Dr. Y.S.R. HORTICULTURAL UNIVERSITY

Administrative Office, Venkataramannagudem – 534 101, West Godavari District

Cir.Memo. No. 3897/Pre Audit/2011 Dated : 18-10-2011

Sub:- Dr.YSRHU – Administrative Office – Pre Audit - Bills – Presentation of Bills by the Head of Officers / Drawing Officers – Certain Lapses – Regarding.

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It is observed that some of the Drawing Officers are not following / observing the rules and financial procedures while presenting the bills by them to the Pre Audit which is necessitating the Pre Audit Office to return the bills to rectify the defects.

In view of the above, the following instructions / guidelines are issued to all the Head of Offices / Drawing Officers for rectification of lapses and guidance in preferring claims :-

1. PAY BILLS

a) While preferring the arrear claims, some of the Drawing Officers are not enclosing the statement containing the particulars of "Pay already drawn with Cheque Numbers" "Pay to be drawn" and "Difference claimed" in the bill to enable to verify the correctness of the claim, but simply furnishing the lumpsum amount to be drawn and already drawn which is not correct and not a procedure of claiming arrears. Also every arrear claim bill should contain a certificate that "A note of drawal of this arrear claim is made in the office copy of the original bill in which the claim was originally omitted previously"

b) The increments to the individuals are sanctioned with effect from the due dates but the claims are preferred from the 1st of the month without indicating the date of Monitory benefit in the Periodical Incremental Certificate that the monitory benefit will be effective from the 1st of the month, resulting the return of the claim bill for rectifying the omission. Further, the Periodical Incremental Certificates are also not enclosed by some of the offices, which is essentially required for admitting the claim.

c) In the leave salary claims, it is noticed that the leave sanction orders are not enclosed causing difficult to verify the correctness of the leave period for admitting the claim and as per rules the leave sanction order must be enclosed with the bill for admitting the claim.

d) Deduction Schedules in the prescribed format towards recoveries (separately for each item) must be enclosed in duplicate with the Pay Bills.

f) It is observed that deductions in respect of E.W.F./ C.P.S. are being made without allotting the account numbers by the University. They should obtain the account number from the University and indicate the same in the pay bill and schedule for proper maintenance of the account.

g) A certificate that "the staff for whom the H.R.A. is claimed in this bill are residing outside and not in occupancy of University quarters" shall be enclosed wherever University quarters available.

h) The undisbursed pay and allowances, if any should invariably be remitted back immediately to the General Fund of Dr.YSRHU.

i) While claiming the arrears of Revised Pay Scales (Teaching and Non Teaching) the approved Pay fixation Statements in original or attested Photostat copies must be enclosed to the bills.

j) The minimum rate of G.P.F. subscription should strictly be deducted.

k) The sanction orders of the University creating / continuing the posts, scheme wise may be noted correctly on the bills to make entry in the relevant registers of the Pre-Audit section.

l) Some of the Drawing officers are sending the Pay Bills on the last day of the month causing very much difficult for verification of the bills by the Pre-Audit Office and to credit the salaries through on line in time. The Pay Bill should be made in detailed Pay Bill format only and should reach the Pre Audit Officer will in advance.

m) The Proceedings should be enclosed for claiming Income Tax and Profession Tax Bills.

n) The Proceedings of sanction of increments, pay fixations etc. and Periodical Incremental Certificates in original should be enclosed to the bill.

2. CONTINGENT BILLS

a) The details of the items purchased, Bill No. and date, quantity, rate and purpose are not being furnished on the bills.

b) The D.C. Bill forms are being used for the F.V.C. Bill claims. For all FVC claims, only the FVC Bill forms must be used. For settlement of A.C. Bills only the D.C. Bills forms (Form No.34) should be used.

c) The items wise sanction proceedings must be enclosed to the D.C. Bills.

d) All A.C. Bills may be claimed in A.C. Bill format only i.e. Form No. 33. While settling the A.C. Bills, the Cheque No. and Date in which the amount ws drawn should be mentioned in D.C. Bill.

e) The P.A. Recoupment vouchers and DC Bill Vouchers must be signed duly indicating "Paid by me" by the concerned person.

f) Some of the Drawing Officers are not issuing Proceedings when the claim more than is Rs. 1000-00 which is objectionable. The Proceedings should invariably be issued when the value of item is Rs. 1000-00 above.

g) While preferring the FVC claims, the following certificates should invariably be furnished on the bill it self.

1. This is to certify that amount claimed in this bill was not drawn and paid previously to the individuals concerned.
2. Certified that the expenditure charges in this bill could not with due regard to the interests of the public service, be avoided. I certify that to the best of knowledge and belief, the payments entered in this have been duty date to the particulars entitled to receive them with the exceptions noted below, which exceed that balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above Rs. 1000-00 in amount are attached to this bill, save those noted below, which will be forwarded as soon as the mounts have been paid. I have as far as possible obtained

vouchers for other sums and am responsible, that they have been so cancelled that they cannot to be used again.

3. Certified that the materials and stores billed for above brought on the respective inventories and that all materials and stores are being duty accounted for and verified in the manner laid down in Article 133-145 of AP Financial code.
4. Certified that the articles of materials billed for, have been purchased on the tender system prescribed in Article 125 of AP Financial Code and have been received in good order, that their quantities are correct and quality good. That the rates paid are not in excess of the accepted and the market rates and the suitable notes of payments have been recorded against the original indents and invoices concerned to prevent double payments.
5. Certified that the monetary or quantitative limits prescribed by the Government in respect of items of contingencies included in the bill have not been exceeded.
6. Certified that were incurred in case of freight charges claimed in this bill
7. I certify that in support every change more than Rs. 1000/- made in this a receipt of other voucher has been given to me and is now in my possession. The receipts and vouchers for items in exceeds of Rs. 1000-00 are attached to the bill and I am responsible that the receipts and vouchers for all other items of more than Rs. 1000-00 are in proper from and order, and that they have cancelled that they cannot be again used to support that claims against the Government. All bills to be paid by book transfer are also appended.
8. Certified that necessary formalities have been observed in effecting purchases and the purchases were made duly accepting lowest quotation.

h) Telephone bills should contain a certificate that no private calls are included in the bill, the amount has been collected from the concerned pertaining to private calls as listed and remitted in Challan No._____dated_____.

i) Inspite of clear orders of the University, the Abstract Contingent Bills are not being settled promptly. No A.C. Bill will be admitted unless previous bill is settled with in the stipulated time. Also a certificate should be furnished on every A.C. Bill that the previous A.C. Bill has been settled vide D.C. Bill No._____, Dated_____ and no A.C. bills are pending in the office for settlement.

j) The bills obtained from the firms or departments should always be in the printed forms except in the case of petty expenditure. Whenever bills are issued on plain paper, a certificate to the effect that printed forms are exhausted should be obtained from the concerned and enclosed.

k) Whenever the purchase / repairs are made without getting them done through rate contract / approved firms of the University, a certificate or letter expressing their inability shall be obtained before calling for quotation and while preferring claims a copy thereof shall be enclosed to the bill for the audit office.

l) It is observed that some of the Drawing officers are not enclosing the Proceedings in original which was obtained from the University. When the expenditure does not cover within the financial powers of the Head office, original sanction orders should be enclosed to the bill of claim.

m) E.P.F. Challan copies of previous month should be furnished to the Pre Audit section whenever they claim the subsequent month E.P.F. amount of Time Scale / Casual labour Bill for verification.

n) Revenue Stamp must be affixed on the Credit Bills / Advance Stamped Receipt exceeding Rs. 5,000-00.

o) P.A. Recoupment:-The bills worth Rs. 1,000-00 above should be enclosed in original to the FVC Bills / P.A. Recoupment claims. All the Bills relating to Electricity, Telephone, Oils and any other Government payments should invariably be enclosed to the Bill in original.

p) Memo State of P.A. Cash:- While presenting F.V.C. Bill for reimbursement of P.A. vouchers, Memo State of P.A. Cash as on the date of presenting the P.AS. Recoupment bills should be enclosed to each Bill for verification along with Photostat copy of P.A. Cash Book as on the date of presenting the bills in the following proforma.

Memo State of P.A. Cash as on…….

1. Permanent Advance Amount sanctioned	Rs.
2. Vouchers already sent to Pre Audit	Rs.
3. Vouchers now presenting to Pre Audit (Bill details should be furnished)	Rs.
4. P.A. Vouchers on hand	Rs.
5. Cash on hand / Bank	Rs.
6. Temporary Advances pending with Staff Rs.	

Total (2 to 6)	Rs.

(The total amount should be tallied with total P.A. sanctioned amount)

These particulars should also be recorded in the P.A. Cash Register under the signature of D.D.O.

q) All corrections and alterations in the vouchers/Bills should be attested by the initials with date of the persons signing the receipt as many times as such corrections and alterations are made.

r) The amount exceeds Rs. 5,000-00 for vehicle repairs and replacements, a Technical Certificate must be required from the Engineers of University.

s) It is observed that some of the Drawing officers are making piecemeal purchases under recurring and non recurring contingencies up to Rs.10,000-00 in the nearby dates to avoid obtaining quotations which was highly irregular.

t) Comparative statement may be enclosed in original to the Bill duly approved by the Purchase Committee of respective Colleges, Research Stations and Polytechnics when the purchasing value of the items is Rs. 10,000-00 above.

u) All the purchases should be made as per the Financial Powers circulated vide Proc.No.8034/S.C./2011, Dated 05-09-2011 of the Registrar, Dr. YSRHU

3) T.A. Bills

a) Some of the Officers are not enclosing the approved tour programmes to the T.A. Bills but quoting that the tour is approved which is not correct and irregular. In the absence of enclosing the approved tour programme it is not possible to verify the correctness of the claim and payment cannot be made. Hence, they have to enclose the approved tour programmes to the T.A. Bill without any exception.

b) Distance between the places and timings of departure and arrival are not furnished.

c) Bus fares are claimed by those who are entitled to travel by II Class in the train instead of restricting the claim to Railway fares where there are train connections.

d) Where the AC 1st Class, 2nd AC and 3rd AC train fares are claimed the ticket numbers or photo copies of tickets are not furnished.

e) Some of the Heads of Research Stations, Associate Deans and Principals of Horticultural Polytechnics are directly sending the T.A. Bills to the Pre Audit without countersignature of their Controlling Officer.

f) Tentative/Revised tour programmes must be approved by the University if the tours are performed out of the State by the individual.

g) The Teaching Staff must enclose the Tour Report to the T.A. Bill otherwise the claim cannot be admitted.

h) The Tour Programmes must the furnished in the following proforma.

Departure			Arrival		
Station	Date	Time	Station	Date	Time
1	2	3	4	5	6

Mode of Journey	No. of KMs	Date of Last Visit	Purpose
7	8	9	10

i) Two signatures of the authority are required on the T.A. Bill excluding the countersignature of the Controlling Officer in case Head of Officers for admitting the claim in the pre audit.

j) Tour Advances: It is observed that the tour advances are being drawn without indicating the probable expenditure required to incur in respect of the journeys proposed. They are also not furnishing a certificate to the effect that no previous advance drawn is pending settlement. Further the corrections made in the approved tour programme/T.A. Bills are not being attested. They should be attested by the Tour approving authority in the approved tour programme and by the Drawing & Disbursing Officer in the T.A. Bill. A revised approved tour programme should be enclosed to the TA Bill if there is any deviation in the approved tentative tour programme.

k) It is being observed that a number of Tour Advances drawn are left unsettled for a long period. If it is found that the advances are not settled within the scheduled period i.e. 3 months of its becoming due, these advances will be recovered from the salaries of the concerned in full, in case no certificate is furnished by the D.D.O. that the bill is received in time and is in process.

m) The claim for second tour advance from the Heads of Office in the absence of certification from the Controlling Officer will be admitted if it is within one month from the date of drawal of first tour advance and provided that he gives a certificate that the first tour advance drawn was adjusted in the bill for Rs._____ and sent to _____ (mention) Controlling Officer for countersignature.

n) The claim for T.A. shall be made with in three months from the date of completion of last journey in a month to which it relates. Countersigning Officer should refuse to countersign bills presented after three months from the date of completion of the journey for which the traveling allowance is claimed. The Head of Office should made initial with date and round seal on the T.A. Bill. Signatures with date must be made on the T.A. Bills by Head of Office / Drawing and Disbursing Officer.

4. Calendar of Dates for presenting the bills

a) Pay Bills	- On or before 20th of every month
b) Time scale, Contract salaries, wages, EPF and Outsourcing salaries	- On or before 6th of every month
c) Credit Bills, P.A. Recoupment and T.A. Bills	- From 10th to 20th every month

The above calendar is however not applicable to the A.C. Bills, Electricity Bills, Telephone Bills and bills presented within due dates and returned with objections by the Assistant Comptroller (Pre-Audit).

5. General Points

1. Classification of expenditure on the top corner of Bill i.e. PLAN / STATE PLAN should be indicated with the official seal of the office.

2. Information amount the nature period of claim i.e. Pay Bill / Supplementary Pay Bill for the month of _____ etc. should be indicated.

3. 50 paise and above of the bill should be rounded off to the nearest rupee as per the existing orders.

4. Specimen signature of Drawing and Disbursing Officers duly attested and countersigned by the concerned Officer has to be sent to Pre Audit as and when the Drawing and Disbursing Officers are replaced for recording.

5. In case of claiming the first pay bill of transferred employee, L.P.C. along with transfer orders, relieving orders and joining report copies of the incumbent should be enclosed to the bill and the facts be recorded in the pay bill with red ink.

6. For claiming the Pay and Allowances of newly appointed employee, appointment orders, joining report copies, Physical Fitness Certificate in original, copy of bond, if any executed by individual as per orders, should be enclosed to the first pay bill.

7. While claiming the arrear bills, Non-Drawal Certificate should be furnished by Drawing and Disbursing Officer.

8. Proforma Invoice should not be considered as Bill and not admitting for payment.

9. "Paid by me" with signature must be indicated on the cash bills.

10. Every contingent payment should be recorded in the concerned register and recorded on the bill for verification by audit.

11. The Drawing and Disbursing Officer should strictly observe that one A.C. Bill is pending for settlement with him, he should not claim another one. The amounts drawn on A.C. Bill should be settled with in the stipulated time without giving scope for further reminders.

6. Drawing and Disbursing Officers Duties

In order to enable the Assistant Comptrollers to comply with the time schedule and to avoid delay in admitting the claims the drawing officers shall ensure that –

1. Tour advances are not claimed where earlier advances are pending / detailed T.A. bills are submitted immediately after the tour is completed.

2. A.C. Bills are drawn with in the delegated powers or with specific approval of competent authority.

3. Detailed contingent bills are submitted for earlier advances drawn on A.C. Bills within the time limit prescribed in the Manual.

4. Copies of all relevant documents are enclosed to the bills in the first instance.

5. Action should be initiated in advance in respect of specific occasions like seminars, workshops, fees payable to external examiners etc., to enable the Assistant Comptroller to pass the bills and issue Cheques in time.

6. Care should be taken to fulfill all requirements before submitting the bills for pre audit.

7. Recoupment bills relating to permanent advance should be submitted periodically before the entire advance is exhausted to enable Recoupment in time and avoid locking up of entire permanent advance in the shape of un recouped vouchers.

8. The Assistant Comptroller is kept informed about any urgent requirements which could not be foreseen to enable him to obtain transfer of funds where necessary.

Further, it is observed that the Drawing Officers are not reconciling their expenditure particulars with the Pre-Audit Office, resulting in submission of bills over and above the allotted budget provision. The drawing officers are therefore requested to reconcile the expenditure with the records of Pre-Audit Office monthly to avoid the claims in excess of the Budget provision.

B. SRINIVASULU
COMPTROLLER i/c

To

All Heads of Research Stations/Schemes, Associate Deans of Colleges of Horticulture, Principals of Horticultural Polytechnics, Project Coordinators of K.V.Ks
C.C. : All University Officers, Administrative Office, Dr.YSRHU, Venkataramannagudem
C.C. : Deputy Registrar / Deputy Comptroller, Admn. Officer, Dr.YSRHU, Venkataramannagudem
C.C. : Assistant Registrars, Teaching/Non Teaching/Academic/OP
C.C. : Assistant Comptrollers, Budget/Claims/Audit
SF/SC

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SUPERINTENDENT (Pre Audit)