	2.	3.	4.

STATEMENT OF AUDIT WORK DONE IN RESPECT OF ZILLA PARISHAD AUDIT OFFICE/
MANDAL PARISHADAUDIT OFFICE./ GRAMA LOCAL FUND AUDIT OFFICE
FROM 4/98 TO 12/98

Sl.No. 1.	Month. 2.	Nature of Work. 3.

**DISTRIBUTION OF MANDALS:
GRAM PANCHAYAT AUDITS**

Sl.No.	Name of the Auditor	MANDALS ALLOTTED DURING			
		1994-95	1995-96	1996-97	1987-98
1.	2.	3.	4.	5.	6.

**STATEMENT SHOWING THE AUDIT FEES PARTICULARS OF
AGRICULTURE MARKET COMMITTEES AND OTHERS**

Sl.No.	Name of the institution.	Year.	Amount of audit fee due.	Amount remitted.	Ch.No.& date.	Balance to be remitted.
1.	2.	3.	4.	5.	6.	7.

**DIARIES OF ASST. AUDIT OFFICERS YET TO BE APPROVED
FROM THE DATE OF LAST INSPECTION.**

Sl.No.	Name of the A.A.O.	Month.	Reasons.
1.	2.	3.	4.

DIARIES OF ASST. AUDIT OFFICERS DUE FROM THE DATE OF LAST INSPECTION

Sl.No.	Name of the A.A.O	Month for which diaries are due.
1.	2.	3.

RETURNS DUE FROM THE ASST. AUDIT OFFICERS

Sl.No. 1.	No.and name of the Pdl. 2.	Months for which not sent. 3.

**NUMBER OF S/CS ISSUED BY THE AUDIT OFFICER/DEPUTY DIRECTOR
FROM THE DATE OF LAST INSPECTION.**

S.No.	Month	No.of S/cs issued.

**STATEMENT SHOWING THE PARTICULARS OF DEDUCTIONS MADE TOWARDS
G.P.F. /A.P.G.L.I. /F.B.F. FROM ALL THE STAFF MEMBERS IN THE DISTRICT.**

S.No.	Name	Designation	Pay Rs.	SUBSCRIPTION TO		
				G.P.F.	A.P.G.L.I.	F.B.F.

**STATEMENT SHOWING THE REMITTANCE PARTICULARS OF
F.B.F. CONTRIBUTIONS PENDING RECEIPT
FROM THE INSTITUTIONS FROM AUGUST 75 TO OCT. 84.**

S.No.	Name of the institution.	Months for which remittance Particulars not received.	
		General Funds	Z.P. Education Funds.
1.			
2.			
3.			

**STATEMENT SHOWING THE REMITTANCE PARTICULARS OF
GORUP INSURANCE PENDING RECEIPT FROM NOVEMBER 84 TO**

S.No.	Name of the institution.	Months for which schedules due
		Gl.Funds / Edn. Funds.
1.	2.	3.

ITEM NO.11 A.

**STATEMENT SHOWING THE DRAFT AUDIT REPORTS PENDING SUBMISSION
BY THE DISTRICT INSPECTOR AND AUDITS AS ON 1-1-1999**

Unit.	S.No.	Name of the Auditor.	Name of the Institution.	Year.	Date of audit.

ITEM NO.11 (B)

**STATEMENT SHOWING THE DRAFT AUDIT REPORTS RETURNED
WITH QUERRIES AND PENDING RESUBMISSION.**

Unit.	S.No.	Name of the Auditor.	Name of the institution.	Year	Date of Audit	Date of submission of D.A.R. by Auditor.	Date of return with querries.

ITEM NO. 11(c)

DRAFT AUDIT REPORTS UNDER SCRUTINY OF THE ASST. AUDIT OFFICER

Unit	S.No.	Name of the institution.	Year	Date of Audit.	Date of submission by the Auditor.

ITEM NO.11 (d)

DRAFT AUDIT REPORTS UNDER SCRUTINY OF THE AUDIT OFFICER.

Unit.	S.No.	Name of the Institution.	Year.	Date of receipt of D.A.R.

ITEM NO. (e)

AUDIT REPORTS UNDER TYPE AND ISSUE.

Unit .	S.No.	Name of the Institution.	Year	Date of Receipt of D.A.R.	Date of approval by Audit Officer.

**NUMBER OF SURCHARGE CERTIFICATES ISSUED BY THE DEPUTY DIRECTOR/
AUDIT OFFICER (FROM THE MONTH OF THE LAST INSPECTION)**

S.No.	Month	No.of S.C.'s issued	Amount Rs.

CURRENTS PENDING DISPOSAL (INCLUDING THE CURRENT PENDING IN THE WATCH REGISTER)

S.No.	Current No./date of Receipt	Outside No. and Date.	Subject	Reasons for its pendency

**YEAR WISE PARTICULARS OF WARNING LETTERS PENDING
UNDER SUCH CATEGORY.**

Unit.	Name of the Category of Institution	Year.	No.of W/L files	No.of items
1.	2.	3.	4.	5.

**STATEMENT SHOWING THE UTILISATION CERTIFICATES PENDING
IN RESPECT OF ZILLA PARISHAD/MANDAL PARISHADS**

Sl.No.	Name of the Z.P/ M.P.	No. of U.Cs due.	No.of U.Cs received	No.of U.Cs sent duly countersigned.	No.of U.Cs pending countersignature.	Reasons for Pendency.
1.	2.	3.	4.	5.	6.	7.

**NUMBER OF OBJECTIONS PENDING IN RESPECT OF
MANDAL PARISHADS / ZILLA PARISHAD.**

Sl.No.	Year	NO OF OBJECTIONS PENDING			
		Serious		Non Serious	
		No	Amount	No.	Amount
1.	2.	3.	4.	5.	6.

To be returned with replies by the Audit Officer

1. Whether objections raised in the M.P./ Z.P. Audit reports regarding the No. of U.C.s pending submission for all the years (give details of para Nos. of A.R.s) Cir. No. 1088/G2/76. dt. 4-8-76.
2. U.Cs pending receipt from the Z.P./ M.P.(yearwise, grantwise and institution wise).
3. No. of U.cs pending verification in AAO's office with yearwise details and dates of receipt.
4. No. of U.Cs. pending counter signature in A.O's office.
5. No. of objections pending (yearwise and brianchwise) ZP/MP (H.O. Memo. No. 12948/U3/79. dt. 12-12-79 and No. 5213/268/U3/80, dt. 3-6-80).
6. Years for which MP/ZP vouchers are yet to be returned (G.O. Ms. No. 600/PR/ Accts. VI/Dept.. dt. 5-12-74).

7. Serious irregularities so far reported (MP/ZP) Name of MP/ZP Year and Lr. No. ... of Director.
8. Serious irregularities (MP/ZP) yet to be reported to Govt. D.O. 2013/B2/78 dt. 6-7-78 (before 15-8-78 to H.O.
9. Diversion of earmarked funds.
Whether paras written in MP & ZP A.R.s terms of Cir. No. 463/P2/77 dt. 31.8.77 and No. 452/G2/78; dt. 1.3.78 (Give details of para No.s of ARs of latest years)
10. Give details of the MP/ZP A.Rs yet to be issued with reasons for the delay.
11. Whether the audits of M.Ps taken up and completed & ARs issued in terms of H.O. cir. No. 368 & 369/G1/81, dt. 23-2-81 (Give details of audits completed & ARs issued and yet to be issued.)
12. Whether concurrent audit is done in respect of MP & ZP Institutions (give month upto which done & notes issued.)

13. Whether the audit done by the auditors in respect of MPs is reviewed by the AAO and A.Rs issued in the name of AAO(H.O. cir. No. 2203/14582/GI/79. dt. 14-1-80 & Cir. No. 368 & 369/a1/81, dt. 28-2-1981.
14. Whether the MP & ZP A.Rs. are approved after visiting the institutions by the A.O. (H.O. Cir. No. 2203/14582/G1/79. dt. 14-1-80 & Cir. No. 368 & 369/G1/81. dt. 28-2-81).
15. Whether the MP draft audit reports are drafted during the course of audits (H.O. Cir. No. 2738/H2/77, dt. 13-11-77 and 369 & 369/G1/81 dt. 20-2-81)
16. Whether the draft paras in respect of the Z.P. are obtained once in a week (H.O. Cir. No. 2738/H2/77, dt. 15-11-77).
17. Whether training to Ministerial staff given during the audit of MP & ZP institutions (H.O.cir. No. 4036/856/G2/77. dt. 14-9-77).

18. Whether a copy of the A.R. with annual account sent to H.O. after issue in respect of MP& Z.P. (H.O.cir. No. 1173/G2/78. dt. 28-8-76).
19. Whether the questionnaire obtained during audit of MP & ZP institutions, in terms of H.O. Cir. No. 1098/5746/G2/77 dt. 28-5-79 and G.O. No.30. 2568/Accts.VI/78-14 Dept. dt. 3-5-79.
20. If the questionnaire is not sent, what is the action taken.
21. Whether instructions in H.O. Cir. No. 451/G2/78. dt. 1-3-78 regarding the non-maintenance of register in HP & ZP followed.
22. Whether the instructions in H.O. Cir. No. 452/G2/78, dt. 1-3-78 regarding the objections on budget of MP & ZP followed.
23. Whether the unspent balances in respect of the releases made by the A.O. are recovered in terms of the Cir. No. 2880/G4/67. dt. 11-3-71 and No.1943/G1/73, dt. 17-12-73.

24. Whether register of U.Cs maintained by the AAOs, (MP/ZP) in accordance with Cir. No. 709/H1/77-2, dt. 24-11-77.
25. Advances in respect of Z.P. & M.P : Whether retrenchment slips issued and register maintained (H.O. cir. No. 1134/5232/G2/78, dt. 30-10-78).
26. Whether G.I.S. schedules obtained during audit by the auditors and A.A.O.s. in the case of default (Cir.No. 41078/A1/217/76,dt.1-2-77).
27. Whether objections raised in the A.Rs. of G.Ps. of MP & ZP in cases where the surcharged amounts are not recovered (Cir. No.63732/1699/B1/77,dt. 2-9-77).
28. Whether library cess paras in Audit Reports of G.Ps communicated to Z.G.S as and when A.Rs. are issued (H.O.Cir. No. 100/B3/78, dt. 3-11-78).
29. Whether A.O. attended for the settlement of objections in Z.G.S. once in a quarter (Cir. No. 150/M2/713/77, dt. 26-11-77 of H.O.).

30. Give yearwise list of objections pending in Z.G.S.
31. Whether the Municipal audit reports are drafted in accordance with the instructions in Cir. No. 1359/A1/77, dt. 5-9-77 and 14525/907/A1/77, dt. 18-8-77.
32. Whether non-remittance of APGLI premium pointed out in the inspection notes of the local bodies by the Audit Officer (Cir.No.12260/U1/78, dt. 23-8-78).
33. Whether objections raised regarding incomplete works in MP & ZP, A.Rs.
34. Whether draft audit reports of MPs GPs are drafted in terms of the guidelines in H.O. Cir. No. 12676/G2/63, dt. 7-4-64. No. 3832/G2/76 dt. 8-6-78 No. 1068/G2/76 dt. 4-8-76).
35. Whether objections raised in the notes of Z.P. High schools regarding the non-remittance of audit fees.

36. Whether local bodies informed to quote the ref. No. & Date through which 80% is released while preparing claims of 20% in respect of F.B.F retirement cases (H.O. Cir. No. 41078/M1/78, dt. 15-12-79)
37. Whether instructions in H.O. Cir. No. 1469/G2/77, dt. 27-12-77 and 55027/G2/78, dt. 4-11-78 regarding raising objections on loans in MP & ZP institutions followed.
38. Whether C.D. payments are checked during audit and inspection by the H.O. Cir. No. 50021/A/310/K1/79, dt. 17-11-79.
39. Whether monthly Pdl. required to be sent interms of H.O.Cir.No.588/3498/F2/77, dt. 21-1-78 in respect of official language Telugu sent to H.O.
40. MUNICIPALITIES :

Clear cases of losses - years for which reports made to the Govt. D.M.A.

a) Lr.No./date of Director.

- b) Invoice No./dt. of A.O. in case of files sent for approval of Director.
41. Municipalities :
- Clear cases of losses - years for which reports are to be made to Govt/D.M.A. H.O. (Cir. No. 66698/1516/77 dt.8-7-77 & 26-10-78).
42. Whether clear cases of losses in respect of the objections in A.R.s of Z.P. Municipalities reported to Govt.H.O. D.O. Lr. No. 39866/793-1/A3/79. dt. 27-11-78) of D.D./H.O.
43. Whether register of clear cases of losses in respect of Municipal councils reported to Govt. DMA maintained by the AAOs.
44. Whether further action all the cases reported pursued till the amounts are recovered H.O. D.O. No. 6898/A1/1516/77. dt. 19-11-77.
45. Whether monthly meetings of A.AOs conducted regularly (Cir.No. 11817/Pdl/II/C2/75 dt23.7.75).

46. Audit reports missing list Cir. No.1/Q / 77 dt. 1-10-77 with reasons and persons responsible.
47. Warning letters missing list Cir. No. 1/Q/77, dt. 1.10.77 with reasons and persons responsible.
48. Municipal advances whether reports made to Govt. in terms of Memo. No. Cir. 11732/A1/241 of 78. dt. 23-3-78 of H.O.
49. Whether old news papers disposed off once in a quarter and remitted to the State funds. Give the challans Nos., amount and date of remittance from the date of last inspection H.O. Cir.No. 6/Q /77 dt. 1-11-77.
50. Whether character rolls maintained in respect of Attenders upto date in all the offices in the Dist. H.O. Lr.No. 3/Q/79,dt. 8-5-79).
51. Whether certificates of upto date maintenance of C.R.s and character rolls sent to H.O. upto the latest year. Give the invoice No./date in which sent.

52. Whether Settement of work done is enclosed to the A.Rs. of major institutions the audit of which is done by more than one individual. (H.O. Cir. No.1/Q/79, dt. 1-2-79).
53. Whether probations declared and leaves sanctioned by A.O. reviewd in terms of H.O. Cir. No. 4/Q / 77, dt. 1-11-77.
54. Whether acknowledgements of Executive Authorities obtained by A.A.Os and Auditors on the rough notes and by the A.O. during his inspection of the D. A.R.s
55. Whether the audit offices are inspected by the Dist. Audit Officer once in a quarter.

Cir.No. 2/CC/72. dt. 11-2-72.

Cir.No. 5/CC/72. dt. 14-4-72.

Cir.No. 2/CC/75. dt. 15-9-75.

Cir.No. 3/CC/77. dt. 16-10-77.

56. Whether the AAOs. furnished replies to the A.Os. inspection notes. If not, what is the action taken. Give details.

57. Whether defects pointed out in the inspection notes rectified. if not, what is the action taken.
58. Whether the local bodies at head quarters inspected by A.O. if so, the date of last such inspection to be given. (Cir. No. 5/Q/ 77. dt. 16-10-77).
59. Whether the surchargeable items of objections pointed out in part-II of the inspection notes of A.O. in respect of MP & ZP and further action pursued for the submission of draft. S.Cs. (H.O. Cir.No.2768/ H1/76 dt. 15-4-76).
60. MUNICIPALITIES :
- Whether the objections relating the diversion of earmarked funds worked but as per the Cir.No. 1890/A1/65 dt. 17-7-65, 40525/937/A/77 dt. 16-6-77 and 48525/935/A1/77, dt. -8-77.
61. How many W.Ls. are left out without any action by the time orders in G.O. Ms.No. 70 P.R. (Samithis.I) dept., dt. 7-2-81

- prescribing the time limit are issued and what is the action taken on such W.Ls.
62. Whether any register is maintained to watch the time limit prescribed in G.O.Ms. No. 70 P.S. (S.I.) Dept. dt. 7-2-81.
 63. How many M.P & Z.P Warning letters are submitted to H.O. with draft S.Cs after the issue of D.O. Lt. 743/B1/78, dt. 6-7-78 and Cir. No. 1351/154/H1/78, dt.1.3.78.
 64. How many surchargeable items of objections are pending in MP & Z.P on which draft S.C.s can be submitted for approval with details (H.O. No. 743/B1/78 dt. 6-7-78)
 65. Howmany W/Ls are submitted to H.O. with Sectional notes and draft S.Cs
 66. Give list of W/Ls for which acknowledgements not received.
 67. Give a list of W/Ls refused by the addressees.
 68. Give a list of W/Ls undelivered.

69. Whether W/Ls are issued upto the year upto which audit reports issued in respect of MP & ZP a.k.cn., U. & gram Panchayaths
70. Whether W/Ls are issued upto the year upto which audit reports issued in respect of MP & ZP A.MC.s. Z.G.S. & Gram Panchayats.
71. Give a list of S.Cs for which acknowledgement not received.
72. List of S.Cs. refused by the surchargees.
73. List of .S.C.s undelivered.
74. Give a list of S.Cs for which date of acknowledgement is not noted in the Register of S.Cs.
75. Whether the audit fees has been completely recovered. If not list out the dues whether any register maintained.
76. Whether pending paras are verified in the A.R.s where raplies to A.Rs are received.

77. Whether the audit of all listed temples is completed and audit reports issued before 30th of June every year.
78. Whether action taken in terms of H.O. Cir. No. 1363/K/K1/80 dt. 8-5-80 in respect of arrear audit of temples.
79. Whether audit done by the auditors in case where the income exceeds Rs. 10,000/- is reviewed by the AAOs/A.Rs issued in the name of the AAO. (H.O.cir. No.1 / 1322/22-10-54)
80. Whether family benefit fund cards have been filed in the S.R.s of all the staff members.
81. Whether GIS subscriptions recovered from all the members.
82. Whether separate files opened by the AAOs in respect of G.P. audits pending for over 2 years and whether register of audits pending for over two years maintained by A.O. and progress of audits watched personally (H.O. Cir.No.7/Q/77. dt. 1-11-77).

83. Give a list of Mandals allotted to each auditor during the preceeding 3 years and the present year.
84. Whether the Mandals are changed every year whether the auditors are prohibited to conduct audits in their native Mandals (H.O. Cir. No. 64497/B1/78 dt. 6-1-79).
85. Whether the A.A.O.s. are prohibited to conduct the audit of small G.Ps. or not (H.O. Cir. No.982/B3/79. dt. 12-12-79)
86. Whether the instructions issued in H.O. Cir. No. 32093/A6/72. dt. 9-5-72 and 951/A1/77 dt. 13.11.77 are followed while approving the Municipal Audit Reports.
87. Whether instructions in H.O. Cir. Memo 1359/A1/77. dt. 5-3-77 are followed while drafting the A.Rs of Municipalities.
88. Whether diversion of earmarked funds worked. out in the Mpl. audit reports in terms of H.O. Cir. No.1890/A4/65. dt. 17.7.65 and 48525/A1/77.dt.1-8-77.

89. Whether the instructions issued in H.O. Cir. No.797/A2/70-1, dt. 16-2-79 regarding the settlement of objections of serious nature of municipalities followed.
90. Whether objections on earmarking of funds for the welfare of weaker sections in M.P./Z.P. raised in terms of H.O. Cir. No.1004/G2/79-5. dt. 18-7-79.
91. Whether action taken regarding the refund of excess grents in G.P.s (H.O.Cir. No. Spl.13/78 dt. 9-11-78 and No. Spl.13/88-1 dt. 8-2-79)
92. Whether the rough audit notes were stiched and filed by the A.O.s (H.O.Cir.No.951/A1/77 dt. 26-12-77)
93. Whether instructions issued in Ho.Cir.No /100/H2/76, dt. -3-79 are followed regarding settlement of objections.
94. Whether quarterly programmes are obtained from the A.A.Os approved and sent to A.A.Os.(H.O.Cir.No.Pdl.4/B2/89-80 dt. 10-79)

95. Whether Pdls. received from the A.A.O.s are reviewed and copies of review submitted to H.O.,
96. Whether options under revised Pension Rules, 1980 obtained from the staff in the Dist. and filed with the S.R.s
97. Furnish statement of rates of Insurance premium and G.P.F. Subscriptions in respect of all staff members in the Dist. and the particulars of pay drawn by them and dates of appointment in respect of fresh recruits.
98. Whether half margin notes are issued and the objections discussed with the Municipal Commisioners, M.H.O., HT.P.O. concerned (H.O.Cir. No.2083/A4/72,dt.9-4-72)
99. Whether the A.O. discussed the objections with the Municipal Commisioner while reviewing and approving the DARs of Municipal councils and the date of discussions noted on the covering note of the DAR. Give

- the dates in respect of the latest D.A.Rs of Municipal Council (H.O.Cir. No.8951/A/A1/77,dt. 3-11-77).
100. Whether the irregularities in the maintenance of loan ledgers pointed out and discussed with E.A. and also in the Coordination Committee meeting Cir.No.4026/056/G2/77 dt.17-10-77).
101. Whether loans pending recovery from the individual loanees pointed out in the A.Rs of M.P. whether special reports made to P.R.Dept. with a copy to finance Departments in respect of heavy balances (H.O.Cir.No.35027/G2/78 dt. 4-11-78)
102. Whether MP & ZP audit reports are drafted department wise (H.O. Cir. No.14405/G2/79 dt.28-4-79)
103. Whether A.A.O.s. are conducting the Z.P. High Schools audits (H.O.Cir. No.206/G1/79 dt. 3-10-79)
104. a) Whether the audits of Agrl.Market Committees completed and audit

reports issued before 31st August every year.

- b) Whether an objection regarding audits fees is raised in the A.Rs (H.O.Cir.No.39393/842/B3/74 dt. 23-12-74).

105. Whether copies of the F.Rs. issued on the repiles to the A.Rs of Agri.Market Committees sent to the Director of Marketing, A.P. Hyderabad.

106. List out the replies to the audits reports received and pending verification and issue of A.Rs & F.Rs. (Municipal Councils, Z.G.S. & A.M.Cs.)

107. Whether copy of Z.G.S audit reports sent to H.O.every year (H.O. cir. No.13445/M2/345/78-1, dt. 22-4-78).

108. Whether statement of receipts and charges together with a copy of the A.R. in respect of Official Receiver sent to H.O. every year (H.O.Cir.No.1/M3/78, dt. 2-9-78).

109. Whether all pending Govt. references and W/Ls. of M.P. & Z.P. are reviewed during the A.A.O.s. monthly meeting (H.O.Cir. No.454/G2/76 dt. 15-4-76, No. 2768/H1/76 dt. 15-9-75).

110. Whether GIS registers are reviewed weekly (H.O.Cir.No.41078/A5/964/75, dt. 15-9-1975).

111. Whether the half yearly returns on surcharged amounts pending recovery prescribed in G.O.Ms. No.739 P.R. (P.III, dt. 9-10-67 are received and if so what is the action taken on them (H.O.Cir.No.22972/B1/68, dt. 16-7-68)

112. a) Whether copies of S.C.s in a month sent to H.O. along with Pdl. 12 every month.

b) Whether reports made to the Collector in respect or surcharged amounts pending recovery (H.O.Cir.No.19082/250/B2/78 dt. 25-4-78).

113. Whether monthly returns are obtained from the pension disbursing officers in the Dist. every month (H.O. Cir.355/A1/79-6, dt.1-6-79)
114. Whether all the Pdls. prescribed in respect of P.P.O and G.P.Os issued sent to H.O. every month (H.O.Cir.No.356/A1/79-6, dt. 1-6-79).
115. Whether the bills of the Gazetted Officers are preserved carefully and methodically duly noting the date of encashment Vr. No. and token No. date (G.M.No. 43726/B/980/TR/80, Fin. Dept. dt. 25.2.80)
116. Are there are any cases where amounts are recovered from the employees but not remitted to State funds and what is the action taken in this regard.
117. Whether S.R.s have been opened to all the members. Give list of persons to whom S.R.s are not opened or not received from other officers.

118. Whether S.Rs of all the persons are up to date and correctly maintained.
119. Are there any persons to whom pension papers are to be prepared/sent/to whom pension and retirement gratuity is to be sanctioned.
120. List of persons to whom increments are pending sanction with reasons.
121. List of disciplinary cases pending finalisation.
122. Give list of G.I.S.schedules due from each institution duly indicating the action taken.

S.No.	Name of the institution	Month for which Schedules are due.	Action taken.
1.	2.	3.	4.

123. Give list of persons to whom probation is pending declaration with reasons.
124. Give list of local body pension cases pending check with reasons.

125. Give list of pending currents in all offices in the Dist.

S.No.	Current No.	Date of receipt.	Subject.
1	2	3	4

126. Give list of G.I.S. cases pending disposal with dates of receipts and reasons for the same.

127. Whether G.I.S. cases are entered in the register immediately on receipt or entered only after they are disposed off.

128. Give list of pending pension cases of Class IV employees with date of receipt & reasons for the same.

129. Whether pension cases are entered in the P.R. intended for it on its receipt of after they are disposed.

AUDIT OFFICER

Local Funds

Audit and issue of Audit Reports in respect of Z.P./M.P./MPI .Cls AM.Cs/Notified
G.P.s for the preceeding 3 years

S.No.	Name of the Institution.	Year	Date of audit. DAR	Date of Submission of DAR.	Date of approval	Date remarks Issued.
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ANNEXURE -IV

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

I. RECEIPTS :

1. Accounts of fees managed departmentally.
2. Other taxes and fees.
3. Bill Books for Taxes and Fees and Warrants and Distributions.
4. Demand Register for taxes and fees.
5. Miscellaneous Bill Books.
6. Miscellaneous Demand Register.
7. Miscellaneous Receipts Register.
8. Miscellaneous Sales Register.
9. Prosecution Register.
10. Register of encroachment fees.
11. Register of encroachments.
12. Register of fruit bearing avenue trees.
13. Register of grants form Central and State Governments.
14. Register of subscriptions. contributions and donations.
15. Register of write-offs and remissions.

II. EXPENDITURE (GENERAL) :

16. Acquittance Register.
17. Cash Book.
18. Cheque Book.
19. Pay Bill Register.
20. Petty Cash Book.

21. Register of Bills passed for payment.
22. Register of undisbursed pay.
23. T.A. Bill Register.
24. Treasury Pass Book.

III. ESTABLISHMENT :

25. Establishment Audit Register.
26. Last Pay Certificates.
27. Register of Increment Certificates.
28. Register of Probationers.
29. Register of Service Registers.
30. Service Registers.

IV. CONTINGENCIES :

31. Register of Advances.
32. Register of Contingent Charges.
33. Register of Permanent Advance.

V. PENSIONS :

34. Demand Register of Pensionary Contributions.
35. Pension Fund Cash Book.
36. Pension Payment Audit Register.
37. Register of Pension payment Orders.

VI. PROVIDENT FUND :

38. Abstract Register of Provident Fund.
39. Provident Fund Cash Book.
40. Provident Fund Ledger.

41. Register of Insurance Policies.
42. Register of Premia.
43. Register of subscribers to the Provident Fund and their nominees.
44. Register of Temporary withdrawals and their recoveries.

VII. ACCOUNTS :

45. Abstract register of receipts and expenditure.
46. Annual Account.
47. Budget.
48. Detailed book of Receipts and Expenditure.
49. Detailed Monthly Account.
50. Licenses for Industries and Factories.
51. Loans Ledgers.
52. Posting register of receipts and charges for general funds and Secondary Education/Elementary Education Fund.
53. Register of Cheques and Postal Orders received.
54. Register of Deposits.
55. Register of Investments.
56. Register of Lapsed Deposits.
57. Register of Loans.
58. Register of Money Orders received.
59. Register of Receipts and Expenditure on account of Endowments
Transfer Entry Register.
60. Transfer Entry Register.

VII. STOCK REGISTERS :

61. Stock Account of Stationery.
62. Stock Account of Forms.
63. Stock Register of Furniture.
64. Stock Register of Measurement Books.
65. Stock Register of Tools and Plant.

IX. MISCELLANEOUS :

66. Attendance Register of members.
67. Catalogue of Books.
68. Cash Book to be used by Pleaders.
69. Ledger to be used by pleaders.
70. Log Book for Motor Vehicles.
71. Register of Audit Objections.
72. Register of Encroachments.
73. Register of Immovable Properties.
74. Register of Revenue Yielding Properties.
75. Register of Security Deposits.
76. Register of Suits.
77. Stamp Account Book.

X. REGISTER SPECIAL TO SUBSIDIARY INSTITUTIONS (CRAFT CENTRES, WOMEN WELFARE CENTRES ETC.) :

78. Production Register of Preparation Register.
79. Stock Account of Finished products.
80. Stock Account of Raw Materials.

XI. ENGINEERING BRANCH :

81. Abstract Register of receipts and charges.
82. Acquittance Register of Establishment.
83. Annual Register of Receipts and Issues and balances of Materials at Site Account.
84. Annual Verification Statement of Road Metal and Other material
85. Cash Book.
86. Contractors Ledger.
87. Grants Appropriation Register.
88. Monthly Log Book of Heavy Tools and Plant.
89. Imprest Cash Book.
90. Measurement Book.
91. Petty Cash book.
92. Register of Agreement.
93. Register of Advances Recoverable.
94. Register of Building.
95. Register of bridges and Culverts.
96. Register of Cheques and Money Orders.
97. Register of Cheque/Receipt Books.
98. Register of Contractors.
99. Register of Deposits.
100. Register of Encroachments.
101. Register of Estimates Received.
102. Register of Estimates Technically Sanctioned.
103. Register of Fixed Charges.
104. Register of Fruit Bearing Avenues.
105. Register of Hire Charges.

106. Register of Lapsed Deposits.
107. Register of Miscellaneous Recoveries.
108. Register of Miscellaneous Demand.
109. Register of Miscellaneous Sales.
110. Register of Miscellaneous Sanctions.
111. Register of Minor Irrigation Tanks.
112. Register of Permanent Advances.
113. Register of P.W.S. Schemes.
114. Register of Roads.
115. Register of Works.
116. Register of Work Bills.
117. Register of Works Check Measured and Super Check measured.
118. Register of Wells.
119. Road Chart.
120. Road Meta Rate Books.
121. Stock Register of M. Books.
122. Suspense Register.
123. T.E. Register.
124. T.E. Order.
125. Tender Register
126. Tender Schedules Register.
127. Treasury Remittance Book of the Engineer.
128. Unstamped Receipt Book.

REGISTER OF THE PERMANENT ADVANCE IN THE..

Sl.No.	Designation of the officer to whom the PA is sanctioned.	Amount of initial sanction	Reference No. and date.	Initials.	Increase or decrease out of the amount in Col.(3) reference.No.and date (indicate proceeding No. and date.	Total progressive (Net amount Cols.3-6)	Initials
1.	2.	3.	4.	5.	6.	7.	8.

Date of acknowledgement 199 -199	Remarks.
9.	10.

**REGISTER OF UNDISBURSED PAY ETC
(FOR WATCHING THE DISBURSEMENT OF MONEY DRAWN FROM THE TREASURY
AND NOT DISBURSED ON THE SAME DAY) APTC FORM-20.**

Date	Annual serial number	Undisbured balance of bills cashed				Amount disbursed	Balance	Date	Disbursement		Amount
		Description of bill or cheque originally cashed	Amount of the bill or cheque	Amount disbursed	Date of subsequent disbursement				Number of receipt item from which disbursed	Particulars of payment	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
			Rs. ps.	Rs. ps.		Rs. Ps	Rs. Ps				Rs. Ps

Office Establishment bill

Office T.A. Bill _____

Total

Deduct amount paid

Closing balance

Details of balance

ACQUITTANCE REGISTER (REVISED PROFORMA)
(CIRCULAR MEMO. ROC. NO. 86342/E4/76, DT., 10-12-1976)

Sl. No.	Token No.	Name of the Government Servant	Designation	Gross amount		Deduction		Net amount	Dated Signature (with stamp where unpaid items to be noted as such and attested)	Outside deductions	
				Rs.	Ps.	Rs.	Ps.			Co-op. Credit Society	House Building Society
1	1/A	2	3	4	5	6	7	8	9		

C.T.D.	Court attachment	Benevolent fund	LIC.	Misc.	Net Amount	Remarks
10	11	12	13	14	15	16

Certificates :

- i) Disbursed all items except the following items amounting to Rs. _____ (Rupees _____) checked with reference to S.R. 4(d) under T.R. 32.
- ii) Paid a sum of Rs. _____ (Rupees _____) on the authority of establishment bills of pay and allowances etc.,
- iii) Certified that a proper acquittance has been taken in respect of each amount paid in the roll from the persons concerned to receive.

REGISTER OF SANCTIONS FOR CONTINGENT CHARGES

Name of the office	Rate of Sweepers Wages	Order sanctioning the charges	Rate of wages to watchman
(1)	(2)	(3)	(4)

Orders sanctioning the charge	Rate of wages to night watchman	Orders sanctioning the charge	Rate of wages to scavenger
(5)	(6)	(7)	(8)

List of Registers to be maintained in Z.P.s, M.P.s,G.P.s etc.

FUNCTIONARY MANUAL

Orders Sanctioning the charge	Office rent the charge	Orders sanctioning for cashing pay cheques	Conveyance charges
(9)	(10)	(11)	(12)

Orders Sanctioning the charge	Other unusual charges	Orders Sanctioning the charges	Initials of the section head/head of Office	Remarks
(13)	(14)	(15)	(16)	(17)

CALL BOOK

Sl.No.	Personal or Current register number	Date of entry in the register	Subject	Details of order to lie Over eg. when future action is due etc.,	Fresh/new case number assigned and date of revival in the personal register.
1.	2.	3.	4.	5.	6.

U.O. TRANSIT REGISTER

Number	Date	Initials of the receiving officer
1.	2.	3.

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

REGISTER OF MEN ON DUTY

Name of the Unit	Head quarters	Sanctioned strength

Sl.No.	Name of the Auditor on duty or on leave	Date of joining in the Office	Date of receipt
1.	2.	3.	4.

REGISTER OF TOUR ADVANCES (A.P.F.C.FORM 23)

Sl.No.	Name and designation of government Servant	Details of advance paid		Details of recoveries made		Remarks
		Date & place of payment	Amount	By adjustment	in cash	
1.	2.	3.	4.	5.	6.	7.

PROFORMA

REGISTER OF SERVICE BOOKS

Sl.No.	Name Employee.	Rank	Date of Opening of Service Register	Date of receipt of Service Register and the name of the office from which received	Date of last attestation (Civil Service Regulation, 816) Note : SRs. should be re-attested for every five years.
1.	2.	3.	4.	5.	6.

Signature

REGISTER OF INCREMENTS

Sl.No.	Name	Designation	Scale of Pay	Date of Increment	Present Pay	199			Remarks
						Pay after increment	Date of sanction	Initial of Officer	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

REGISTER OF CASES

Current number	Section auditor letter number	Nature (R.D.F.L or N) and date of disposal	Initials of record keeper
1.	2.	3.	4.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

**DISTRIBUTION REGISTER
(AMENDED IN G.O.MS.NO: 638, REVENUE DT. 5-5-65)**

Serial number	Sufficient description of communication or enclosure (Outside number if any)	Sanction letter and auditors	Auditors initials
1.	2.	3.	4.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

CASUAL LEAVE REGISTER

Name and designation Date of receipt of C.L.application	Date from which C.L. applied	Purpose for which C.L.applied	Year No. of days availed	Balance	Initials of the Officer

Casual Leave
Optional holidays

STOCK REGISTER OF OFFICE STORES AND FURNITURE

Date	Number and date of contingent voucher invoice etc.	Nature of Transaction	Receipts	Name of Article		Remarks
				Issues	Balance	
1.	2.	3.	4.	5.	6.	7.

STOCK REGISTER OF STATIONARY

Date	From whom received number and date of contingent voucher invoice etc	Nature of transaction	Name of Article			Remarks
			Receipts	Issues	Balance	
1.	2.	3.	4.	5.	6.	7.

**REGISTER OF T.A. BILLS RECEIVED FOR COUNTER SIGNATURE
(TO BE MAINTAINED CHRONOLOGICALLY)
CIRCULAR MEMO. NO: CC/72/, DT. 6-3-72**

Sl.No.	Name and designation	Month to which claims relates	Amount of the bill.	Date on which received	Date on which countersigned or returned with queries.	Remarks
1.	2.	3.	4.	5.	6.	7.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

REGISTER OF BOOKS ETC RECEIVED IN THE OFFICE OF THE

Date of receipt	Sl.No.	From whom received	No & date of invoice Lr.No. and date of proceedings with which received	Name of the Book with cost.	No of copies	Library No.	If given establish ment name and initials	if other wise disposed off, how	Remarks (Here enter particulars regarding missing articles- orders for destruction or sale etc.,)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

REGISTER OF ADVANCES

Serial Number	Date	Name of the Payee and Designation	Number and date of proceedings	Nature of advance	Amount of advance
1.	2.	3.	4.	5.	6.

PARTICULARS OF RECOVERY OF ADVANCES

April Amount & date of recovery	May Amount & date of recovery	June Amount & date of recovery	July Amount & date of recovery	August Amount & date of recovery	September Amount & date of recovery	October Amount & date of recovery	November Amount & date of recovery	December Amount & date of recovery	January Amount & date of recovery
7.	8.	9.	10.	11	12.	13.	14.	15.	16.

February Amount & date of recovery	March Amount & date of recovery	Total amount recovered during the year	Balance amount due at the end of the year of the year	Remarks
17.	18.	19.	20.	21.

FAIR COPY REGISTER

Sl. No.	No of description with date of approval of the draft	Date of receipt by Asst. Audit Officer.	No of pages single lines spacing)		Name of the typist to whom allotted.
			Estimated	Actual	
1.	2.	3.	4.	5.	6.

Date of receipt by typist.	Date of receipt of fair copy from typist.	Date of signature of fair copy	Date of despatch.	Initials of the fair copy Asst. Audit Officer
7.	8.	9.	10.	11.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

REGISTER OF DISCIPLINARY CASES

Sl. No.	Memo. No. date in which charges were framed.	Charges framed by whom.	Name and designation of the officer against whom charges were framed.	Nature and details of charges framed.	Disposal details
1.	2.	3.	4.	5.	6.

REGISTER OF CALENDER OF RETURNS

Sl. No.	Name of the periodical	Date due and from whom due	Date of Receipt	Outgoing periodical		Remarks (Here enter reminders and replies to reminders)
				Due date and to whom due	Date of despatch	
1.	2.	3.	4.	5.	6.	7.

REGISTER OF APPLICATION FOR PENSION AND GRATUITY

Consecutive No. of case	Diary No.	Date of receipt in the section	From whom received		Name of the applicant and the last appointment held by him.	Reference		Replies		
			Designation	Date		No.	Date	No.	Date	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

Finaldisposal No. Date.	No. of days under verification	Initial superintendent	No. of PPO GPO issued	Remarks
12. 13.	14.	15.	16.	17.

REGISTER TO WATCH THE RECEIPT AND DISPOSAL OF GRIEVANCES/COMPLAINTS
(G.O.MS.NO:69 G.A.D, dt. 2-2-1983)

Sl. No.	Name of the grievance Bureau officer sending the complaint.	Name of the complainant and nature of complaint.	Date of receipt of complaint.	Date fixed for disposal of complaint.	Date of disposal of	Remarks	Circular. Memo. No. 152/13994 L1/83, dt. 30-4-1983. To maintain the register by R.D. Ds/Dist. Audit Officers.
1.	2.	3.	4.	5.	6.	7.	8.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

REGISTER OF PROBATIONERS

Name of post.	Name of probationer.	Date of appointment.	Period of probation prescribed.	Period of service which counts for probation in the post. From.....to From.....to From.....to	Date of completion of probation if further services is continuous.	Tests if any to be passed during probation.
1.	2.	3.	4.	5.	6.	7.

Date of submission of probationers cases for orders of appointing authority as to the probationers suitability for full	Orders passed	Remarks
8.	9.	10.

REGISTER OF PUBLIC GRIEVANCES AND COMPLAINTS

Name of the department	No. of grievances pending at the beginning of the month.	No. of grievances registered during the month.			Total Colnums (2+3(c) from CM's	No. of grievances finally disposed off from among the petitions received during the month.
		Those from GAD (a)	Thosesent sent peshi, from the ministers and received directly from the department. (b)	Total (c)		
1.	2.		3.	4.	5.	

No of grievances disposed off from papers previously pending.	Total Columns 5+6 year.	Break up of cases pending for more than three months six months, more than one
6.	7.	8.

PERSONAL REGISTER

Sl. No.	Current No.	Date of receipt by Auditor.	1) Title (main head under lined.) 2) From whom 3) Outside No. and date.	Submitting by auditor.	Returned to auditor.	Reference issued to whom and date.	Reply or fresh current received from whom No. and date.	Date of receipt by auditor.	Nature (R.D.F Lr. or N) and date of disposal.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

ROSTER - PROFORMA

1. Name of the Department/Office
2. Service, Class or category of the post :

1.	2.		3.	4.	5.	6.	7.	8.
	Reservation brought forward from previous years	STs						

9.	10.	11.	12.
Reservation carried forward to next recruitment year	Signature of mark the appointing authority	Remarks	
SCs			
10	11	12	

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

PROFORMA
ANNEXURE - III
(Under U.O. 117) REGISTER OF APPOINTMENTS

Category	Approved cadre strength as on 31-8-19		Composition of cadre strength as on 1-9-					
	permanent	Temporary (till posts which have been in existence for more than one year as on 31-8-)	Total	Ordinary	Special Grade	Special Promotion Post.	Special Adhoc promotion post.	Total
1.	2.	3.	4.	5.	6.	7.	8.	9.

A. Feeder Category

B. Promotion Category :

Total (A + B) =

A. Feeder Category

B. Promotion Category :

Total (A + B) =

(Like wise the information should be compiled for all Categories in a Unit of appointment)

NOTE : 1. Separate Register for Special Grade, Special Promotion Post, Special Adhoc Promotion Post shall be maintained.

2. Ordinary Grade and Special Grade in the Feeder Category, the Ordinary and Special Grade Posts in the promotion Category plus the Special Promotion Post (Special Adhoc Promotion Post in the case of Last Grade Service) in the Promotion Category put together shall not exceed the combined Cadre Strength of the Feeder and Promotion Categories.

SIGNATURE.

420 _____ Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

TRUNK CALL REGISTER

(Govt. Memo.No. 21022/F1/319/
Admn.II/83 of Fin. and Plg
Department, dt. 14-6-1983).

Sl. No.	Date and time	Name and designation of officer booking the call.	Telephone No.	Station to which call is made	Purpose of call	Name of person called and his telephone number.	Nature of call	Signature and officer booking the call.	Amount charged by the telephone Department.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

REGISTER OF PENSION CASES (GOVERNMENT)

Date	Sl. No.	Name of Officer (to be spell. as in service book and history of service) and also name of the beneficiary in the case of DCRG, F.P.compassionate pension.	Date of birth as per S.B. and history of service.	Date of superannuation or other event from which claim to pension arises.	Substantive appointment @ the time of retirement, officiating appointment held at the time of retirement.	No. and date of Lr. with which pension papers were sent to AG.	No. of date of AG's Lr intimating issue of A.P.O. Final PPO	Remark for closing the case
1.	2.	3.	4.	5.	6.	7.	8.	9.

REGISTER OF HOME TOWN DECLARATIONS

Sl. No.	Name of the Employee	Designation & Office	Home Town declared	Date of acceptance by Controlling officer progs. No. & Date	Remark
1.	2.	3.	4.	5.	6.

REMINDER DIARY

Numbers C.P
March 1999

Date
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

Numbers C.P.
April 1999

Date
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21

C = current
P = periodical

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

REVISED - PROFORMA

OFFICE OF THE _____

Expenditure Statement for the Month of _____, 199 _____

Head of Account : M.H.2054- Treasury & Accounts Administration.
 M.H.098 - Local Fund Audit.
 S.H. (03) - District Offices.

(NON - PLAN)

Sl. No.	Name of Office	011 Pay of Officers	012 Pay of Estt.	013 House Rent Allowance	014 Other Allowance	015 Encashment of Earned Leave	016 Extra/Adhoc payment	017 LTC.	Total of 010- Salaries Wages	020-Wages 021 Daily contingent employees.	Total of 020 wages	030 Dearness Allowance	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.

040 - Travel Travelling Allowance	Expenses 045-Transfer Travelling Allowance	Total of 040-Travel Expenses.	050 - Office Expenses				Total of 050-Office Expenses.	
			051-S.P.T. Telegram Charges	052-Telephone Charges	053- Water Charges	054- Electricity Charges		056 Other Office Expenses
15.	16.	17.	18.	19.	20.	21.	22.	23.

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

060 - Rents, Rates & Taxes 061-Rents	062-Rates & Taxes.	Total of 060. R.R. T. Charges	070 - Public-ations.	090-Grants-in-aid		093- obsequises Charges	Total of 090- grants-in-aid. fees.	330-Payment for Prof. & Spl. services		Total of 330-payments. Prof. & Spl. Servs.
				091- Grants in-aid towards salaries	092 other grants-in-aid.			331- Pleasers	334-other payments.	
24.	25.	26.	27.	28.	29.	30.	31.	32.	33.	34.

340-other 341-Legal charges	Charges 342-other- expenditure.	Total of 340 - other charges	Grand Total	H.T. Voucher No. & Date.
35.	36.	37.	38.	39.

- I. Total Expenditure during the month. _____
- II. Abatements. _____
- III. Expenditure upto the end of previous month. _____
- IV. Progressive Total. _____

SIGNATURE
AUDIT OFFICER, LOCAL FUNDS

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

TREASURY BILLS BOOK

Register of bills sent by the Treasury for payment of money. (The columns are as ammended in G.O.Ms.No. 172 Finance and Planning department, dt. 6-6-79.)

Number, date and description of bills etc., sent for encashment for payment at the Bank or at Sub-Treasury.	Amount required		Name and designation of the person in whose favour govt. drafts, etc., are to be drawn.	Name and designation of the messenger authorised to collect token from the treasury and cash from thebank/ treasury.	Signature of the drawing or disbursing officer.	Date on which the bill was received at the treasury and the initials of the head accountant.	Token No. allotted by the treasury.	
	Total amount of bill	By cash draft or book adjustment.						
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.		
1.	2.	3.	4.	5.	6.	7.	8.	9.

Amount passed by the Treasury officer.	Dated initials of the Head Accountant of the treasury in token having passed the bill for payment at the Bank or at the sub-treasury or disburseed cash for it.	Remarks (The date of receipt of moneyetc., should be entered here and initialled by the drawing or disbursing officer.)
Rs. Ps.	11.	12.

NOTE :- On return of the bill unpassed by the treasury, the drawing and disbursing officer shall note the fact against relevant entry under his dated initials and if presented again it shall bear a new serial number. (Note inserted as per G.O.Ms.No :172 Find & Plig (Accts. II) Dept, dt. 6-6-1979).

INWARD REGISTERSECTION.....OFFICE

Serial No.	No. and date of the communication	From whom received	Subject (Purport of the communication to be given) File No.	Initials of the official receiving the communication DISPOSAL	DISPOSAL Files/Issues No..... dated.....to..... Transferred to..... Section
1.	2.	3.	4.	5.	6. 7.

NOTE :- (1) Date of receipt in section is to be written across the centre of the page at beginning of each day's receipts.
 (2) All communications from the Government of India should be entered in RED INK.
 (3) All papers must be entered by the Diary-keeper on the day he receives them.
 (4) No entries are to be made in pencil
 (5) The entries are not to be erased with the knife but by pen.

OUTWARD REGISTER

Office for the _____ For the year _____ 19

Serial No.	Date	No. of enclosures	to whom addressed	Subject	File No.	Reply		Remarks
						No.	Date	
1	2	3	4	5	6	7	8	9

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

LOCAL DELIVERY BOOK

Date of despatch	Address	Particulars of papers despatched with No. of enclosures etc.	No. of covers	Signature of person who takes covers for delivery	Signature of the addressee	Remarks.
1.	2.	3.	4.	5.	6.	7.

PROFORMA - I**REGISTER OF DISCIPLINARY PROCEEDINGS DEALT WITH IN THE OFFICE OF THE**

Sl. No.	Date of Receipt	Current Number & Year of the Unit Officer.	Name(s) of the delinquents (s) and the designation (s) and the Unit to which attached	Details of delinquency	By whom first reported, reference No. & Date.	Designation of the appointing authority & date on which report was submitted to him.	No. & Date of the orders of the appointing authority appointing the Enquiry Officer	Name & Designation of the Enquiry Officer	Date of submission of enquiry officer's Report.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Date of issue of show cause notice & the punishment indicated in it.	Date of receipt of further representation of explanation.	Date on which final orders were passed and by whom	Nature of final orders	Date of service of the final orders on the delinquent.	REMARKS
11.	12.	13.	14.	15.	16.

NOTE : In respect of cases of minor punishments columns - 6 to 9 may be left blank.

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

PROFORMA - II

REGISTER OF APPEAL DEALT WITH IN THE OFFICE OF THE

Sl. No.	Date of Receipt	Current Number of the Unit Officer.	Name and Designation of the appellent and the Unit to which he belongs.	Nature of the delinquency for which he was punished.	Punishment awarded by whom and his order No. & Date.	If the appeal is submitted to the next higher administrative authority. Date of submission. Date of receipt of the orders to authority.	Nature of the orders of the appellate authority, his number and Date.	Designation of the appellate authority.	REMARKS
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

REGISTER OF MISAPPROPRIATIONS

Sl.No:	Name of the Local Body	Year of Audit Report	Para No	Nature of Embezzlement/ Misappropriation/ defalcation and the manner in which it took place (briefly)	Amount involved	Reference No & date in which reported to Administration/ Government.
1.	2.	3.	4.	5.	6.	7.

Action taken on the persons responsible	Details of recovery and remittance of the amount or write off	Remarks
8.	9.	10.

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

**REGISTER OF AUDITS PENDING FOR OVER 2 YEARS
(VIDE H.O.MEMO NO: 5/Q/77. DATED 1-11-1977).**

Sl.No.	Name of the Institution	Year or Years Pending	Total No of Years	Reasons for pendency	Action taken by the Asst. Audit Officer for conducting Audit
1.	2.	3.	4.	5.	6.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.
 DE WCBHBD' pashus of yubus Bqgqep

REGISTER OF AUDIT REPORTS

Name of the institution	Period of audit	Time taken for audit	Name of the Auditor	Receipts	Charges	No. of out standing objections	Amount involved	Result of audit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Date of receipt of audit report	L.F.No and date of issue of the A.R.	Reminders if any	Date of return with replies	No and date of further remarks	No. and date of review of the report
(10)	(11)	(12)	(13)	(14)	(15)

2017/11/15

Note:- 1. The register should be maintained Mandal Wise

2. At the end of the register, an abstract should be worked out in a separate statement, indicating Mandal wise demand and on 1st April the audits to be done, additions or deletions and number of audits to be completed at the end of the month, month wise and attested by the Asst. Audit Officer.

REGISTER OF AUDIT REPORTS RECEIVED AND PENDING SCRUTINY

Sl.No.	Date of the Unit	Name of the Institution	Year	Date of Submission of the DAR by the AAO with queries	Date of return of the DAR to the AAO with queries	Date of reminders to the AAO for submission of the DAR with replies to queries	Date or receipt of the DAR	Amount involved	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Date of final approval of the Draft Audit Report									
By		Date of submission of the A.R to Directorate for the type section for, typing in DAOs Office		Reference to the serial No. of the register of Audit report under issue	L.F.No.& date of issue	Receipts	Charges	No. of Out standing objections	Rs. Ps.
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	

Note:- 1. The register should be scrutinised by the Asst.Audit Officer on every monday and once in a month by the Dist Audit Officer and a record of the review should be maintained on the front page of the register.

2. The serial number should be continued and should be conspicuously noted on the first page of the Audit Report as "Audit report No" and this number should be quoted in all further reference in connection with the Audit Report.

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

REGISTER OF AUDIT REPORTS PENDING ISSUE

Date of receipt of the Audit Report	Serial Number of Audit Report	Number and Date of completion of Audit	No. of Pages to be typed	Name of the typist to whom Audit Report was entrusted for typing	Date of initials of the Typist	date of completion of Typework
(1)	(2)	(3)	(4)	(5)	(7)	(8)

Date of comparing _____ Date of issue of Audit Report _____

(9) _____ (10) _____

Note :-

1. The Asst. Audit Officer, Dist. Audit Officer's office should review the register every Monday and by the Dist. Audit Officer once in a month.
2. All the pending items upto 31/3 have first to be entered in separate set of pages, the serial No. has to be ringed out only after the audit report has been typed and issued for despatch. At the end of each month, a month wise abstract showing the pending items (not signed out) has to be prepared and certified by the (Asst. Audit Officer of the Dist. Audit Officer's Office).
3. At the end of register a monthly abstract showing the No. of audit reports got typed and despatched should be prepared in separate contiguous set of pages at the end of the register in the following form.
 - i) No. of Audit Reports got typed and despatching upto the end of the previous month.
 - ii) No. of Audit Reports got typed and despatched during the month.
 - iii) Total
 - iv) No. of Audit Reports issued for typed upto the end of the previous month
 - v) No. of Audit Reports issued for typing during the month
 - vi) Total

The correctness of the monthly abstract and progressive figures should be certified and attested by the Dist. Audit Officer in the register.

REGISTER OF UTILISATION CERTIFICATES RECEIVED AND DISPOSED

Sl.No.	date of receipt of U.C.	U.C. from whom received	Details of the U.C.	Year	Total grant sanctioned & adjusted	Amount utilised	Balances + or -	U.C. forwarded vide Lr.No. _____ date _____	Initials
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

SIGNATURE
SIGNATURE

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

DEPT. OF H.R.D. Institute of Andhra Pradesh
List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

REGISTER OF SPECIAL LETTERS ISSUED

Sl.No.	Name of the District	Name of the Local Body	Name of the person or persons to whom special Letters were issued	Number of paragraphs of Audit Reports or Objection Statements included in the special Letter and the year or years to which the relate	Number and date of special Letter	Date of Receipt of special Letter	Dates of submission of Notes to Circle Officer & orders passed thereon.	Number and date of surchate Certificates issued finally	REMARKS
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

SIGNATURE.

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

**REGISTER OF TIME LIMIT PRESCRIBED FOR SURCHARGE
ACTION IN RESPECT OF GRAM PANCHAYATS**

Sl. No.	Name of Gram panchayat	Name of Executive Authority of Gram Panchayati	Year of Audit	Date of completion of Audit	Para No. of Audit Report	Details of Objections	Amount objected to Rs. Ps	Date of expiry of time limit of 3 years	Number of surcharge certificates	Date of issue of surcharge certificate	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

SIGNATURE.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

**REGISTER OF SERIOUS IRREGULARITIES
REPORTED TO GOVERNMENT**

Sl.No.	Year	Category of para	Para Number	Amount involved	Date of dropping or Surchage.	Head Office Circular/ Lr.No. of report made to Government	Remarks
1.	2.	3.	4.	5.	6.	7.	8.

SIGNATURE.

REGISTER OF SURCHARGE CERTIFICATES

Sl.No.	Name of the Local Fund	Name of the person or persons surcharged and designation	Amount surcharged		Date of receipt of the surcharge certificate by the surchargee	Grounds for surcharge	Results of appeal if any	Amount recovered	
			Rs.	Ps.				Rs.	Ps.
1.	2.	3.	4.	5.	6.	7.	8.	9.	

Amount Waived Rs.	Authority Ps.	Total of amounts recovered and waived		Balance Rs. Ps.	Remarks
		Rs.	Ps.		
10.		11.		12.	13.

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

**REGISTER OF CLEAR CASES OF LOSSES REPORTED IN RESPECT OF MUNICIPALITIES TO
THE DIRECTOR OF MUNICIPAL ADMINISTRATION/GOVT.**
(Circular No. 66698/A1/1516/77, dt. 19-11-1977)

Sl. No.	Year of Audit Report	Para No.	Gist of objection	Amount of loss	From whom to be recovered	No. and date of report to Government	Further action taken in the matter	Details of recovery effected and amount	Remarks
1	2	3	4	5	6	7	8	9	10

REGISTER OF REVIEW OF AUDITS

(Prescribed in Circular Memo Roc No. : 2446/B3/84, dated 18-1-1985)

Sl. No.	Name of the Institution	Name and designation of reviewing officer	Date of review	Name of the Auditor	Period of Audit	Particulars of omission in brief	Action taken by Dist. Audit Officer
1	2	3	4	5	6	7	8

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

REGISTER OF AUDIT FEES DUE AND REALISED

Sl. No.	Name of the Institution	Authority under which fees are revied	Rate of fees	Actual demand		Collection		Balance at the end of the year			Remarks
				Amount due	Reference to paragraph in audit report for spl. letter	Amount	Date of credit	Amount	Nature of action taken		
1	2	3	4	5	6	7	8	9	10	11	

REGISTER OF SPECIAL AUDITS

Date	Sl. No	Name of the Institution for which special audit is to be conducted	No. and date of letter requesting the conduct of special audit	Orders of the Director/ Dist. Audit Officer	Date of commencement of special audit	Date of completion	No. and date of issue of A.R. or special audit report
1	2	3	4	5	6	7	8

REGISTER OF GRANTS PART - I GRANTS RECOMMENDED BY THIS DEPARTMENT

Sl. No.	Year to which the grant relates	Name of the Institution	Date of receipt of the proposals from the executive authorities or if such proposals are required from the executive authorities date of initiation by the Asst. Audit Officer	Nature of grant	Amount of grant recommended	Date of submission of the proposals to the Audit Officer	No. & date of letters through which grant was recommended	Amount of grant sanctioned	No. and date of order sanctioning the grant	Remarks
1	2	3	4	5	6	7	8	9	10	11

Note : 1. The Register should be maintained in the Parts-Part I dealing with the grant recommended by this Department and Part II Grants sanctioned without reference to this Department including Advance grants.

2. This part of the register should be maintained allotting a separate page for each Municipality in the case of Municipalities, in the case of Gram Panchayats by allotting a set of pages for notified Gram Panchayats and another set for the non notified panchayats. S.C. Hostels and other Miscellaneous institutions should be entered in another set of pages.

3. All proceedings and orders sanctioning the grants should be entered in this part of this Register immediately on receipt of orders

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

**PART - II GRANTS INCLUDING ADVANCE GRANTS SANCTIONED WITHOUT
REFERENCE TO THIS DEPARTMENT**

Sl. No.	Year to which the grant relates	Name of the Institution	No. & date of order sanctioning the grant	Nature of grant	Amount sanctioned	Reference to para no. and year of the Audit Report in which the over drawal of final adjustment of grant has been commented upon
1	2	3	4	5	6	7

- Note :**
1. The Register should be maintained in the Parts-Part I dealing with the grant recommended by this Department and Part II Grants sanctioned without reference to this Department including Advance grants.
 2. This part of the register should be maintained allotting a separate page for each Municipality in the case of Municipalities, in the case of Gram Panchayats by allotting a set of pages for notified Gram Panchayats and another set for the non notified panchayats. S.C. Hostels and other Miscellaneous institutions should be entered in another set of pages.
 3. All items have to be carried forward till the utilisation of the grant is satisfied in audit or balance of grant if any recommended in the state of forwarding endorsement or through Audit Report or objection pointed out in the over drawal of grant statement

**STATEMENT SHOWING GRANTS-IN-AID FROM GOVERNMENT DRAWN BY MUNICIPAL
COUNCIL/LOCAL BODIES DURING THE YEAR 199 - 199**

**OVERDRAWS THERE OF AND OTHER IRREGULARITIES IN THE UTILISATION OF
SUCH GRANTS AND DELAY IN DISBURSEMENT OF GRANTS DRAWN BY THEM**

Sl. No.	Name of the work and Government order sanctioning the grant	Amount of grant sanctioned	Amount grant and date of drawal	Date of payment of grant by Treasury Officer	Date of receipt of certificate of payment	Date of report to Head Office in case the certificate is not received	Item number of the objection statement or paragraph number of audit report with particulars of objection
1	—2	3	4	5	6	7	8

Amount admissible	Amount to be refunded	Reference to item in the statement of overdrawals, etc. submitted to Government	Amount admitted on explanation or waived by Government	Amount refunded	Balance pending	Remarks
9	10	11	12	13	14	15

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

STATEMENT SHOWING OVERDRAWALS OF GRANTS-IN-AID BY MUNICIPAL COUNCILS AND LOCAL BODIES DURING AND OTHER IRREGULARITIES IN THE UTILISATION OF SUCH GRANTS

Serial Number and Name of the Municipal Council or Local Body	Purpose for which grant was drawn	Government order sanctioning the grant	Amount of grant sanctioned	Amount drawn	Amount admissible	Amount to be refunded	Remarks
1	2	3	4	5	6	7	8

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

DEMAND REGISTER OF AUDITABLE INSTITUTIONS

Sl. No.	Name of the Institution	Year of Audit	Name of the Auditor, who has completed the Audit	Dates of Audit		Date of submission of D.A.R. to D.A.O.	Date of submission to circle office	Date of issue		Receipts	Charges	No. of objections pending		Date of receipt of replies	REMARKS
				From	To			LNNo.	Date			No. of Amt items			
1	2	3	4	5	6	7	8	9	10	11	12	13			

REGISTER OF RECEIPTS AND DISPOSAL OF CASES OF PAY FIXATION CLAIMS

Sl. No.	Name of the Institution	Name of the Employee and Designation	Date of receipt of Bills for Pre-Check	Date of disposal of claims	Remarks
1	2	3	4	5	6

Signature

REGISTER TO WATCH THE RECEIPT OF VOUCHERS AND ACCOUNTS MONTH

Name of the Institution	FIRST BATCH		Date of issue of reminder	SECOND BATCH		Date of issue of reminder
	Date of receipt	Initials of the Auditor		Date of receipt	Initials of the Auditor	
1	2	3	4	5	6	7

Date of receipt	THIRD BATCH		Accounts and subsidiary statements		Date of issue of reminders	Remarks
	Initials of the Auditor	Date of issue of reminder	Date of receipt	Initials of the auditor		
8	9	10	11	12	13	14

REGISTER OF PENSION PAYMENT ORDERS

<p>వింధను చెల్లింపు ఉత్తరువు సంఖ్య No. of Pension Payment Order</p>	<p>మంజూరు చేయు అధికారి యొక్క ఉత్తరువుల వివరములు (రికార్డు నైలులోని రిజిస్టర్ల సంఖ్యతో సహా) Particulars of orders of sanctioning authority (including register no. on record file)</p>	<p>వింధను చెల్లింపు ఉత్తరువు తేదీ, గెజిటెడు అధికారి యొక్క పాదీ సంతకము Date of Pension Payment Order and initials of Gazetted Officer</p>	<p>పేరు Name</p>
<p>1</p>	<p>2</p>	<p>3</p>	<p>4</p>

ISSUED FOR PENSIONS DEBITABLE TO

<p>పుట్టిన తేదీ Date of birth</p>	<p>చివరి ఉద్యోగపు చోట, కార్యాలయము వివరి శతపు మొత్తము (నూవర్ యాస్యుయేషన్ నిధునుల విషయములో మాత్రమే భర్తీ చేయవలెను) Designation of last employment, and office and amount of last pay (to be filled in the case of superannuation pensions only)</p>	<p>సెలవరి మొత్తము *Monthly amount</p>	<p>ఎప్పుడు చెల్లించదగియున్నది Where payable</p>	<p>వోషింకములు (నూరు ప్రతిభారీ చేసిన తేదీ, సంకము చేయు అధికారి యొక్క పాడి సంకము లేదా ఉత్తరువు రద్దు (తేదీ, కారణము) Remarks (i.e., date of issue of duplicate with the initials of officer signing or cancellation of order, (date and cause)</p>
<p>5</p>	<p>6</p>	<p>7</p>	<p>8</p>	<p>9</p>

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

గ్రాంట్యుటీ రిజిస్టరు
GRATUITY REGISTER

పెద్ద పర్షన్
MAJOR HEAD :
చిన్న పర్షన్
MINOR HEAD :

రాష్ట్రము
STATE :
ఛార్జి చేసినది
CHARGED :
ఓటు వేసినది
VOTED :

క్ర. సం. No	మంజూరు చేయు అధికారి యొక్క ఉత్తరువులు Orders of sanctioning authority	పెర్షన్ పేరు Name of Employee	పెర్షన్ పులము Place of payment	మొత్తము Amount	ఛార్జి భారము Incidence of charge	గెజిటెరు అధికారి సాటి సంకేతము Initials of Gazetted Officer	తేది Date	వోచరు సంఖ్య Voucher No.	గెజిటెరు అధికారి సాటి సంకేతము Initials of Gazetted Officer	మిగిలిన వివరాలు Remarks
1	2	3	4	5	6	7	8	9	10	11

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

REGISTER TO WATCH CLEARANCE OF BILLS RELATING TO REFUND OF CONTRIBUTION UNDER A.P. STATE EMPLOYEES FAMILY BENEFIT FUND SCHEME IN RESPECT OF OUTGOING EMPLOYEES OF LOCAL BODIES, AT THE TIME OF RETIREMENT

Sl. No.	Date of receipt of Bill	Name of Drawing officer & his letter No. & Date	Name of the employee & designation to whom refund relates	Amount claimed	Amount of 80% of the contribution authorised	Reference in which fill was sent to D.T.O. with authorisation for returned to drawing officer with objection	Initials	Amount of 20% contribution authorised or full amount authorised in cases where a single bill is received for refund of full amount	Reference in which bill was sent to D.T.O. with authorisation orders or returned to drawing officer with objection	Initials	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

DISTRICT AUDIT OFFICER
STATE ADUIT, _____

(This Register should be reviewed once in a week by the Dist. Audit Officer, State Audit to expedite clearance of pending bills and resorder certificate indicating the member of bills pending and action taken for their clearance)

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

**REGISTER TO WATCH CLEARANCE OF BILLS RELATING TO REFUND OF CONTRIBUTION
BENEFIT UNDER A.P. STATE EMPLOYEES FAMILY BENEFIT FUND SCHEME IN RESPECT OF OUT
GOING EMPLOYEES OF LOCAL BODIES, AT THE TIME OF RETIREMENT**

Sl. No.	Date of Receipt of Bill	Name of Drawing Officer and his Letter No. & Dt.	Name of the employee to whom refund relates	Amount claimed Rs.	Amount of 80% of the contribution authorised	Reference in which bill was sent to DTO with authorisation or, returned to drawing officer with objection	Initials	Amount of 20% contribution authorised or full amount authorised in cases where a single bill is received for refund of full amount	Reference in which bill was sent to DTO with authorisation orders of returned to drawing officer with objection	Initials	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

DISTRICT AUDIT OFFICER, STATE ADUIT

(This Register should be reviewed once in a week by the District Audit Officer, State Audit to expedite clearance of pending bills and record a Certificate indicating the number of bills pending and action take for their clearance.

DUE DATE RETURNS
STATEMENT SHOWING THE PARTICULARS OF PERIODICALS THEIR PERIODICITY AND
THE DUE DATES OF SUBMISSION BY THE SUBORDINATE
OFFICERS OF THE STATE AUDIT DEPARTMENT

Pd. No.	Reference to Old Pd. No.	Name of the Periodical	From whom due	To whom due	Due date	Remarks
1	2	3	4	5	6	7
1 (M) 1		Progress report on the completion of annual audits of Municipal Councils (Part - U and II)	Asst. Audit officer.	Dist. Audit Officer Directorate	5th of each month 10th of each month	
2 (M) 4		Proress of concurrent audit of Gram Panchayats (Part - I) Progress of annual audit of the accounts of Gram Panchayats (Part - II) Progress report in the submission of audit reports on the accounts of Gram Panchayats (Part - III) Progress in the scrutiny and issue of audit reports of Gram Panchayats (Part - IV)	Asst. Audit Officer Dist. Audit Officer	D.A.C. Directorate	5th of each month 10th of each month	
2 (M) (A)		Monthly return of utilisation certificates received, issued and balance of JRY Funds	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month	
3 (M)		V Parts return relating to MPPs/ZPPs	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month	
4 (M) 5		Progress of concurrent audit of charitable Hindu Religious Institution and Endowments	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month	

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

1	2	3	4	5	6	7
4 (M) (A)		(Part - I) Progress of annual audit of the accounts of charitable hindu religious institution and endowments (Part - II) Progress in the submission of the audit reports on the accounts of C.E.R.I. & Endowments (Part - III) Progress in the scrutiny and issue of the audit reports of the CHRI & Endowments (Part - IV)	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month	
5 (M) Cir. Memo No.1/Spl/1/A3 84 dt. 19.12.84		Progress of concurrent audit and annual audit of Sri Varah Laxmi Narasimha Swamy, Devasthanam, Simhachalam	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month	
6 (M) 6		Progress report on the completion of University/APHB Audit in Part-I, II	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month 10th of each month	In respect of offices headed by AAOs in the Districts In respect of others
		Progress on the completion of audit of all Misc. Institutions to be specified category - wise (Part - I)	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month	
		Progress on the submission of the audit reports of all Misc. Institutions (Part - II) Progress on the scrutiny and issue of audit reports or audit notes of all Misc. Institutions (Part - III)	A.A.O. D.A.O.	D.A.O. Directorate	5th of each month 10th of each month	

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

1	2	3	4	5	6	7
7 (M) 2		State of Audit work (i) of the office of A.A.O. State Audit in the Districts	A.A.O. D.A.O.	D.A.O. RDD with review	5th of each month 20th of each month	The R.D.D. should go through the reviews and where the same is not properly done, he should conduct a second review and communicate the same to A.O. for further action with a copy to the AAO concerned The R.D.D. should go through the reviews and where the same is not properly done, he should conduct a second review and communicate the same to A.O. for further action with a copy to the AAO concerned
7 (M) 2		State of Audit work (i) of the office of A.A.O. State Audit in the Districts (i) In the city (ii) offices of DAO/DD incharge of Universities	A.A.O. D.A.O. D.D.	Directorate	5th of each month 20th of each month	
8 (M)		Statement showing the details of letters of authority issued towards salaries of teachers working under the management of MPs and ZPs	D.A.O.	Directorate	10th of each month	
9 (M) Memo Roc No. 2729/U2/87 dt. 16-4-87		Progress on the settlement of special letter objections in respect of MPPs and ZPs	D.A.O. R.D.D.	Directorate	10th of each month	
10 (M)		Progress on the settlement of special letter objections in respect of Misc. Institutions (AMCs and Z.G.S.)	D.A.O.	Directorate	10th of each month	

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

1	2	3	4	5	6	7
11 (M) Memo. Roc No. 889/26/U1/78-3 dt. 22-3-78		Objections raised, settled and pending in respect of MPs and ZPs (Superceded by quarterly Pdl. No. 6 prescribed in Cir. Memo. Roc. No. 786/8456/U2/87 dated : 31-5-89)	D.A.O.	Directorate	10th of each month	
12 (M) Memo. Roc. No. 2065/125/U3/84 dt. 16-3-84		Return showing the serious irregularities dropped in respect of MPs and ZPs	A.A.O.	Directorate	10th of each month	
13 (M) 12		Numerical return of surcharge certificates issued in respect of Gram Panchayats	D.A.O.	Directorate	10th of each month	
14 (M) 53		Progress of receipt and disposal of appeal on surcharge certificates involving an amount of Rs. 1,000/- and less in respect of Gram Panchayat	RDD	Directorate	20th of each month	
15 (M) 54		List of objections fit for surcharge section but on which action was not taken before the expiry of the period of 3 years from the date of completion of audit	D.A.O.	Directorate	10th of each month	
16 (M) 13		List of pension cases pending relating to the employees of State Audit Department	DAO/RDD	Directorate	10th of each month	
17 (M)		Statement showing the receipt and disposal of pension cases of Class IV and other low paid employees of Government	D.A.O.	Directorate	10th of each month	
18 (M) 55		List of transfers effected during the month	DAO in respect of JAS, Typists & Attenders RDD (in respect of Sr. Auditors)	Directorate	10th of each month	

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

1	2	3	4	5	6	7
19 (M)	24 - A	Official language return	All heads of offices	Directorate	10th of each month	
20 (M)	14	AAO's monthly diary	AAO	Directorate	5th of each month	
21 (M)	15	Dist. Audit Officers/Regional Deputy Director's Diary	DAO/RDD	Directorate	10th of each month	
22 (M)	16	Tour Programme of Asst. Audit Officer	A.A.O	A.O.	5th of each month	
23 (M)	17	Tour programme of Dist. Audit Officer / Regional Dy. Director	DAO/RDD	Directorate	15 days in advance before commencement of tour	
24 (M)	3	Extracts from the disbursing officer's register of expenditure statements	AAO/DAO/DD/ RDD	AO State Audit Dist. Head Qts. Directorate	10th of each month 15th of each month (duly consolidated)	
25 (M)	24	Loans and advances paid during the month	All Heads of offices	Directorate	5th of each month	
26 (M)/C2/Cir. No. 40648/86 dt. 16-1-87		Statements showing the amount of audit fees due and recovered	AAO	Directorate	10th of each month	
27 (M)		Statements showing the payments made under Group Insurance Scheme	DAO	Directorate	10th of each month	

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

FUNCTIONARY MANUAL

1	2	3	4	5	6	7
28 (M)	Statements showing the payments made under Group Insurance Scheme	ITDA/Wakf Board	DAO/DD/RDD	Directorate	10th of each month	
29 (M)	Recovery particulars of GIS of local bodies		DAO	Directorate	10th of each month	
30 (M)	Return showing vacancy position of JAS/Typists		AAO	DAO	10th Jan. April Jul. Oct.	
31 (M)	Record Assts/Attenders return on statutory Audits and settlement of objections		DAO	RDD	15th of Jan. Apl. Jul. oct.	
1 (Q)	Programme of audit work of the (i) office of the Asst. Audit Officer in the Dist. (ii) office of the Asst. Audit Officer in the city (iii) office of the DAO/DD in-charge of Universities		AAO	Directorate	10th Jan. April Jul. Oct.	Approved copy of programme may be sent to RDD
2 (Q)	Serious irregularities that were already reported to Government and pending settlement in respect of HPPs and ZPPs (Vide Memo. Roc. No. 13887/735/W1/82/dt 14-12-83)		AO/DD	Directorate	10th Jan. Apl. July & Oct.	
3 (Q)	Return showing the utilisation certificates due from MPPs & ZPPs		DAO	Directorate	15th Jan, April July & Oct.	
5 (Q)	Return of review ordered by the Dist. Audit Officer on the audits of Gram Panchayats /		AAO	DAO	31st March, 30th June, 30th Sept. & 31 Dec. 10th Jan, Apl, July & Oct.	

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

1	2	3	4	5	6	7
		Temples done by the Auditors	DAO	Directorate	15th Jan. Apl, July & oct.	
6 (Q)	Cir. Memo. Roc. No. 786/8456/V2/97, dt. 32-5-89 and Memo Roc. No. 786/8456/U3/98-6, dt. 18-5-98	Objection pending in respect of (Institution) for quarter ending	DAO	Directorate	10th Jan. Apl. July & Oct.	
	HALF YEARLY					
1 (H.Y.)	29	Return showing the surcharge certificates issued and pending recovery in respect of MPPs/ZPPs	AAO	Directorate	25th April & Oct.	
2 (H.Y.)		Return showing the surcharge certificates issued and pending recovery in respect of Gram Panchayats (Numerical)	D.A.O	Directorate	25th April & Oct.	
3 (H.Y.)		Return showing the surcharge certificate issued and pending recovery in respect of Misc-Institutions (AMCs. ZGS)	D.A.O.	Directorate	25th April & Oct.	
4 (HY)		Extract of M.O.D.	RDD	Directorate	15th April & Oct.	
	ANNUAL					
1 (A)	52	Statement showing the material required for State Administration Report	All Heads of offices	Directorate	As fixed in the Cir. issued from Directorate	Proforma as prescribed from time to time
2 (A)	45	Confidential reports of Gazetted Officers, Non-Gazetted Officers and Character Rolls	AAO DAO RDD	DAO RDD & Directorate	15th April	Existing form of may be used

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

1	2	3	4	5	6	7
3 (A)	34	Certificate regarding bringing the service registers upto date	All heads of offices	Directorate	10th Apl.	
4 (A)	48	Budget estimates : (1) Number Statements (2) Budget estimates & revised estimates (3) Supplementary estimates (4) Surrender of funds under all heads	AAO DAO/RDD	DAO Directorate	As fixed in the circular of Directorate	Proforma as prescribed from time to time
5 (A)	35	Acknowledgement of permanent advance	All heads of offices	Directorate	10th April	
6 (A)	32	Certificate of verification of stationary	All heads of offices	Directorate	15th April	
7 (A)	36	Indent for T & A Forms	AAO	DAO	15th Feb.	
8 (A)	37	Indent for common forms	AAO	DAO	15th Feb.	
9 (A)	38	Indent for form R.F. XXXVIII special to the Director	AAO	DAO	10th June	Periodicals No 7 (A) to 13 (A) should be submitted in the existing form only
10 (A)	39	Indent for common covers	AAO	DAO	10th June	
11 (A)	40	Annual Indent for L.F. forms	AAO	DAO	10th June	
12 (A)	41	Indent for economy lables	AAO	DAO	1st June	
13 (A)	42	Indent for stationary articles	AAO	DAO	31st Oct.	

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

1	2	3	4	5	6	7
14 (A)	46	Statement of immovable property of all (1) Gazetted Officers (2) Senior Auditors (3) Junior Auditors/Typists	All heads of offices	RDD	15th Jan	As prescribed in sub-rule (7) of Rule 9 CCA Rules
15 (A)		Certificate of receipt of immovable property statements in respect of (1) Senior Auditors (2) Junior Auditors & Typists	Regl. Dy. Director DAO	Directorate Directorate	Before 30th Jan. Before 30th Jan.	
16 (A)		List of Gram Panchayats the audit of which is pending for more than three years	AAO DAO	DAO Directorate	10th April 20th April	
17 (A)		List of HRI and Endowments the audit of which is pending for more than three years	AAO DAO	DAO Directorate	10th April 20th April	
18 (A)		Annual return showing the return of paid vouchers of Ex-class I Gram Panchayats in Ex-Andhra Area for the year ending with 31-3-	AAO DAO	DAO Directorate	10th April 20th April	
19 (A)		Annual return of review ordered by the Dist. Audit officer on the audit of Gram Panchayats/Temples done by the Auditors for the year ending with 31-3-	DAO	Directorate	10th April	

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PDL NO. 1 (M) PROGRESS REPORT ON THE COMPLETION OF ANNUAL AUDITS OF MUNICIPAL COUNCILS FOR THE MONTH OF _____

Name of the Municipal Council	Year or years for which audit is pending	Date of receipt of annual account (Ref. No. and dt. in which a report was last made to DMA/Govt if not received)	Date of commencement of audit of GF/EE Fund accounts	Percentage of progress of audit of audit	Due date of completion of audit	Date of completion of audit	Date of submission of draft audit report	No & Date of issue of audit report	Remarks
1	2	3	4	5	6	7	8	9	10

Note : If the voucher audit is completed pending receipt of annual account, the fact may be noted in the remarks column together with the date of issue of audit notes.

**PDL. NO. 2 (M) PART - I PROGRESS OF CONCURRENT AUDIT OF GRAM PANCHAYATS
(EX. CLASS I PANCHAYATS) FOR THE MONTH OF _____**

Sl. No.	Name of the Gram Panchayat	Month upto which accounts were received	Month upto which vouchers were received	Month upto which accounts were received	Month upto which vouchers were received	Date of issue of the Audit notes for the month referred in column 5.	Reasons for arrears of concurrent audit
1	2	3	4	5	6	7	

Reasons for the delay on the issue of the Audit Notes	Action taken in case of non-receipt of accounts	Action taken in case of non-receipt of vouchers	Reasons for not completing the audit for the month or months for which vouchers and accounts were received in the audit office
8	9	10	11

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

**PDL.2 (M) PART - II PROGRESS OF ANNUAL AUDIT OF THE ACCOUNTS OF GRAM
PANCHAYATS FOR THE MONTH OF _____**

Name of the Unit	Year	No. of institutions to be audited for each year as on 1st April	Number of institutions audited from 1st April of the current year upto the end of the preceding month	No. of Institutions audited during the month	Progressive total	Balance to be audited	Remarks
1	2	3	4	5	6	7	8

PDL. 2 (M) PART-III PROGRESS ON THE SUBMISSION OF THE AUDIT REPORTS ON THE ACCOUNTS OF GRAM PANCHAYATS FOR THE MONTH OF _____

Name of the Unit	Draft audit reports pending submission in respect of			Audit reports received		Balance of the Audit reports pending receipt in the Audit officers office for audits done					Reasons of the Asst. Audit officer for the delay in submission	
	Audit completed till the end of 31st March	Audits completed since 1st April of the current year	Total Col. 2 + 3	Till the end of the previous month since 1st April of the current year	During the current month	Total Col. 5 + 6	Over 1 year	Over 6 months	Over 3 months	Over 1 month		Others
1	2	3	4	5	6	7	8	9	10	11	12	13

PDL. NO.2(M) PART-IV PROGRESS IN THE SCRUTINY AND ISSUE OF THE AUDIT REPORTS OF THE GRAM PANCHAYATS FOR THE MONTH OF

Name of the Unit.	Audit reports received upto the end of 31st March & pending issue as on 1st Apl.	No. of Audit reports received from April of the current year.	Total column 2+3	No. of Audit reports approved upto the end of previous month	No. of Audit reports approved during the month.	No of Audit reports returned with Querries		Total Columns 5+6+7+8
						Upto the end of the previous month.	During the month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No of Audit Reports issued	Total column 10+11	No of Audit Reports pending approval			No of Audit Reports pending issue								
		Over 1 Year	Over 6 months	Over 3 months	Over 1 year	Over 6 months	Over 3 months	Over 1 month	Others				
Upto the end of previous month	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

Note :- This part shall be prepared separately for notified and non-notified gram panchayats and submitted to the Directorate through Dist Audit Officer.

**PDL. NO. 3(M) V. PARTS RETURN FOR THE MONTH OF - NAME OF OFFICE (STAMP)
PART-I PROGRESS OF AUDIT OF MANDAL PARISHADS AND ZILLA PARISHADS**

Sl. No.	Name of Institution	Year	Name of Fund	No. to be audited as on 1-4-97	No. audited upto the end of previous month	No. audited during the month.	Total audited	Balance to be audited.	Remarks (percentage of work done etc.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1.	Mandal parishads	G1 Funds Edn W& CW	Special Development programme fund						percentage of work done etc.
2.	Zilla parishad	G1 Fund Edn Engg. Divisions							
3.	Dist. Planning Board								

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

Part-II-progress in the submission of draft audit reports

Sl. No.	Name of the institution	Year	Name of the fund	No. of DARs to be submitted upto the end of previous month.	No. of DARs done during the month (this should agree with Col. 7 of part-I).	Total No. of DARs to be submitted to DAO (Col. No. 5-6)	No. of DARs submitted by AAO to DAO during the month	Balance (Col. 7-8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Mandal parishads	G1 Funds, Edn, W& CW						
2.	Mandal Praja Parishad	G1 Funds, Education, W&CW. Special Development programme Fund						
3.	Zilla Parishad	G1 Fund, Education, Engineering						
4.	Dist. Planning Board							

PDL NO. 3 (M) PART -III PROGRESS IN THE APPROVAL AND ISSUE OF DRAFT AUDIT REPORTS

Sl. No.	Name of the Institution	Year	Name of the fund	Total No. of DARs received	No. of DARs pending scrutiny in Dist. Audit officer's office at the beginning of the month.	No. of DARs received during the month (This should agree with Col. (8) of part.. II)	Total Col. 5+4	No. approved in the month.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Mandal Parishad		G1 Fund, Education, W&C.W.					
2.	Zilla Parishad		Special Development programme Fund					
3.	Dist. Planning Board		G1 Fund, Edn, Engineering					

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

Balance of audit reports pending scrutiny (10)	No. of Audit Reports pending issue at the beginning of the month. (11)	Total No. of Draft Audit Reports to be issued (Col. 9+11) (12)	No. issued during the month. (13)	Balance of Audit Reports to be issued Co. 11-12 (14)	Remarks. (15)

*** No Audit Report should be pending issue after 3 months from the date of completion of audit. A report on the failures in this regard detailing the steps taken so far against the defaulters should be enclosed in the proforma given below.

Sl. No.	Name of the Institution	Date of completion of audit	Stage of submission, approval and issue
1.	2.	3.	4.

PDL. NO.3(M) PART-IV STATEMENT SHOWING THE DEFAULT IN THE SUBMISSION OF ANNUAL ACCOUNT

Sl. No.	Name of the Institution	Year	No. of Annual Accounts due	Action taken to obtain the annual accounts	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1.	Mandal Parishad			Mandal Development Officers addressed in Lr. No dt of the A.A.O. MP Matter brought to the notice of the Collector in Lr. No dt. of the Dist Audit Officer, State Audit, Government in P.R. and R.D. Department addressed in Lr.No dt. of H.O.	Names of institutions to be furnished for which accounts are due for more than one year.
2.	Zilla Parishad				
3.	Dist. Planning Board				

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

**PDL. NO.3(M) PART (V) RETURN SHOWING THE PROGRESS IN THE CONCURRENT AUDIT
OF MANDAL PRAJA PARISHADS FOR THE MONTH OF _____**

Name of the district _____

No. of Mandal Praja Parishads _____

Month	No of Institutions	No. of Institutions for which vouchers are pending receipt at the beginning of the month	No. of Institutions for which vouchers received in the month	No of Institutions for which vouchers are pending received in the month. (3-4)	No of Institutions for which the concurrent audit is pending at the beginning of month.
(1)	(2)	(3)	(4)	(5)	(6)

No of Institutions for which the concurrent audit is completed in the month	No of Institutions for which concurrent audit is pending at the end of month (6-7)	No of Institutions for which the audit notes pending issue at beginning of the month	No for which the audit notes are pending issued in the month.	No for which the audit notes are pending issue at the end of the month (9.10)	Remarks Action taken for non-receipt of vouchers non-completion of concurrent audit and non-issue of audit notes may be indicated
(7)	(8)	(9)	(10)	(11)	(12)

- Note :-
1. The Mandal Praja Parishads for which the vouchers in respect of all funds are received, the concurrent audit completed and the audit notes issued thereof should only be included in the return.
 2. If the Annual Audit of any of the Mandal Praja Parishads is/are completed during the month, the particulars of such MPs should be included in the return deeming that the vouchers have been received, concurrent audit was done and Audit Notes issued.

PDL.NO.4(M) PART-I PROGRESS OF CONCURRENT AUDIT OF HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS INSTITUTIONS FOR THE MONTH OF

Name of the district		No. of Mandal Praja Parishads					
Sl. No.	No of the Institution	Audit work done during the month	Month upto which audited	Date of issue of the Audit notes for the month referred to in Col. 4.	Reasons for arrear in concurrent audit	Reasons for the non-issue of audit notes	Action taken
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

PDL.NO.4(M) PART-II PROGRESS OF ANNUAL AUDIT OF THE ACCOUNTS OF THE HINDU RELIGIOUS & CHARITABLE ENDOWMENTS INSTITUTIONS FOR THE MONTH OF

Name of the Unit.	Year	No. of Institutions for which records are not available for audit	No of Institutions auditable on Ist April.	Total Col. 3+4	No of Institutions audited from Ist April the current year upto end of preceeding month	No of Institutions audited during the month.	Total Column 6+7	Balance	
								Against Col. 3	Against Col. 4
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

PDL.NO.4(M) PART-III PROGRESS IN THE SUBMISSION OF THE AUDIT REPORTS ON THE ACCOUNTS OF HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS INSTITUTIONS

Name of the Unit	Draft Audit reports pending submission in respect of		Audit reports received		Balance of audit reports pending receipt in the audit officers office for the audits done.				Remarks of the Asst. Audit Officer for the delay in the submission and the action taken by him.			
	Audits completed till the end of 31st March	Audits completed since 1st April of the current year.	Total column 2+3	Till the end of the previous month since 1st April of the current year.	During the current month.	Total column 5+6	Over 1 year	Over 6 months		Over 3 months	Over 1 months	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

PDL.NO.4(M) PART-IV PROGRESS IN THE SCRUTINY AND ISSUE OF THE AUDIT REPORTS OF THE TEMPLES FOR THE MONTH OF

Name of the Unit	Audit Reports received upto the end of 31st March and pending issue as on 1st April	No of Audit reports received from 1st April of the current year.	Total Column 2+3	No of Audit reports approved		No of Audit reports returned with Querries		Total Columns 5+6+7+8.
				Upto the end of the previous month	During the month	Upto the end of the previous month	During the month	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

No. of Audit Reports issued.	Total Column 10+11	No of Audit report pending approved (Col. 4-9= balance)				others	No of Audit Reports pending issue Column 5+6 = 12				Others
		Over 1 year	Over 6 months	Over 3 months	Over 1 month		Over 1 year	Over 6 months	Over 3 months	Over 1 month	
Upto the end of previous month.	11	13	14	15	16	17	18	19	20	21	
10	12	13	14	15	16	17	18	19	20	21	
22											

**4-A(M) PROGRESS OF CONCURRENT AUDIT AND ANNUAL AUDIT OF SRI
FOR THE MONTH OF**

PART-I :- CONCURRENT AUDIT :

Month	A. POSITION OF AUDIT				B. POSITION OF ISSUE OF AUDIT NOTES				Remarks
	Month for which C.A. has to be done during the month	Months for which current audit was actually done during the month	Months for which current audit is in arrears at the close of the month	Reasons for pendency incompleting con-current audit.	Month upto which concurrent audit was completed	Month upto which concurrent notes was issued	Months for which C.A. Notes is pending issue.	Reasons for non-issue of Remarks concurrent audit notes.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

FUNCTIONARY MANUAL

PART-II : ANNUAL AUDIT

Year of audit	A. POSITION OF AUDIT				B. POSITION OF ISSUE OF AUDIT REPORTS				Remark	
	Balance of work to be done at the beginning of the month	Work to be done during the month as per approved programme	Work actually done during the month	Balance of work at the close of the month	Reasons for pendency	Year upto which annual audit was completed	Year upto which audit report was issued	Years for which audit reports were not issued		Reasons for non-issue of audit reports.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

PdL No. 4 (M) Part - III

Office of the Asst. Audit Officer,
Local Funds. _____

PROGRESS OF ANNUAL AUDIT OF THE ACCOUNTS OF THE HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS INSTITUTIONS FOR THE MONTH OF _____

Name of the Unit	Year	No. of Institutions for which records are not available for audit	No. of auditable institutions as on April	Total Col.s 3-4	No. of Institutions audited from 1st April of the Current year upto the end of the previous month	No. of Institutions audited during the month	Total Col.s 6-7	Balance	
								Against Col. 3	Against Col. 4
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PdL No. 4 (M) P:rt - III

Office of the Asst. Audit Officer,
Local Funds _____

PROGRESS ON THE SUBMISSION OF THE AUDIT REPORTS OF THE ACCOUNTS OF THE HINDU RELIGIOUS & CHARITABLE ENDOWMENTS INSTITUTIONS FOR THE MONTH OF 199

Name of the Unit	Draft Audit Reports pending submission in respect of		Totals Cols 2-3	Audit Reports Recd		Totals 5-6	Balance of A.Rs. pending receipt in the A.Os. Office for the Audits done					Reasons of AAO for the delays in submission and action taken by him
	Audit completed till the end or 31st March	Audits completed since 1st April of the current year.		Till the end of the previous month since 1st April of the year	During the current month.		Over one year	Over six months	Over three months	Over one month	Others	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

PdL No. 4 (M) Part - IV

Office of the Asst. Audit Officer,
Local Funds _____

**PROGRESS ON THE SAUTINY AND ISSUE OF THE AUDIT REPORTS OF THE TEMPLES
FOR THE MONTH OF _____**

Name of the unit	Audit Reports recd. upto the end of 31st March and pending issue as on 1st April	No. of A.Rs. recd. from 1st April of the current year	Total Col 1-2	No. of Audit Reports approved		No. of Audit Reports returned with queries.	
				Upto the end of the previous month	During the month	Upto the end of the previous month	During the month
1.	2.	3.	4.	5.	6.	7.	8.

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh _____

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PDL. NO. 5 (M) PART-I PROGRESS REPORT ON THE COMPLETION OF THE ACCOUNTS OF UNIVERSITY / A.P. HOUSING BOARD (PROGRESS OF AUDITS) FOR THE MONTH OF 19

Sl. No.	Name of the Institution (University / A.P. Housing Board)	Year	Names of funds / Institutions / Divisions to be audited as on 1st April	No. of audits completed upto the end of previous month	No. of audits completed during the month.	Total	Balance	Percentage of work done	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Note : If the Annual accounts is not received, the reference No & Date in which a report was last made to Govt. may be furnished in the remarks column.

PDL. NO. 5 (M) PART - 11 PROGRESS REPORT ON THE ISSUE OF AUDIT REPORTS IN RESPECT OF UNIVERSITY / A.P HOUSING BOARD FOR THE MONTH OF19

Sl. No.	Name of the Institution	Date of completion of audit	Date of submission of draft audit report	Date of issue of audit report	Remarks (Action taken etc., to obtain the Draft Audit Report and reasons for delay on the issue of A.R. etc., should be furnished)
1.	2.	3.	4.	5.	6.

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PDL. NO. 6 (M) PART - 1 MONTHLY REPORT SHOWING THE PROGRESS ON THE COMPLETION OF AUDITS OF MISC. INSTITUTIONS (TO BE SPECIFIED CATEGORY WISE) FOR THE MONTH OF...

Sl. No.	Name of the Units	Year	Names / No. of Institutions to be audited As on 1st April of the current year.	Name / No. of Institutions audited from		Total	Names / No. of Institutions to be audited.	Remarks
				1st April of the current year upto the end of preceding month	During the month.			
1.	2.	3.	4.	5.	6.	7.	8.	9.

PDL NO. 6 (M) PART - II PROGRESS ON THE SUBMISSION OF THE AUDIT REPORTS OR AUDIT NOTES OF MISC INSTITUTIONS (TO BE SPECIFIED) FOR THE MONTH OF

Name / No. of Institutions	Audit reports or Audit notes pending submission in respect of			Audit Reports or Audit notes received		
	Audits completed till the end of 31st March	Audits completed since 1st April of the current year	Total Column 2+3	Till the end of previous month since 1st April of the current year	During the current month	Total Column 5 + 6
1.	2.	3.	4.	5.	6.	7.

Over one year	Balance of audit reports or audit notes pending receipt in the dist. audit officers office			Reasons of the Asst. Audit Officer for the delay in the submission of the audit report / audit notes.
	Over Six months	Over Three months	Over One month	
8.	9.	10.	11.	12.
				13.

PDL. NO. 6 (M) PART - III PROGRESS ON THE SCRUTINY AND ISSUE OF AUDIT REPORTS OF MISC. INSTITUTIONS (TO BE SPECIFIED) FOR THE MONTH OF

Name of the Unit	Audit reports received upto the end of 1st march pending approval and issue as on 1st April	No. of Audit reports received from 1st April of the current year	Total 2 + 3	No. of Audit Reports approved		No. of Audit reports returned with Queries		Total 5+6+7+8
				Upto the end of previous month	During the month	Upto end of previous month	During the month	
1.	2.	3.	4.	5.	6.	7.	8.	9.

No. of audit reports issued	Total (10+11)	No. of Draft Audit Reports pending approval (4-9)			No. of Draft Audit reports pending issue (5+6) - 12			(Total) (18+19+20+21+22) 23.					
		Over 1 Year	Over 6 months	Over 3 months	Over 1 Year	Over 6 months	Over 3 months		Over 1 month	Others			
10	11	12	13	14	15	16	17	18	19	20	21	22	23

PERIODIAL NO. 7(M)

STATE OF AUDIT WORK OF THE _____ STATE AUDIT, FOR THE MONTH OF _____

Sl. No.	Name of the Auditor	Audit work to be done as per the programme	Balance of work of the previous months to be done	Work actually done during the month	Reasons and approval for the deviation	Date of submission of the audit Reports / Audit Notes	Balance of work to be done	Due date of the completion of the balance of work	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Signature

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PERIODIAL NO. 7(M) : PART - II

STATEMENT SHOWING THE AUDITS COMPLETED BY EACH AUDITOR UPTO THE END OF THE PRECEEDING MONTH AND THE AUDIT REPORTS PENDING SUBMISSION OR RESUBMISSION WITH REPLIES TO THE QUERRIES.

Sl. No.	Name of the Auditor	Name of the Institution audited	Year	Date of completion of the Audit	Reasons for the non submission of the draft audit report or resubmission of the reports returned with queries.	Date of receipt of the draft audit Report if returned with the queries	Nature of the action taken for the non-submission or resubmission of the Draft Audit Reports pending issue for more than 3 months after the date specified in Column 5 or 7
1.	2.	3.	4.	5.	6.	7.	8.

Signature

PERIODIAL NO. 8(M)

STATEMENT SHOWING THE DETAILS OF LETTERS OF AUTHORITY ISSUED TOWARDS SALARIES OF TEACHERS WORKING UNDER THE THE MANAGENT OF MPS AND ZPS FOR THE MONTH OF

Sl. No.	Name of MPs / ZPs / S.T.O.	Date & No. of Isse of L.O.A	Amount authorised		
			Pay and Allowance Rs.	L.T.C. Rs.	Total Rs.
1.	2.	3.	4.	5.	6.

Total Rs.

Amount authorised till and end of previous month

Progressive Total

Note : March salaries payable in April will have to be taken in the New financial year.

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

PERIODIAL NO. 9(M) PROFORMA-II
MONTHLY RETURN SHOWING THE PROGRESS ON THE SETTLEMENT OF SPECIAL LETTER
OBJECTIONS TO ZPS IN THE DISTRICT FOR THE MONTH OF.....

Sl. No.	No. of Zilla Parishad	No. of Special letter files pending as on 1-4-97	No. of Special letter paras pending as on 1-4-97	Years to which they belongs From To	No. of Special letter files closed during the month	No. of paras settled	No. of paras on which surcharge action is proposed.
1.	2.	3.	4.	5.	6.	7.	8.

No. of Special letter files (columns 3-4)	Balance Pending		Yearwise break up for pending items	Remarks
	No. of paras (columns 3-4)	No. of paras (columns 4-7)		
9.			10.	11.

Regional Deputy Director / Dist. Audit Officer

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

PERIODICAL NO. 9(M)

MONTHLY RETURN SHOWING THE PROGRESS IN THE SETTLEMENT OF SPECIAL LETTER OBJECTION TO MPS IN THE DISTRICT FOR THE MONTH OF.....

Sl. No.	No. of Zilla Parishad	No. of Special letter files pending as on 1-4-97	No. of Special letter paras pending as on 1-4-97	Years to which they belongs From To	No. of Special letter files closed during the month	No. of paras settled	No. of paras on which surcharge action is proposed.
1.	2.	3.	4.	5.	6.	7.	8.

Balance Pending		Yearwise break up for pending items	Remarks
No. of Special letter files (columns 3-4)	No. of paras (columns 4-7)		
9.	10.	11.	12.

(Regional Deputy Director / Audit Officer)

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

FUNCTIONARY MANUAL

PDL NO. 9(M)

PROFORMA -II

**MONTHLY RETURN SHOWING THE PROGRESS IN THE SETTLEMENT
OF SPECIAL LETTER OBJECTIONS RELATING TO ZPP**

Sl. No.	Name of the Zilla Parishad	No. of Special letter files pending as on 1-4-87	No. of special letter paras pending as on 1-4-87	Year to which they belong From To
1	2	3	4	5

No. of special letter files closed during the month	No. of paras settled	No. of paras on which surcharge action if proposed	Balance pending No. of special letter files (col. 4-7)	Yearwise breakup for pending items	Remarks
6	7	8	9	10	11

Regional Deputy Director/Dist. Audit Officer

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

**PDL. NO. 10(M) PROGRESS ON THE SETTLEMENT OF SPECIAL LETTER OBJECTIONS
IN RESPECT OF MISC. INSTITUTIONS (AMCS AND AGSS) FOR THE MONTH OF ...**

Sl. No.	Name of the institution	No. of pending at the beginning of the month		No. of issued during the month		Total pending	
		No. of special letters	No. of objections	No. of special letters	No. of objections	No. of special letter	No. of objections
1	2	3	4	5	6	7	8

No. of closed/settle during the month	No. of pending at the end of month	
	No. of special letter files	No. of objections
9	11	12
10		

Note : The Surcharge certificates, if any, issued should be included in column No. (9) and (10)

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PDL NO. 12(M)

RETURN SHOWING THE SERIOUS IRREGULARITIES DROPPED.

NAME OF THE DISTRICT _____ **MONTH** _____

Sl. No.	Name of the Institution	Year	No of objections dropped	Amount involved	Remarks
1.	2.	3.	4.	5.	6.

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

PDL No.14 (M) RETURN SHOWING THE PROGRESS OF APPEALS ON SURCHARGE CERTIFICATES RECEIVED AND DISPOSED DURING THE MONTH INVOLVING AN AMOUNT OF Rs. 1000/- AND LESS IN RESPECT OF GRAM PANCHAYATS

District	No. of appeals pending at the beginning of the month.	No. of appeals received during the month.	Total 2 + 3	No. of appeals disposed during the month	Balance of appeals on which remarks to be furnished				Remarks	
					Over 1 year	Over 6 months	Over 3 months	Others		Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

PDL No.13(M)

NUMERICAL RETURN OF SURCHARGE CERTIFICATES ISSUED IN RESPECT OF GRAM PANCHAYATS DURING THE MONTH OF 199

No. of Surcharge certificates issued during the month	Amount involved Rs.
(1)	(2)

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

PDL No : 16 (M)

**LIST OF PENDING PENSION CASES OF THE STAFF OF THE STATE AUDIT DEPARTMENT
FOR THE MONTH OF**

Sl. No.	Name of the Government servant with designation	Date of Birth	Date of retirement/ death	Reference No. in which pension papers were sent to the Directorate	Reference No. and date of A.G's verification report	Whether anti ciplinary pension sanctioned if so progs. No and date of sanction	Remarks
1	2	3	4	5	6	7	8

PDL No : 15 (M)

LIST OF OBJECTIONS FIT FOR SURCHARGE ACTION BUT ON WHICH ACTION WAS NOT TAKEN BEFORE THE EXPIRY OF THE PERIOD OF 3 YEARS FROM THE DATE OF COMPLETION OF AUDIT FOR THE MONTH OF

Sl. No.	Name of the Gram Panchayat	Year of audit and date of completion of audit	Para No and gist of objection	Amount involved	Reasons for not taking surcharge action	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PDL No : 17 (M)

**MONTHLY RETURN SHOWING THE RECEIPT AND DISPOSAL OF PENSION CASES/
FINANCIAL ASSISTANCE / GRATUITY TO VILLAGE OFFICERS FOR THE MONTH OF**

.....

No. of cases pending at the commencement of the month.	No. of cases received during the month	Total	No. of cases disposed of during the month	Returned for rectification of defects.	Balance	No. of cases pending more than a month	Remarks
1	2	3	4	5	6	7	8

PDL No : 18 (M)

LIST OF TRANSFERS EFFECTED DURING THE MONTH

Sl.No	Name of the post	Name of the person transferred	Period for which the individual has worked in that post and place.	Whether the transfer is in accordance with the guidelines issued.	Reasons for deviation of instructions if any.
1	2	3	4	5	6

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

పేజీ నెంబర్ 19 (చుం)

తెలుగు అధికారి భాష ఉత్తర ప్రత్యుత్తరములు నాడుకగా తెలుపు నివేదిక

క్ర. సంఖ్య	కార్యాలయము పేరు	కార్యాలయము నుండి నెలలో మొత్తం జారీ జారీ అయిన పత్రాలు	తెలుగులో జారీ అయిన పత్రాలు సంఖ్య వాటి శాతము	ఇంగ్లీషులో జారీ అయిన పత్రాలు వాటి శాతము	అవసరమైన వివరములు
1	2	3	4	5	6

PDL No : 20 (M)

Tour Programme of Sri
 Asst. Audit Officer, State Audit
 for the month of

Date	Place of Visit	Purpose	No. of days
1	2	3	4

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

PDL. No : 20 (M)

DIARY FOR MONTH OF ASST. AUDIT OFFICERS, STATE AUDIT

Date	Work Done	No.of references disposed	No. of Audit notes issued.	No.of Draft Audit reports scrutinised.	No.of special letters files scrutinised	No. of draft surcharge certificates submitted	No.of objections settled	Remarks
1	2	3	4	5	6	7	8	9

మానవవేదిక 21 (యం)

దినచర్య ఆడిట్ ఆఫీసరు / రిజిస్టర్ డిప్యూటీ డైరెక్టర్

శ్రేణి	చేసిన పని వివరములు	తనిఖీ చేసిన జారీ చేసిన సం. మరియు శ్రేణి	రిఫరెన్సులు సమర్పించిన సంఖ్య	వార్షింగు లెటర్లు, పైళ్లు చూసిన సంఖ్య	ఆడిట్ అభ్యంతరములు పరిష్కరించిన సంఖ్య	సర్దార్ల సర్టిఫికేట్స్ జారీ చేసిన సంఖ్య	ముసాయిదా సర్చర్ల సర్టిఫికేట్లు డైరెక్టర్లకు సమర్పించిన సంఖ్య	ఇతర వివరములు
1	2	3	4	5	6	7	8	9

షెడ్యూల్ నం. 21 (యం)

దినచర్యతో పాటు పంపవలసిన షేక్స్ మెంట్

క్రమసంఖ్య	సంఖ్యపేరు	అడిట్ నవేదికలు క్రిందటి నెలలో మిగిలినవి		నెలలో వచ్చిన ముసాయిదా అడిట్ నవేదికల సంఖ్య	మొత్తము ఆమోదించవలసినవి	ఈ నెలలో జారీ చేసిన అడిట్ నవేదికలు		మిగిలిన సంఖ్య	
		అమోదమునకు	జారీచేసిన సంఖ్య			ఆమోదించవలసినవి	జారీచేయవలసినవి		
1	2	3	4	5	6	7	8	9	

వార్షింగు లెటర్లు ముసాయిదా సరదాగ్ని ధృవపత్రములు వరిచ్చి రించవలసిన సంఖ్య	రిమార్కులు
10	11

గమనిక
రజిస్టర్ డిప్యూటీ డైరెక్టరు ఈ పట్టిక పంపనక్కరలేదు

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PdI No. 22(M)

Tour programme of Sri _____

Asst. Audit Officer, Local Funds _____

for the month of _____

Date	Place of visit	Purpose	No of days
1	2	3	4

PERIODICAL NO. 27 (M)
STATEMENT SHOWING THE PAYMENTS MADE UNDER GROUP INSURANCE SCHEME IN
RESPECT OF LOCAL BODIES FOR THE MONTH OF _____ 19 ____.

Sl. No.	Details	Opening balance at the beginning of the month		Received during the month		Total		Disposed of during the month		Balance pending at the end of the month	
		No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved
1	2	3	4	5	6	7	8	9	10	11	12
1.	Payment made under savings fund (i) Outgoing at the time of retirement (ii) In the event of death while in service										
2.	Payments under Insurance Fund : Lumpsum payment made in the event of death while in service										

SIGNATURE

PERIODICAL NO. 27 (M)
STATEMENT SHOWING THE PAYMENTS MADE UNDER THE ANDHRA PRADESH STATE
EMPLOYEES GROUP INSURANCE SCHEME 1984/A.P. STATE EMPLOYEES FAMILY BENEFIT
FUND SCHEME IN RESPECT OF LOCAL BODIES FOR THE MONTH OF _____ 199

Sl. No.	Details	Opening balance at the beginning of the month		Received during the month		Total		Disposed off during the month		Balance pending at the end of the month			
		No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved	No. of cases	Amount involved		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(A)	A.P.State Empl oyees Group Insurance Scheme, 1984 : 1. Payment made under savings fund (i) Ongoing at the time of retirement (ii) In the event of death while in service 2. Payments under Insurance Fund Lumpsum pay- ment made in the event of death while in service (B) A.P. State Employees Family Benefit Fund Scheme :												

Audit Officer

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

PDL NO. 24 (M) EXTRACT FROM DISBURSING OFFICERS REGISTER OF EXPENDITURE OR EXPENDITURE STATEMENT FOR THE MONTH OF _____

Sl. No.	Try. T. No. & dt. of encashment	010-Salaries						Total of Salaries Expenditure under-010	020-Wages	030-T.E. 031-T.A.	
		011-Pay of Officers including I/R.	012-Pay of Estt. including I/R.	013- Dearness Allowance	014-Other Allowances	017-Exgratia Adhoc payment.	018-L.T.C.				019-Arrears of Salary
(1)	(2)	(3a)	(3b)	(3c)	(3d)	(3e)	(3f)	(3g)	(4)	(5)	(6)

040-Office Expenses				Total expenditure of 040-office Expenses.	050-Payment for professional and Special Services.	060-Rents, Rates & Taxes	070 Publications	090-Grants-in-aid. 092-Other Grants-in-aid.
041-S.P.T. Telephone Charges	042-Water & Electricity Charges.	044-Other Office Expenses.	045-Maintenance of Motor Vehicles if any					
(7a)	(7b)	(7c)	(7d)	(8)	(9)	(10)	(11)	(12)
260-Other Charges				Total Expenditure				
262-Other expenditure viz. Legal Charges etc.				Treasury Voucher Number and Date.				
(13)				(14)				
(15)				(15)				

Total Expenditure for the month :
 Less : Abatement charges during the month Challan No. & Date.
 Net expenditure for the Month :
 Previous month's expenditure :
 Progressive Total including current month's expenditure :

Note : Details of all allowances as required under 014-Other Allowances should be furnished separately Head wise viz. HRA., CCA., C.A., Educational Concession, Medical Reimbursement, C.A. in lieu of Residential Attender, Other Special Allowances if any.

SIGNATURE

516 _____ Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

PERIODICAL NO. 25 (M)

(A) STATEMENT OF LOANS AND ADVANCES PAID DURING THE MONTH OF _____
(For House Building/Conveyance/Marriage advance)

Sl. No.	Name and designation of the employee	Nature of advance	Amount of advance sanctioned	Number and date of order sanctioning the advance	Rate of Interest	No. of instalments of recoveries of principal and interest	Amount of advance drawn	Date of drawl and place of drawal	Remarks
1	2	3	4	5	6	7	8	9	10

PERIODICAL NO. 25 (M)

(B) STATEMENT OF RECOVERIES DURING THE MONTH OF _____

Sl. No.	Name and Designation of the Employee	Month and District in which original advance was taken Rs.	Amount of original advance Rs.	Number of present instalment of recovery	Amount recovered against principal interest Rs.	Total recovery to the end of month	Balance outstanding	Remarks regarding transfer & leave of official for non-recovery of instalment
1	2	3	4	5	6	7	8	9

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

FUNCTIONARY MANUAL

మాస నివేదిక నం 20 (యం)

కార్యాలయము పేరు

ఆడిట్ ఫీజు డిమాండ్ పనులు వివరములు నివేదిక మాసమునకు

క్రమ.సంఖ్య	సంస్థ పేరు	సంవత్సరం	డిమాండు మొత్తం	పూర్తిచేసిన మొత్తం	పనులు చివరములు చలాను నం మరియు తేదీ	బకాయిలు	రిమార్కులు
1	2	3	4	5	6	7	8

**OFFICE OF THE REGIONAL DEPUTY
DIRECTOR OF STATE AUDIT / DEPUTY
DIRECTOR OF STATE AUDIT / AUDIT OFFICER,
STATE AUDIT :**

D.O. No. Pdl. 28 (M)

Dated :

Dear Sir,

Sub :- D.O. Narrative (DON) - submission of D.O.N. letter for the month of

Ref:- Directorate Circular No. 2/Q/89, dt. 17-7-89. Directorate Circular No. 00690/Q/97 dt. 8-1-98

With the reference to the instructions contained in the Circulars cited, I am submitting herewith the D.O. Narrative (DON) letter for the month of

2. The important events that took place and noticed during audit / inspections conducted during the month are as follows :
3. The serious irregularities etc., noticed during the month are detailed in the statement I enclosed.

Yours sincerely
()

To
Sri

Director of Local Fund Audit,
Insurance Bhavan, Tilak Road,
Hyderabad - 500 001.

**STATEMENT - I
STATEMENT SHOWING THE SERIOUS IRREGULARITIES NOTICED DURING AUDIT**

Sl. No.	Name of the Institution	Reference in which the serious irregularity was reported by the Audit Officer (Note :- in case not reported the same may be indicated in remarks column stating that a report is being submitted)	Amount	Brief nature of the irregularity	Remarks
1	2	3	4	5	6

PERIODICAL NO. 29 (M)
PART - I MONTHLY REPORT SHOWING THE PROGRESS ON THE COMPLETION OF
AUDITS OF THE ACCOUNTS OF A.P. STATE WAKF BOARD/ITDA. FOR THE MONTH OF

Sl. No.	Name of the Unit	Year	Names/No. of Institutions to be audited as on 1st April of the current year	Names/No. of Institutions audited from		Total	Names/No. of Institutions to be audited	Remarks
				1st April of the current year upto the month end of preceding month	during the month			
1	2	3	4	5	6	7	8	9

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc.

FUNCTIONARY MANUAL

**PART - II PROGRESS ON THE SUBMISSION OF THE AUDIT REPORTS OF AUDIT NORMS
OF A.P. STATE WAKE BOARD/ITDA FOR THE MONTH OF _____**

Sl. No.	Number of Institutions	Audit Reports of Audit Notes pending submission		Total Col. 4 + 5	Till the end of previous month since 1st April of the Current year	During the current month	Total Col. 6 + 7
		Audits completed till the end of 31st March	Audit completed since 1st April of the current year				
1	2	3	4	5	6	7	8

Balance of Audit Reports or Audit Notes pending receipt in the District Audit Officer's Office	District Audit Officer's Office			Reasons of the Asst. Audit Officers for delay in the submission of the Audit Report/Audit Notes
	Over 6-Months	Over 3-Months	Over 1-Month	
Over 1-Year	10	11	12	
9			13	

Signature

522 _____ Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.Ps, M.Ps, G.Ps etc.

**PART - III : PROGRESS ON THE SCRUTINY AND ISSUE OF AUDIT REPORTS OF A.P. STATE
WAKF BOARD/I.T.D.A. FOR THE MONTH OF _____ (Pdl. No. 29 (M))**

Name of Unit	Audit Reports received upto the end of 1st March pending approval and issue as on 1st April	No. of Audit Reports received from 1st April of the Current Year	No. of Audit Reports approved		No. of Audit Reports returned with queries		No. of Audit Reports Issued			
			Upto the end of previous month	During the Month	Upto the end of previous month	During the Month	Upto the end of previous Month	During the Month		
1	2	3	5	6	7	8	9	10	11	12
		4						5 + 6 + 7		

Total	No. of Draft Audit Reports pending approval (4 + 10)				No. of Draft Audit Reports pending issue				Total (18 + 19 + 20 + 21 + 22)	
	Over One Year	Over Six Months	Over Three Months	Over One Month	Others	Over One Year	Over Six Months	Over Three Months		Over One Month
11 + 12	14	15	16	17	18	19	20	21	22	23
13										

Signature

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

PERIODICAL NO. 30 (M)
STATEMENT SHOWING THE RECEIPT OF MONTHLY REPORTS RELATING TO ANDHRA
PRADESH STATE EMPLOYEES GROUP INSURANCE SCHEME FOR THE
MONTH OF _____

Sl. No.	Total number of local bodies in the district	Number of local bodies from whom monthly report together with Schedule in respect of Group Insurance Scheme for the previous month are received	Number of local bodies from which reports are not received	Remarks
1	2	3	4	5

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps etc

Note : In respect of the number of Local Bodies from which the reports are not received as noted in Column - 4 above the _____ enclosed in a separate statement with the following columns.

Sl. No.	Name of the Local Body	Lr. No. & Date in which the Local Body was reminded
1	2	3

Dist. Audit Officer, Staff Audit,

PERIODICAL NO. 31 (M)
CERTIFICATE REGARDING THE RECOVERY AND REMITTANCE OF GROUP
INSURANCE SCHEME FROM THE EMPLOYEES OF THE LOCAL BODIES FOR THE
MONTH OF _____

Certified that in respect of all the Audit Reports approved by me during the

Month of _____ . I have satisfied myself that the Auditors who

conducted the audits have furnished a certificate to the effect that the amounts towards the Group

Insurance Scheme have been recovered at the appropriate rates from all the Employees from

whom it is due and remitted to Government Account, or suitable objections were raised in case of

defaulters.

DISTRICT AUDIT OFFICER,

STATE AUDIT, _____.

PERIODICAL NO. 1 (Q)
PROGRAMME OF AUDIT WORK OF THE OFFICE OF THE ASSISTANT AUDIT OFFICER,
STATE AUDIT _____ FOR THE QUARTER ENDING _____.

Sl. No.	Name of the Auditor	Correspondence work allotted	Audit work allotted in the month of		
			_____ 19	_____ 19	
1	2	3	4	5	6

Signature

PERIODICAL NO. 2 (Q)
**STATEMENT SHOWING THE SERIOUS IRREGULARITIES THAT WERE ALREADY
 REPORTED TO GOVERNMENT AND PENDING SETTLEMENT IN RESPECT OF MANDAL
 PARISHADS/ZILLA PARISHADS FOR QUARTER ENDING _____**

Sl. No.	Particulars of categories	Pending settlement of objections as on _____		Add serious irregularities reported to Govt. during the quarter ending _____		Total		Objected settled during the quarter ending _____		Pending settlement as on _____ i.e.,	
		No. of paras	Amount Rs.	No. of paras	Amount Rs.	No. of paras	Amount Rs.	No. of paras	Amount Rs.	No. of paras	Amount Rs.
1	2	3	4	5	6	7	8	9	10	11	12
1.	Grants drawn in excess of expenditure actually incurred										
2.	Excess payment due to wrong calculations										
3.	Thefts & Misappropriations										
4.	Shortages in stores and cash										
5.	Losses and Wasteful expenditure										
6.	Extraordinary item of expenditure										
7.	Advances not adjusted (other than personal) & Personal										
8.	Want of Administrative & Technical sanctions										
9.	Tenders & Quotations not called for										

FUNCTIONARY MANUAL

List of Registers to be maintained in Z.P.s, M.P.s, G.P.s etc.

1	2	3	4	5	6	7	8	9	10	11	12
10.	Important documents not produced stock entries wanting Vouchers not produced										
11.	M. Books not produced										
13.	Non recovery of loans from individuals										
14.	Non refund of loans to state fund										
15.	Non recovery of contributions in respect of C.D. Works										
16.	Diversion of Grants for purposes other than those prescribed										
17.	Other irregularities										

Signature

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

PERIODICAL NO. 3(Q)

Name of the Office
Stamp.

**FOR QUARTER ENDING WITH 31ST MARCH: 30TH JUNE:
30TH SEPTEMBER: 31ST DECEMBER**

**QUARTERLY RETURN SHOWING THE UTILISATION CERTIFICATES DUE FROM MANDAL PARISHADS/ZILLA PARISHADS (SEPA-
RATE SHEET FOR EACH DEPARTMENT)**

Name of Department releasing the Grant:

PART - A

Year	U.Cs. due at the end of the preceding quarter No. Amount	No. of U.Cs. newly included in demand during the quarter No. Amount	Total number of U.Cs. due at the end of the quarter No. Amount	U.Cs. received during the quarter No. Amount	Balance Due No. Amount
1.	2.	3.	4.	5.	6.
I) MPs. II) ZPs.					

PART - B

Year	No. of U.Cs. pending Verification at the beginning of quarter No. Amount	No. of U.Cs. received during the quarter No. Amount	Total No. Amount	U.Cs. verified and forwarded to grant releasing authorities during the quarter No. Amount	Balance to be forwarded at the end of the Quarter No. Amount
1.	2.	3.	4.	5.	6.
I) MPs. II) ZPs.					

SIGNATURE.

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

P R O F O R M A
PERIODICAL NO. 5(Q)

QUARTERLY RETURN OF REVIEWS ORDERED BY THE DISTRICT
AUDIT OFFICER ON THE AUDITS OF GRAM PANCHAYATS/TEMPLES
DONE BY THE AUDITORS FOR THE QUARTER
ENDING_____.

(H. O. Memo. Roc. No. 2446/B3/ dt: 18-1-1995)

Name of the District:

	<u>Gram Panchayats</u>	<u>Temples</u>
1.	Number of Institutions ordered for review unit-wise during quarter.	
2.	Number of Institutions for which reviews were ordered previously and the reviews pending at the beginning of the quarter, unit-wise.	
3.	Total of 1 and 2.	
4.	Number of Institutions for which reviews were completed during the quarter, out of 3 above.	
5.	Balance (3-4)	
6.	Reasons for pendency for non-conducting the review.	
7.	Number of Institutions in which omissions wre noticed during the review unit-wise.	
8.	Whether action was initiated in regard to omissions noticed.	

Signature of the
Dist. Audit Officer,_____.

PROFORMA PERIODICAL NO. 6.(Q).

OBJECTIONS PENDING IN RESPECT OF _____ PDL 6 (Q) FOR THE Q.E. WITH _____
(Institution)

SL. No.	Name of the Institution Years From: To:	Objctions pending at the end of Previous quarter.		Objctions raised during the quarter		Total objctions pending.		Objctions settled during the quarter		Balance		
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
A. B. C. D. E. F. G. H. I. J.												
1.	Mis-appropriations.											
2.	Violation of Rules under Act - 2 of 1994.											
3.	Excess payments due to: a) Wrong pay Fixations. b) LTC. Claims. c) Works.											
4.	Other Excess payments if any. Advances pending adujstment: a) Personal. b) Works & Schemes.											
5.	Non-production of Records.											
6.	Non-refund of unspent balances of Grants:											
7.	All other objections which do not come under above categories.											
TOTAL :												

NOTE: 1. Total Objctions pending = Col. A + Col. C
2. Balance = Col. B - Col.G
3. A sepatate Statement should be submitted for each Institution & Fund (ZP; Genl.F; Edn.f; Eng.F;MP; Genl.F; ; Edn. F; W. Ch. W.F; PHCs; / Mpl. Cl; Genl.F., Edn.fund.)

SIGNATURE.

PERIODICAL NO. 1 (HY) : (MPS./ZP.)

RETURN SHOWING THE SURCHARGE CERTIFICATES ISSUED AND PENDING RECOVERY IN RESPECT OF MANDAL PARISHADS AND ZILLA PARISHAD FOR THE HALF YEAR ENDING WITH 31-03- /30-09-.

Sl. No.	Pending item No. of Register of SCs. as at the beginning of the Half-Year.	Name of the MP./Z.P. Person Surcharged	Name of the Person Surcharged	Number & Date of issue.	Amount Surcharged	Date of receipt of SC. by Surchargee.	Grounds of Sur-Charge	Date of recovery orders on appeal for waiver.	Latest action
					Rs. Ps				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

SIGNATURE.

PERIODICAL NO. 2 (HY) : (GPs.)

RETURN SHOWING THE SURCHARGE CERTIFICATES ISSUED AND PENDING IN RESPECT OF GRAM PANCHAYATS FOR THE HALF YEAR ENDING WITH MARCH/SEPTEMBER

Number of SCs. pending at the beginning of the Half-Year.	Number of SCs. issued during the Half-Year		Total number of SCs. pending.		No. of SCs. closed due to recovery/waiver		Number of SCs. pending at the close of half year.		Remarks
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	Rs.	Ps.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

SIGNATURE.

PERIODICAL NO. 3 (HY)
(Misc. Institutions)

RETURN SHOWING THE SURCHARGE CERTIFICATES ISSUED AND PENDING RECOVERY IN RESPECT OF AGRIL.MARKET COMMITTEES AND ZILLA GRANDHALAYA SAMSTHAS FOR THE HALF-YEAR ENDING WITH 31-3- / 30-9-

Sl. No.	Pending Item no. of Register of S/Cs. at the beginning of the half year.	Name of the Institution	Name of the person surcharged.	No. & Date of Issue	Amount Surcharged Rs.	Date of receipt of S/c by Surchargee	Grounds of Surcharge	Date of recovery/ Orders on appeal for waiver.	Latest action.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10

SIGNATURE.

PERIODICAL NO. 4 (HY)

EXTRACT OF MEN ON DUTY FOR THE HALF YEAR ENDING _____ OF ZONE _____

Sl. No.	Name of the Senior Auditor.	Date from which and office in which he is working.	Office from which transferred.	Period during which he worked in the previous station/office prior to transfer.	Date of relief in the office from which transfereed.
1.	2.	3.	4.	5.	6.

SIGNATURE.

PERIODICAL NO. 3 (A)

**CERTIFICATE REGARDING BRINGING THE SERVICE REGISTERS
UPTO DATE FOR THE YEAR ENDING WITH _____**

Certified that all the Service Registers of the staff working
in this office have been brought up to date.

**SIGNATURE OF THE
HEAD OF OFFICE.**

PERIODICAL NO. 5(A)

**PERMANENT ADVANCE ACKNOWLEDGMENT
FROM _____**

(Under Article-98 of A.P. Financial Code Vol. 1)

I hereby acknowledge the amount of Rs. _____ in words
(Rupees _____ only) as permanent advance due from
and accountable for by me as on 31st March _____
_____.

(Or any other occasion necessitating the furnishing of the certificate).

The details are noted below:

1. Cash-on-hand as on _____.
2. Unrecouped vouchers (From No. _____ to No. _____)
3. Bills under Audit.
4. Disallowed, if any, amount

5. Others.

Total sanctioned Permanent Advance: _____

Station:

District:

Date:

SIGNATURE OF THE
 HOLDER OF PERMANENT ADVANCE.

Designation (in full):

Local Address:

NOTE: When a portion of an officer's Permanent Advance is held by his subordinates he should detail on the reverse of this acknowledgment, the outstanding against each, taking similar acknowledgment (s) from them to be filed in his own office (under Art. 98 of A. P. F. C. Vol. I).

Details of permanent Advance acknowledged.

Officers Designation:

Amount:

Remarks:

PERIODICAL NO. 6(A)

**CERTIFICATE OF VERIFICATION OF STATIONERY ARTICLES
FOR THE YEAR ENDING WITH_____.**

• • •

It is Certified

1. That the stock of stationery articles have been verified.
2. That each and every item of stationery received during the ending from stationery officer or from any other source find place in the Stock Register.
3. That every article of stationery in the Stock Register a page was allotted to it in the Stock Register and stock actually on hand agree with the balance in the Stock Register.
4. That any officer and Government servant supplied during the quarter ending with_____any article in excess of the sealing sanctioned for him and in respect of all articles, he has not been supplied in excess of requirements.
5. That every item has been acknowledged by the recipient in the Stock register and has been made only on demand.
6. That acknowledgments has been duly obtained and each every article issued to other officers.
7. That all the balance of stock in old stock book has been correctly brought forward in the next stock book.
8. That no article deterioration in nature has been kept in stock for long period without issue.

SIGNATURE OF THE
HEAD OF OFFICE.

PERIODICAL NO. 15(A)
**LIST OF GRAM PANCHAYATS THE AUDIT OF WHICH IS PENDING FOR
 MORE THAN THREE YEARS AS ON 31-3-19**

1.	2.	3.
Name of the Gram Panchayat	Year or years from which Audit was not done	Nature of action taken.
Part - I : <u>Records not produced</u>		
Part - II : <u>Records not handedover by Ex-Sarpanch</u>		
part - III : <u>Records burnt</u>		
Part - IV : <u>Records lost in floods</u>		
Part - V : <u>Records stolen</u>		
part - VI : <u>Records seized by the Administrative Authorities</u>		
Part - VII : <u>Records filed in court</u>		
Part - VIII : <u>others (to be specified)</u>		

SIGNATURE.

PERIODICAL NO. 17 (A)

**LIST OF CHARITABLE & HINDU RELIGIOUS INSTITUTIONS AND
ENDOWMENTS THE AUDIT OF WHICH IS PENDING FOR MORE THAN THREE YEARS AS ON 31-3-19.**

Name of the Institution	Year or years for which audit was not done	Nature of action taken
1.	2.	3.
Part - I : Records not maintained:		
Part - II : Records not produced:		
Part - III : Others (to be specified)		

SIGNATURE.

PERIODICAL NO. 15(A)CERTIFICATE

(To be furnished to the Directorate before 30 the Jan.)

Certified that the Annual Immovable property Statements as required under Sub-Rule - 7 of Rule-9 of the A.P. Civil Services (Conduct) Rules, 1964 have been obtained and preserved in safe custody in respect of all Senior Auditors/ Junior Auditors/Typists working in Zone no. _____/District _____ for the year_____.

DEPUTY DIRECTOR/DIST. AUDIT OFFICER.

PERIODICAL NO. 16(A)**LIST OF GRAM PANCHAYATS THE AUDIT OF WHICH IS PENDING FOR MORE THAN THREE YEARS AS ON 31.3.19 .**

	Name of the Gram Panchayati	Year or years from which Audit was not done	Nature of action taken.
	1	2	3
Part-I	: Records not produced		
Part-II	: Records not handedover by Ex-Sarpanch		
Part-III	: Records burnt		
Part-IV	: Records lost in floods		
Part-V	: Records stolen		
Part-VI	: Records seized by the Administrative Authorities		
Part-VII	: Records filed in Court		
Part-VIII	: Others (to be specified)		

SIGNATURE.

PERIODICAL NO. 17(A)**List of charitable & Hindu religious institutions and endowments the audit of which is pending for more than three years as on 31.3.19 .**

Sl. No.	Name of the Senior Auditor.	Date from which the office is working.	Office from which transferred.	Period during which he worked in the previous station/office prior to transfer.	Date of relief in the office from which transferred.
1.	2.	3.	4.	5.	6.

SIGNATURE.

P R O F O R M A
PERIODICAL NO. 18(A)
ANNUAL RETURN SHOWING THE RETURNING OF PAID
VOUCHERS OF EX-CLASS-I GRAM PANCHAYATS IN
EX.ANDHRA AREA FOR THE YEAR ENDING WITH 31-3-

1. (a) Number of Institutions for which the Annual Audits were completed and reports were issued, but the paid vouchers are pending return to the Institutions at the beginning of the year.
(b) Number of Years covered by (a) above.
2. Number of Institution, for which the Annual Audits were completed and reports issued during the year.
3. Total of 1(a) and 2.
4. (a) total number of Institutions for which the paid vouchers were returned during the year.
(b) Number of years covered by 4 (a)
5. (a) Balance number of Institutions for which the paid vouchers are pending return at the close of the year.
(b) Number of years covered by 5 (a)
6. Reasons for the details given in 5(a) and (b) above.

**SIGNATURE OF THE
ASSISTANT AUDIT OFFICER.**

PROFORMA**19 (A) ANNUAL RETURN OF REVIEWS ORDERED BY THE
DISTRICT AUDIT OFFICER ON THE AUDISTS OF GRAM
PANCHAYATS/TEMPLES DONE BY THE AUDITORS.**

(Head office memo. Roc. No. 2446/B3/84, dt: 18-1-85)

FOR THE YEAR ENDING 31-3-**NAME OF THE DISTRICT:**

Gram panchayat

Temple

I. Reviews:

- | | | |
|----|---|---|
| 1. | No. of Institutions to be ordered for review at th rate of not more than 2 Institutions per Auditor. | : |
| 2. | Number of Institutions for which reviews were ordered during the year. | : |
| 3. | Number of Institutions for which reviews were ordered previously and pending at the beginning of the year. | : |
| 4. | Total of 2 and 3 | : |
| 5. | Number of Institutions for which review was conducted. | : |
| 6. | Balance (4-5) | : |
| 7. | Reasons for ordering less number review than prescribed | : |
| 8. | Number of Institutions pending for more than 3 months from the date of issue of the order for review and the reasons of non-conducting the re-view. | : |

II. Action taken on Reviews:

- | | | |
|----|--|---|
| 1. | Name of the Institution in which omissions were noticed. | : |
| 2. | Name of the Auditor who audited the accounts of the Institution referred to in colum - (1) | : |
| 3. | Name of the Unit in which the Auditor referred to in Col. (2) in working. | : |
| 4. | Nature of action taken against the Auditor referred to in Col. (2). | : |
| 5. | Name of the Auditors against whom the action is pending for more than 6-months along with reasons. | : |
| 6. | Remarks. | : |

SIGNATURE OF THE
DISTRICT AUDIT OFFICER

List of Registers to be maintained in Z.Ps, M.Ps,G.Ps et

FUNCTIONARY MANUAL

**MONTHLY PROGRESS REPORT SHOWING RECEIPT AND VERIFICATION OF U.Cs IN
RESPECT OF JRY FUND FOR THE MONTH OF**

Sl. No.	O.B.		No. of UCs received during the month		Total	
	No.	Amount Rs.	No	Amount Rs.	No	Amount Rs.
1.	2.	3.	4.	5.	6.	7.
<hr/>						
No. of UCs verified and furnished during the month			Balance pending verification at the end of the month			
No		Amount Rs.		No		Amount Rs.
8.		9.		10.		11.
<hr/>						
Reasons for pendency						
12.						
<hr/>						

ANNEXURE V

Model form of Audit Intimations

Model form of Audit Intimations

From :

The Asst. Audit Officer,
Local Funds,

To:

The _____

Letter. L.F.No.

Dt.

Sir,

The audit of the Accounts of _____ for the year _____ will be taken up from _____. I therefore, request that the connected registers, records, accounts, and files etc., may kindly be arranged to be kept ready for verification in audit.

Yours faithfully,

Asst. Audit Officer.

STATEMENT NO. I
GRANT WISE UTILISATION CERTIFICATE _____ **MANDAL PARISHAD /**
ZILLA PARISHAD _____ **DISTRICT.**

FOR THE YEAR _____ **(Circular Roc.No. 1999/G3/71 dt. 7-12-1973 and GoMs.No.16 P.R. dt. 31-1-1971)**

Government Head of Account:

Nature of Grant :

Year	G.O.No.Proc in which the grant was sanctioned.	Amount of Grant sanctio- oned.	Amount of Grant adjusted	Amount of Grant utilised	Amount of Grant unutilised or refundable Col.(4-5)	Excess expendi- ture over grant (Col. 5-4)	Unspent Balance of grant already refunded to State Funds before	Net unspent balance available (Col.6-8)	Challan No. & Date in which grant was refunded vide col.8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	
TOTAL:									

NOTE : 1. Seperate statements have to be prepared for each grant eg :-

- a) Grant for opening of new seed farms & Stores.
- b) Scheme for subsidised distribution of Agril. implements.
- c) Intensive Dry farming
- d) Modified package scheme
- e) Maintenance of seed farms & seed stores etc.

2. The totals in this statement have to be taken to statement-II
 (Department wise Utilisation Certificate)

PROFORMA NO.1

STATEMENT SHOWING THE UTILISATION OF GRANT-IN-AID
SANCTIONED TO MANDAL PARISHADS/ZILLA PARISHAD

(Govt. Memo No. 1262/Accts-VI/71-11 dt : 9-5-1973.)

STATE HEAD OF ACCOUNT

Sl.No.	Work of purpose of the grant sanctioned	G.O.No. & Date sanctioning the Grant	Amount of Grant Sanctioned	Amount of Grant adjusted.	Amount Utilised for which there is no Audit objection	Amount Utilised but objected in Audit.	Amount Un-Utilised	Whether the unspent balance refunded to State Funds, if refunded challan No. & Date.	Remarks
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

Signature

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh

PROFORMA NO.2 : PART-I

NAME OF THE GRANT : _____

ZILLA PARISHAD : _____

STATE HEAD OF ACCOUNT

Sl. No.	G.O.No.of Proc.sanc-tioning the Grant.	Amount sanctioned	Amount adjusted	Amount Utilised by the Zilla Parishad for which there is no objections	Amount Utilised by the Zilla Parishad but objected in Audit	Amount Utilised by the Mandal Parishads for which there is no objection. Audit.	Total Amount Utilised by the Z.P.MPs. (Col. 5+6+7+8)	Amount Un-utilised.	Particulars of remittances of unutilised grant	Remarks		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.

SIGNATURE.

PROFORMA NO.2 : PART-II

MANDAL PARISHAD : _____

Sl. No.	Name of MP.	Proc.of MP	Amount allotted to MP	Amount adjusted	Monthly Utilised by Mandal Parishad for which there is no objection. Audit.	Total Amount Utilised by M.P. (Col. 6+7)	Amount un-utilised.	Particulars of remittance of unutilised grant.	Remarks		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.

SIGNATURE.

STATEMENT NO. II
ABSTRACT OF GRANTS RELEASED BY EACH DEPARTMENT
STATEMENT SHOWING THE TOTAL AMOUNT OF GRANT RELEASED
BY _____ DEPARTMENT DURING THE PERIOD FROM _____ TO _____ AND ITS UTILISATION.

Sl. No.	Nature of Grant	Amount of Grant adjusted.	Amount of Grant utilised (Col.3-4)	Excess Expen. over grant (Col. 4-3)	Unspent balance of grant refunded to State Funds before _____	Net unspent balance available (Col. 5-7)	Remarks	
		Rs.	Rs.	Rs.	Rs.	Rs.		
1.	2.	3.	4.	5.	6.	7.	8.	9.

TOTAL : _____
 (_____ DEPARTMENT)

- NOTE :**
1. The Statement has to be prepared for each Department seperately, taking the total from statement No.1 for example Panchayati Raj, Agril, Grants, Animal Husbandry, Industry, Social Welfare, Public Health, etc.
 2. The totals of this statement have to be taken to statement-III (consolidated utilisation certificate).

Continued.....

STATEMENT NO. III

M.P./Z.P. _____

**CONSOLIDATED UTILISATION CERTIFICATE SHOWING
THE UTILISATION OF GRANTS RELEASED BY ALL THE DEPARTMENTS
DURING THE PERIOD FROM _____ TO _____.**

Sl. No.	Name of the Department.	Total Amount of grant adjusted from _____ to _____.	Total amount utilised	Amount of grant un-utilised or refundable (Col. 3-4)	Excess expenditure over grant (Col. 4-3)	Unspent balance of grant already refunded to state Funds before _____.	Net unspent balance now available (Col. 5-7)	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.

GRANT TOTAL: _____

Continued.....

STATEMENT NO. IV

M.P./Z.P. _____

CONSOLIDATED UTILISATION CERTIFICATE INCLUDING THE AMOUNTS SPENT UPTO
IN TERMS OF G.O.MS. NO. 16, PR. (ACCOUNTS.1) DATED : 11-01-1971.

Sl. No.	Name of the Department.	Total amount of grant adjusted. (Col. 3 of Stmt III)	Amount Utilised within the stipulated time. (Col. 3 of Stmt III)	Unspent balance of grant utilised from _____ to _____ in terms of G.O. 16 items.	Unspent balance of grant utilised from _____ to _____ in terms of G.O. 16 on the specified items.	Total Amount spent from _____ to _____ in terms of _____ on the specified items. (Col. 5,6)	Total Amount utilised from _____ to _____ (Col. 4+7) G.O.16	Unspent balance (Col. 3-8)	Challan No. including date & amount in which unspent balance in col.8 was refunded.	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.

TOTAL :

ADD excess expr. reimbursed.

Add Addl. Grant released with ref. to para 3 of G.O. 16.

GRAND TOTAL :

LESS amount already refunded to Govt. after (date)

(Ch.No. & Dt.) and amount should be given grant wise.

Continued.....

NOTE : 1. The addl. grant if any sanctioned to make up the limits with ref. to G.O. 16, P.R. dt: 11-1-71 where unspent balance are not available to the extent of Rs. 1. lakhs/Rs. 5 lakhs may be shown as above duly noting the proceedings sanctioning the grant in column.2

2. The separate individual Utilisation Certificates for the amounts spent (on the six specified items) shown in column-5 and 6 have to be enclosed.

Continued.....

UTILISATION CERTIFICATE

Certified that the grants-in-aid sanctioned were utilised properly for the purposes for which they were sanctioned _____.

CHIEF EXECUTIVE OFFICER/ MANDAL
PARISHAD DEVELOPMENT OFFICER.

Certified that as far as can be made out from an examination of the Records and Vouchers produced, the grant-in-aid sanctioned were utilised for the purposes for which they were sanctioned.

ASST. AUDIT OFFICER, _____ DISTRICT AUDIT OFFICER,
STATE AUDIT, _____.

COUNTERSIGNATURE: DEPUTY DIRECTOR, STATE AUDIT,
_____.

FORM OF UTILISATION CERTIFICATE

(vide Govt. memo No. 46825/1252/AGL dt. 6-1-1976)

“Certified that out of Rs _____ of grant-in-aid sanctioned during the year _____ in favor of _____ under this _____ department letter No. given below and Rs _____ on account of unspent balance of the previous year, a sum of Rs _____ has been utilised for the purpose of _____ for which it has been sanctioned and that the balance of Rs _____ remaining utilized at the end of the year has been surrendered to Govt (vide No. _____ dated _____) will be adjusted towards the grants-in-aid payable during the next year.

2. Certified that I have satisfied my self that the condition on which the grants-in-aid was sanctioned have been duly fulfilled are being fulfilled and that I have exercised the following check to see that the money was actually utilised for the purpose for which it was sanctioned”.

KINDS OF CHECK EXERCISED

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

DETAILS OF SANCTIONS SCHEMES etc.

No and date of sanction.	Details Of scheme	Amount sanctioned	Amount utilised
1	2	3	4

Amount surrendered
5.

Signature:

Designation:

Date:

PROFORMA - II
LETTER OF AUTHORITY

(Govt. Circular memo No. 1242-A/Expr-edn/69 dated 21-3-69)

From

To

The District Audit officer,
State Audit,
_____ District.

The District Treasury Officer
Sub-Treasury Officer,
_____.

No. _____ Date: _____.

Sir,

As per Government Memo. _____ Finance Exp.
(Edn.) Department, dated: _____ a sum of Rs. _____
(Rupees _____ only) may be credited to the Deposit Account of the
Education Fund of the Zilla Parishad/Mandal Parishad for the month of
_____ 19 _____ by per contra debit to the Head "28-Education".

B. Secondary H. Grants to Local bodies for

Secondary Education.

D. Teaching (ii) Zilla Parishads

PROFORMA - I

Sl. No.	Name of the School.	Name and Designation Of the individual.	Scale of pay Rs	Amount Rs.
1.	2.	3.	4.	5.

Present pay		Date of increment	Pay after Sanction of increment. Rs.	Amount due for the month Rs.	Remarks
Date from which drawn.	Amount of increment Rs.				
6.	7.	8.	9.	10.	11.

నమూనా - 6

FORM - 6

సంఖ్య తేది 199
 [No.Dated the.....199.

ప్రెజిడెంట్ అధికారి

TO

THE TREASURY OFFICER

.....

అయ్యా,

Sir,

నేను దీనితో పాటు కీ.శే.పేరిటగల
 సంఖ్యఫింఛను చెల్లింపు ఉత్తరువును
 పంపుచున్నాను. ఈ ఉత్తరువులోని ఫింఛను దారుని భాగమును ఆయనకు/ ఆమెకు
 అందజేయవలసినదిగా కోరుచున్నాను. అటు చేయుటకు ముందు ఆయన/ ఆమె గుర్తింపు విషయమై
 మీరు సంతృప్తి చెందిన మీదట చెల్లింపుదారుని భాగముపై వారి సంతకము తీసుకొనుడు. చెల్లింపులు
 చేయునపుడు రెండు భాగములపై నమోదులు చేయవలెను. ఫింఛను దారుని ఎడమ చేతి బొటనవ్రేలి
 ముద్ర. ఇతర వ్రేలి ముద్రలు గల చీటీని కూడా జత పరచడమైనది.

I am to forward herewith Pension Payment Order No.in favour
 of..... lateand to
 request that the Pensioner's portions of the order may be made over to him/her
 after obtaining his/her signature on the disburser's portion after you have satisfied
 yourself of his/her identify and payment noted on both the Portions as they are
 made. The slip bearing the left had thumb and finger Impression of the pensioners
 is also enclosed.

ఫింఛనుదారు తన ఫింఛను ఒక అధికృత ఏజంటుద్వారా తీసుకొనగోరినచో, ఫింఛనుదారు అందుకు దరఖాస్తు, పెట్టుకొన్న మీదట ఫింఛను చెల్లింపు ఉత్తరులోను ఫింఛను దారుని భాగమును రిజిస్టరు పోస్టు ద్వారా ఆధికృత ఏజంటుకు పంపవలెను. అయితే, సదరు ఏజంటు అధిక చెల్లింపులను వాపసు చేయుటకు ఒక నష్ట పరిహారపు బాండు (వ్రాసి యిచ్చి) వుండవలెను. అయినప్పటికీ రికార్డు కొరకై ఫింఛను చెల్లింపు ఉత్తరువులోని ఫింఛనుదారుని భాగము అందినట్టుగా ఫింఛనుదారుని నుండి వ్రాత పూర్వకమైన రసీదులు ఏజంటు ద్వారా పొందవలెను.

If the pensioner wishes to draw his/her pension through an authorised Agent, the pensioner's portion of the Pension Payment Order may on the application by the pensioner, be sent to the authorised Agent through Registered post provided the later has executed a bond of indemnity to refund over payment. A written acknowledgement of the receipt of the pensioner's portion of the Pension Payment Order should however, be obtained from the pensioner through the Agent for record.

దయచేసి ఈ లేఖ అందినట్లు తెలియచేయ కోరుచున్నాను.

Please acknowledge receipt.

మీ విశ్వాస పాత్రుడు

Yours faithfully,

సంతకము

Signature.....

హోదా

Designation.....

(అప్పీ)మాడుడు

[P.T.O]

సంఖ్య తేదీ 199

[No. Dated the.....199 .]

శ్రీ/ శ్రీమతి..... గారికి.....
 తేదీగల వారి లేఖ సంఖ్య.....ను
 పురస్కరించుకొని ఎరుక నిమిత్తము ప్రతి పంపడమైనది. వారి లేఖతో జతపరచి పత్రముల అవసరము
 తీరినందున వాటిని దీనితో వాసపు చేయడమైనది.

Copy forwarded tofor information
 with reference to his/her..... Letter No.
 dated.....199 . The encloser to his/her letter which are no longer required
 are herewith returned.

సంతకము

Signature.....

హోదా

Designation.....

గమనిక :- చివరి జీతము ధృవపత్రము అక్కొంటెంటు జనరలుకు దాఖలు చేయబడినదని
 అక్కొంటెంటు జనరలు నుండి వర్తమానము అందునంతవరకు ఎట్టి చెల్లింపు
 చేయరాదను నిబంధనతో పింఛను చెల్లింపు ఉత్తరువు జారీ చేయబడిన సందర్భములకి
 దానిని పింఛనుదారుకు పంపు నపుడు ఆ విషయమును తగురీతిగా సూచించవచ్చును.

NOTE :- In case where Pension Payment Order is issued with the stipulation that
 no payment is to be made until an intimation to the effect that Last Pay
 Certificate has been produced to the Accountant General is received
 from the Accountant - General as required the same may be indicated
 suitably in the endorsement to the Pensioner.

Gratuity **DIPECTORATE OF LOCAL FUND AUDIT**
 Admissible : **ANDHRA PRADESH : HYDERABAD**

Recoveries : **Anticipatory Gratuity if paid may be adjusted.**

Net payment :

No. /Hyd/Gratuity No. Dated :

From

The Audit Officer,
 Local Funds, Directorate
 of Local Fund Audit,
 HYDERABAD.

To

The Chief Accounts Officer,
 Pension Payment Office,
 M.J. Road,
 HYDERABAD.

Sir,

Please arrange to make payment to Sri/Smt.

Gratuitant/Legal Guardian of the minors as indicated below: from the PPO, M.J. Road, Hyderabad of the sum of Rs.

(Rupees)
 less recoveries detailed in para-2 below, being the amount of Gratuity/Death-
 cum-Retirement Gratuity sanctioned in the letter No.

From the

2. The following recoveries should be effected from the payment of Gratuity authorised above.
 - 1)
 - 2)
 - 3)
 - 4)
3. The acquittance of Gratuitant/Legal Guardian should be taken on the reverse of this orders with one rupee stamp receipt if necessary.
4. The payee is being informed of the issue of this order.
5. Slips bearing attested specimen signatures/left hand thumb and finger impressions of the Gratuitants/Legal Guardian and an attested copy of his photograph are enclosed/have been enclosed with the pension papers sent with this office letter No.
6. The gratuity is debitable to 2074. Pensions and other retirement benefits, gratuity.
7. The Recoveries should be credited as follows

Before payment it should be ensured that the gratuitant continues to be qualified, if not, the fact should be reported immediately to the sanctioning authority for issue of a revised sanction in favour of remaining members of the family.

Allocation :

LS. Hyd.

O.P. Rs.

8. This authority should be kept in the personal custody of the disbursing officer until it is paid. It will remain in force for 6 months only from the date of its issue. If no payment is effected with/in this period, it should be treated as void and returned to this office.
9. It should be noted that the disbursing officer shall be held responsible for proper identification of the payee whose address is given below;
10. Please acknowledge receipt of this order

No.

Copy forwarded to Sri/Smt.

Gratuitant/Legal Guardian for information :

He/She should appear before the Chief Accounts Officer, PPO, M.J. Road, Hyderabad to receive payment unless the payment is desired to be obtained through an authorised agent who has indemnified, Government against over payment.

No.

Copy forwarded to the :

for information with reference to this letter.

No.

The following papers and Service Register are returned herewith.

COMMUTATION PAYMENT ORDER :

No.

From

The Audit Officer,
Local Funds,
Directorate of Local Fund,
Audit, Andhra Pradesh,
HYDERABAD.

To

The Chief Accounts Officer,
Pension payment Office,
M.J. Road,
HYDERABAD.

Sir,

The

Proceedings Rc.No. _____
sanctioned the payment of Rs. _____ (Rs. _____
_____) basing on the
commuted value of Rs. _____ out of the pension of Rs. _____
per month granted to Sri/Smt _____
holder of PPO No. _____

I am to request you to make arrangements for the payment of the amount as soon as possible on a simple receipt. The charge is debitable to the following head of account.

2071 - Pension and other retirements.

010 - commuted value of pension.

Reduced pension of Rs. _____ (Rupees _____
 _____) per month
 consequent on commutation may please be paid to Sri/Smt _____

from the date of receipt of the commuted value of pension by the pensioner or three months after the issue of this authority which ever is earlier. A note of the reduced amount of pension after commutation and the date from which the reduced amount is payable, may please be made on the reference of both halves of PPO, under your attestation quoting this letter as authority.

Excess payment of pension, if any made at Rs. _____ (Rupees _____
 _____) per month

from the date, the reduced amount is payable may please be deducted from the commuted value of pension under intimation to this office. The pensionary benefits were authorised basing on the emoluments drawn in RPS 1993 and the before relief is admissible as per Govt. orders after RPS 1993.

And under rule 3(1) of Andhra Pradesh Civil Pensions Commutation Rules, 1944 as amended in G.O.Ms.No. 239, Finance and Planning (EW.Pen.I) Dept., Dt : 16-09-91.

3. A separate bill should be prepared to the payment of the commuted value of pension quoting the number and date of this letter as authority and the paid voucher should be forwarded to the Accountant General's Office in a registered cover in a separate schedule.
4. The adhoc relief and/or relieves in pension admissible on the original (un commuted) pension will continue to be payable on the reduced pension and

are allocable between different Governments in proportion of their share of pension (un commuted) as eitherto.

5. The receipt of this letter may please be acknowledged and it may be certified that the changes have been carried out in both halves of the pension payment order.

6. Commuted portion of pension of Rs. _____ (Rupees _____)

may please be restored to the pensioner in accordance with G.O.Ms.No. 44, Dt : 19-02-91.

ALLOCATION :

C.V.P.

R.S.P.

S.V.B 01-11-56

Ex. Hyderabad

O.P.

Yours faithfully,

Signature :

Designation :

Copy forwarded to Sri/Smt.

He/She may contact the Chief Accounts Officer, for collecting the payment of the commuted value of pension.

Signature :

Designation :

Copy forwarded to the

Signature :

Designation :

FORM :5

Gratuity **DIPECTORATE OF LOCAL FUND AUDIT**
Admissible : **ANDHRA PRADESH : HYDERABAD**

Recoveries : Anticipatory Gratuity if paid may be adjusted.

Net payment : _____

No. _____ /Hyd/Gratuity No. _____ Dated : _____

From _____ To _____
The Audit Officer, _____ The Chief Accounts Officer,
Local Funds, Directorate _____ Pension payment Office,
of Local Fund Audit, _____ M.J. Road,
HYDERABAD. _____ HYDERABAD.

Sir,
Please arrange to make payment to Sri/Smt. _____

Gratuitant/Legal Guardian of the minor as indicated below from the PPO, M.J. Road, Hyderabad of sum of Rs. _____ (Rupees _____)

less recoveries detailed in para-2 below, being the amount of Gratuity/Death-cum-Retirement Gratuity sanctioned in the letter

No. _____

From the

- 2) The following recoveries should be effected from the payment of Gratuity authorised above.
- 3) The acquittance of Gratuitant/Legal Guardian should be taken on the reverse of this order with one rupee stamp receipt if necessary.
- 4) The payee is being informed of the issue of this order.
- 5) Slips bearing attested specimen signatures/left hand thumb and finger impressions of the Gratuitants/Legal Guardian and an attested copy of his photograph are enclosed/have been enclosed have been enclosed with the pension papers sent with this office letter

No.

- 6) The gratuity is debitable to 2074-Pensions and other retirement benefits, gratuity.
- 7) The Recoveries should be credited as follows :

Before payment it should be ensured that the gratuitant continues to be qualified, if not, the fact should be reported immediately to the sanctioning authority for issue of a revised sanction in favour of remaining members of the family.

Allocation :

LS. Hyd.

O.P. Rs.

- 8) This authority should be kept in the personal custody of the disbusing officer until it is paid. It will remain in force for 6 months only from the date of its

issue. If no payment is effected within this period, it should be treated as void and returned to this office.

- 9) It should be noted that the disbursing officer shall be held responsible for proper identification of the payee whose address is given below :
- 10) Please acknowledge receipt of this order.

No.

Copy forwarded to Sri/Smt.

Gratuitant/Legal Guardian for information :

He/She should appear before the Chief Accounts Officer, PPO, M.J. Road, Hyderabad to receive payment unless the payment is desired to be obtained through an authorised agent who has indemnified Government against over payment.

No.

Copy forwarded to the :

for information with reference to this letter.

No.

The following papers and Service Register are returned herewith.

By Regd. POST :

FORM - 7

Amendment Order No :

Dated :.....

From :

The Director of
Local Fund Audit,
A.P., HYDERABAD.

Sir,

Sub :- Revision of pension-Amendment of P.P.O.No :
in favour of Sri/Smt

Ref :-

* * *

I am to state that pension payable to the above pensioner has been revised
from Rs. _____ (Rupees _____
_____ only) w.e.f. _____

The pensioner has already drawn/commuted Rs. _____
(Rupees _____ only)
out of his/her pension.

I am therefore to authorise you to pay revised pension at Rs. _____
_____ PM: (Rupees _____ only)
less pension commuted if any with effect from _____ and also
arrears at Rs. _____ pm (Rupees _____
_____ only)
from _____ to _____ less reliefs paid together
with relief on pension sanctioned by Govt of Andhra Pradesh from time to time.

The enhanced family pension has also been revised from Rs. _____
 _____ to Rs. _____ P.M. (Rupees _____
 _____ only). Normally family
 pension is also revised to Rs. _____ P.M. (Rupees _____
 _____ only)

The classification of revised pension is as follows :-

	SP	FPI	FPII
SVB 1.11.56			
Ex Hyd.			
O.P.	_____	_____	_____
	_____	_____	_____

Necessary amendment may be carried out on the reverse of both halves of the pension payment order under the attestation of the Treasury Officer quoting this letter as authority. The receipt of the amendment may be acknowledged and the fact that changes have been carried out in both halves of pension payment order may be intimated in the prescribed proforma below which may be returned to this office duly filled in and signed within a fortnight of the letter.

Yours faithfully,

Copy to Sri/smt

The revised pension may be claimed at the Treasury producing this letter as authority.

Copy to the Accountant General, A.P., Hyderabad.

Copy to Commissioner of Police/Commandant along with SR and PPs.

**G.O.SM.No: 144 GA (Services.C) Department,
dated 10-3-1989.**

ANNEXURE

FORM OF RECORD SHEET TO ALL NON-GAZETTED GOVERNMENT EMPLOYEES ELIGIBLE FOR APPOINTMENT TO NON SELECTION POSTS.

Department/Office :

Report for the year/period :

1. Name of the official in :
Block letters. :
2. Date of Birth :
3. Date of appointment to :
the present grade viz; :
4. Present post and date :
of appointment thereto; :
5. Punishment imposed/ recorded, :
warnings issued if any, during :
the period under report Vide :
G.O./letters/Memo No : :
dated (reaons for such :
punishments/Warnings etc). :
6. Letters of appreciation or any :
other form of award given :
for good work done Vide G.O/ :
Letter/Memo. No. and date. :
7. Fit/Unfit for promotion :

Note :- The competent authority who writes "Unfit for prmotion "has to substantiate his remarks. Othersise they will be ignored".

G.O.Ms. No. 95 GA (Ser.C) Dept,
dated 13.2.90.

Signature of the
Reporting officer.
Name in Block letters :
Designation :
Date :

నమూనా - 3
FORM 3

పింఛను చెల్లింపు ఉత్తరువు
PENSION PAYMENT ORDER

పింఛనుదారు భాగము
PENSIONER'S PORTION

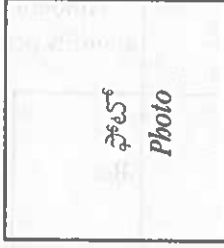
ఆంధ్రప్రదేశ్ ప్రభుత్వమునకు ఖర్చు వ్రాయవలసివది.
Debitable to Andhra Pradesh Government.
ఖాతాపర్చు /Head of Account :

పెద్దపర్చు : 266 పింఛను, ఇతర పదవీ విరమణ ప్రయోజనములు
Major Head : 266 Pension and other retirement benefits

చిన్నపర్చు/Minor Head :	కేటాయింపు
ఓటు చేసినది/Voted	Alloctiaon
ఎస్.వి.బి.	1-10-1953
S.V.B.	1-11-1956
చార్జి చేసినది	కేటాయింపు
Charged	Allocation
ఎస్.వి.బి.	1-10-1953
S.V.B.	1-11-1956

పింఛనుదారు పేరు/
Name of the pensioner :.....
ఆయన భార్య /ఆమె భర్త పేరు /
Name of his wife/her husband

Dr. M.C.R.H.R.D. Institute of Andhra Pradesh



ప్రభుత్వ ఉద్యోగి, ఆయన భార్య కలిసి తీయించుకొని పింఛను మంజూరుచేయు అధికారిచే తగు విధముగా ధృవీకరించబడిన ఫోటో గ్రాఫు.
Joint photograph of the Government servant with his wife duly attested by the pension sanctioning authority.

పదవీ విరమణ తర్వాత 65 సంవత్సరముల వయస్సు రాకముందు పింఛను దారయిన శ్రీ/శ్రీమతి.....
పింఛనుదారు పేరు..... వరకు ఏదీ ముందగున్ అంతవరకు చెల్లించవలెను. ఆ తరువాత శ్రీ/శ్రీమతి.....
పింఛనుదారు పేరు..... వరకు ఏదీ తరువాత తేదీనుండి శ్రీ/శ్రీమతి.....
పింఛనుదారు పేరు..... వరకు ఏదీ తరువాత తేదీనుండి శ్రీ/శ్రీమతి.....
పింఛనుదారు పేరు..... వరకు ఏదీ తరువాత తేదీనుండి శ్రీ/శ్రీమతి.....

If the pensioner Sri/Srimati dies after retirement before attaining the age of 65 years enhanced family pension of Rs. per mensem may be paid for a period of seven years or till..... whichever is earlier, and thereafter at reduced rate of Rs..... per mensem to Srimati/Sri..... from the date following the date of death of Sri/Srimati till the date of her/his remarriage or death whichever is earlier. (On receipt of death certificate and form of application from widow / widower).

కేటాయింపు	అనౌధారణ కుటుంబ పింఛను	కుటుంబ పింఛను
Allocation	Extraordinary	Family Pension
ఎస్.వి.బి.	1-10-1953	ఓ.పి.
S.V.B.	1-11-1956	O.P.

<p>పెంషను తరగతి ప్రారంభించిన తేది. Class of Pension and the date of commencement.</p>	<p>పుట్టిన తేది లేక ఉజ్జాయింపుగా పుట్టిన తేది Date of approximate date fo birth.</p>	<p>మతము/ జాతీయత Religion and Nationality.</p>	<p>నివాసము- గ్రామము పరగణా. Residence showing village and pergunnah.</p>	<p>నెలవారీ పెంషను మొత్తము Amount of monthly pension</p>	
<p>1. కుటుంబ పెంషను 2. Family Pension</p>				<p>రూ. Rs.</p>	<p>పై. P.</p>

పెంషనుదారు మరణించిన తేది

Date of death of the Pensioner

పెంషనుదారు మరణించిన తేది

Date of death of the Pensioner

(ట్రెజరీ అధికారిచే పూర్తి చేయబడి ధృవీకరించబడవలెను.)

(To be filled in and attested by the Treasury Officer)

కార్యాలయము :

OFFICE OF THE

సంఖ్య

తేది

No..... the dated19

అయ్యో,

Sri,

తదుపరి నోటీసు వచ్చువరకు, ప్రతినెల ముగిసిన తర్వాత దయచేసి
 గాపెంషను
 మొత్తము క్రింద/ రూలను (రాబడిపన్ను మినహాయించి ఈ ఉత్తరువును,
 మామూలు నమూనా ప్రకారము రసీదున దాఖలుచేసిన తర్వాత చెల్లించుడు. చెల్లింపు.....
నుండి ప్రారంభము కావలెను.

UNTIL FURTHER NOTICE, and on the expiration of every month be pleased to pay to the sum of Rupees..... (Less income-tax), being the amount of.....PENSION, as.....upon the production of this order and a receipt according to usual form. The Payment should commence.

From శ్రీ/శ్రీమతి.....మరణించిన సందర్భములో శ్రీమతి/శ్రీ..... కు నెలకు రూ.....ల చొప్పున కుటుంబ పింఛను శ్రీ/శ్రీమతి.....మరణించిన తేదీ తరువాత తేదీ నుండి ఆమె-అయన పునర్వివాహపు తేదీ వరకు లేక మరణించునంత వరకు వీటిలో ఏది ముందయిన అంతవరకు చెల్లించవలెను. (మరణపు ధృవపత్రము) ధరఖాస్తు నమూనా వితంతువు / విధురుని నుండి అందిన తర్వాత)

2. In the event of the death of Shri/Smt.....Family pension of Rs.....per month may be paid to Smt/Shri..... from the day following the date of death of Shri/Smt..... till the date of her/his remarriage or death whichever is earlier (on receipt of Death Certificate and Form of application from widow/widower).

సంతకము.
(Signature)

హోదా.
(Designation)

To

ట్రెజరీ అధికారికి,

The Treasury Officer

at

గమనిక :- (1) పించనుదారు నుండి ఏదేని పైకము వసూలు కొరకు ఋణదాత కోరికపై భారతదేశములోని ఏ న్యాయస్థానపు చర్యద్వారాగాని పించను పట్టుకొనుటకు, జప్తుచేయుటకు లేక ప్రత్యేకించి ఉంచుటకూ వీలులేదు. (1871వ సంవత్సరములోని 23వ చట్టపు 2వ భాగము)

NOTE :- No pension shall be liable to seizure, attachment or sequestration be process of any Court in India at the instance of a creditor for any against demand the pensioner (Section II, Act, XXIII of 1871).

గమనిక :- (2) ఈ ఉత్తరువు క్రింద చెల్లింపును స్వయముగా పించనుదారుకు మాత్రమే చేయవలెను. అయితే దానికి ఈ క్రింది మినహాయింపులు గలవు.

NOTE :- Payment under this order is to be made only to the pensioner in person with the following exceptions.

(ఎ) ప్రభుత్వముచే ప్రత్యేకముగా మినహాయింపు చేయబడిన వ్యక్తికి.

(a) To person specially exempted by Government.

(బి) బయటకు వచ్చు అచారములేని స్త్రీలకు, జబ్బు లేక శారీరక బలహీనత వలన హాజరు కాలేని వ్యక్తులకూ :

(b) To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmly;

పై (ఎ) (బి) సందర్భములలో బాధ్యతాయుతమైన ఒక ప్రభుత్వ అధికారిచే లేక ఇతర ప్రముఖ విశ్వాసనీయుడైన వ్యక్తిచే సంతకము చేయబడిన జీవిత ధృవపత్రము దాఖలు చేసిన తర్వాత చెల్లింపు చేయబడును.)

Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible Officer of Government, or other well-known and trustworthy person.)

(సి) క్రిమినలు ప్రాసీజరు కోడు నిబంధనల క్రింద మెజిస్ట్రేటు అధికారములను వినియోగించుచున్న ఎవరేని వ్యక్తి లేదా 1908, భారత రిజిస్ట్రేషను చట్టము క్రింద నియమించబడిన ఎవరేని రిజిస్ట్రారు లేక సబ్ రిజిస్ట్రారు, లేక పదవీ విరమణకు పూర్వము మెజిస్ట్రేటు అధికారములను వినియోగించి ఇప్పుడు పించను తీసుకొనుచున్న ఎవరేని అధికారి లేక ఒక మునసబు లేక ఒక పోలీసు స్టేషనుపై

అధిపత్యము వహించుచున్న సబ్-ఇన్స్పెక్టరు హోదాకు తక్కువ కాని ఒక పోలీసు అధికారి లేక ఒక పోస్టుమాస్టరు, శాఖియా సబ్ పోస్టుమాస్టరు లేక పోస్టాఫీసుల ఇన్స్పెక్టరు లేక భారత రిజర్వు బ్యాంకుకు చెందిన మొదటి తరగతి అధికారి లేక స్టేటు బ్యాంకు ఆఫ్ ఇండియాకు చెందిన సింబ్బంధి అధికారి లేక సిబ్బంది సహాయకుడు సంతకము చేసిన జీవిత ధృవపత్రము పంపు ఏ వ్యక్తికి అయినను.

(c) To any person sending a life certificate signed by some person exercising the power of a Magistrate under the Criminal Procedure Code, or by any Registrar or Sub-Registrar appointed under the Indian Registration Act, 1908, or by any pensioned officer who before retirement exercised the powers of a Magistrate or by any Gazetted officer, or by a Munsiff or by a Police Officer not below the rank of Sub-Inspector-In-charge of a police state, or by a Postmaster, a Departmental Sub-Postmaster or an Inspector of Post Offices or by a Class I Officer of the Reserve Bank of India or a staff Officer or staff Assistant of the State Bank of India;

(డి) అధిక చెల్లింపులు వాపసు చేయుటకు ఒక బాండును వ్రాసి ఇచ్చిన ఏజెంటు ద్వారా తన పింఛను తీసుకొనుచు భారతదేశంలో నివసించుచున్న ఏ వ్యక్తికి అయినను- కనీసము సంవత్సరమునకు ఒకసారి అయినను ఆ ఏజెంటు (సి) ఖండములో పేర్కొనబడిన ఎవరేని ఒక వ్యక్తి సంతకము చేసిన జీవిత ధృవపత్రము దాఖలు చేయవలెనను షరతులకు లోబడి.

(d) To any person Resident in India who draws his pension through an agent who has executed a bond to refund overpayment, subject to condition that the latter produces at least once a year a Life Certificate signed by a person mentioned in clause (c);

(ఇ) (ఎ), (బి), (సి) ఖండములో పేర్కొనిన అన్ని సందర్భములలోను, చెల్లింపు అధికారి జీవిత ధృవపత్రము ద్వారా చూసిన నిదర్శనముపై ఆధారపడకుండగ, పింఛనుదారు జీవించి ఉన్నట్లు కనీసము సంవత్సరమునకు ఒకసారి అయినను నిదర్శనమును కోరవలెను. (డి) ఖండములో పేర్కొనిన సందర్భములలో అందిన గతజీవిత ధృవపత్రము తేదీ నుండి ఒక సంవత్సరము గడచిన తరువాత పింఛను చెల్లించరాదు. చెల్లింపు అధికారి, అట్టి పింఛనుదారుని మరణమును గురించిన ప్రామాణిక సమాచారము కొరకు జాగ్రత్తగా గమనించుచుండవలెను. అట్టి సమాచారము అందిన మీదట, తక్షణమే తదుపరి చెల్లింపులను ఆపివేయవలెను.

(e) In all cases referred to in clauses (a), (b) and (c) the Disbursing Officer must at least once a year, require pro-independent of that furnished by the Life Certificate of the continued existence of the pensioner in cases referred to in clause (d) the pension shall not be paid on account of a period more than a year after the date of Life Certificate last received, and the Disbursing Officer must be on the watch for authentic

information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payment.

గమనిక :- (3) పించనుదారు మరణించిన మీదట 1964, కుటుంబ పింఛను పథకము క్రింద వితంతువుకు/విధురునకు కుటుంబ పింఛనుకు అనుమతించదగినచో ఆయన కుటుంబము వెంటనే ఈ ఉత్తరువును, చనిపోయిన తేదీ నివేదికతోపాటు జిల్లా అధికారికి తిరిగి పంపవలెను.

Note :- (3) On the decease of the pensioner, this order should be immediately returned by his family to the District Officer with a report of the date of his decease if the Family pension under the Family Pension Scheme, 1964, is not admissible to the widow/widower.

సరళీకృత పింఛను నియమావళి వర్తించు పించనుదారు పదవీ విరమణ చేసిన తేదీ నుండి అయిదు సంవత్సరముల కాలము లోపల మరణించిన సందర్భములో కొన్ని పరిస్థితులలో ఈ దిగువ ప్రయోజనములు అనుమతించబడును.

In the event of the death of pensioner governed by the Liberalised Pension Rules, within a period of five years from the date of retirement, the following benefits are admissible under certain circumstances,

- (1) నామినీకి లేక నామినీ లేని పక్షములో సరళీకృత పింఛను నియమావళి 6(3) నియమములో పేర్కొనబడిన వ్యక్తికి కుటుంబ పింఛను మంజూరు; మరియు
- (1) Grant of Family pension to the nominee, or in the absence of a nominee, to the person mentioned in Rule 6(3) fo the Liberalised Pension Rules, and
- (2) నియమావళిలోని 4(4) నియమము క్రింద నామినీకి మిగులు గ్రాట్యుటీ చెల్లింపు లేక నామినేషను లేని సందర్భములలో చేయబడిన నామినేషన్లు అమలులో లేని సందర్భములలో మరణించిన వారి న్యాయ సమ్మతమైన వారసులకు.
- (2) Payment of residuary gratuity under Rule 4 (4) *ibid*, to the nominee, or in cases where there is no nomination or where nominations made do not subsist, to the legal heirs of the deceased.

ఈ ప్రయోజనముల కొరకు క్రమ పూర్వకమైన క్లెయిములను కార్యాలయ/శాఖ అధిపతికి సమర్పించవలెను. వాటికి ఆధారము షవసరమైన సందర్భములో తగు న్యాయాధికార పత్రములను జతపరచవలెను.

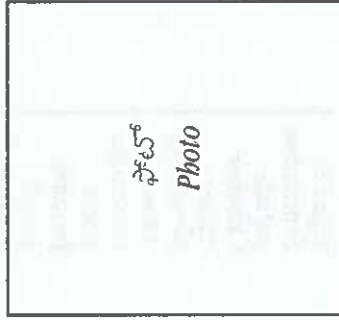
Formal claims for these benefits, duly supported by legal authority where necessary, should be submitted to the Head of Office / Department.

వింధన మొత్తము రూ..... (అక్షరములలో)

Amount of Pension Rs..... (in words).....

ప్రతి ఒక్క ప్రత్యేక చెల్లింపు, చెల్లింపు అధికారిచే ఈ క్రింద నమోదు చేయబడవలెను.
Every Separate Payment is to be recorded below by the Disbursing officer

వింధన మొత్తము రూ..... (అక్షరములలో)	19		-19		19		-19		19	-19	చెల్లింపు అధికారి పేరు	Remarks
	చెల్లింపు తేదీ	చెల్లింపు అధికారి పేరు	చెల్లింపు తేదీ	చెల్లింపు అధికారి పేరు	చెల్లింపు తేదీ	చెల్లింపు అధికారి పేరు	చెల్లింపు తేదీ	చెల్లింపు అధికారి పేరు				
Month of which pension is due.	Date of payments	Disbursing Officer's Initials.	Date of payments	Disbursing Officer's Initials.	Date of payments	Disbursing Officer's Initials.	Date of payments	Disbursing Officer's Initials.	Date of payments	Disbursing Officer's Initials.	Date of Disbursing Officer's Initials.	Date of Disbursing Officer's Initials.
మార్చి												
ఏప్రిల్												
మే												
మే												
జూన్												
జూలై												
జూలై												
ఆగస్టు												
ఆగస్టు												
సెప్టెంబరు												
సెప్టెంబరు												
అక్టోబరు												
అక్టోబరు												
నవంబరు												
నవంబరు												
డిసెంబరు												
డిసెంబరు												
జనవరి												
జనవరి												
ఫిబ్రవరి												
ఫిబ్రవరి												



నమూనా - ౪
FORM 4
పింఛను చెల్లింపు ఉత్తరువు
PENSION PAYMENT
ORDER

చెల్లింపుదారుని
పింఛనుదారుని భాగము
PENSIONER'S
PORTION

ఆంధ్రప్రదేశ్ ప్రభుత్వమునకు ఖర్చు ప్రాయశాసనది.
Debitable to Andhra Pradesh Government.

ఓటు చేసినది/
Voted

కేటాయింపు
Allocation

ఎస్.వి.బి.
S.V.B.

1-10-1953

1-11-1956

ఓ.పి.
O.P.

చార్జి చేసినది
Charged

కేటాయింపు
Allocation

1-10-1953

1-11-1956

ఎస్.వి.బి.
S.V.B.

1-10-1953

1-11-1956

ఓ.పి.
O.P.

చిన్నపదార్థ/Minor Head :

ఖాతాపదార్థ/Head of Account :

పెద్దపదార్థ : 266 పింఛనం, ఇతర పదవీ విరమణ ప్రయోజనములు
Major Head : 266 Pension and other retirement benefits :

చిన్నపదార్థ/Minor Head :

చిన్నపదార్థ/Minor Head :

పదవీ విరమణ తర్వాత 65 సంవత్సరముల వయస్సు రాకముందు పింఛను దారుని శ్రీ/శ్రీమతి..... చనిపోయినవో వెలకు రూ.....ల చొప్పున వౌచరు కుటుంబ పింఛను ఏడు సంవత్సరముల కాలము వరకు లేక..... వరకు ఏది ముందగునో అంతవరకు చెల్లించవలెను. ఆ తరువాత శ్రీ/శ్రీమతి.....నుండి శ్రీ/శ్రీమతి..... మరణించిన తేదీ తరువాత తేదీ.....కు కాలెకు రూ.....ల తగ్గింపు రేటుతో ఆయన పునర్నివాసాపు తేదీ వరకు లేక మరణించునంతవరకు వీటిలో ఏది ముందయిన అంతవరకు చెల్లించవలెను. (మరణపు ధృవ పత్రము దరఖాస్తా నమూనా వితంతపు/ విధురుని నుండి అందిన మీదట).

If the pensioner Sri/Srimati dies after retirement before attaining the age of 65 years enhanced family pension of Rs. per mensem may be paid for a period of seven years of till..... whichever is earlier, and thereafter at reduced rate of Rs..... from the per mensem to Srimati/Sri..... from the date following the date of death of Sri/Srimati till the date of her/his remarriage or death whichever is earlier. (On receipt of death certificate and form of applicaiton from widow / widower).

కేటాయింపు
Allocation

అసాధారణ కుటుంబ పింఛను కుటుంబ పింఛను
Extraordinary Family Pension

ఎస్.వి.బి.
S.V.B.

1-10-1953

1-11-1956

ఓ.పి.
O.P.

లెక్కల అధికారి
Accounts Officer.

మొదటి చెల్లింపు కాలములో తీసుకొనవలసిన ఫించనదారు సంతకమునకు స్థలము :

Place for signature of pensioner to be taken at the time of first payment :

పేర్లు Names	ఫించను తరగతి ప్రారంభించిన తేదీ Class of Pension and the date of commencement	ముఖము లేక చేతిపై గల వ్యక్తిగత గుర్తింపు చిహ్నము, ఏమైనా ఉన్నచో Personal identification mark on face or hand, if any	ఎత్తు Height	పుట్టిన తేదీ ఉజ్జాయింపుగా పుట్టిన తేదీ Date of approximate date of birth	మతము, జాతీయత Religion and Nationality	నివాసము, గ్రామము, పరగణా Residence showing Village and Pergunnah	నెలవారీ పంపు మొత్తము Amount of monthly Pension
1.			మీ. సెం. మీ. M.Cm.				రూ. Rs. పై. Ps.
2.	కుటుంబ పంపు Family Pension						

ఫింఛనుదారు మరణించిన తేదీ :

(ట్రెజరీ అధికారిచే పూర్తి చేయబడి ధ్రువీకరించబడవలెను)

Date of death of the Pensioner.....(to be filled in and attested by Treasury Officer.)

కార్యాలయము

OFFICE OF THE

సంఖ్య

తేదీ : 19

No.

Date.....19

అయ్యా,

Sir

తదుపరి నోటీసు వచ్చువరకు ప్రతినెల ముగిసిన తర్వాత దయచేసి..... కు.....
 గా..... ఫింఛను మొత్తము క్రింద.....
 రూ. లను (రాబడిపన్ను మినహాయించి.....
 ఈ ఉత్తర్వును మామూలు నమూనా ప్రకారము రసీదును దాఖలుచేసిన తర్వాత చెల్లించుడు.
 చెల్లింపు..... నుండి ప్రారంభము కావలెను.

UNTIL FURTHER NOTICE, and on the expiration of every month, be pleased to pay to.....the sum of Rs.....(Less Income-tax), being the amount.....Pension, as.....upon the production of the Pensioner's portion of this order taking from the claimant a receipt for the amount according to usual form. The payment should commence from.....

2. శ్రీ/శ్రీమతి..... మరణించిన సందర్భంలో శ్రీమతి/శ్రీ.....
 కు నెలకు రూ..... చొప్పున కుటుంబ ఫింఛను
 శ్రీ/శ్రీమతి.....మరణించిన తేదీ తరువాత తేదీ నుండి ఆమె/ ఆయన
 పునర్వవాహపు తేదీ వరకు లేక మరణించినంత వరకు వీటిలో ఏది ముందయిన అంతవరకు చెల్లించవలెను.
 (మరణపు ధృవపత్రము దరఖాస్తు నమూనా వితంతువు/విధురుని నుండి అందిన తర్వాత.)

In the event of the death of Sri/Smt..... Family Pension of Rs..... per month may be paid to Sri/Smt..... from the day following the date of death of Sri/Smt.....till the date of her/his re-marriage or death, whichever is earlier (on receipt of Death Certificate and Form of Application from widow/Widower)

సంతకము :

Signature :.....

హోదా :

Designation :.....

To

ట్రెజరీ అధికారి

The Treasury Officer,

at.....

గమనిక :- 1. ఫించనుదారునుండి ఏదేని వైకము వసూలు కొరకు ఋణదాత కోరికపై భారతదేశములోని ఏ న్యాయస్థానపు చర్య ద్వారాగాని ఫించను పట్టు కొనుటకు, జప్తు చేయుటకు లేక ప్రత్యేకించి ఉంచుటకూ, వీలులేదు. (1871 వ సంవత్సరములోని 23వ చట్టపు 2వ భాగము)

Note :- No Pension shall be liable to seizure, attachment or sequestration by process of any Court in India at the instance of a creditor for any demand against the Pensioner. (Section 11, Act, XXIII of 1871).

2. ఈ ఉత్తరువు క్రింద చెల్లింపును స్వయముగా ఫించనుదారుకు మాత్రమే చేయవలెను. అయితే దానికి ఈ క్రింది మినహాయింపులు గలవు.

Payment under this Order is to be made only to the Pensioner in person, with the following exceptions.

- (ఎ) ప్రభుత్వముచే ప్రత్యేకముగా మినహాయింపు చేయబడిన వ్యక్తికి.

To persons specially exempted by Government.

- (బి) బయటకు వచ్చు ఆధారములేని స్త్రీలకు, జబ్బు లేక శారీరక బలహీనత వలన హాజరు కాలేని వ్యక్తులకూ.

To females unaccustomed to appear in public and to persons unable to appear on account of illness or bodily infirmly.

పై (ఎ) (బి) సందర్భములో బాధ్యతాయుతుడైన ఒక ప్రభుత్వ అధికారిచే లేక ఇతర ప్రముఖ, విశ్వసనీయుడైన వ్యక్తిచే సంతకము చేయబడిన జీవిత దృవ పత్రము దాఖలు చేసిన తర్వాత చెల్లింపు చేయబడును.

Payment in both cases (a) and (b) is made on production of a Life Certificate signed by a responsible Officer of Government or other well known and trustworthy person.

(సి) క్రిమినలు ప్రాసీజరు కోడు నిబంధనల క్రింద మేజిస్ట్రేటు అధికారములను వినియోగించుచున్న ఎవరేని వ్యక్తి లేక 1908, భారత రిజిస్ట్రేషను చట్టము క్రింద నియమించబడిన ఎవరేని రిజిస్ట్రారు లేక సబ్ రిజిస్ట్రారు లేక పదవీ విరమణకు పూర్వము మేజిస్ట్రేటు అధికారములను వినియోగించి ఇప్పుడు ఫించను తీసుకొనుచున్న ఎవరేని అధికారి లేక మునసబు లేక ఒక పోలీసుస్టేషను పై అధిపత్యము వహించుచున్న సబు ఇన్స్పెక్టరు హోదాకు తక్కువకాని ఒక పోలీసు అధికారి లేక పోస్టు మాస్టరు శాఖయ సబు పోస్టు మాస్టరు లేక భారత రిజర్వు బ్యాంకుకు చెందిన మొదటి తరగతి అధికారి లేక స్టేటు బ్యాంకు ఆఫ్ ఇండియాకు చెందిన సిబ్బంది అధికారి లేక సిబ్బంది సహాయకుడు సంతకము చేసిన జీవిత ధృవపత్రము పంపు ఏ వ్యక్తికి అయిన

To any person ending a Life Certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code, or by any Register or Sub-Registrar appointed under the Indian Registration Act, 1908, or by a Police Officer not below the rank of Sub-Inspector in-charge of a Police Station or by a Post Master, a Departmental Sub-Post Master an Inspector of Post Office, or by a Class-I Officer of the Reserve Bank of India or a staff officer or staff assistant of the State Bank of India.

(డి) ఆధిక చెల్లింపులను వాపసు చేయుటకు ఒక బాండును వ్రాసి యిచ్చిన ఏజంటు ద్వారా తన ఫించను తీసుకొనుచు... భారతదేశముల నివసించుచున్న ఏ వ్యక్తికి అయినను - కనీసము సంవత్సరమునకు ఒకసారి అయినను ఆ ఏజంటు (సి) ఖండములో పేర్కొనబడిన ఎవరేని ఒక వ్యక్తి సంతకము చేసిన జీవిత ధృవపత్రము దాఖలు చేయవలెనను షరతుకు లోబడి.

To any person resident in India who draw his pension through an agent who has executed a bond to refund over payments, subject to the condition that the latter produces atleast once a year a life certificate signed by a person mentioned in clause (c).

(ఇ) (ఎ), (బి), (సి) ఖండములో పేర్కొనిన అన్ని సందర్భములలోను చెల్లింపు అధికారి జీవిత ధృవపత్రము ద్వారా చూసిన నిదర్శనము పైన ఆధారపడకుండగా ఫించను దారు జీవించి వున్నట్లు కనీసము సంవత్సరమునకు ఒక సారి అయినను నిదర్శనమును కోరవలెను. (డి) ఖండములు, పేర్కొనిన సందర్భములలో అందిన గత జీవిత ధృవపత్రము తేది నుండి ఒక సంవత్సరము గడచిన తరువాత ఫించను చెల్లించరాదు. చెల్లింపు అధికారి, అట్టి ఫించనుదారుని మరణమును గురించిన ప్రామాణిక సమాచారము కొరకు జాగ్రత్తగా గమనించుచుండవలెను. అట్టి సమాచారము అందిన మీదట, తక్షణమే తదుపరి చెల్లింపులను ఆపి వేయవలెను.

In all cases referred to in clauses (a), (b) and (c) the Disbursing Officer must at least once a year require proof, independent of that furnished by the Life Certificate, of the

continued existence of the pensioner. In case referred to in clause (d), the pension shall not be paid on account of a period more than a year after the date of Life Certificate last received and the Disbursing Officer, must be on the watch for authentic information of the decease of any such pensioner, and on receipt thereof, shall promptly stop further payment.

3. సరళీకృత పింఛను నియమావళి వర్తించు పింఛనుదారు, పదవీ విరమణ చేసిన తేదీ నుండి అయిదు సంవత్సరముల కాలములోపల మరణించిన సందర్భములో చెల్లింపు అధికారి ఈ క్రింది చర్యలు తీసుకొనవలెను.

In the event of the death of pensioner governed by the Liberalised Pension Rules within a period of 5 years from the date of retirement, the Disbursing Officer should take other following action :

1. ట్రెజరీ నియమావళి, 1వ సంపుటిలోని నియమము క్రింద ఫించను బకాయిలు చెల్లించబడు లేక చెల్లించదగిన వ్యక్తికి, కొన్ని పరిస్థితులలో సరళీకృత ఫించను నియమావళి క్రింద అనుమతించదగు కుటుంబ ఫించను మరియు - లేక మిగులు గ్రాట్యుటీ ప్రయోజనములకు సంబంధించిన సమాచారములను పంపవలెను.

Intimation regarding the benefits of family pension and/or residuary gratuity admissible under the Liberalised Pension Rules under certain circumstances should be sent to the person to who arrears of pension are paid or are payable under Rule..... Reausry Code, volume I, and

2. పింఛనుదారు మరణమును గురించి కార్యాలయ శాఖ అధిపతికి సమాచారమును పంపవలెను. దానితో పాటు, లేక కుటుంబ పింఛను మరియు మిగులు గ్రాట్యుటీ మంజూరుకు సంబంధించి తదుపరి చర్యలు తీసుకొనుటకు వీలుగా అప్పటివరకు పింఛనుదారుకు చెల్లించిన పింఛను మొదలయిన వాటి వివరణ కూడా పంపవలెను.

Intimation about the death of the pensioner should be sent to the Head of the Office Department along with a statement of pension etc., so far paid in order to enable him to take further action regarding grant of family pension and / or residuary gratuity.

చెల్లింపుదారు భాగము వెనుక వైపు
REVERSE OF DISBURSER'S PORTION

Amount of Pension Rs..... (in words)..... This document is to be retained by the Disbursing Officer so long the authority remains in force in such a manner that the Pensioner shall have no access to it. Every separate Payment is to be accorded below :

సింపుసు చెల్లింపవలసి వున్న నెల Month of which pension is due.	19		-19		19		-19		19		-19	
	చెల్లింపు తేది Date of pay- ments	చెల్లింపు అధికారి పాడి సంతకము Disbursing Officer's Initials.	చెల్లింపుల తేది Date of payments	చెల్లింపు అధికారి పాడి సంతకము Disbursing Officer's Initials.	చెల్లింపుల తేది Date of payments	చెల్లింపు అధికారి పాడి సంతకము Disbursing Officer's Initials.	చెల్లింపుల తేది Date of payments	చెల్లింపు అధికారి పాడి సంతకము Disbursing Officer's Initials.	చెల్లింపు అధికారి పాడి సంతకము Disbursing Officer's Initials.	చెల్లింపుల తేది Date of payments	చెల్లింపు అధికారి పాడి సంతకము Disbursing Officer's Initials.	చెల్లింపు అధికారి పాడి సంతకము Disbursing Officer's Initials.
మార్చి March												
ఏప్రిల్ April												
మే May												
జూన్ June												
జూలై July												
ఆగష్టు August												
సెప్టెంబరు September												
అక్టోబరు October												
నవంబరు November												
డిసెంబరు December												
జనవరి January												
ఫిబ్రవరి February												

వింఘనాచారాని గుర్తింపును వివరించిన వివరణ Note of pensioner's Identifications.	తేదీ Date	పాడి సంతకము Initials	తేదీ Date	పాడి సంతకము Initials	తేదీ Date	పాడి సంతకము Initials	తేదీ Date	పాడి సంతకము Initials	తేదీ Date	పాడి సంతకము Initials

పోస్టల్ ఆర్డరు ద్వారా చెల్లింపు జరిగినచో సంవత్సరమునకు రెండు సర్కాయములు నిర్ణయించిన రీతిగా గుర్తింపు అవసరము. ఇతర విధముగా అయినచో సంవత్సరమునకు ఒకసారి గుర్తింపు చాలును.

If the payment is by Postal Money Order Identification is required twice a year as prescribed, otherwise annually.

SURCHARGE CERTIFICATES

A Surcharge Certificate is a Statutory Document issued by the Auditor i.e., Director/Regional Deputy Director/Dist. Audit Officer, as the case may be to the Executive Authority of a Local Body or Local Authority on account of whose negligence or misconduct the Institution had foregone income or sustained loss. In order to entitle that Auditor to charge any person with the amount of any deficiency or loss, it is necessary to show that the deficiency or loss was caused by the negligence or misconduct of the person responsible. Gross carelessness or utter ignorance of Rules amounts to negligence while action in defiance of Rules would be misconduct. So in all cases where it is proposed to hold a person responsible for the loss caused to a Local Body, the question should be examined on the merits of each case. Utmost care should be taken to draft the Surcharge Certificates, as these are as good as judgements pronounced by Courts of law. The Surcharge Certificate shall contain 5 paras as follows, Vide H.O.Roc.No:1001/B2/dt.29-4-67.

1st Paragraph:- This para shall contain the authority under which the Surcharge Certificate is issued, the amount involved, name of the Institution, the person to be surcharged and the period during which he held the office of Executive Authority.

2nd Paragraph:- This paragraph should contain the irregularity viz, the contents of the para of the Audit Report and as to how the action of the Executive Authority was irregular, un-authorized or contrary to law etc., As this statement has one sided effect, it is not regular for audit to establish that his action resulted in loss or constituted loss.

3rd Paragrapah:- This paragraph should be confined only to the opportunity given to the proposed surchargee to rectify the defect Viz special letter issued by Registered Post Acknowledgment Due.

4th Paragrapah:- The fourth para should deal with the reply if any received from the proposed surchargee and the comments of this Department for the same. Even if no reply is received, it should be discussed threadbare. If a prima facie case of negligence has been established it should be stated that irregular payment constituted a loss to the Institution and then the responsibility should be fixed. The case should be similarly dealt with in cases of misconduct.

5th Paragrapah:- The last para should deal the Surcharge order, and the time allowed for remitting the amount etc.,

In H.O.Cir.R.Dis.No:10925/B/73, dt. 10-10-73 of the following further instructions were issued while approving and issuing the Surcharge Certificates by the Dist Audit Officers.

- i) The date of approval of the Surcharge Certificate and it's issue should be one and the same. In other words, the fair copies of the Surcharge Certificate should not be signed with a different date other than the one which it was approved.
- ii) The exact period of duty held by the Executive Authority has to be specified in the Surcharge Certificate instead of from 1st April to 31st March.
- iii) The words " Sri " or " Garu " or the qualifications should not be prefixed or suffixed to the name of the Audit Officer in the 1st para of the Surcharge Certificate.

iv) The amount for which the Surcharge Certificate was issued should be specified in figures and words also in the 1st and 5th paras of the Surcharge Certificates.

Office Of The Audit Officer

Local Funds

Surcharge L.F.No. _____

Date: _____

SURCHARGE CERTIFICATE

I _____ Dist Audit Officer, State Audit, _____ District, Hyderabad do hereby certify under rule 5 of the rules issued under Sec. 217(2) (viii) & (ix) of the Andhra Pradesh Gram Panchayat Act, 1964, contained in notification appended to G.O.Ms.No.569, P.R.(pts. viii) dt.13.5.1965 as amended that a sum of Rs. _____

~~Rupees~~ _____ only)

representing the loss caused to the funds of Gram Panchayat, _____ Surchageable on and due from Sri _____ who the Ex.Sarpanch, and Executive Authority of the aforesaid Gram Panchayat during the period form

_____ to _____ for the reasons setforth.

2. (a).
-
3. The above irregularity was pointed out in para No. _____ of the audit report on the accounts of Gram Panchayat for the Year _____ and Sri _____ Sarpanch was specifically requested in this department speical Lr.NO. _____ dt. _____ to rectify the defect and report the fact within two months after the receipt of the letter. Though the receipt of said letter was acknowledged by Sri.....Sarpanch no reply was furnished by him. The defect was also not rectified till now. The amount was also not made good to the funds of the said Gram Panchayat.
4. The amount of Rs. _____ referred in para 2 above constitutes an avoidable expenditure and thereby loss caused to the said Gram Panchayat due to the negligence of Sri _____. Hence the aforesaid Sarpanch and executive authority is solely responsible for the loss. The amount of Rs. _____ (Rupees _____ only) is therefore surcharged on him.
5. The amount of Rs. _____ (Rupees _____ only) should be paid to the credit of the aforesaid Gram panchayat funds with in 90 days after the date of receipt of this certificate unless action is taken under rule 6 of the rules issued under Sec. 217(2) (viii) & (ix) of the A.P. Gram Panchayat Act, 1964

contained in notification appended to G.O.Ms.No.569 P.R. (Pts.VIII) dt. 13.5.1965 as amended.

Dated at Hyderabad this

Audit Officer

To

Sri _____ Sarpanch, Gram Panchayat,

Copy to the Sarpanch, _____ Gram Panchayat,

With reference to rule 7 of the surcharge rules issued under Sec.217(2) (viii & ix) of A.P.G.P.Act, 1964 contained in G.O.Ms.No.569, PR (Pts.) Dept., dt. 13.5.1965 as amended. He is requested to intimate the recovery of the surcharged amount soon after realisation with least possible delay by (Regd. Post)

Copy submitted to the Director of State Audit, A.P., Hyderabad.

Copy Submitted to Secretary to Govt., PR Dept., AP, Hyd.,

Copy to the Dist. Collector., Ranga Reddy District.

Copy to the Divisional Panchayat Officer.

Copy to the Extension Officer, Panchayats.

Copy to the Asst. Audit Officer, State Audit, _____

Spare-1

SURCHARGE CERTIFICATE

S.C. ROC. NO: / / / DATED.

I, _____ Director of State Audit, Andhra Pradesh, Hyderabad do hereby certify under Section-65 read with Section-36(5)(i) of Mandal Parishad and Zilla Parishad and Andhra Pradesh Abhivrudhi Sameeksha Mandals Act, 1986 and further read with Section-266 of Panchayat Raj Act, 1994 as amended that a sum of Rs _____

(Rupees _____ only) representing the loss caused to the _____ funds of _____ is surchargable on and due from Sri _____ Who held the office of _____ during the period from _____ to _____ for the reasons set forth below.

2. A sum of Rs _____ was debited to the funds of _____ during the year _____ being the cost of purchase of 140 M.T of Cement from Kesoram Cement Factory, _____ @ Rs 1,540/- per M.T and paid through Cheque No _____ dt. _____ for delivery of the material to the following Godowns as noted against each.

- | | | |
|----|----------------------------------|---------------|
| 1) | Deputy Executive Engineer | |
| | Panchayat Raj Sub-Division _____ | 040 MT |
| 2) | -do- | _____ 50 MT |
| 3) | -do- | _____ 50 MT |
| | Total : | <u>140 MT</u> |

Accordingly the Kesoram Cement Firm, has delivered 140 M.Ts or 2,800 bags of Cement at P.R Sub-Division_____ along with(14) gate passes, comprising 10 M.Ts of Cement in each gate pass, as detailed below. The aforesaid Sri_____ who was_____ Executive Engineer, Panchayat Raj Division_____ of Zilla Parishad,_____ during that period had operated the stock accounts and stores_____

Sl. No.	Gate pass No./ date	No. of M.Ts received	Pages No of cement stock register where the stock accounted for.
1.	2.	3.	4.
1.	19535/27-10-93	10MTs(200bags)	10
2.	19623/27-10-93	10MTs(200bags)	10
3.	19672/28-10-93	10MTs(200bags)	10
4.	19694/28-10-93	10MTs(200bags)	12
5.	19685/28-10-93	10MTs(200bags)	12
6.	19768/29-10-93	10MTs(200bags)	12
7.	19808/29-10-93	10MTs(200bags)	14
8.	19905/30-10-93	10MTs(200bags)	14
9.	19929/30-10-93	10MTs(200bags)	14
10.	19944/30-10-93	10MTs(200bags)	14
11.	20420/04-11-93	10MTs(200bags)	16
12.	20439/04-11-93	10MTs(200bags)	16
13.	20489/05-11-93	10MTs(200bags)	16
14.	20947/10-11-93	10MTs(200bags)	(not taken into stock register.)

But on verification of the respective stock registers of cement in audit it was revealed that inter-alia the gate pass bearing No.20947/10-11-1993 in item No. 14 of above representing 10 M.Ts of cement (200 bags) costing to Rs. 15,400/- only was not taken into account in the stock register by the authorities concerned.

- 3) The irregularity was pointed out in para_____of the Audit Report on the Engineering fund accounts of Executive Engineer, Panchayat Raj, _____Division, _____District for the year_____and Sri_____, _____Executive Engineer of _____Panchayat Raj_____

Peddapally was specifically requested through this Department Lr. No_____,dt._____to rectify the defect within a period of two months from the date of receipt of the letter. Though the receipt of the said letter was acknowledged by him on_____he did not choose to furnish any reply nor did he take any action to rectify the defects by making good the amount of _____Rs. 15,400 or stock.

- 4) Regardless of the delivery of aforesaid stock supply received as per gate pass and not accounted for in the stock register of cement Sri_____who held the office of the Executive engineer, Panchayat raj Division_____is solely responsible as per the Codal provision in Para No.39 of A.P.W.D. Code.

The said stock of 10 M.Ts of cement still remained to be accounted for in the stock Register as per the reply furnished by the Executive Engineer, Panchayat Raj_____in response to Half Margin sheet Lr.No_____dated

of the Asst. Audit Officer, State Audit (Zilla Parishad)_____.

This has occurred only due to the gross negligence on his part in properly accounting for the stock of cement. The amount of Rs. 15,400/- is therefore surcharged on him.

- 5) The amount of Rs. 15,400/- (Rupees Fifteen thousand four hundred only) should be credited to the Engineering Funds of Zilla Parishad_____withing a period of fourteen days from the date of receipt of this surcharge certificate, unless action is taken under Section-65 read with Section-36(5) (iii) of A.P.M.P. and Zilla Parishad and Z.P. Abhivrudhi Sameeksha Mandal Act, 1986 as amended.

(Dated at Hyderabad this_____day of _____1998)

*

DIRECTOR.

To

Sri_____ (By RPAD).

Executive Engineer, PR Division,_____

- * Copy to the Executive Engineer, PR Division_____ Dist. Intimation of recovery of surcharge amount should be sent to the Dist. Collector and to the Director of State Audit, A.P., Hyderabad with least possible delay (By Regd. Post Ack.Due).

- * Copy to the District Collector_____ with reference to section-65 read with section 36(5) (i) of M.P and Z.Ps

and Zilla Pranalika Abhivrudhi Sameeksha Mandal Act, 1986 as amended (By Regd. Post Ack Due). Copy to the Secretary to Government, Panchayat Raj Rural Development Department, A.P. Hyderabad.

- * Copy to the commissioner of Panchayat Raj, A.P. Hyderabad.
- * Copy to the Dist. Audit Officer, State Audit _____.
- * Copy to the Asst. Audit Officer, State Audit (Zilla Parishad) _____ . Copy to the Chief Executive Officer, Zilla parishad, _____ . Copy to the Regional Deputy Director of State Audit, _____ .

Spare - (2).

ఆంధ్రప్రదేశ్ ప్రభుత్వము

జిల్లా ఆడిటు అధికారి

శ్రీ

రాష్ట్ర ఆడిటు జిల్లా

సర్పంచు గ్రామ పంచాయతీ.....

మండలం.....

ప్రత్యేక లేఖ నెం.

తేది.

అయ్యా,

మీ గ్రామ పంచాయతీ.....యొక్క.....సంవత్సరమునకు సంబంధించిన ఆడిటు నివేదికలోని పేరా నెంబర్లు..... దీనితో జతపరచి పంపడమైనది. ఇట్టి అభ్యంతరములను సరిచేసి సమాధానములు ఈ ప్రత్యేక లేఖ ముట్టిన రెండు నెలలలో గా ఈ కార్యలయమునకు పంపుకొనవలయును.

లేనిచో ప్రభుత్వ ఉత్తర్వు జి.ఓ.యం.యస్.నెం. 569 పంచాయతీ రాజ్ శాఖ తేది 15-9-1965 అనుసరించి మీపై సర్చార్జి చర్య తీసుకొనబడునని గమనించగలరు.

ఇట్లు

మీ విశ్వాసపాత్రుడు
జిల్లా ఆడిటు అధికారి,
రాష్ట్ర ఆడిటు,
జిల్లా

TO BE RETURNED WITH REPLY

సమాధానముతో తిరిగి పంపవలసినది.

Office of the Assistant Audit Officer,
State Audit _____

కార్యాలయము

From

A.A.O of State Audit,

లోకల్ ఫండ్ అకౌంటు నుండి

To

_____ కు

I request you to furnish the information,
etc., required on the reverse

వెనుక పేజీలో అడిగిన సమాచారము వ్వగైరా

పంపించవలసినదిగా కోరుచున్నాను.

Yours faithfully

మీ విశ్వాసపాత్రుడు

Asst. Audit Officer,

State Audit _____

Reply

సమాధానము

DRAFT LETTER PROFORMA

GOVERNMENT OF ANDHRA PRADESH

From

_____,
District Audit Officer,
State Audit, _____.

To

The Chief Executive Officer,
Zilla Parishad _____
OR
The Mandal Parishad Development
Officer, Mandal parishad
_____.

Letter S.A. No. _____ Date: _____.

Sir,

I am to forward hereward herewith the Audit Report on the General Fund/
Elementary Education Fund/ Women & Child Welfare/ Parishad Education/
Engineering/ Fund Accounts of the Mandal Parishad/ Zilla Parishad
_____ for the year _____ and request that replies to the Audit
Report in triplicate together with the resolution of the Standing Committee for
Finance (Standing Committee for Education and Standing Committee for Finance
in respect of Elementary Education Audit Report) duly approving the replies may
be sent within three months from the date of receipt of the Audit Report for
onward transmission to the Commissioner, Panchayati Raj Department. Secretary
to the Government, Panchayati Raj Department Memo No.442/Accts.III/62-2,

P&L.A. Dept., dated: 2-4-1962 read with Govt. Memo. No. 546/Accts.III/ 62-2,
P&L.A. Department, dated: 3-5-1962.

Yours faithfully,

District Audit Officer,

State Audit, _____.

Copy to the Chief executive Officer, Z.P. _____.

Copy to the Accountant general, A.P., Hyderabad.

Copy Submitted to the Director of State Audit, A.P., Hyerabad.

APPENDIX-I**PROFORMA OF THE MODEL AUDIT REPORT**

Audit report on the Accounts of _____ Funds of Mandal
parishad/Zilla Parishad _____ District for the
year _____ Name of the Auditor : _____

Time Taken for audit : _____

2. The office of the _____ was held by Sri _____.

PART - I**3. GENERAL FINANCIAL REVIEW AND BUDGET**

The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance in the General Fund Cash Book as on 31-3-19 _____ Viz. Rs _____ is in agreement with the consolidated closing balance in the Account for March 1999 _____ and is also in agreement with the balance in the Treasury pass book after allowing for the uncashed cheques and unremitted revenue on hand at the close of the year as detailed below (Annexure.)

(Note:- If any variations are found they may be properly commented).

4. GENERAL REVIEW OF THE FINANCIAL POSITION

The main source of the income was the grants-in-aid released by the Government which constituted _____ % of the total income. Rest of the income was towards _____. The institution did not tap any independent source of income to improve its finances and to extend the activities beyond the grants income.

5. BUDGET

- (a) According to Rule 6 of Statutory Rules read with Section 174 of Andhra Pradesh Panchayat Raj Act, 1994 the budget of Mandal parishad/Zilla Parishad should be submitted to Zilla Parishad/Govt. by 30th November/15th January preceding the budget year and the same should be sanctioned by the Zilla Parishad/Government. But the budget was submitted on _____ and approved on _____. The budget was also not found in the proforma prescribed in G.O.Ms.No:30 P.R (Acts.IV) Department, dated 4-2-1980.

Note:- (If budget is not approved and expenditure incurred appropriate comment be made).

- (b) Expenditure incurred excess over budget provision:-

In respect of following items:

Expenditure was incurred excess over the budget provision made in the budget. Sanction of competent authority should be obtained.

Sl.No.	Head of account	Budget provision	Expenditure incurred	Excess expenditure incurred than budget provision
1.	2.	3.	4.	5.
1.				
2.				
3.				

6. COMPLIANCE OF AUDIT OBJECTIONS BY C.E.O/P.E.O/E.E./M.D.O.

The replies to the audit reports for the years from _____ to _____ together with the resolution of the Standing Committee for Finance have not been sent to the Commissioner, Panchayat Raj/Government in Panchayat Raj Department through the Director of State Audit, Andhra Pradesh, Hyderabad as instructed by the Government in Memo.No.442/Accts.III/62-2, P&L.A Department dated 2-4-1962 read with Government Memo. Roc. No. 546/Accts.III/62-2, P & L.A. department dated 3-5-1962. The records do not reveal the observance of the above orders. The progress of settlement of the audit objections during the year _____ was slow/not much satisfactory/satisfactory as defects pointed out in _____ objections involving Rs _____ were rectified leaving a heavy number of Objections unrectified as detailed in para _____ of the audit report. The unsettled in objections relate to the years from _____ to _____. The Executive Authority did not evince much interest in rectifying the defects and settling down the Objections.

PART-II INCOME

7. Grants-In-Aid:

(a) The Grants-in-aid were received for different purposes the details of which are given in Annexure-I. A gist of grants received, expenditure incurred and the balance left is given below.

Sl.No.	Purposes	Receipt	Expenditure	Balance	Refunds	%of Utilisation
1.	2.	3.	4.	5.	6.	7.
1.						
2.						
3.						
4.						
5.						
6.						

Note:- (A comment should be made wherever less percentage is noticed.

A comment should also be made wherein the diversion of grants is found).

(b) Grants amount lapsed due to Non-Utilisation:-

Government in their orders issued in G.O.Ms.No.666 P.R (Accounts.I) Department, dt. 13-6-1978 extended the period of Utilisation of the grants upto a maximum period of 18 months. Grants released in the first half year of the Financial year can be utilised upto end of September of next financial year. Similar grants released in the 2nd half of Financial year can be utilised upto and of next financial year. There are certain grants for which this facility has not been extended and they are lapsed at the close of the financial year. Taking into consideration of those orders it was noticed that the following amounts were made to lapse without making full use and accomplishing the benefits expected.

Sl.No.	Purpose of the grant	Authority releasing the grant	Amount released	Amount lapsed
1.	2.	3.	4.	5.
1.				
2.				
3.				
4.				
5.				
6.				

Note: The details are given in Annexure - II

The amount so lapsed was also not refunded back to the Government account which is against the provisions regulating the grant-in-aid as required in para 5 of G.O.Ms.No.666 P. R (Accounts.I) Department dated 13-6-78 and as per Article 211 - A(3) of A.P.Financial Code Vol.I. The amount should be refunded to the relevant head of account and the fact reported.

NOTE:- (If the refunds have been made no comment is necessary).

(c) Non-submission of Utilisation Certificates:-

According to Article 211-A(2) of the Andhra Pradesh Financial Code, Vol.I it is the responsibility of the grant receiving authority to sent the Utilisation Certificates in the proforma prescribed duly certified by the Dist Audit Officer, State Audit. But heavy No. following No.of Utilisation Certificates were not furnished to audit for certification and transmission to the authorities concerned.

S.L.No.	Purpose of the grant	No.date and authority releasing the grant	U.Cs due to be submitted	
			Number	Amount Rs Ps
1.	2.	3.	4.	5.

Utilisation Certificates submitted Number	Amount		Balance Number	Amount	
	Rs	Ps		Rs	Ps
6.	7.		8.	9.	

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.

Similarly _____ Utilisation certificates involving Rs _____ were also pending submission for the previous years as detailed in Annexure-III. The C.E.O/E.E./P.E.O./O.M.D.O are requested to submit the same without any further delay.

Note: - (Utilisation Certificate becomes due on the date of expiry of period of usage of the grant. Therefore caution should be taken in working out the No.).

(d) Diversion of Grants amount:- The grant in-aid are given for using the amounts for specific objects. Therefore, they can not be diverted for any other purpose vide rule 29 of the rules prescribing the purposes for which Mandal Paishad/Zilla parishad fund shall be applied for issue in Govt. Memo.No.666 P & L.A (S.IV) Department, dated 27-1-1960. GOM.S.No. 1679 P &LA (S&P) Dept, dated 14-12-1961. In the following cased the expenditure incurred more than the amount released of grants amounts. The excess expenditure was incurred form out of the unspent balances of other grants-in-aid which are mixed up in the same P.D.Account of Mandal Parishad/Zilla Parishad which helped the authorities to divert and use them

Sl.No.	Purpose of grant	No & date releasing the grant	Amount released		Amount spent		Excess Expenditure	
			Rs.	Ps	Rs	Ps	Rs	Ps
1.	2.	3.	4.		5.		6.	
1								
2								
3								

Diversion of grant for the purpose other than that prescribed is highly irregular. The amount so diverted should be got reimbursed and such diversion should be strictly guarded against.

8. Receipt of Statutory income not watched - Income lost during the year Rs. _____

It is the responsibility of the grant receiving authority to watch the demand and receipt of statutory income guaranteed in the Accounts and Rules. Authorities are generally failing to watch the receipt of statutory income and relying upon whatever adjustments are made in P.D.Account by the Treasury. The audit reports are generally silent in this respect. An appropriate comment about the watching of demand and adjustment of income due should be made highlighting the negligence or failure of authorities of non-realisation or short realisation of income due. Details of items of statutory income are given in Appendix-II.

9. Serious irregularities of receipts.

Serious irregularities like.

- i) Leakage of revenue.
- ii) Misappropriations and embezzlements of the income realised, on leases, loans, taxes, rentals, and recoveries etc., should be dealt here.

NOTE:- (Para should be short and comprehensive containing full details).

10. Other Miscellaneous Objections on income:-

Objections involving small amount should not be incorporated in the audit reports as independent paras. They should be grouped up in an Annexure and a common para covering the irregularities should be written. Irrelevant and frivolous objections should be avoided.

PART-III

EXPENDITURE

This is a most important part of the report. The objections relating to the expenditure should be incorporated in this part. Following should be the priority of the objections.

11. **Paras on Efficiency-Cum-Performance Type of Audit.**
12. **Paras on Propriety Type of Audit.**
13. **Misappropriations and Thefts.**
14. **Losses and Wasteful Items of Expenditure.**
15. **Shortages in Stores and Cash.**
16. **Excess Payments on Wrong Fixation of Pay and other Excess Payment of Pay.**
17. **Excess Payment of T.A., L.T.C. Etc.**
18. **a) Deductions made from the pay bills towards Instalments of G.I.S., Life Insurance, G.P.F., etc., not remitted to Government Account:**
 - b) **Recoveries towards the excess payment not refunded to Government Account.**

19. Paras on Works.

- a) Independent paras wherever necessary like infructious expenditure, excess payments, wrong payments, serious defects in approval of estimates, tenders, idle investments on machinery or equipment etc.
- b) Common paras for want of M-Books, Vouchers, Sanctions, Tender files and other files etc. (This para should be supported by Annexure giving details of each item that is required.)
- c) Contribution wanting.

(In case independent objection are not possible and many objections relate to the recovery of contributions, the same may be grouped under annexure giving full details of Voucher Number, Name of the work, Amount, Grant quantum of contribution.)

COMMON PARAS ON

Objections of small nature and similar nature should be grouped up in Annexure and Common paras written under the following headings.

20. **Sanction wanting.**
21. **Service Registers wanting.**
22. **Vouchers not Produced.**
23. **Files not Produced.**
24. **Stock Entries Wanting.**
25. **Tenders not Called for.**

PART-IV**LOANS: ADVANCES : DEPOSITS****26. Loans.**

During the year amount of loan received, amount of loan disbursed and the balance undisbursed is as follows under each category of loan.

Sl.No.	Name of the Loan	Opening balance	Received during the year	Total	Amount disbursed	Balance
1.	2.	3.	4.	5.	6.	7.

The loan account also reflected the following position in respect of the loan outstanding, loan paid back and the balance remaining.

Sl.No.	Nature of the Loan	Total amount of the			Amount refunded	Amount outstanding
		Balance	Loan outstanding	Total		
1.	2.	3.	4.	5.	6.	7.

NOTE :- A comment should be made for the over due instalments not paid on account of which loss has to be sustained in payment of penal interest.

- A Comment should also be made in case of loan outstanding on account of non-realisation of loan from the parties.

27. a) Loans Amounts not Collected from the Beneficiaries.

The following is the position of the loan due to be collected, loans actually realised, balance left uncollected and the percentage of collections.

Sl.No.	Name of the loan	Demand of the collection	Amount collected	Balance	Percentage of collection
1.	2.	3.	4.	5.	6.

Note:- Keeping in view of the reasons of the short collection appropriate comment should be made in the Audit Report.

b) Amount of Loan not Remitted.

Loan amounts collected from the parties/beneficiaries during the financial year which are due to be remitted to the appropriate Government Head of Account were not remitted fully or partly as can be seen below.

Sl.No.	Name of the loan	Amount collected	Amount remitted	Balance not remitted to Government account
1.	2.	3.	4.	5.

The unremitted amount of Rs. _____ has been kept in General Funds and used for _____ which is irregular and should be remitted to State Funds.

NOTE: Other irregularities dealing with the loans may be made out in separate paras. Similar type of objections should be grouped and common objections written listing out particulars in Annexure.

28. ADVANCES.

The advance account consists of personal advance like Festival Advance, House Building Advance, Marriage Advance and other advances. The total advances outstanding, advances realised and balance is as follows.

Sl.No.	Nature of Advance	Opening Balance	Advances paid during the year	Total
1.	2.	3.	4.	5.

Against the total advances shown due, the amounts of advances due to be recovered/adjusted, amount of advances recovered/adjusted and balance left is shown below:

Sl.No.	Name of Advance	Advance to be recovered/adjusted	Advance recovered/adjusted	Balance left unrecovered/unadjusted
1.	2.	3.	4.	5.

NOTE : A comment should be made in respect of each type of advance outstanding giving reasons. If the individuals are more, a comment giving the total number of persons should be made.

-Another para in respect of other advances should also be written.

29. DEPOSITS.

An independent Objection wherever irregularities are noticed should be raised in details. Objections involving small amount should be grouped up and a common para should be written as in expenditure.

PART - V**ACCOUNTS AND REGISTERS****30. Accounts.**

- a) According to Rule-4 of the rules relating to maintenance of Registers and Accounts in Mandal Parishad/Zilla Parishad, abstract of the monthly account is to be sent to the Auditor and the same. This is not being done.
- b) According to Rule-6.c of the rules relating to the maintenance of Registers and Accounts, the Annual Account should be sent by 15th day of the second month of next financial year to this Department but the account has been sent on _____ with a delay of _____

The Annual Account is also not found in the proforma prescribed in G.O.Ms.No.30, Panchayati Raj, dated: 4-2-1980. The Annual Account has been enclosed to the Report.

- NOTE: i) If it is in the prescribed form, the portion should be eliminated.
- ii) Any other irregularity in maintenance of accounts including errors in procedure and violation of accounts rules.

31. Registers.

a) The following important registers were not maintained. They should be written, brought upto date and produced during the next audit.

- 1.
- 2.
- 3.

b) The following registers were not produced. They would need to be produced to Audit.

- 1.
- 2.
- 3.

c) The defects in the maintenance of various registers are shown in the Annexure _____. The defects should be rectified and the fact reported.

NOTE: If any serious irregularities are noticed, they should be incorporated in report as separate para.

32. Non-Recovery of Amount Covered by Surchargee.

An amount of Rs. _____ covered by S.C.No. _____ is pending recovery. Action should be taken to recover and remit to the appropriate Head of Account.

PART -VI

33. Result of Audit.

The general result of audit is satisfactory/fairly satisfactory/not satisfactory.
(OR) there is much scope for improvement.

34. Receipts and Charges.

The gross Receipts and Charges during the year were Rs. _____ and
Rs. _____ respectively.

35. Objections Pending.

_____ Objections involving an amount of
Rs. _____ for the years from _____ to
_____ as detailed below are pending.

Sl.No.	Year	Number of Objections	Amount	
			Rs.	Ps.

Total:

(Details for the year _____ to _____ may be seen in Annexure.)

**DISTRICT AUDIT OFFICER,
STATE AUDIT _____**

True Copy

GOVERNMENT OF ANDHRA PRADESH
LOCAL FUND AUDIT DEPARTMENT

From:
Sri
Audit Officer, Local Funds,
(Relief Accounts),

To
The District collector,

Draft Lr.Roc.No. _____ Dated: _____

Sir,

Sub: Audit - Audit of the Accounts under "calamity Relief Fund" under
M.H. 2245 - Relief on account of natural calamities for they year
Audit Report forwarded - Regarding.

Ref: 1) G.M.No. 42489/Rlf.I/94-1, P.R.R.D.& Rlf.Dept.,
Dated 25-7-1994.

2) G.M.No. 100441/Rlf.Accts.I/92, P.R,R.D. & Relief Department,
dated 2-8-1994.

3) D.O.Lr.No. 100441/Rlf.Accts.I/92 dt. 27.9.1994 of
Commissioner for Relief, and Ex.Officio Secretary to the
Government, P.R,R.D. & Relief Department.

.....

I forward herewith the Audit Report of the Accounts of the grants released
by the Government under "Calamity Relief Fund" under M.H. 2245 - Relief on
account of Natural Calamities to _____ District for the year

2. Replies to the observations made in the audit report may kindly be sent for taking further action.

Yours faithfully,

Audit Officer,
(Relief Account).

copy to the Commissioner for Relief,
Panchayat Raj, Rural Development & Relief Department, Secretariat, Andhra Pradesh, Hyderabad for information
fro information.

Copy submitted to the Director of state Audit,
Andhra Pradesh, Hyderabad.

Statement showing the Audit Work Done

Sl.No.	Name and Designation of the A.A.O./ Auditor	Name of Office	Nature of grant	Period of Audit.	Signature of Asst. Audit Officer/Auditor.
1.	2.	3.	4.	5.	6.

Signature of Audit Officer

**Audit Report of the Account of "Calamity Relief Fund" Under M.H.
2245 - Relief on Account of Natural Calamities for the Year
_____ of _____ District.**

Name of the Auditor:

Sri

Audit Officer, Local Funds,

(Relief Accounts),

PART - I : INTRODUCTION:

1.1 Constitution of Calamity Relief Fund:

The Calamity Relief Fund was constituted by the Government of Andhra Pradesh during the year 1992-93 in G.O.Ms.No. 402 Revenue, dated 3.4.1992 and grants are being released by the Government under M.H. 2245 for incurring expenditure by the District Collector and certain Departmental heads for providing Relief and Rehabilitation to the Victims affected by Natural Calamities.

1.2: Monitoring of Funds:

The District Collector is the District Relief Officer and monitors the fund released under M.H. 2245. The District Collector distributes the funds to various executing agencies and supervise the relief operations in the affected areas.

1.3: Management of Natural Calamities:

Whenever there exists 'Adverse Seasonal conditions' or occurrence of any Natural Calamity - a detailed report is sent to the "Commissioner for

Relief” by the District Collector indicating remedial measures to be taken for providing Relief to victims of Natural Calamities. The report will also indicate the amounts approximately required for undertaking relief operations. On receipt of these reports, the Commissioner for Relief takes steps to release necessary grants from the “Calamity Relief Fund” to the district and also order such concessions as required for the purpose of relief and rehabilitation.

The Guidelines for Utilisation of Relief funds are detailed in G.O.Ms.No. 5048 Revenue (Drought) Department, Dated 30.12.1980.

1.4: Audit of Calamity Relief Fund:

Government in Memo.No. 42489/Relief.I/94-1, P.R., R.D. and Relief Department, dt. 25.7.1994 permitted the Director of Local Fund Audit to conduct the Audit of the grants released by the government from the “Calamity Relief Fund” and countersign the utilisation Certificates and forward the Utilisation Certificates to the grant releasing authorities.

PART -II RELEASE AND UTILISATION OF GRANTS:**2. Authorities who have Drawn and Distributed the Funds:**

As per the orders issued by the Government in various G.Os. sanctioning relief under Natural Calamities, the following Authorities have drawn the funds from District Treasuries and allocated them to various Executing Agencies in the District.

Sl.No.	Name of Authority	Total Amount drawn Rs.	Total Amount Distributed Rs. Ps.
1.	2.	3.	4.

2-1: Grants Released and Utilised Under Relief on Account of Natural Calamities.

The following are the G.Os. in which grants have been released under M.H. 2245 - Relief on account of Natural Calamities during the year.

Sl.No.	G.O.Ms No.&Date	Purpose	Total Amount released Rs.	Total Amount Utilised Rs.	Balance
1.	2.	3.	4.	5.	6.

The Utilisation Certificates for the above amounts have been obtained from the concerned Executing Agencies and forwarded to District Collector separately, duly countersigned.

The details of Executing Agency wise Utilisation Certificates forwarded are given in Annexure - I.

2-2 Grants Allocated and Utilised By Various Executing Agencies in the District.

The total grant of Rs. _____ as detailed in the preceding para released to the District were allocated to previous Executing Agencies as shown below for meeting the expenditure on relief and rehabilitation works.

Sl.No	G.O.Ms.No. & Date	Name of the Executing Agency	Amount allocated		Expenditure incurred		Balance un-utilised	
			Rs.	Ps	Rs.	Ps.	Rs.	Ps.
1.	2.	3.	4.		5.		6.	

2-3 Refund of Unutilised Balances:

The Details of Un-utilised balances refunded by the Executing Agencies are as follows:

Sl.No	Name of the Executing Agency	Head of Account	Total Amount utilised Balance available	Amount remitted Rs.	Challan No & date
1.	2.	3.	4.	5.	6.

2-4: Names of The Executive Authorities Who Utilised Grants:

The following are the names of Executive Authorities who Utilised the funds released by the Collector and Other authorities during the year.

Sl.No.	Name of the Executing Agency (Office)	Name of the Executive Authority Sri.	Period of Office	
			From	To
1.	2.	3.	4.	5.

PART - III - REVIEW OF ACCOUNTS:**3. Improper Maintenance of Accounts Pertaining to "Calamity Relief Fund".**

As per the existing procedure, Government issue orders sanctioning grants under Relief on account of natural calamities for undertaking various relief measures. The purposes for which the funds should be utilised and the last date of utilisation are specified in the respective Government Orders.

Accordingly, the District Collector/Head of the Departments draws the amounts from the treasury and allocate to various Executing Agencies for Utilisation. Further, the administrative sanction for the works to be executed out of the funds allocated is accorded by the District Collector.

The Executing Agencies have to utilise these funds by observing the guidelines issued by the Government in G.O.Ms.No.5048 Revenue

(Drought) Department, dated 30.12.1980 and furnish the Utilisation Certificates to the grant releasing authorities.

3-1: The following observations are made with regard to the maintenance of accounts:

3-1-1 Cash Book Not Maintained at Collectorate:

No cash book is maintained at collectorate, to account for the amounts drawn from the Treasury and the allocations made to various Executing Agencies.

In the absence of the cash Book, it is difficult to verify the amounts drawn from the treasury from time to time and the allocations made to each Executing Agency to complete the audit, obtain the Utilisation Certificates for being forwarded duly countersigned.

3-1-2 Reconciliation Not Done With The Treasury:

The expenditure booked and the remittances made under M.H. 2245 were not got reconciled with Treasury with reference to vouchers and challans every month. At least the annual reconciliation was also not done at the end of the financial year for the year for the expenditure incurred during the entire year. In the absence of reconciled figures, the audit could not cross check the total receipts and expenditure of various departments with reference to the expenditure booked at District Treasury. The Expenditure statements duly reconciled with Treasury are not being submitted to the Government every month.

3-1-3: Monthly Expenditure Particulars not Submitted by Executing Agencies:

The monthly expenditure particulars, G.O. wise are not being submitted by Executing Agencies, which lead to the following:

- i) Diversion of funds for other purposes,
- ii) Utilisation of funds beyond the stipulated date; and
- iii) Non-refunding the un-utilised balances to Government.

To avoid such irregularities, the Executing Agencies must be insisted to furnish progress of expenditure every month invariably to the district Collector.

3-1-4: Non-Maintenance of Separate Accounts for “Calamity Relief Fund” by the executing Agencies.

As per the Order contained in G.O.Ms.No.5048 Revenue (Drought) Department, dt.30-12-1980, separate Accounts shall be maintained in respect of the allotments received under Relief funds without mixing them with other Government and Non-Governmental moneys.

During the year the following Executive Authorities alone have maintained separate accounts for the grants released from the “Calamity Relief Fund”.

Sl.No.	Name of the Executive Authority.
1.	2.

The other Executive Agencies have lodged the funds in the P.D.Accounts mixing them with the other grants.

3-2: Delay in Allocation of Grants to the Executive Agencies:

The funds released by the Government to the District from the "Calamity Relief Funds" have to be drawn by the District Collector from the Treasury and allocated to previous executing agencies. As these funds are released based on the requisitions made by the District Collector for providing drinking water and other relief measures in the affected areas, they have to be drawn and utilised immediately so as to provide relief to victims in time. Further, as the relief funds are lapsable grants, the expenditure has to be incurred within the stipulated time. The funds left un-utilised have to be refunded to the Government invariably. In view of this, as soon as the orders sanctioning the grants are received, the funds should be drawn and allocated to the Executing Agencies for Expenditure without delay.

But, during the course of Audit, it is observed that though the orders allotting the funds to the Executing Agencies are issued soon after the receipt of the Government Orders, the actual transfer of releases of the amounts are made only after the receipt of the proposals from the Executing Agencies for administrative sanction by the Collector. Vide Annexure - II

the delay in the receipt of the proposals from the Executing Agencies resulted in the delay of Utilisation of the funds.

3-3: Delay in Utilisation of Grants:

While releasing the grants, Government clearly ordered that the amounts sanctioned therein should be spent within the time specified otherwise it will lapse its validity in view of this, the amounts remaining un-utilised ought to have been remitted to the Government Account. But it was not remitted and the amounts were spent beyond the stipulated date. The Collectors were also appraised of the above position by the Government in Memo.No.50388/Rlf/A/Cs.I/93, P.R.R.D. & Rlf. Department, dt. 7.9.1994. The expenditure incurred beyond the time allowed for its utilisation in the following cases is irregular and cannot be admitted in audit without the specific approval of the Government in this regard.

Sl.No.	Name of the Executive	G.O.No. and date. Rs.	Amount released	Last date of utilisation	Amount spent beyond the prescribed date Rs.
1.	2.	3.	4.	5.	6.

3-4: Interest Occurred on the Fund Lodged in the Commercial Banks - Not Remitted to the State Funds Rs.

As verified from the Savings Bank Accounts of the following Executive Agencies relating to Relief funds, the amounts of interest as noted against each was credited in the pass books on the date noted against each.

Sl.No.	Name of the Executing Agency	Name of the Bank	Account No.	Date of Credit of interest	Amount of Interest Rs.
1.	2.	3.	4.	5.	6.

The above amount has not been remitted to the State funds. It should be remitted and the fact reported.

3-5: Subsidy not Realised From the Beneficiaries:

The following is the Demand, collection and Balance of the subsidy amount as on _____ in respect of the materials supplied to the beneficiaries during the year.

Sl.No.	Description of the supplies made with the rate of subsidy allowed	Total cost of supplies made Rs.	Amount of subsidy allowed Rs.	Amount of subsidy realised Rs.	Balance Rs.
1.	2.	3.	4.	5.	6.

The percentage of Collection made comes to percent. The balance may be realised and the fact reported to the Government.

3-6: Works Executed without the Specific Administrative Sanction of the District Collector:

The authority competent to accord administrative sanction for the works proposed under "Calamity Relief Fund" is the district Collector. But introspect of the following works executed by the concerned Executing Agencies noted against each work, the specific administrative sanction of the District Collector was not obtained.

Sl.No.	Name of the Executing Agency	Name of the work	Vr.No.& date	Amount Rs.
1.	2.	3.	4.	5

3-7: Payment Made from the "Calamity Relief Fund" for the Works Sanctioned under other than the Relief Grants.

The payments in respect of the following works were made from the "Calamity Relief Fund", though the works were sanctioned from other grants other than the "Calamity Relief Fund". Thus the payment of Rs. _____ constitutes unauthorised diversion.

Sl.No	Name of the Executing Agency	Name of the Work.	Vr.No& Date	Amount Rs.	Grants under which the works were originally sanctioned
1.	2.	3.	4.	5.	6.

3-8 Material Purchased From The "Calamity Relief Fund" and Stacked without being used:

At the close of the audit, the following quantities of materials which were initially purchased from the "Calamity Relief Fund" is lying unused.

Sl.No.	Description	Quantity available	Cost Rs.
--------	-------------	--------------------	----------

Action as per the guidelines issued by the Government in G.O.Ms.No. 5048 Revenue (Drought) Department, dated 30-12-1980 was not taken either to dispose off or to transfer to other beads of account by raising a transfer entry and credit the amount to the "Calamity Relief Fund".

3-9: Materials Purchased from the "Calamity Relief Fund" and issued to Contractors cost pending Recovery.

As per the particulars furnished during audit, an amount of Rs. _____ is pending recovery from the contractors towards the materials purchased from the "Calamity Relief Fund" and supplied.

Sl.No.	Name of the Agency	Description	Name of the work	Vr.No. & Date	Nature of material supplied & quantity
1.	2.	3.	4.	5.	6.
Quantity pending Recovery		Cost of the materials			
7.		8.			

The amount may be recovered and remitted to the state funds early.

3-10: Irregular Purchase of Tools and Plant From The Calamity Fund
Rs. _____

It is noticed during audit that Tools and plant as detailed below were purchased from the "Calamity Relief Fund", though the grant is expected to be spent for the purpose for which it is sanctioned. The expenditure of Rs. _____ is, therefore, cannot be admitted in audit.

Sl.No	Name of the Executing Agency	G.O.No & Date in which grant is released	Purpose for which grant is released	Vr.No.& date
1.	2.	3.	4.	5.
Nature of items purchased.			Amount Rs.	
6.			7.	

3-11 : Purchase of Materials for Digging of Board wells Irregularities:

The materials as detailed below were purchased from different agencies for digging of bore wells.

Sl.No.	Vr.No. & Date	Material Purchased	From whom purchased	Amount paid Rs.
1.	2.	3.	4.	5.

The following irregularities are noticed in audit:

1. Tender are not called for
2. Stock entries are not pointed out.
3. Connected records not produced

PART - IV EXECUTING AGENCY WISE OBJECTIONS.

Pending Objections:

Objections covering an amount of Rs. _____ as detailed below are pending.

Year	No.of Objections.	Amount Rs.
1.	2.	3.

Auditor.

Asst.Audit Officer.

Audit Officer,
(Relief Accounts)

**GRANTS SHOWING THE DETAILS OF THE GRANTS DRAWN AND
DISTRIBUTED BY THE DISTRICT COLLECTOR.**

Sl.No.	G.O.Ms.No. & Date	Amount Sanctioned by Govt. Rs.	Purpose	Head of Account	Amount drawn by Collector
1.	2.	3.	4.	5.	6.

Proc. No. & date in which grants have been allocated	Executing Agency to whom the grant is allocated	Amount allocated Rs.
7.	8.	9.

D.D.No. & Date Rs.	Amount Released	Amount Utilised by the Executing Authority against each G.O. Rs.	Balance Rs.
10.		11.	12.

Audit Officer
(Relief Accounts)

Annexure - I

Statement Showing The Executing Agency Wise Utilisation Certificates Issued Under the "Calamity Relief Fund" for The Year.

Sl.No	Name of the Executing Agency	G.O.Ms. No.&Date	Amount of grant Rs.	Ref.No.&Date in which the U.C. has been forwarded
1.	2.	3.	4.	5.

**Audit Officer
(Relief Accounts).**

**Audit Notes of the Amount Drawn Under T.R. 27 for Payment of Grations
Relief to victims of natural calamities under M.H. 2245 01/02-101 of
Collector of Mandal Revenue Office _____ District _____
for the Year _____**

Name of Auditor: _____

INTRODUCTION:

The Treasury Rule 27 permits the District Collector/Mandal Revenue Officer to draw an advance from treasury on A.C. Bill to meet emergency expenditure viz. for providing immediate relief and rehabilitation to victims of natural calamities.

The initial drawal of funds from treasury are subject to detailed adjustment by drawee. The Amount so drawn is utilised with reference to the scale of expenditure prescribed in G.O.Ms.No.987 Rev.(CR.I) Department, date 17-10-1987.

The District Collector will submit consolidated reports to Government of the amounts drawn under T.R.27 for issue of specific orders regularising the expenditure.

1 (a) Amounts drawn under T.R.27.

The following are the details of amounts drawn by Collector/Mandal Revenue Officer under T.R. 27

Sl.No.	Proc.No.& date in which the amount is sanctioned	Amount drawn Rs.	Purpose.	Expenditure incurred Rs.	Balance refunded Rs.
1.	2.	3.	4.	5.	6.
Ch.No. & dt.		Balance yet to be refunded. Rs.			
7.		8.			

2. Cash Book not Maintained:

No separate cash book was maintained for the amounts drawn from Treasury. The expenditure was incurred keeping the cash balance on hand.

3. Treasury Reconciliation not done:

Treasury reconciliation of expenditure incurred under T.R.27 was not done every month. The annual expenditure may be got certified and reconciled statements furnished to audit.

4. Original D.C. Bills not Available.

All the original D.C. bills and Acquittances etc., were already sent to Accountant General. Therefore, the audit is done with reference to Treasury bill register and other office copies of record made available to audit.

PARA -5:

Amounts drawn by the district Collector/Mandal Revenue Officer Under T.R.27 to provide relief to the victims affected by natural Calamities Rs.....

The District Collectory/Mandal Revenue Officer has sanctioned an amount of Rs. _____ under the provision of T.R.27 for providing gracious relief to the victims of Natural Calamities in the Proceedings detailed against each.

Sl.No.	Proc.No & date	Amount sanctioned Rs.	Head of Account	Amount drawn Rs.	Expenditure Incurred Rs.	Balance Rs.
1.	2.	3.	4.	5.	6.	7.

Amount refunded to State funds. Rs. _____

Challan No. & Date. _____

8.

9.

The specific sanction of the Government regularising the above expenditure has not been obtained.

6. Objections Pending:

() No. of objections involving an amount of Rs. _____ are pending at the close of audit for the years _____

Similarly, replies may be furnished to the objections pending for previous years also.

Auditor.

Asst. Audit Officer.

Audit Officer,
(Relief Accounts).

GOVERNMENT OF ANDHRA PRADESH

From _____ The Director of _____ State Audit, _____ Andhra Pradesh, _____ Hyderabad.	To _____ The Director of Marketing, Andhra Pradesh, Hyderabad. or The Director of Public Libraries, Andhra Pradesh, Hyderabad.
--	--

Letter Roc. No. _____ Date: _____.

Sir,

Sub: Audit - Agricultural Market Committees/ Zilla Grandhalaya
 Sansthas audit for 19 - Serious irregularities - Reported.

• • •

The following Serious Irregularities noticed during the Audit of the
 Accounts of Agricultural Market Committee/Zilla Grandhalaya
 Samstha _____ for the year _____ to _____

are brought to your notice _____ for such action as may be
 considered necessary. Extracts of the Objections are enclosed.

Sl.No.	Para No. of Audit Report	Amount Rs.	Gist of the Objection
1.	2.	3.	4.
Total:			

Yours faithfully,

for Director.

GOVERNMENT OF ANDHRA PRADESH

Directorate of State Audit: Andhra Pradesh:: Hyderabad.

...

From

The District Audit Officer,
State Audit,
_____.

To

The District Treasury
Officer,
_____.

Letter No.

Date :

Sir,

Sub: A.P.State Employees Group Insurance Scheme in respect of Local
Body Employees - Reimbursement - Authorised.

Ref:

• • •

A claim for reimbursement under the A.P.State Employees Group Insurance
Scheme received in the reference cited, is forwarded herewith duly pre-audited as

per para-5, 6 of G.O.Ms.No. 323, Fin. & Plg. (FW.Accts.II) Department, Dated: 12-11-1984. The following amount may be reimbursed.

Saving Fund: Rs. _____

Insurance Fund: Rs. _____

Total: _____

(Rupees _____ only)

Encl:

Bill for Rs. _____

Yours faithfully,

along with
enclosures.

District Audit Officer,
State Audit, _____.

Copy to the _____

GOVERNMENT OF ANDHRA PRADESH

(Circular Memo.Roc.No.28978-A/503/A3/81 dt.29-7-1998)

From

The Director of
State Audit,
Andhra Pradesh,
Hyderabad.

To

The Principal Secretary to Govt.,
Municipal Administration & Urban
Development Department,
A.P., Hyderabad.

Letter Roc.No. _____ Date: _____.

Sir,

Sub: Audit - Audit Report on the Account of _____
M.C., General Fund Accounts for the year _____
Serious Irregularities reported to Government - Regarding.

• • •

The following irregularities of serious nature noticed during the audit on
the General Fund Accounts of _____

Municipality, _____ District for the year _____

are brought to the notice of Government for such action as is deemed necessary .

Sl.No.	Para No.	Amount involved	Gist of Objection
Total:			

Encl:

Extracts of Audit

Yours faithfully,

Objections in

duplicates.

for Director.

Copy to Secretary to Government, Fin. & Plg.
 (FW.LA.) Department, Hyderabad
 (with enclosures).

ANNEXURE -VIA
(vide 56 of chapter 3)

Major items to be highlighted in district reports
(For all institutions except universities)

1. Variation in Account Figures :
2. Funds diversion/Diversion of Grants :
3. Non-Collection of dues :
4. Non-utilisation of allocated amounts :
5. Mis-Utilisation :
6. Misappropriations :
7. Advances pending adjustment :
8. Un-utilisation/Under-utilisation
(i.e., unspent amounts) :
9. Excess Utilisation :
10. Irregular and wasteful Expenditure :
11. Office Management resulting
in short realisation :
12. Excess and inadmissible payments :
13. Instances of cases un-accounted
for (Shortages in Stores/cash) :
14. Purchases Non-observance of Rules :
15. Failure to discharge certain
obligations under the rules :
16. Promotions/Appointments contrary to

Major items to be highlighted in
District Reports for all institutions
except Universities

Rules and without

observing qualification norms :

17. Procedural lapses :
18. Non-maintenance of records/
non-production of records :
19. Others (specify) :
20. Cadre strength in the Type of
Institution (Category wise) :
21. Receipts & Charges :
Income & Expenditure for the
Type of Institution :

ANNEXURE -VIB

(vide para 56 of chapter 3)

Major items to be highlighted for universities

1. Variation in Account Figures.
2. Funds diversion/Diversion of Grants.
3. Short Collection and Non-Collection of dues such as Tution & Special Fees etc.
4. non-utilisation of allocated amounts :
5. Mis utilisation :
6. Misappropriations :
7. Advances pending adjustment
8. unutilisation/under utilisation
(i.e., unspent amounts)
9. Excess utilisation :
10. Irregular & wasteful expenditure :
11. Office Management resulting in short realisation.
12. Excess and inadmissible payments.
13. Instances of cases un-accounted for
(i.e., shortage in Stores/Cash) :
14. Purchases-Non-observance of Rules :
15. Failure to discharge certain obligations
under the Rules :
16. Promotions/Appointments contrary to Rules and without observing
qualification norms - Creation of Supernumary Posts without prior approval
of Government:
17. Procedural Lapses :

Major items to be highlighted in
District Reports for Universities

18. Non-maintenances of Records/Non-Production of Records :
19. Disbursement of Scholarship amounts - Irregularities:
20. Exemption of Tution Fees to Children of University Employees :
21. Chairs created out of directions - Expenditure incurred in excess of donations :
22. Irregularities under Merit Promotion Scheme :
23. Others :
24. Cadre Strength :
25. Receipts & Charges :

ANNEXURE - VI(C)

(vide para 56 of chapter 3)

Most Important

Directorate of Local Fund Audit

Andhra Pradesh : : Hyderabad

Cir. Memo.ROC No. 16808/W/WHomp/98-8: Dated : 29-10-1998

Sub : Audit - Audit of Local Bodies - Issue of District Reports based on individual reports - Grouping of Objections under relevant heads - Instructions Issued

Ref : This Office Cir. Memo.ROC No. 16808/W/WhoMP/98 dt. 16-5-98 and memos of even no., dt. 9-9-98, 8-10-98, 10-10-98, 12-10-98 and 21-10-98

...

The attention of all the Audit Officers, Local Funds in the State is drawn to this office references cited wherein detailed guidelines were issued for preparation of District Audit Reports of Mandal Parishads, Zilla Parishads, Municipalities, Agricultural Market Committees, Zilla Grandhalaya Samsthas, and Gram Panchayats. For purpose of grouping various Audit Objections in the individual Audit Reports, as many as 21 heads were identified and such list was communicated to all Audit Officers and Regional Deputy Directors through this office Memo.Roc. No. 16808/W/WHOMP/98-3, dt. 10-10-98

For identifying various kinds of objections in individual Audit Reports for grouping into 21 Heads in the District Audit Reports, a committee consisting of 9 members was constituted. After examining the Report submitted by the

Committee the different types of objections in individual Audit Reports of Zilla Parishads, Mandal Parishads, Gram Panchayats, Municipal Councils etc which can be grouped into the 21 Heads of District Audit Reports were identified and are communicated herewith to all Audit Officers, Local Funds and Regional Deputy Directors of Local Fund Audit in the State for guidance. Similarly, the various kinds of grants due to Zilla Parishads, Mandal Parishads Municipalities etc., are also furnished herewith. The lists furnished herewith are illustrative only but not exhaustive. The Audit Officers are instructed to add/delete the type of objections to be grouped as the occasion demands.

The receipt of this memo should be acknowledged.

Sd/- P.Ramaiah
Director

Rncl : 2 Statements

To

All Audit Officers, Local Funds in the State

All Regional Dy. Directors, Local Fund Audit in the State

Copies to Deputy Director(R), Audit Officer (M),

Asst. Audit Officers of A,B,G,K,U and

Q Sections in the Directorate

Copy to Director's table

**STATEMENT I CONTAINING ILLUSTRATIONS OF VARIOUS
OBJECTIONS WHICH CAN BE GROUPED INTO 21 CATEGORIES OF
DISTRICT AUDIT REPORTS**

1. VARIATION IN ACCOUNT FIGURES

Common to all Institutions :

1. Wrong totals in Sub-Treasury Pass Book
2. Opening balance excess/short taken in Sub-treasury passbook
3. Difference in consolidated closing balances of annual account and closing balance of cash books.
4. Non-reconciliation of balances with Cash book and Pass book.
5. Monthly abstracts not recorded in S.T. Pass Books and certificate of balances not done by treasury authorities.
6. Non-reconciliation of various discrepancies due to short-drawal/excess drawal pointed out in the previous years.

2. FUNDS DIVERSION/DIVERSION OF FUNDS

**COMMON TO ZILLA PARISHADS, MANDAL PARISHADS, GRAM
PANCHAYATS MUNICIPALITIES AND AGRICULTURAL MARKET
COMMITTEES**

1. Grants sanctioned for a specific purpose spent for another purpose.
2. Incurring of expenditure without receipt of grant under various items of expenditure like Elementary Education contingencies.
3. Diversion of earmarked funds like PF, Pension, Loan Funds specific purpose grants etc.

FOR ZILLA GRANDHALAYA SAMSTHAS :

1. Funds collected for the opening and maintenance of Branch Libraries
2. Special grants sanctioned for specific purposes
3. Receipts derived from the sale of capital assets
4. Funds relating to institutions and works transferred by the Government.
5. Donations and contributions received from the public in any form for specific purpose
6. Loan funds
7. Failure to establish and maintain pension-cum-gratuity fund for payment of pensionary benefits to retired Zilla Grandhalaya Samsthas employees.

3. NON-COLLECTION OF DUES

Common to Zilla Parishads, Mandal Parishads, Gram Panchayats and Municipal Councils :

1. Revenue due to the institution like Quarter's rent, Guest House receipts, fishery rentals, use fruit of trees and loan if any not realised.
2. Short realisation of Revenue
3. Timebarred lease amounts and other dues if any
4. Rent on Tools and Plant and other items of revenue not realised

FOR AGRICULTURAL MARKET COMMITTEES ONLY :

1. Licence fees in respect of purchaser and seller
2. Licence fees in respect of Commission Agents, Waighmen etc.
3. Market fees levied under Section -12 of the Act
4. Miscellaneous receipts viz., sale of grass, cattle drippings in the Marketyard
5. Lease of shops/Godowns

6. Interest on investments
7. Fines (Tawan)
8. Securities from Officers and staff
9. Securities from Contractors and other deposits

FOR ZILLA GRANDHALAYA SAMSTHAS :

1. Library cess from Gram Panchayats and Municipalities
2. Interest on investments
3. Cost of library books lost
4. Sale proceeds of old magazines, newspapers etc.

4. NON-UTILISATION OF ALLOCATED MONEY

Common to all institutions :

1. Non-utilisation of earmarked funds under S.C., S.T., and Women and Child Welfare activities
2. Non-utilisation of amounts allocated by Government for a specified purpose or scheme such as drought relief and flood relief etc.,

5. MIS-UTILISATION

Common to all Institutions :

1. Utilisation of R.R.M. grant for original works instead of maintenance works
2. Various materials issued to contractors not utilised for the purpose for which they were issued resulting in mis-use
3. Expenditure incurred on non-durable assets such as formation of earthen roads, constructions of building for the location of Mandal Revenue Officers, Mandal Parishad Development Officers from JRY funds.

4. Payment of salaries to Sweepers working in Mandal Parishads and Zilla Parishad Schools from the teaching grant released by Local Fund Audit Department.
5. Mis-utilisation of advances, loans taken for the purpose of L.T.C., marriage advance, house building advance including purchase of sites.
6. Utilization of loan or grant obtained from Government or any agency for the purpose other than the purpose for which it was obtained.

6. MIS APPROPRIATIONS

Common to all Institutions :

1. Self cheques drawn but not taken into account in the petty cash book
2. Amounts collected but not brought to account
3. Un-disbursed amounts not remitted
4. Short remittances of amounts collected
5. Short remittances due to wrong totals
6. Drawal of amount in excess of the amount of the vouchers passed for payment.
7. Drawal of amounts without proper voucher or without vouchers.
8. Amounts noted to have been remitted in the Treasury noting fictitious challan numbers.
9. Tempering of amounts in challans.
10. Drawal of amounts under a particular charge more than once with intervals.
11. Salary deductions like E.I.F., P.F., G.I.S., HBA etc., drawn but not remitted.
12. Cheques, Demand Drafts, Money Orders received from outside institutions not taken entry in the concerned registers leading to mis-appropriations.
13. Mis-appropriation of amounts collected from the parties/individuals noting the original amount collected in the receipt of the party and noting less amount in the office copy of receipt book.

7. ADVANCES PENDING ADJUSTMENTS

1. Advances given to the individuals but not adjusted.
2. Advances for purchase of material, goods and services not adjusted.
3. Interest advances given to Engineering Personnel for execution of works departmentally but not adjusted
4. Advances paid to contractor for execution of works but not adjusted
5. Advances made not got adjusted even after the expenditure is incurred and unspent balance is not remitted

8. UNUTILISATION/UNDER UTILISATION

Common to all Institutions :

1. Grants drawn not spent
2. Grants drawn not fully spent (i.e.,) short utilisation unspent balances not refunded to State funds

9. EXCESS UTILISATION

Common to all Institutions :

1. Amounts spent in excess of the grants received requiring reimbursement
2. Expenditure not confined to the extent of grants received

10. WASTEFUL EXPENDITURE

Common to all Institutions :

1. Purchase of material/goods and services without immediate necessity and in excess of actual requirement
2. Amounts covered under damaged stocks such as clodding of cement, leakage of bitumen, contacting rust to beams, rods steel etc., due to not taking precautionary measures for their safety

3. Expenditure covered on works which are sub-standard
4. Expenditure on incomplete and abandoned works
5. Expenditure on purchase of pipes and construction of pump house without identifying water source
6. Constructions and finalisation of O.H.S.R. without ascertaining the suitability of water for human consumption
7. Digging of borewells without ascertaining the availability of water and power
8. Expenditure on publication of booklets, SOUVEINIERS highlighting the achievement and construction of welcome banners and greetings etc
9. Payment of Honorarium to RMPs in Mandal Parishad Ayurvedic Dispensaries without supplying medicines

11. OFFICE MANAGEMENT RESULTING IN SHORT REALISATION

Common to all Institutions :

1. Invitation of tenders or quotation by not giving sufficient time and without wide publicity as required under rules
2. Improper monitoring resulting in non-collection and non-recovery of dues and excess payments
3. Splitting up of estimates into bits by pegging down value of work to avoid higher sanction and entrusting execution of work at estimated rates/nomination basis resulting in undue advantage to contractors
4. Purchase of materials, goods and services in piece meal resulting in losing the benefit of competitive rates

12. EXCESS PAYMENTS**Common to all Institutions :**

1. Excess payments due to wrong fixation of pay
2. Excess payments due to adopting higher rates of mileage and D.A. in T.A. and T.T.A. bills
3. Adopting higher rates in fares and family members in L.T.C. claims
4. Erroneous calculations of units of work turned out and also due to adopting high unit rates than the approved rates in works.
5. Non-deduction of previous payment in the work bills while making final payments.
6. Non-deduction of cost of material supplied to contractors in works bills
7. Elimination of elements like FSD, Additional FSD, Scigniorage charges, S.T., I.T., etc while making final payments
8. Cost covered for the items of works not provided in the original sanctioned estimate not covered by revised estimate.
9. Non-furnishing of actual drawal particulars while making arrear payments particularly in respect of teachers.
10. FTA drawn in excess of eligibility
11. Hire charges of Private Jeeps paid in excess of eligibility.

**13. INSTANCES OF CASES UNACCOUNTED FOR
(SHORTAGES IN STORES/CASH)****Common to all Institutions :**

1. Purchase of materials such as steel, cement, pipes, stationery articles, electrical material, petrol, diesel and oils, replaced parts of motor vehicles etc., not accounted for in the stock registers.

2. Cases of dis-agreement of stocks actually in the stores with the book-balances in respect of above items.
3. Cash balances not handed over at the change of incumbency
4. Cases of non-bringing forward the balances of previous year.
5. Wrong totalling of stock accounts resulting in shortages.
6. Non-return of unutilised stock to store.
7. Amounts covered on the materials damaged due to efflux of time on storage.

14. PURCHASES : NON-OBSERVANCE OF RULES

Common to all Institutions :

1. Non-following the rules prescribed in respect of purchase of material, goods and services. Non-invitation of tenders/quotations.
2. Purchases restored to without assessing the actual need and its utility.
3. Purchase of goods, materials from the suppliers other than the one approved by Government like SSI Units, APCO, Central Jail, A.P.V.C. and approved Rate Contractors.
4. Payments made to the firms without actually receiving the material and without verification of the quality indented for supply.
5. Purchase of items such as sewing machines, power sprayers from other states when similar goods are manufactured in the state.
6. Purchase of materials without realising first, the prescribed contribution (i.e., beneficiaries', contribution).
7. Purchase of livery in excess of the requirement.

15. FAILURE TO DISCHARGE CERTAIN OBLIGATIONS UNDER THE RULES - FOR ZILLA PARISHADS, MANDAL PARISHADS AND GRAM PANCHAYATS :

1. Non-transfer of funds under SC, ST and W & CH to the respective funds.
2. Non-payment of pensions to retired Panchayati Raj employees.
3. Non-remittance of fines imposed by courts.
4. Non-payment of legal charges.
5. Non-incurrence of expenditure to control epidemics and contagious diseases.
6. Non-contribution of amounts to organise fairs and festivals.
7. Non-promotion of elementary and secondary education.

FOR MUNICIPALITIES ONLY :-

1. Non-transfer of funds under SC, ST and W & CH to the respective funds.
2. Non-payment of pensions to retired PR employees.
3. Non-remittance of fines imposed by courts.
4. Non-payment of legal charges.
5. Non-incurrence of expenditure to control epidemics and contagious diseases.
6. Non-contribution of amounts to organise fairs and festivals.
7. Non-promotion of elementary and secondary education.
8. Non-payment of library cess to Zilla Grandhalaya Samsthas.

FOR AGRICULTURAL MARKET COMMITTEES ONLY :-

1. Non-payment of audit fees.
2. Non-payment of 10% contribution to Central Market Fund.
3. Non-remittance of contributions at the prescribed rates to the pension-cum-gratuity fund of Market Committee employees.

4. Payment of interest on loans raised by the Market Committee and provision of sinking fund in respect of such loans.
5. Recovery of dues in respect of decrees passed by courts in favour of the Market Committees on suits filed by other parties.

FOR ZILLA GRANDHALAYAS SAMSTHAS ONLY :-

1. Purchase of reading material and other material connected with public library service including social education not done properly.
2. Binding and preservation of reading and kindered materials.

16. PROMOTION / APPOINTMENTS CONTRARY TO RULES AND WITHOUT OBSERVING QUALIFICATION NORMS

Common to all Institutions :

1. Appointment of candidates without possessing prescribed qualifications, age, roster and not drawing the candidates from Employment Exchange.
2. Appointments and promotions ordered during the ban period.
3. Promotions made without observing the conditions prescribed in the respective service rules.
4. Appointments to automatic advancement scales without acquiring prescribed qualifications and without putting required service.
5. Appointment contravening provisions of Act 2 of 1994.

17. PROCEDURAL LAPSES

Common to all institutions :

1. Issue of work orders without administrative and technical sanction.
2. Payment of bills without check-measurements.
3. Refund of deposits without verifying the original credits and without making

- an entry in the register of deposits.
4. Adjustment of advances without passing entries in the cash book and without noting in the advance recoverable register.
 5. Payment of final work-bills without scrutiny of Accounts Officer, Zilla Parishad.
 6. Non-attestation of entries in the stock registers.
 7. Debiting the leave, in the leave accounts and omitting to take an entry, in the body of service Registers.
 8. Non-recording of avilment of LTC entry in the Service Book.

18. NON-MAINTENANCE OF RECORDS/NON-PRODUCTION OF RECORDS

Common to all Institutions :

1. Vouchers not produced/maintained.
2. Stock registers not produced/maintained.
3. Measurement Books not produced/maintained.
4. Files not produced/maintained.
5. Log books not produced/maintained.
6. Service registers not produced/maintained.
7. Material at site accounts not produced/maintained.
8. Demand and arrear demand registers not maintained/produced.
9. Estimates and agreements not maintained/produced.
10. Register of money value forms not maintained/produced.
11. Closed M.R. Books not produced.
12. Auction, lease, tender files etc., not produced.
13. Non-maintenance of material at site accounts to watch whether the unutilised material issued to the contractors returned to the stores in good condition.

Grouping of objections under relevant heads in
District Audit Reports

19. OTHERS (SPECIFY)

Common to all Institutions:

1. All other objections not covered in the statements 1 to 18.
2. Seigniorage charges deducted from work bills and not remitted to state exchequer.
3. Non-filing of Execution petitions in respect of decrees passed by courts.
4. Extraordinary expenditure.
5. Law charges paid to advocates.
6. Non-recovery of amounts surcharged.
7. Thefts and losses.
8. Non-recovery of sales tax and income tax.
9. Non-remittance of pay bill recoveries and so on.

20. CADRE STRENGTH

Common to all Institutions :

SNo	Category	Number Working
1.	Gazetted.	
2.	Non-Gazetted.	
3.	Teaching (Gazetted and Non-gazetted).	
4.	Class IV.	
5.	Contingent - Full Time.	
6.	Contingent - Part Time.	

21. RECEIPTS & CHARGES**Common to all Institutions:**

	Receipts	Expenditure
1.	General Fund.	
2.	Elementary Education Fund.	
3.	Engineering Fund.	
4.	Women & Child Welfare etc.,	

**STATEMENT II CONTAINING VARIOUS GRANTS DUE TO ZILLA
PARISHADS MANDAL PARISHADS AND MUNICIPALITIES****1. ZILLA PARISHADS.**

S.No.	Nature of Grant
1.	Teaching Grant - Local Fund Audit Department.
2.	Teaching Grant - District Educational Officer.
3.	Salary Grant - Panchayati Raj Department.
4.	Honorarium and emoluments to Chairman, Vice-Chairman and Z.P.T.C. members.
5.	T.A. and D.A. to Non-officials.
6.	T.A. and D.A. - Officers and Employees.
7.	Jawahar Rozgar Yozana.
8.	Janmabhoomi.
9.	Constituency Development Grant (MLA/MP).
10.	Million wells Programme.
11.	Rural Roads Maintenance.
12.	Special Rural Roads Maintenance.
13.	Election Grant.

14. Tenth Finance Commission Grant.
 15. A.P.P.E.P. (UK) - Non dispensed with effect from 95-96.
 16. Netherlands Grant (6 ZPs only) -do-
 17. Minimum Needs Programme - Plain.
 18. Minimum Needs Programme - S.Cs.
 19. Minor Irrigation - Plan.
 20. Major Irrigation - Non-Plan.
 21. Building Grant.
 22. Grant for Cyclone Damage Repairs (Natural Calamity Relief Fund).
 23. Sugar Cane Grant.
 24. Rural Water Supply Grant.
 25. Accelerated Rural Water Supply Grant.
 26. Protected Water Supply Grant - Plain.
 27. Protected Water Supply Grant - S.T.
 28. Mini Protected Water Supply Grant.
 29. Vimukti Grant.
 30. Sub-Mission Programme Grant.
- 2. MANDAL PARISHADS**

Sno	Nature of Grant.
1.	Teaching Grant - Local Fund Audit Department.
2.	Teaching Grant - District Educational Officer.
3.	Salary Grant - Panchayati Raj Department.
4.	Honorarium to President.
5.	T.A. and D.A. to Non-officials.
6.	T.A. and D.A. to officers and Employees.
7.	Jawahar Rozgar Yozana.

8. Janmabhoomi.
9. Constituency Development Grant (MLA/MP).
10. Election Grant.
11. Tenth Finance Commission Grant.
12. Building Grant.
13. C.D.R. Grant.
14. Vimukti Grant.

3. MUNICIPALITIES

S.no.

Nature of Grant.

1. Specific Purpose Grants.
2. Grant for Environmental Improvements Scheme.
3. Grant for development of Integrated Development of Small and Medium Towns.
4. Grant for Dhobighats.
5. M & CW Grant.
6. Grant for antilarval and antifilarial measures.
7. Slum Improvement Scheme Grant.
8. Nehru Rozgar Yojana (NRY) Grant.
9. Brought Relief Grant/Flood Relief Grant.
10. Master Plan Grant.
11. Low Cost Sanitation Scheme (Global Scheme).
12. Urban Poverty alleviation Grant (UPA. fund).
13. Shelter Upgradation from Housing Corporation.
14. Janmabhoomi.

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GLOSSARY OF FUNCTIONARY MANUAL

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EXCELLENCE

**"Excellence is the gradual result of
always striving to do better"**

-Pat Riley

Dr. MCR HUMAN RESOURCE DEVELOPMENT INSTITUTE OF ANDHRA PRADESH

Road No.25, Jubilee Hills, Hyderabad - 500 033. Phone : 3548487, 3543727 Fax. (040) 3548887