



GOVERNMENT OF ANDHRA PRADESH
FINANCE (TFR) DEPARTMENT

Circular Memo.No. 32381/28/TFR/2013.

Date:16-12-2013

Sub:- Norms for Public Finance Accountability before releases and drawal of funds – Further Instructions – Issued.

- Ref:-1. G.O.Ms.No.507, Finance (FFR) Department, dated 10.04.2002.
2. Memo.No.268/15154-A/TFR/2002, dated 18.05.2002.
3. Circular Memo.No.7061-A/99/TFR/2003, dated 17.02.2003.
4. Circular Memo.No.1276/452/TFR/2003, dated 06.09.2003.
5. G.O.Ms.No.451, Finance (TFR.I) Department, dt. 09.10.2003.
6. Circular Memo.No.9052-A/78/TFR.II/A2/2004, dated 17.04.2004.
7. G.O.Ms.No.285, Finance (TFR.II)_ Department, dated 15.10.2005.
8. From the Director of State Audit, A.P.Hyd. letter Roc.No.1522/G/2010-C&DAM, dated 26.11.2012.

In the reference 1st cited, instructions were issued on the norms of Public Financial Accountability before release and drawal of funds. The Drawing and Disbursing Officers are instructed to ensure compliance with above norms Treasury Officer/PAO/PAO(W&P) were instructed to scrutinise the claims and certificates in accordance with these norms and guidelines before admitting any bills for pre-audit and release of funds.

2. In the reference 2nd cited, certain operational instructions were issued to the Treasury Officers/Pay & Accounts Officers.

3. In the reference 3rd cited, while reiterating the earlier instructions in the references 1st & 2nd cited, all the Higher Level Officers i.e. Special Chief Secretaries to Government, Principal Secretaries to Government, Secretaries to Government and all the Heads of Departments were informed to conduct a quarterly review to reconcile the amounts drawn and the budget available for each Department.

4. In the reference 4th cited, all the Heads of Departments (CCOs) were requested to take action to complete the reconcilisation for the period upto March, 2003 positively by 31.12.2003. In the event of non-completion of reconcilisation work by the above mentioned date, the 4th quarter budget would not be released as a measure of control.

5. In the reference 5th cited, Government decided that certain norms of accountability regarding maintenance of accounts should be scrupulously followed by each C.C.O/SCO and should be enforced by the Treasury/PAO Offices. All the Secretaries to Government/Heads of Departments should bring these orders to the notice of their Subordinate Officers and to take necessary action in the matter and to issue required instructions to the D.D.Os under their control.

6. In the reference 6th cited, it was directed that all the Chief Controlling Officers (Heads of Departments)/Sub-Controlling Officers should maintain the Register of Actuals to watch the progress of expenditure on monthly basis. A monthly report in this regard should be sent to the Administrative Department in Secretariat, failure to follow the instructions would be viewed seriously.

7. In the reference 7th cited, orders were issued to strengthen the reporting mechanism, by Drawing & Disbursing Officer to Controlling Officer, Controlling Officer to Chief Controlling Officer, Chief Controlling Officer to concerned Secretary of administrative Department to achieve the financial discipline and accountability. A time schedule was prescribed for submission of the reports by Drawing and Disbursing Officer to Controlling Officer, Controlling Officer to Chief Controlling Officer, Chief Controlling Officer to concerned Secretary of Department under intimation to Finance Department, on the following fiduciary performance indicators in the formats prescribed in the G.O's 1st & 5th cited.

- i) Assets within the Department (six months).
- ii) All bank accounts outside the Government Account (Monthly).
- iii) Cash, Maintenance of Cash Book and reconciliation of cash with bank/cash book (monthly).

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- iv) Reconcilisation undertaken with Treasuries (Monthly).
- v) Utilisation Certificates and recovery of specific purpose grants (Monthly).
- vi) Responses to audit observations (Monthly)
- vii) AC/DC bills (Monthly).
- viii) Monthly expenditure statements (Monthly).

8. In the reference 8th cited, the Director of State Audit, Hyderabad stated that the orders issued in the reference 1st cited are confined to the year 2000-01 only, by reiterating the said G.O. presentation of accounts, production of records for audit, reconcilisation of the balances, production of Utilisation Certificates and production of suitable replies for settlement of audit objections would be streamlined. Therefore, the Director of State Audit, A.P., Hyderabad has requested the Government to reiterate the orders in the said G.O. and to extend the above orders for succeeding years also.

9. Government after careful examination, decided to reiterate the orders issued in the references 1-7 cited above. All the Higher Level Officers i.e. Special Chief Secretaries to Government, Principal Secretaries to Government, Secretaries to Government and all the Heads of Departments are requested to conduct a quarterly review, to ensure that all the Drawing and Disbursing Officers under their control shall follow scrupulously the norms of Financial Accountability, issued in the reference 1st cited, before release and drawal of funds and subsequent operational guidelines/instructions issued in this regard in the references 2nd to 7th cited. The minutes of such review meeting shall be sent to concerned Expenditure Section in Finance Department for information and necessary action.

10. These instructions will be in force until further orders are issued on this subject.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

L.PREMACHANDRA REDDY,
PRINCIPAL SECRETARY TO GOVERNMENT (IF) [FAC]

To

All the Special Chief Secretaries to Government/ Principal Secretaries to Government/Secretaries to Government.

All the Departments of Secretariat.-

All the Heads of Departments including Collectors and District Magistrates.

The Director of Treasuries & Accounts,A.P. Hyderabad.

The Director of Works Accounts, A.P.Hyderabad.

The Pay & Accounts Officer, Hyderabad.

The Director of State Audit, A.P.Hyderabad.

The Deputy Financial Adviser, Finance Works & Projects) Department.

The Principal Accountant General (A&E) A.P.Hyderabad.

The Principal Secretary to Government (Aduit) A.P.Hyderabad.

The Registrar, A.P.Hyderabad.

The Registrar, A.P.Administrative Tribunal, Hyderabad.

All the District Treasury Officers.

All the Chief Executive Officers of Zilla Parishads.

All the District Educational Officers.

The Secretaries of Zilla Grandhalaya Samsthas through the Director of Public Libraries, A.P.Hyderabad.

All the Commissioners/Special Officers of the Municipalities/Corporations.

All the Recognised Service Associations.

The Registrar of All Universities.

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