DR. MCR HUMAN RESOURCE DEVELOPMENT
INSTITUTE OF ANDHRA PRADESH HYDERABAD



Treasuries & Accounts

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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 departmentwise Manuals in two parts, namely

1. **Departmental Manual**
2. **Functionary Manuals**

The Departmental Manual would indicate the role, responsibilities and functions of the department. The Functionary Manuals will detail, 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 peform. The Manual also facilitates a definition of the department's role in servicing 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, in 2 parts, developed by the TREASURIES AND ACCOUNTS DEPARTMENT, constitute the first publication in this series. 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 their 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.

This work has been made possible due to the guidance and meticulous efforts put in by Sri V. Jagannadha Rao, retired Deputy Director of Treasuries and Accounts, and the team of officials of the Treasury and Accounts Department, headed by the Director of Treasuries and Accounts, Sri M. Brahmaiah, supported by Sri GP Prasada Rao, Joint Director and guided by senior officers of the related Secretariat Department. The draft has been scrutinised by Ms. Usha Ashok Kumar,

Financial Advisor and Chief Accounts Officer in the Dr. MCR Human Resource Development Institute and the painstaking work of entering it on computer has been attended to by Sri P. Chandrasekhar, Junior Stenographer

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 updations and revisions of the Manuals.

PVRK PRASAD IAS
Director General
Dr. MCR Human Resource Development
Institute of Andhra Pradesh
&
officio Principal Secretary to Government (HRD)

PREFACE

The Manuals for the Treasuries and Accounts Department, developed in two volumes, namely Departmental Manual and Functionary Manuals have been brought out under the instructions of the Government, aimed at developing a large human resource base of accountable and responsive functionaries, in pursuance of Government's endeavor to provide SMART administration.

2. The Departmental Manual presents, a bird's eye view of the department i.e., the historical background of the Department, its evolution over the time, the present organisational structure, its interaction with the various departments, the services rendered by the department and finally the vision of the department, as a part of the total vision of the State, projecting the scope and aspiration in serving its customers, by upgrading its delivery systems with the help of Information Technology, to match the increased complex needs and aspirations of customers, treating the department's service as a critical input, in the development administration of the State.

3. The Functionary Manual provides, function-wise and functionary-wise, duties to be performed by each category of functionary and his responsibilities vis-à-vis superiors, subordinates, towards other interacting Government departments and general public. It is pertinent to take into consideration the nature of work rendered by the department which is mainly based on the provisions of Treasury Code, Accounts Code, Financial Code, Budget Manual, Government Securities Manual, Introduction to Indian Audit and Accounts, Travelling

Allowance Rules etc. It is needless to point out that some of the provisions of these Codes and Manuals have become obsolete due to changed circumstances, on account of implementation of several new schemes for welfare of the public resulting in the increased number of complex transactions. Treasury management, of late has become much more demanding task, because of expenditure commitments of Government, growing much faster than its revenue receipts, resulting in increased pressure on Government finances, to the unprecedented levels. Treasury officials at all levels are the vital links in the Government's delivery systems, and their efficiency and competence would enhance the Government's overall performance. While moving firmly in this direction, the department has sharpened and refined its functioning by improving its systems and procedures. Some of the major new initiatives are – introduction of Treasury Audit System, payment of pensions through banks, maintenance of General Provident Fund accounts of class IV employees, improved paper token system etc. Of late, on account of increase of work due to implementation of several plan schemes, Centrally sponsored schemes etc, by various departments, executive instructions are being issued by the Government from time to time for implementing such schemes without amending the Rules. Therefore, a stage has been reached, where the work being turned out or to be attended to by the department is not strictly in accordance with the codal provisions but based on the executive instructions, being issued by the Government from time to time. Besides this, the lead and encouragement given by the Government, the department has deepened and widened the computerisation effort to the Sub Treasury level, which also necessitated changing certain existing procedures.

4. Taking all these factors into consideration, it is found absolutely necessary to discuss each subject dealt by the department comprehensively. They are viz., Deposits of Local Funds; Personal Deposit Accounts; Drawal of Money against Letters of Credit; Conducting transactions at Banking and Non Banking

Sub Treasuries; Daily Closing of cash accounts; Preparation of daily classified lists and daily sheets; Compilation of Sub Treasury and District Treasury accounts adopting the 7-tier classification; Operating on the Currency Chest; Reporting transactions of currency chests; Receiving valuable articles and departmental cash chests deposited by the departmental officers; Receipt, storage and issue of all kinds of stamps, cheque books and pass books; Public Debt Transactions; Preparation of budget estimates; Control over expenditure; Inspection of Subordinate Offices; Duties and responsibilities of Drawing and Disbursing Officers; Financial and administrative returns and periodicals to be rendered etc.

5. These manuals were prepared with the guidance of Shri M. Sahoo, I A S., Finance Secretary, Government of Andhra Pradesh, by Sri V.Jagannadha Rao, Deputy Director (Retired), Treasuries and Accounts Department, whose effort was acknowledged with thanks. I also place on record my deep appreciation of all the Officers and support staff, who were associated with this project and completed the task to the expected standards, in record time.

6. Any suggestions for the improvement of the manuals, will be gladly accepted with gratitude.

M.BRAHMAIAH,
DIRECTOR OF TREASURIES AND ACCOUNTS

ANDHRA PRADESH

TREASURIES

&

ACCOUNTS

DEPARTMENTAL

MANUAL

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Chapter - I

Introduction

Deriving spirit from Aristotlian concepts, the State as an entity came into being to serve its subjects. A good State constantly endeavours to continue to improve upon its governance of its subjects. With the emergence of the democratic form of Government and its attendant thrust on equitable justice to people, the era of Development Planning has begun, proper implementation of which pre-supposes adherence to sound principles of management of public finances. Governmental regulations and codal provisions provide the framework in which limited public revenues are properly utilised to meet the 'revolution of rising expectations' of the development needs of the people.

The Treasury Department is the mechanism through which such effective financial control is exercised over public spending by Government departments in the State.

The present Treasuries in the State are the legacy of the British Financial Administration. The Treasuries conduct financial transactions of the Government (both receipts and payments), and render accounts for the same to the Accountant General. Thus, the Treasuries play a crucial role in the State Financial Administration.

Further, with the manifold growth and increasing stress on developmental activities by the present-day Government, there has been an unprecedented rise in the General and Administrative Services of the State. With the growing importance of social planning and equitable distribution of resources, there has also been a tremendous growth in Social and Community Services. To achieve the desired level of economic development, there has been a significant spurt in the allocations to economic service sectors such as Agriculture, Industries, Irrigation and Power. This changed social scenario has, in turn, influenced the functioning of the Treasuries considerably, thereby bringing about perceptible change in its content, complexity and direction of functioning over the years.

Chapter - II

Origin And Purpose

(A) TREASURIES IN THE COMPOSITE MADRAS STATE :

The Government Treasury Organisation in the erstwhile Andhra Region, which formed part of the Composite Madras State, was part of the erstwhile District Revenue Establishment. According to the Treasury Rules then prevailing, the Treasury was under the general charge of the District Collector, who was assisted by a Treasury Deputy Collector.

The question of improving the working of Treasuries was first raised by the Reserve Bank of India in 1945. The Reserve Bank expressed the view that Treasuries would be unable to cope with the additional work that would devolve on them as a result of Post-War Planning and Development of Rural Areas. The Rural Banking Enquiry Committee, appointed in the year 1949, opined that a total separation of the cadre of the Treasury & Accounts Branches from the general cadre was warranted, in order to bring the working of the Treasuries and Sub-Treasuries to an expected level of expertise and efficiency.

Accordingly, the Treasury Department was created vide G.O. Ms. No.188, Fin. Dept., dt.10.3.56, by the erstwhile Government of Andhra, w.e.f. 1.4.1956. The Lower and Upper Division Accountants, hitherto attending to Treasury work, were brought under the New Treasury Accounts Service. In the new set up, one post of Sub-Treasury Officer for each Sub-Treasury, and three Supervisory posts viz., Head Accountant, Treasurer and Second Accountant and a new category of Assistant Treasury Officer, one for each District Treasury, were created, to assist the District Treasury Officer in discharging his duties efficiently and effectively.

The Sub-Treasury Officers (S.T.O) in the new set up were required to discharge all duties of the erstwhile Taluk Head Accountants, while the Tahsildar had general control over the S.T.O. and had to sign the monthly Treasury Accounts. The Tahsildar / Deputy Tahsildar / Sub-Registrar acted as the Double Lock Officer.

The Revenue Divisional Officer (R.D.O) and the District Treasury Officer (D.T.O) were to inspect the Sub-Treasuries, while the Board of Revenue and the District Collectors were reequired to inspect the District Treasuries.

(B) ERSTWHILE HYDERABAD STATE :

In the erstwhile Hyderabad State, an Accounts Service was constituted comprising of the District Treasury Officers, and Accounts Officers to be positioned in various Heads of Departments by the Finance Department. The Treasury was under the charge of the District Collector, but the District Treasury Officer and his establishment did not form part of the Revenue establishment. The District Treasury Establishment was a separate entity by itself. The Finance Department appointed the District Treasury Officers either from the cadre of S.A.S. Accountants of the A.G's Office, which was then a part of the State Organisation, or from among Superintendents (Now Section Officers) of the Finance Department.

(C) FORMATION OF THE TREASURIES AND ACCOUNTS DEPARTMENT:

The Report on Reorganisation of Govt. Departments and Allied matters suggested the creation of a unified Audit and Accounts Service in the State to ensure full value for the money spent and to check the occurrence of the following defects :-

1. Failure to frame Budget Estimates carefully on a realistic basis;
2. Failure to take timely action to surrender anticipated savings or to obtain additional allotments to meet the excess expenditure;
3. Failure to undertake and complete the reconciliation of Departmental figures with those of Treasury figures, attracting the attention of the Public Accounts Committee;
4. Inordinate delays in replying to Audit Objections of the Accountant General; and
5. Misappropriations due to non-compliance of Codal provisions and prescribed procedures.

In 1956, while endorsing the above observations, the Public Accounts Committee had also recommended formation of a Unified Service to undertake all the work relating to Accounts and Audit in all important offices of the State Government. The PAC had suggested that this service should comprise of the Officers and Staff working in the Treasuries and Sub-Treasuries and of the Accounts Officers and the staff attached to them in the Offices of various Heads of Departments.

Realising the growing importance of the role of Audit and Accounts, the Government created a separate organisation at both the Gazetted and the Non-Gazetted Service levels. The Gazetted service is "The Treasury and Accounts Service" and the Non-Gazetted Service, "The Treasury and Accounts Subordinate

Service." The Director of Treasuries and Accounts is declared as the Head of the Department. Special Rules for the Andhra Pradesh Treasury and Accounts Service were issued vide G.O. Ms. No. 953, G.A.D., dated: 29.6.62; and those pertaining to the Special Rules for A.P. Treasury and Accounts Subordinate Service were issued vide G.O. Ms. No. 201, Finance (Admn.) Department, dt. 8.3.1963.

According to the orders issued vide G.O. .Ms. No.953, GAD., dt.29.7.62, the Treasury and Accounts Service is constituted with the following categories of Officers:-

Category – 1 : Director of Treasuries and Accounts.

Category – 2 : Examiner of Local Fund and Panchayat Raj Accounts (Consequent on formation of a separate Department of Local Fund Audit, this category does not exist presently)

Category – 3 :(1) Deputy Directors of Treasuries and Accounts
(2) Chief Accounts Officers in Heads of Departments, and Chief Accounts Officer in the P.P.O.
(3) Deputy Examiner of Local Fund (L.F) Accounts (Not existing now).

Category – 4

Branch – I (1) District Treasury Officers
(2) Accounts Officers
(3) Pension Payment Officers
(4) Joint Pension Payment Officer
(Not existing now).
(5) Principal,, Accoounts Training College
(6) Assistant Director of Treasuries and Accounts

Branch - II Assistant Examiners of Local Fund Accounts
(Not existing now)

Category – 5 Assistant Treasury Officer/Assistant Accounts Officers/Assistant Lecturers and subsequently Assistant Pension Payment Officers

The T & A (Sub) Service was constituted vide G.O.Ms.No.201 Finance (Admn.) Dept., dt. 8.3.1963 with the following branches and various categories of staff in the Department:-

Branch - I Subordinate Staff working in the Directorate of Treasuries & Accounts (Senior Superintendents, Junior Superintendents, Upper Division Accountants (UDAs) and Lower Division Accountants (LDAs).

Branch – II Subordinate Staff working in the District Treasuries and Sub-Treasuries (Head Accountants & Sub-Treasury Officers, Treasurers and Second

Accountants, Military pension Payment Deputy Tahasildars, Senior Accountants and Junior Accountants).

Branch - III Subordinate Staff attached to the Accounts Officers in the Offices of the Heads of Departments. (Senior Superintendents, Junior Superintendents, Upper Division Accountants (UDAs) and Lower Division Accountants (LDAs).

Branch - IV Subordinate Staff working in A.P.Govt., Life Insurance Department. (Senior Superintendents, Junior Superintendents, Upper Division Accountants (UDAs) and Lower Division Accountants (LDAs). (Not existing now)

Branch – V Subordinate Staff working in the L.F. Audit Department. (District Inspectors, Head Clerks, U.D. Auditors & L.D. Auditors). (Not existing now)

Branch - VI Subordinate Staff working in the Pension Payment Office, Hyderabad (Senior Superintendents, Junior Superintendents, Treasurers, U.D. Accountants, L.D. Accountants & Junior Superintendents & Lady Commissioners, U.D. Accountants, L.D.Accountants in the Ladies Section).

Branch – VII Subordinate staff working in the Compilation Branch, S.B.H., Hyderabad.

Category 1 : Junior Accounts Officers

Category 2 : Senior Accountants

Category 3 : Junior Accountants

The following categories of posts in the Department are not governed by the A.P. Treasuries & Accounts Sub Service Rules. They are governed by the Service Rules indicated against each, as follows :

1. Special Category Steno/Sr. Steno/Jr. Steno/Typist : A.P. Ministerial Service Rules.

2. Record Assistant / Shroff / Drivers : A.P. General Sub Service Rules.

3. Attender / Nightwatchman etc. : A.P. Last Grade Service Rules

Note 1: The posts of the UDA and the LDA have been redesignated as Senior Accountant and Junior Accountant respectively.

Note 2: The post of Sub-Treasury Officer has been declared as Gazetted vide G.O. Ms. No. 32, Finance & Planning (FW Admn.I) Dept. dt.29-1-1994. However, amendment to this effect has not been made in the APT&A Sub Service Rules.

Note 3: The nomenclature of the post of Superintendent working in the Reconstituted Branch – I, has been changed to Junior Accounts Officer and conferred Gazetted status as per G.O. Ms. No. 20, Finance & Planning (FW Admn.I) Dept. dt.28-2-98. However, amendment to this effect has not been made so far in the A.P. T&A Sub-Service Rules.

Chapter - III

Evolution

The following are some of the important stages of growth of the Treasuries & Accounts Department:-

At the time of formation, the following were brought under the Administrative Control of the Department

1. District Treasuries in the Andhra Region and in the erstwhile Hyderabad State

2. Accounts Offices functioning in the offices of the Heads of Depart-ments under the Accounts Service in the erstwhile Hyderabad State

3. The Pension Payment Offices at Hyderabad and Secunderabad

4. The Accounts Training School at Hyderabad

5. Besides the above Departmental units, the A.P.State Life Insurance Fund

Department, the Accounts Organisation under the Planning Department and the Local Fund Audit Department were also merged with the Treasuries & Accounts Service.

6. There was a phased absorption of Sub-Treasuries functioning under the Revenue Department into the Treasuries & Accounts Department both in the Telangana and in the Andhra Regions.

7. With these developments, the erstwhile Inspectorate of Treasuries & Accounts was transformed into the Directorate of Treasuries & Accounts headed by a Director.

8. An additional Accounts Training School was established at Guntur to train the new recruits in the Andhra Region.

9. The Service Rules both in respect of Gazetted and Non-Gazetted cadres were issued vide G.O. Ms. No. 953, GAD., dt. 29.6.62 and in G.O. Ms. No. 201, Fin. (Admn.) Dept., dt. 8.3.63 respectively, operative w.e.f. 1.4.58.

10. The A.P.State Life Insurance Fund Department which was merged with the Treasuries & Accounts Department on 1.4.58 was separated from the Treasuries & Accounts Department on 12.1.1962.

11. The L.F. Audit Department which was merged with the Treasuries & Accounts Department on 1.4.58 was again separated on 29.9.1976. The Accounts Training School at Guntur was transferred to the L.F. Audit Department.

12. Some Accounts Branches were created in certain Major Heads of Departments, viz. o/o Director General of Police; o/o Director of Medical & Health Services; O/o Director of Agriculture; Director of Social Welfare, etc. and were brought under the administrative control of the Director of Treasuries & Accounts.

13. Consequent on the creation of four new districts, 4 District Treasuries were formed at Khammam, Vizianagaram, Prakasam (at Ongole) and Ranga Reddy (at Hyderabad)

14. Consequent on reorganisation of the erstwhile Taluks into Mandals, the present strength of the Sub-Treasuries rose to 300.

15. In place of the two Pension Payment Offices, existing, one Pension Payment Office, Hyderabad with 9 Assistant Pension Payment Office Branches covering the twin cities were opened.

16. The Accounts Training School at Hyderabad was renamed as Accounts Training College, and subsequently it was brought under the administrative control of the Commissioner of Dr. M.C.R., HRD., IAP., Hyderabad.

17. 6 Zonal Offices of the Department at Hyderabad, Warangal, Guntur, Eluru, Cuddapah & Visakhapatnam headed by Deputy Directors were created in accordance with the Zonal System laid down in the Six-Point Formula. Subsequently, the Zonal Deputy Director Offices were replaced

by 3 Regional Offices with Headquarters at Visakhapatnam, Cuddapah & Hyderabad, headed by Deputy Directors and later, the Deputy Director posts were upgraded to Joint Directors.

18. Consequent on separation of the APGLI Department, Branch IV under the Treasuries & Accounts Subordinate Service was abolished.

19. Consequent on separation of the AP Local Fund Department, Branch V under the Treasuries & Accounts Sub Service was abolished.

20. As per the G.O.Ms.No. 203, Finance & Planning (FW Admn.I) Dept. dt.29-7-82, the existing Branch I - Subordinate staff working in the Directorate, and Branch III – Subordinate staff attached to the Accounts Branches in the Heads of Departments were merged into the Reconstituted Branch I

Presently, the following are the Branches with categories of posts under the Treasuries and Accounts Subordinate service :

Branch – I Subordinate staff working in the Directorate and in the Accounts Branches in the Heads of the Departments.

Category 1 : Junior Accounts Officers
Category 2 : Senior Accountants
Category 3 : Junior Accountants

Branch – II Subordinate staff working in the District Treasuries and in the Sub-Treasuries.

Category	1 :	Sub-Treasury Officers
Category	2 :	Senior Accountants
Category	3 :	Junior Accountants

Branch – VI Subordinate staff working in the Pension Payment Offices

Category	1:	Junior Accounts Officers
Category	2:	Senior Accountants
Category	3:	Junior Accountants

Branch – VII Subordinate staff working in the Compilation Branch, State Bank of Hyderabad, Hyderabad.

Category	1:	Junior Accounts Officers
Category	2:	Senior Accountants
Category	3:	Junior Accountants

Chapter - IV

Present Role Of The Department

Presently, the Treasuries & Accounts Department comprises of the following units, each having specified functional areas of operation :-

1. Directorate of Treasuries & Accounts.
2. Regional Offices. (3)
3. District Treasuries (23) & Sub Treasuries. (297)
4. Compilation Branch, Hyderabad.
5. Accounts Branches in other Heads of Departments. (24)
6. Pension Payment Offices.
7. Accounts Training Wing, Dr MCR HRD IAP, Hyderabad.

Directorate of Treasuries & Accounts :

The Treasuries & Accounts Department is mainly responsible for ensuring Budget control over all the Government Departments in the State.

The Director of Treasuries & Accounts is the Head of the Department. He is entrusted with the Administration of Treasuries and Accounts Department, inspection of all the District Treasuries and Sub-Treasuries and other Accounts Branches in the Heads of Departments, Pension Payment Offices, Compilation Branch and the Accounts Training Wing. The details of the staff assisting the Director are shown in Annexure I.

The Director is the appointing as well as disciplinary authority for categories upto A.T.O./A.A.O./A.P.P.O./A.L. He is the competent transferring authority to consider and approve transfers upto the category of A.T.Os/A.A.O.s/A.P.P.Os/ A.Ls. He is also the pension sanctioning authority for all the Gazetted officers of the Department.

Regional Offices :

There are three Regional Offices in the State with their Head Quarters at Visakhapatnam, Cuddapah and Hyderabad, respectively, each headed by a Regional Joint Director. Each Regional Office has territorial jurisdiction over two zones.

Region – I	:	Srikakulam, Vizianagram, Visakhapatnam, East Godavari, West Godavari & Krishna Districts. (Zones I & II).
Region – II	:	Guntur, Prakasam, Nellore, Chittoor, Anantapur, Kurnool & Cuddapah Districts. (Zones III & IV)
Region – III	:	Adilabad, Karimnagar, Khammam, Warangal, Mahaboobnagar, Nalgonda, Nizamabad, Medak, Ranga Reddy, Hyderabad (Zones V & VI).

The Regional Joint Director is the supervisory and inspecting authority in respect of the Treasuries in his Region. He is the appointing and disciplinary authority upto the category of Senior Accountants and transferring authority upto the category of Sub-Treasury Officers. He is also the pension sanctioning authority upto the category of Senior Accountants. The details of the staff assisting the Regional Joint Director are shown in Annexure II.

District Treasuries :

There are 23 District Treasuries, one for each district in the State. The District Treasury Officer is the administrative head of the District, monitoring the functioning of the Sub- Treasuries in the District. He is the appointing, disciplinary and pension sanctioning authority upto the category of Junior Accountants. He is the transferring authority upto the category of Senior Accountants. Except for the District Treasury, Hyderabad (Urban), all other District Treasuries have Sub-Treasuries in the Districts under their control. The District Treasury, Hyderabad (Urban) has administrative control over the Compilation Branch, Hyderabad. The details of the staff assisting the District Treasury Officer are enclosed in Annexure III.

Sub-Treasuries :

Sub-Treasury is the lowest unit of the Department headed by a Sub-Treasury Officer. The S.T.O. is the executing authority of all the Rules and Regulations governing financial transactions of the Government. The details of the staff assisting the Sub-Treasury Officer are enclosed in Annexure IV.

Compilation Branch :

Compilation Branch has to render the detailed and compiled monthly Treasury Accounts, i.e. Major Head wise, Minor Head-wise, Sub Head-wise and Detailed and sub detailed head wise, to the District Treasury, Hyderabad (Urban). All the Government transactions taking place at State Bank of Hyderabad, Gunfoundry, Hyderabad for the Receipted Challans of various Government Departments at Hyderabad are being compiled and consolidated at the Compilation Branch

The Compilation Branch is headed by an Asst. Treasury Officer. The details of staff assisting him are shown at Annexure V.

Accounts Branches :

Presently, there are 24 Accounts Branches functioning in other Heads of Departments. The Accounts Branche renders advice to the respective Head of Department in Financial Accounting and Auditing matters. The Treasuries and Accounts Department has the administrative control over the Accounts Branches. Depending on the magnitude of the financial transactions of the Departments, each Accounts Branch is headed by the CAO/AO/AAO. The Accounts Branch is mainly responsible for maintenance of the Departmental Accounts. (The details of Accounts Branches and the staff details are shown in Annexure VI).

Pension Payment Office :

The Pension Payment Office is entrusted with the responsibility of Pension disbursement to State Government pensioners residing in the twin cities of Hyderabad and Secunderabad. It is also responsible for rendering accounts to the Accountant General, A.P., Hyderabad, for the same.

The Pension Payment Office is headed by a Joint Director with a team of staff to assist him. There are 9 branches of the Pension Payment Office, each headed by an Assistant Pension Payment Officer, in the twin cities. (staff details shown in Annexure VII).

Accounts Training Wing :

The Accounts Training Wing is mainly responsible for imparting training to all employees of the Department, from the category of Junior Accountants to Asst. Treasury Officers. It also conducts refresher training programmes to the in-service personnel.

The Accounts Training Wing is headed by a Joint Director of the T&A Department. The Accounts Training Wing is functioning as a wing of the Dr. M.C.R., HRD., IAP., Hyderabad (The staff details shown in Annexure VIII).

Present Role:

The responsibilities entrusted to the Department over 40 years of functioning have made evolved and have undergone significant modification to the role of the Department to keep in tune with the changing responsibilities and needs of the State. The volume of financial transactions have also increased by leaps and bounds. To match the rising expectations of the public, the onus of responsibility on the T & A Department has also grown in manifold ways.

1. With the increase in public expenditure on regulatory as well as developmental activities, there is growing need for prompt and accurate accounting of the public money.

2. To match this ever-increasing public expectation from within the meagre financial resources, there has been an urgent need for curtailing leakage of public expenditure.

3. There has been growing need for budgetary control in all the Government Departments. The Treasury and Accounts Department has thus assumed the role of a watch-dog of public finances and as a ways-and-means crisis manager by limiting the expenditure to the level of approved appropriations.

4. The T & A Department has been a path breaker in the field of computerisation, by automating most of its operations.

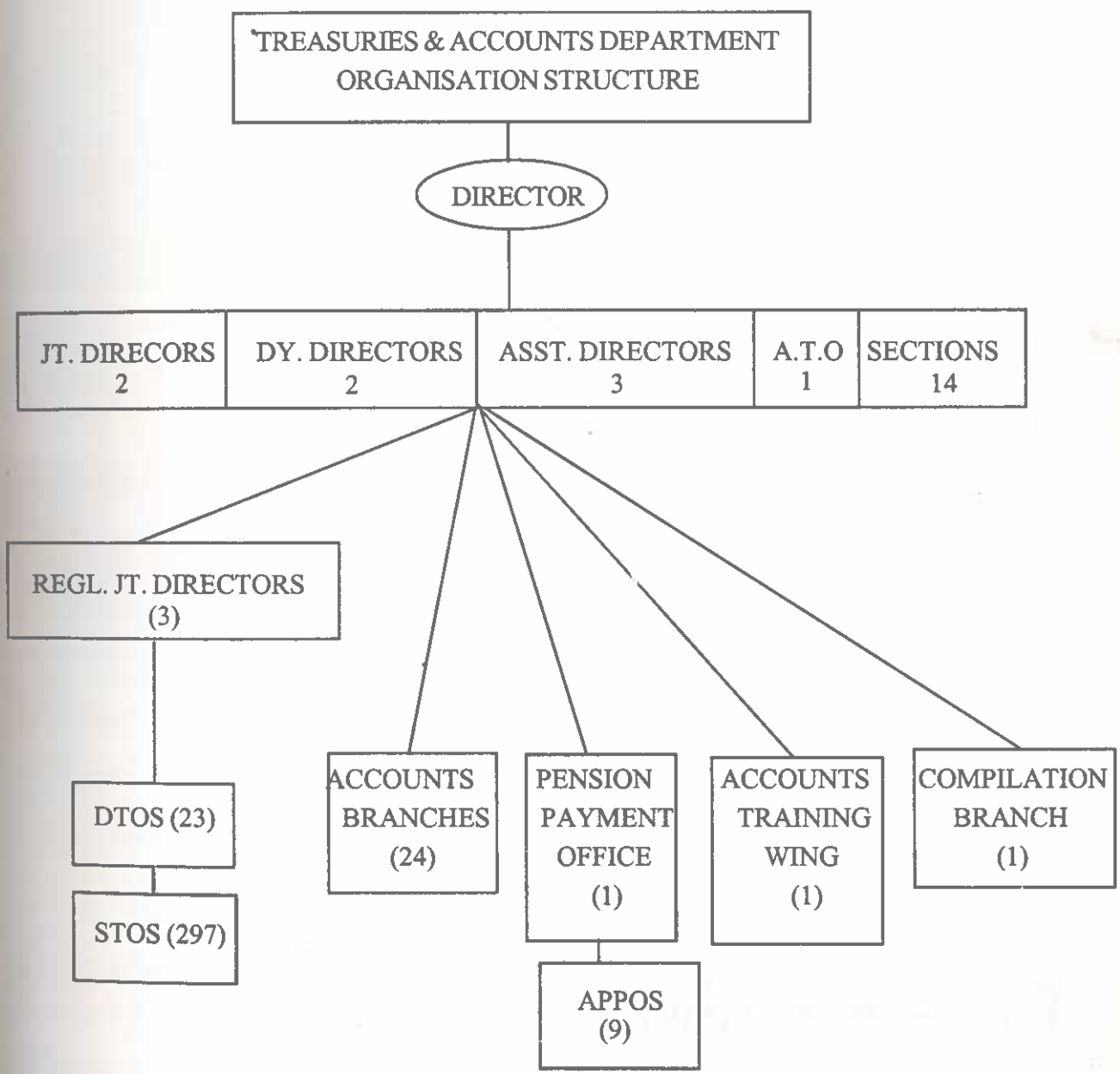
5. The Department furnishes information on a daily basis to the Government, both on Receipts and Payments, which are obtained from all Sub-Treasuries on day to day basis through modem or through special messengers. This Departmental Fast Information System has enabled the Government to take all necessary precautions against any possible financial contingency.

6. Since the staff establishment cost consume a lion's share of public revenues, Government have initiated steps for curbing unauthorised / irregular appointments by enacting the Act 2 of 1994. To meet this requirement, the Department has improved upon its auditing system by introducing Treasury Audit System in the Treasuries.

7. To facilitate smooth drawal of pension, the Department has also taken up pension disbursement through all the banking institutions in the State.

Chapter - V

Departmental Structure



Chapter - VI

Departmental Functions

The Treasuries and Accounts Department was created to ensure strict compliance of financial rules and procedures relating to all Government transactions. The Departmental functioning assumed much significance with the growing need for more financial control over the increasing Government transactions involving huge public expenditure.

Broadly speaking, the Department has two areas of operations, viz., performing Treasury functions through the well-knit Treasury System in the State and also ensuring proper Accounting of the Government financial transactions through the Treasuries. The Accounts Branches in the Heads of Departments look after the maintenance of the respective Departmental Accounts.

A. Functions of Treasuries:

a) To conduct cash transactions and to accept Government receipts through Non-banking Treasuries and through Banks.

b) To maintain and to sell Non-judicial stamps both to the Stamp Vendors and to the public.

c) To exercise Treasury control over all Departmental transactions.

d) To make pension payment.

e) Maintenance of various deposit accounts.

f) To honour payment of principal/interest on Government securities.

g) To preserve valuables of Government departments under safe-custody.

h) To render classified Accounts to the Accountant General, A.P., Hyderabad.

i) Any of the miscellaneous items entrusted by Government relating to financial matters.

B. Functions of Accounts Branches :

1. To prepare the Budget Estimates of the respective Department.
2. To maintain Departmental accounts in the respective department.
3. To reconcile the Receipts and Expenditure of the Department.
4. To process the Pension cases of the respective Department.
5. To undertake Internal Audit of the Departmental unit offices and to take action for settlement of the Audit objections.

DEPARTMENTAL FUNCTIONARIES :

The nature of functions of the same category of functionaries working in different units of the Department vary depending on the nature of the organisational unit for which it was created. Thus, the S.A/J.A. in Sub-Treasury performs different

functions from that of the counterpart in the DTA/Accounts Branches/Pension Payment Offices/Compilation Branch.

As seen from the Departmental organisational structure, the following are the unit-wise functionaries.

1. Directorate of Treasuries and Accounts :

1.1. The Director of Treasuries and Accounts acts as the Liaison Officer between the Treasuries and Finance Department on the one hand and also between the Treasuries and the A.G., A.P., on the other in matters of financial management of the Treasury transactions in the State. He exercises Budgetary Control over the appropriations of the Government Departments.

1.2. Joint Director/Deputy Director/Asst.Director/Asst. Tresury Officer/Jr. Accounts Officer :

These are the Gazetted categories of the Department, who assist the Director in discharging his duties. They perform duties as instructed by the DTA.

1.3. Senior Accountants/Junior Accountants :

These are the subordinate categories who assist the officers in the Directorate in the day to day departmental administration.

2. Regional Offices :

2.1. Regional Joint Director :

The Regional Joint Director exercises administration, inspecton and disciplinary control over all the Treasuries in the region.

2.2. Asst. Treasury Officer/Sub-Treasury Officer :

These are the Gazetted categories in the Regional Office assisting the R.J.D. in discharging the duties.

2.3. Senior Accountants/Junior Accountants :

These are the subordinate categories who assist the above officers in the day to day administration.

3. District Treasuries :

3.1. District Treasury Officer :

The District Treasury Officer discharges certain statutory functions laid down in the APTC and in the APAC. The D.T.O. is responsible for rendering District Classified Treasury Accounts to the A.G., every month. The DTO exercises administration and inspecting authority over all the Sub-Treasuries in the District.

3.2. Asst. Treasury Officer :

Asst. Treasury Officer is one of the Gazetted categories who assists the Dist. Treasury Officer in discharging the duties. He is vested with auditing and passing of certain claims authorised by the District Treasury Officer.

3.3. Sub-Treasury Officer :

These are the Gazetted categories who assists the DTO/ATO with regard to processing and passing of the claims as well as rendering the accounts for the same.

3.4. Senior Accountant/Junior Accountant :

These are the subordinate categories who are also called auditors. They conduct initial scrutiny and auditing of the claims with regard to compliance of Treasury checks, Government orders etc. They also prepare the classified monthly Treasury Accounts.

3.5. Shroff :

This category of functionary deals with both receipt and disbursement of cash transactions in respect of the staff of the District Treasury.

The Shroff assists the S.T.O. in dealing with the strong room transactions like receipt and distribution of stamps; receipt and delivery of the valuable articles.

3.6. Record Assistant :

This category of functionary is in charge of the Record Room who deals with maintenance of Record room.

4. Sub - Treasury :

Sub-Treasury is the lowest unit for the Financial Administration of the State Government. Sub-Treasury is the interacting point with the public where all financial transactions of the State besides adjustment settlements with the Government of India take place.

There are two kinds of Sub Treasuries functioning in the State viz., Non Banking and Banking Sub Treasuries.

Non-Banking Sub-Treasury is the one where Government financial transactions are operated at the Sub-Treasury itself. Here, the Sub-Treasury, besides taking up the departmental scrutiny of financial transactions (both receipts and payments), acts as the agent of the Reserve Bank of India by undertaking the Banking functions, i.e. receipt of public moneys as well as payment of moneys to the parties. Thus, the Non-Banking Sub-Treasuries perform the onerous dual duty of being a custodian of Cash Chest of the Reserve Bank of India and critical auditor and compiler of Government transactions.

With the growth of Banking sector and also in view of the stringent R.B.I. guidelines for maintaining Currency Chests, there has been a gradual shift from Non-Banking Sub-Treasuries to Banking Sub-Treasuries in the State.

The Banking Sub-Treasury is one where the monetary transactions of the Government are conducted at the Bank on the authorisation of the Sub-Treasury Officer. The Bank takes the responsibility of accepting the public moneys in the form of receipts and also of making payment to the authorised parties on the strength of the pay order of the S.T.O. The Bank sends daily Bank Scroll(s) detailing both receipts and payments to the Sub-Treasury. Thus, the Bank acts as the agent to the State Government in accepting the receipts from the public as well as in making payment to the parties.

4.1.1. Role of S.T.O. in Non-Banking Sub-Treasury :

The Sub-Treasury Officer has to follow instructions of the Reserve Bank of India on the Currency Chest cash transfers. The S.T.O. shall report to the Currency Officer of the R.B.I. on the daily statements of the Currency Chest transactions in T E - I & II forms, as the Currency Officer is the custodian of the Currency Chest embedded in the Sub-Treasury.

4.1.2. Role of the S.T.O. in Banking Sub-Treasury :

The S.T.O., after ensuring all the Treasury checks/Government orders, verifies the departmental claims and appends the pay order on the prescribed bills put up by the Auditors (SAs/JAs) of the Sub-Treasury. The S.T.O. is also responsible for verification of the daily Bank Scroll. The S.T.O. is also responsible for preparation of initial daily classified accounts of the Sub-Treasury and for furnishing the same to the District Treasury for preparation of consolidated and classified District monthly Accounts.

4.2. Senior Accountants/Junior Accountants :

These categories of functionaries are the case-workers. They deal with the auditing and accounting of all the departmental claims by following Treasury checks / Government orders within the Sub Treasury.

4.3. Shroff :

This category of functionary deals with the strong room transactions such as distribution of stamps, receipt and delivery of valuable articles of the

Government Departments. The shroff is also responsible for disbursement of staff claims of the Sub-Treasury.

5. District Treasury, Hyderabad (Urban) :

During 1979, the Revenue District of Hyderabad was divided into Ranga Reddy District and Hyderabad (Urban) District. There upon, Government issued orders constituting District Treasury, Hyderabad (Urban) by upgrading the Sub Treasury, Hyderabad (East) through G.O.Ms.No.311, Fin. & Plg. (FW) Dept. dt.1-11-1980. Consequently, all the transactions, hitherto attended to by the S.B.H., Hyderabad and Secunderabad, and S.B.H., Sultan Bazar were handed over to the District Treasury, Hyderabad (Urban).

Receipts and payments with Bank Scrolls obtained from S.B.H., Gunfoundry and S.B.H., Gruhakalpa are consolidated and compiled by the District Treasury (Urban) and the same is rendered to the A.G. in the form of monthly Accounts.

The District Treasury, Hyderabad (Urban) is headed by a District Treasury Officer. The District Treasury Officer, Hyderabad (Urban) is entrusted with the responsibility of receipt and issue of Judicial and Non-judicial stamps to the Sub-Treasuries of Ranga Reddy District where there is strong room facility. The District Treasury Officer oversees the issue of pass-books and cheque-books to the P.D. Account Administrators and maintain their P.D. Accounts in twin cities except the Legislature Department; and watches drawing accounts of the cheque drawing officers against Letters of Credit. The District Treasury Officer also scrutinizes the claims for refund of Revenue, Security, Labour and other Revenue Receipts. The District

Treasury Officer, Hyderabad (U) exercises administrative control over the Compilation Branch besides the District Treasury, Hyderabad (U).

To discharge these functions, the District Treasury Officer, Hyderabad (U) is assisted by a team of staff.

5.1. Sub-Treasury Officer :

This category of functionary is the supervisory category, assisting the District Treasury Officer, Hyderabad (Urban) to perform his duties.

5.2. Senior Accountants/Junior Accountants :

These categories of functionaries are the subordinate staff. They take up initial scrutiny of challans, refund claims, maintenance of P.D. Account and their reconciliation.

5.3. Shroff :

This category of functionary deals with the Strong-Room transactions, such as issue and distribution of Stamp receipt and delivery of Departmental valuable articles and disbursement of staff claims of the District Treasury, Hyderabad (Urban).

5.4. Record Assistant :

This category of functionary shall maintains the Record Room of the District Treasury, Hyderabad (U).

6. Compilation Branch :

Prior to the formation of District Treasury (Urban) on 1-11-1980, the Compilation Branch was with the State Bank of Hyderabad, Hyderabad. Presently, the Compilation Branch, State Bank of Hyderabad, Hyderabad is under the administrative control of the District Treasury (Urban), which is headed by a District Treasury Officer.

The Compilation Branch performs functions like enfacement of challans, receipt of the remitted challans and paid cheques from the S.B.H., Gunfoundry and S.B.H., Gruhakalpa. Based on these details, the Compilation Branch prepares daily classified list(s) with receipted challans and paid cheques to the District Treasury Officer, Hyderabad (U).

6.1. Assistant Treasury Officer :

Assistant Treasury Officer is the Head of the Compilation Branch. This Gazetted category of functionary looks after the functioning of the Compilation Branch.

6.2. Junior Accounts Officer :

This Gazetted category of functionary supervises the areas of Accounting work in the Compilation Branch as assigned by the District Treasury Officer, Hyderabad (U).

6.3. Senior Accountants/Junior Accountants :

These categories of functionary are the subordinate staff who compile the receipted challans and paid cheques/vouchers to the Classified Accounts.

7. ACCOUNTS BRANCHES :

The Accounts Branches were constituted in the erstwhile Hyderabad State by creating an independent Accounts Service, functioning in various Heads of Departments under the control of Finance Department.

Presently, there are 24 Accounts Branches in most of the major Heads of Departments functioning under the administrative control of the Treasuries and Accounts Department. However, the Heads of Departments concerned shall have the immediate administrative control over the Accounts Branches. Thus, the Accounts Branches function under the immediate functional control of the respective Heads of Department, with ultimate absolute administrative control of the Director of Treasuries and Accounts.

The Accounts Branch basically renders advice to the respective Heads of Department on matters relating to Budget, Financial Accounting and Auditing matters. Maintenance of Departmental Accounts is the primary responsibility of the Accounts Branch. The Accounts Branch also discharges the role of the Drawing and Disbursing Officer of the respective Directorate. The details of the Accounts Branches along with the staff are shown in Annexure II.

The Accounts Branches are headed by the Officers from the category of Chief Accounts Officer or Accounts Officer or Asst. Accounts Officer as the case may be, depending on the magnitude of Budgetary Allocation and Accounting requirements of the respective Head of the Department

7.1. C.A.O./A.O./A.A.O. :

This category of functionaries is the Head of the Accounts Branch. Realising the crucial role of this category as the Financial Adviser to the Department,

Government issued orders declaring this category as the Deputy to the respective Head of the Department irrespective of their scale of pay or the pay of other senior officers in the respective Departments.

The following are some of the important functions of this category :

a) As the Financial Adviser to the Department, this functionary oversees the work relating to the preparation of Budget Estimates, in respect of Plan, Non-Plan, CSS, EAP Schemes etc. of the Department.

b) This category is responsible to ensure proper maintenance of Accounts including Reconciliation work of the Department.

c) This category is also responsible for undertaking Internal Audit and any other special Audit being entrusted by the Head of the Department / Government.

d) This category is also responsible for expeditious disposal of pension cases of the Department.

e) Whenever the AAO is the Head of the Accounts Branch, this category is also entrusted with the Drawing and Disbursing responsibilities.

f) The Government have made this functionary as functional independent vis-à-vis the Departmental authority including the Head of the Department by prescribing the Register of objections to be maintained for onward submission to the DTA for every quarter, whenever differences of opinion arise between the Head of the Department and the Head of the Accounts Branch.

Further, Government have analysed the role of this functionary specifying the duties and responsibilities in a more detailed way in G.O.Rt. No.1416, Fin. & Plg. (FW Admn.I) Dept. dt.1-7-97.

7.2. Accounts Officer/Asst. Accounts Officer in the Accounts Branch headed by C.A.O.: These are the gazetted categories of the functionaries created to aid and assist the Chief Accounts Officer in proper discharge of the functions. These categories of functionaries are the supervisory officers looking after various areas of functioning as entrusted by the CAO.

7.3 Junior Accounts Officer :

These category of functionaries discharges the role of the Section Head in the Accounts Branch. Realising the importance of the management of supervision, Government have conferred Gazetted status to these functionaries.

7.4. Senior Accountants/Junior Accountants :

These categories of functionaries are the subordinate staff working in the Accounts Branch as the case – workers. As subject clerks, they perform their duties as entrusted by the official functionaries.

7.5. Shroff :

This category of functionary deals with the disbursement of claims to the staff as well as remittance of statutory and non-statutory deductions in respect of the entire staff of the Directorate concerned.

7.6. Record Assistant :

This category of functionary deals with the maintenance and up-keep of Records of the Accounts Branch concerned.

8. Pension Payment Office :

Pension disbursement is one of the traditional functions of the Treasuries and Accounts Department. Originally, there were two Pension Payment Offices, located one at Hyderabad and the other at Secunderabad; and the Pension Payment Office, Hyderabad was the Head Office. There was a post of Joint Pension Payment Officer at Pension Payment Office, Hyderabad. These two Pension Payment Offices were headed by the Pension Payment Officers. The posts of Pension Payment Officers and the Joint Pension Payment Officers belong to the cadre of D.T.O./A.O.

Structural Change :

The Pension Payment Office establishment was under the administrative control of the Director of Treasuries and Accounts. Subsequently, the post of the Chief Accounts Officer was created in the Pension Payment Office, Hyderabad, on surrendering the post of Joint Pension Payment Officer.

To ensure effective and expeditious disbursement of pension to the pensioners and to bring the PPOs within the reach of the pensioners, the Pension Payment establishment in the twin cities was decentralised by creating nine (9) Asst. Pension Payment Offices, down-grading the Pension Payment Officer, Secunderabad to that of Asst. Pension Payment Officer. All the A.P.P.Os are under the control of the Chief Accounts Officer, Pension Payment Office, Hyderabad. Subsequently, the post of Chief Accounts Officer in the Pension Payment Office, Hyderabad was upgraded to that of Joint Director.

Prior to the issue of the G.O.Ms.No.213, Fin. & Plg. (FW PSC) Dept. dt.19-12-97, the PPO establishment performed payment of pension as per the procedure laid down in the G.O.79. There was a mandatory opening of S.B. A/c by all the pensioners in twin cities. The retirement benefits and the regular pension issued to be credited to the pensioner's Account without allowing for any direct cash payment. Presently, the pension disbursement is governed by the provisions contained in the G.O. Ms.No.213, Fin. & Plg. (FW PSC) Dept. dt.19-12-97.

The Pension Payment Officer arranges the pension payment basing on the pension authorisation received from the A.G./DLF. Bank-wise consolidated list of payment is prepared and sent to the Banks either enclosing a cheque or through intimation to effect the credit of pension into the S.B. Account of the pensioner. Further, the Pension Payment Officer ensures timely release of relief and other benefits allowed on pension to the pensioners.

The PPO renders detailed classified pension accounts for the adjustments made in the Bank branches in twin cities by obtaining the paid particulars by the lead Banks.

8.1 Joint Director :

This gazetted category of functionary is the Head of the Pension Payment establishment in the twin cities. The Joint Director is the Inspecting authority on all Pension Payment branches in the twin cities. The J.D. is also the disciplinary authority upto the cadre of J.A.Os in the Pension Payment establishment.

8.2. Pension Payment Officer :

This gazetted category of functionary assists the Joint Director in proper pension disbursement and in the day to day administration of the P.P.Os.

8.3. Asst. Pension Payment Officer :

This gazetted category of functionaries work both in the Head Office of the Pension Payment Office and in the Asst. Pension Payment Offices. The APPO working in the Head Office assists the J.D. and the P.P.O. in the discharge of their duties.

The Assistant Pension Payment Officers working in the Asst. Pension Payment Offices function as the Heads of their respective Offices.

These functionaries scrutinise the Pension authorisations, prepare bank-wise consolidated lists of payment and send it to the J.D., PPO for arranging pension payment.

8.4. Junior Accounts Officer :

This gazetted category of functionaries function as Section Heads in the Pension Payment Offices. They deal with the specific areas of the Pension Payment establishment and pension disbursement.

8.5. Senior Accountant/Junior Accountant/Lady Commissioner :

These categories of Non-gazetted functionaries are the subject clerks. They scrutinise the pension authorisation and facilitate pension disbursement.

They also assist in preparation of the monthly classified pension account to be submitted to the A.G.

8.6. Shroff/Cashiers :

These category of functionaries makes the cash payment / salary disbursement to the staff of the Pension Payment Office. They also assist in preparation of the cheques and LOPs to be sent to the banks.

Accounts Training Wing :

The Department discharges certain statutory functions which are unique and technical in nature. To impart training to the employees in such critical areas, the need for creation of the training institute was felt prior to the formation of the Department itself.

The Accounts Training School in Hyderabad began functioning even from the days of the erstwhile Hyderabad State. Afterwards an additional Training School was started at Guntur to train the new recruitees from Andhra Region.

The Accounts Training School at Hyderabad was renamed as Accounts Training College. The Accounts Training College has been brought under the supervision of the Dr MCR HRD Institute of Andhra Pradesh, Hyderabad in respect of designing and conducting the Departmental Training programmes. The Accounts Training Wing imparts the following courses of training to the Departmental personnel.

I. Foundational Training Courses (Pre-entry training) :-

a) Induction Training for newly recruited Junior Accountants/Senior Accountants and Junior Accountants (on promotion from lower category) : 3 months

b) Induction Training for newly recruited Asst. Treasury Officers/Asst. Accounts Officers : 56 weeks

II. In-service Training Courses :-

a) Training for Senior Accountants to get promotion as Sub-Treasury Officer (in the Treasuries) : 6 weeks

b) Training for Junior Accounts Officers to get promotion as Asst. Accounts Officers/ Asst. Treasury Officers (in the Treasuries) : 6 weeks

c) Training for Asst. Accounts Officer/ Asst. Treasury Officers (at Accounts Training Wing) : 2 weeks

d) Training for Accounts Officers/ Dist. Treasury Officers (at Accounts Training Wing) : 2 weeks

III. Refresher Training Courses :-

There are refresher Courses (Short term courses) for the in-service Government employees to have upto-date knowledge of Rules and Procedures. Courses are offered on Administrative and Accounts Procedures, Disciplinary & Vigilance procedures, State Budget, Managerial Skills, Office Management, Court Cases, Stress Management, Communication, Public Relations etc.

9.1 Joint Director :

This category of functionary is the Head of the Office of the Accounts Training Wing. The Joint Director shall ensure timely improvement in the content of Training courses and in effective arrangement of Training classes. The Joint Director also deliver lectures to the trainees.

9.2 Assistant Lecturers :

This category of functionaries deliver lectures to the trainees on the areas assigned to them by the Joint Director. They shall ensure in updating their areas of knowledge.

9.3. Junior Accounts Officer :

This category of functionary assists the Joint Director in day to day administration of the office of the Accounts Training Wing.

9.4. Senior Accountant/Junior Accountant :

These categories of the functionaries are the subordinate staff. They assist the Jt. Director and the J.A.O. in the day to day administration of the office.

9.5 Junior Steno/Typist :

These categories of functionaries assist the Joint Director in the day to day administration.

Chapter - VII

Major Enactments, Rules And Regulations

The Treasuries and Accounts Department performs certain statutory functions laid down in the Codes and Manuals of the State Government as well as Government of India. Basically, the Department performs regulatory functions in the sense that all the Government financial transactions of all the Departments are properly watched, controlled and monitored as per the guidelines issued by the State Government from time to time. In respect of accounting matters, the guidelines issued by the Comptroller and Auditor General/Accountant General are also properly enforced on all the Departments to comply with.

With the growing complexity and importance of detailed financial regulation over public expenditure with attendant accountability, the Departmental functioning has assumed greater significance.

Broadly speaking, the Department has three types of functions, viz., General functions, Treasury functions and Accounts functions.

To perform the General functions, the Department relies on the A.P. State and Sub service Rules, A.P. Ministerial Service rules, A.P. General category X rules; the Last Grade Service Rules, APCCA Rules, APCS (Conduct) Rules, APFRs, APFC, AP Manual of Spl. Pay and Allowance Rules, Loans and Advances to Government Servants, A.P. Revised Pension rules etc.

To perform the Treasury functions, the Department relies on the provisions contained in the A.P. Treasury Code, A.P. Accounts Code, A.P. Financial Code, A.P. Budget Manual, A.P. Pension Code, Govt. Securities Manual, Stamp Manual, Introduction to Indian Audit and Accounts, R.B.I. guidelines, Cypher code, Maintenance and Check signal class IV G.P.F., book etc., besides the operational guidelines of the Banks and executive instructions of the A.G./ Government from time to time.

The 24 Accounts Branches functioning in the major Heads of Departments are under the administrative control of the Treasuries and Accounts Department (Annexure V). Basically, the Accounts Branch has to render expert advice to the respective Head of the Department for proper financial management of the departmental allocations along with proper maintenance of Accounts. To accomplish these tasks, the personnel of the Accounts Branch need to have a good knowledge of the respective Departmental schemes, and their operational guidelines. However, the functions of Accounts Branches are mainly confined to monitoring cadre management, preparation of Budget Estimates (Plan and Non Plan), scrutiny of pension cases, undertaking Internal Audit etc. Thus the audit of appropriation, Audit of sanction and expenditure besides economy and efficiency audit are the core areas of functioning of the Accounts Branch. For this, the T & A personnel in the Accounts Branch should have sufficient exposure to the provisions contained in the respective Departmental Codes and Manuals; and they should be thorough with the Inspections and Internal Audit procedures to avoid procedural and financial irregularities.

Of late, the Department is also entrusted with the implementation of the Act 2 of 1994 relating to Regulation of appointments.

The Government have also entrusted the Treasuries and Accounts Department with the responsibility of verification of Voluntary Retirement Scheme claims of the employees working in some of the sick commercial undertakings of the State Government.

Chapter - VIII

Areas Of Interface

Every organisation has certain aims and objectives to achieve some social purpose. The organisation interacts with the society which includes varied individuals, each having specific set of relationships with the organisation.

Public expectations influence the organisation and equally so, organisations engage in a certain level of public interaction with them in their day-to-day functioning. To meet the public expectations satisfactorily, standards of performance for each Department have been prescribed. Departmental rules and regulations are properly moulded and built into the departmental standards of functioning.

Generally, public expect courtesy and help from the departmental staff and promptitude in the delivery of services. They also expect accurate and adequate information on the range of services provided by the Department, besides availability of easily accessible complaint / grievance procedure. Thus, these implications of social audit of any Government department requires transparent and effective functioning, thereby ensuring responsive administration to the public.

Government departments are generally associated, in the minds of the public at large, with complex hierarchies and elaborate procedures resulting in slow public delivery system. Public access to Government services is uncoordinated and cumbersome. To rectify this anomalous situation, greater transparency of departmental operations, simpler and easily understandable procedures are required to rectify at least some of the maladies of Government functioning.

In the case of Treasuries and Accounts Department, there are number of users interacting with the Department. They may be broadly categorised into -

a) Public and Other authorised parties,
b) Other Departments, and
c) Judicial Departments.

Areas of public interaction with the Department :

The following are some of the important areas of public interaction with the Treasuries and Accounts Departmental units :-

1. Public remit fees, fines, taxes and other levies which are receipts to Government by way of challans as laid down in the respective Departmental Manuals. Treasury enfacement verifying the correct Head of account is required for this purpose.

2. The authorised parties make Deposits to Government Account (Revenue, Court- Civil/Criminal) through challans as ordered by the authorities concerned.

3. The authorised parties prefer withdrawal of moneys on the cheques issued for the works executed or for services rendered to Government.

4. The public refund claims such as, Security, Revenue, Civil Court Deposits are to be refunded from the Treasury as per the provisions of the respective Departmental Manuals and Government instructions. Treasury verification of the original credit and time limit are required for honouring such refund claims.

5. Government borrow money from the public and R.B.I. issues Government Promissory Notes, Stock Certificates and Bearer Bonds. Treasuries maintain such Public Debt Accounts for allowing half-yearly interest on the deposits and for making final payment.

However, with the active intervention of Banking institutions and the operation of commission agents for the Government sponsored Development loans, this area of public interaction with the Department is on the decline.

Treasuries issue Stamps and Excise band rolls to the parties authorised by the Registration Department and Central Excise Department after ensuring the remittance of required fee.

Public also interact with the Treasuries whenever issue of certificate of credit is required in case of loss of original challan by complying with the procedure laid down for this purpose.

Another important area of public interaction is the Pension disbursement. Pension payment is being made not only to retired Government servants and their families but also to other sections of society viz., Political (FF), Ex-Servicemen, Jagir Inams etc.,

The Pension Payment Office in the twin cities and the Sub- Treasuries in the Districts maintain pension records, release of relief on the pension and timely and proper credit of the amounts to the S.B. A/cs of the pensioners to enable them to draw the pension on the first working day of the month.

DEPARTMENTAL INTERACTION WITH OTHER DEPARTMENTS :

Broadly speaking the Government Departments are classified as revenue earning, like Commercial Taxes, Excise, Registration, Forest etc., and spending Departments like Education, Medical and Health, Police etc.

The revenue earning Departments interact with the Treasuries for obtaining information on daily/weekly/monthly flow of Receipts. Reconciliation of Departmental receipts with Treasury figures assumes much significance with the growing strain on public finances and volatile ways and means position. The spending Departments interact with the Treasuries and Accounts Department in the following areas :

1. Processing and passing of all Government Departmental claims in respect of salaries, contingencies, Grant-in-Aid, Loans and Advances etc.,

2. The Department exercises control, i.e., watching of Budget Provision and other checks.

3. Reconciliation of Departmental receipts and expenditure figures with those booked in the Treasuries is another area of inter-departmental interaction.

4. Safe custody of valuable articles and Departmental Cash Chest is another statutory obligation of the Department.

5. Maintenance of P.D. Accounts of the Administrators by honouring their cheques is another important area of the inter-departmental interaction.

6. Civil Deposits, Security Deposits, Revenue Deposits, Earnest Money Deposits, Criminal and Civil Court Deposits fall under this area of interaction.

7. The Department also has effective interaction with Courts in matters of drawal of moneys by the Presiding Officers of Civil and Criminal Courts.

8. The Registration and Stamps Department has statutory obligation of ensuring timely supply of Stamps, both Judicial and Non-judicial; Court fee labels, Special Adhesive Stamps etc., to the Treasuries facilitating their sale to the Stamp Vendors/Sub-Registrars/Public.

9. The Department has close and well-knit interaction with the A.G. in matters of rendering monthly classified Accounts for Receipts and Payments.

10. The Department has close interaction with the R.B.I. and other Banks in matters of transfers on permanent Currency Chest of Non-Banking Sub-Treasuries, in honouring of the Treasury Pay Orders, in ensuring timely receipt of the daily Bank-scroll along with paid vouchers and in arranging timely credit of pensions to the S.B. Accounts of the Pensioners.

11. Through the functioning of 24 Accounts Branches working in the offices of other Heads of Departments, the Department indirectly aids and assists in the proper financial management of the respective Departmental Budgetary Allocations.

12. Issue of letter of credit to E.E. R&B Dept., and its watch.

13. This Department is effective interaction with Government banks in day to day Government transactions.

Chapter - IX

Future Vision

The Department has, since its formation on 1-4-1958, increased its activities both in quantity and in quality. The departmental growth is thus, in close conformity with the growth in State developmental schemes and also with growing public expenditure. The Departmental experiences gained during the last 40 years has enabled an assessment at projecting its future role. In actual fact, prescribing an operational design for the department in the 21st century is really a daunting task. However, an attempt may be made at interpolating some of the broad contours of social change on the basis of the past experience.

The inevitable present and future thrust on Information Technology to meet the challenges of the Information Age coupled with growing social awareness, would without an iota of doubt influence the departmental functioning by demanding greater standards of accuracy, transparency and accountability besides quicker disposal of public issues.

The Treasuries and Accounts Department, adept in adapting to the changing Government and social scenario, is a fore-runner in initiating computerisation of most of its operations in the State.

From 1989, with the District-Treasury computerisation, the Department has been able to provide accurate and fast information to the Government on all the financial operations of the Government and thereby providing effective feedback on the State's financial position. From 1-4-1994, the Departmental computerisation effort was further spread to the Sub-Treasuries. With these organisational innovations, the department acts as the authenticated Data-Bank Repository to the Government by furnishing the progress of tax realisations, itemised Government expenditure.

FUTURE VISION OF THE DEPARTMENT :

Duly integrating with the societal needs envisioned in the twenty first century to improve the quality of citizen-Government interface and also to meet the complexities of critical analysis of financial transactions of the State, the Department aims at improving its functioning to provide "Quality & Quick Service" to both the Government and the general public. This, in short, is the vision of the Department for the future.

To make this vision a reality, the benefits of Information Technology need to be fully harnessed in the Department. This is possible with Electronic Treasuries, which can provide non-stop service round the clock through web enabled mode, either to remit money into Government account or to prefer claims against the Government or to know details of remittances / claims

PLAN OF ACTION :

To realise this vision, all the operations of the Department have to be computerised and all the Offices have to be connected horizontally with Treasuries and Sub Treasuries and vertically with their superior offices in on-line mode with features like data security, scalability, distributed processing etc.,

Adopting a modular approach, the Department has already taken up the computerisation of pensions and salaries. Other areas i.e., Deposits/P.D. Accounts, Stamps & Strong room inventories, Reconciliation, Expenditure v/s Budget will be attempted for computerisation in the course of time.

To meet these future challenges, the Department should possess able and effective human capital which can be facilitated by in-house capacity building and reorientation of organisational thinking. The Accounts Training Wing of the Department shall shoulder this responsibility of playing a crucial role in the Human Resources Development of the Department.

TIME FRAME :

To realise this vision meaningfully and effectively, a time-frame of ten years is required, assessing the Departmental requirements vis-à-vis strengths, weaknesses, opportunities for Departmental growth and the impending challenges emanating from the Information Age of the twenty first century.

Annexures - X

ANNEXURE - I

DIRECTORATE OF TREASURIES AND ACCOUNTS :

1.	Director	1
2.	Joint Directors	2
3.	Deputy Directors	2
4.	Assistant Directors	3
5.	Assistant Treasury Officers	1
6.	Junior Accounts Officers	14
7.	Special Category Steno	1
8.	Senior Accountants	44
9.	Senior Steno	1
10.	Junior Stenos	3
11.	Junior Accountants	10
12.	Typists	9
13.	Record Assistant	1
14.	Drivers	2
15.	Daffedar	1
16.	Last Grade Servants	22
	Total :	117

ANNEXURE - II

REGIONAL OFFICES (3)

(Visakhapatnam, Cuddapah and Hyderabad)

1.	Regional Joint Director	1
2.	Assistant Treasury Officer	1
3.	Sub-Treasury Officers	2
4.	Senior Accountants	6
5.	Junior Accountant	1
6.	Typists	3
7.	Last Grade Servants	3
	Total :	17

Total Staff for three Regional Offices : 17 X 3 = 51

ANNEXURE-III

DISTRICT TREASURIES

S.No.	DISTRICT	DD	DTO	ATO	STO	SA	JA	TYPIST	SHROFF	RA	LG
1	ADILABAD	1		2	7	39	15	1	1		10
2	ANANTAPUR	1		3	9	44	22	3	1		11
3	CHITTOOR		1	3	9	41	21	2	1		12
4	CUDDAPAH	1		3	8	38	22	2	1		12
5	EAST GODAVARI AT KAKINADA	1		3	10	52	25	5	1	1	16
6	GUNTUR	1		4	11	52	22	4	2	1	15
7	HYDERABAD (URBAN)		1	1	4	14	13	1	1		7
8	KAIMNAGAR	1		3	8	41	13	2	1		11
9	KHAMMAM		1	2	8	31	18	2	1		10
10	KRISHNA AT MACHILIPATNAM		1	3	9	52	23	4	1		14
11	KURNOOL	1		3	9	41	21	3	1		11
12	MAHABUBNAGAR		1	3	8	40	15	2	2		10
13	MEDAK AT SANGA REDDY		1	2	6	23	22	2	2		11
14	NALGONDA		1	2	8	38	15	2	1		11
15	NELLORE	1		3	9	42	20	3	1	1	13
16	NIZAMABAD		1	2	7	36	13	2	1		9
17	PRAKASHAM AT ONGOLE		1	2	9	41	21	2	1	1	12
18	RANGA REDDY	1		2	6	20	22	1	1		9
19	SRIKAKULAM	1		3	9	36	21	3	1		12
20	VISAKHAPATNAM		1	3	10	49	18	3	2	1	15
21	VIZIANAGARAM		1	2	8	34	14	2	1		12
22	WARANGAL	1		3	8	34	15	2	2		10
23	WEST GODAVARI AT ELURU	1		3	3	39	22	3	1		13
	TOTAL:	**12**	**11**	**60**	**183**	**877**	**433**	**56**	**28**	**5**	**266**

ANNEXURE-III

DISTRICT TREASURIES

S.No.	DISTRICT	DD	DTO	ATO	STO	SA	JA	TYPIST	SHROFF	RA	LG
1	ADILABAD	1		2	7	39	15	1	1		10
2	ANANTAPUR	1		3	9	44	22	3	1		11
3	CHITTOOR		1	3	9	41	21	2	1		12
4	CUDDAPAH	1		3	8	38	22	2	1		12
5	EAST GODAVARI AT KAKINADA	1		3	10	52	25	5	1	1	16
6	GUNTUR	1		4	11	52	22	4	2	1	15
7	HYDERABAD (URBAN)		1	1	4	14	13	1	1		7
8	KAIMNAGAR	1		3	8	41	13	2	1		11
9	KHAMMAM		1	2	8	31	18	2	1		10
10	KRISHNA AT MACHILIPATNAM		1	3	9	52	23	4	1		14
11	KURNOOL	1		3	9	41	21	3	1		11
12	MAHABUBNAGAR		1	3	8	40	15	2	2		10
13	MEDAK AT SANGA REDDY		1	2	6	23	22	2	2		11
14	NALGONDA		1	2	8	38	15	2	1		11
15	NELLORE	1		3	9	42	20	3	1	1	13
16	NIZAMABAD		1	2	7	36	13	2	1		9
17	PRAKASHAM AT ONGOLE		1	2	9	41	21	2	1	1	12
18	RANGA REDDY	1		2	6	20	22	1	1		9
19	SRIKAKULAM	1		3	9	36	21	3	1		12
20	VISAKHAPATNAM		1	3	10	49	18	3	2	1	15
21	VIZIANAGARAM		1	2	8	34	14	2	1		12
22	WARANGAL	1		3	8	34	15	2	2		10
23	WEST GODAVARI AT ELURU	1		3	3	39	22	3	1		13
	TOTAL:	**12**	**11**	**60**	**183**	**877**	**433**	**56**	**28**	**5**	**266**

ANNEXURE-IV (A)

LIST OF NON-BANKING SUB-TREASURIES IN THE STATE AND SANCTIONED CADRE STRENGTH

SNO	SUB-TREASURY NAME	STO	SA	JA	SHROFF	ATTENDER	N.W.
	ADILABAD DISTRICT						
1	WANKIDI	1	1	1	2	2	1
	ANANTAPUR DISTRICT						
2	KAMBADUR	1	1	2	2	2	1
3	KANEKAL	1	1	0	2	2	1
4	KOTHACHERUVU	1	1	1	1	1	0
5	SINGANAMALA	1	1	1	1	1	0
	CHITTOOR DISTRICT						
6	PAKALA	1	1	1	1	1	0
7	SATYAVEEDU	1	2	1	2	2	0
8	TAMBALLAPALLI	1	1	1	2	2	1
9	TOTTAMBEDU	1	1	1	1	1	0
	EAST GODAVARI DISTRICT						
10	ADDATHIGALA	1	1	1	2	2	0
11	ALMUR	1	2	2	2	2	0
12	PRATHIPADU	1	2	0	2	2	0
13	RAMPACHODAVARAM	1	2	1	2	2	1
14	RAYAVARAM	1	1	2	2	2	1
	GUNTUR DISTRICT						
15	NAGARAM	1	1	2	2	2	1
16	PEDDAKURAPADU	1	1	2	2	2	1
17	RAJUPALAM	1	1	1	1	1	0
	KARIMNAGAR DISTRICT						
18	GANGADHARA	1	1	1	1	1	0
19	MAHADEVPUR	1	1	2	2	2	1
20	MALLIYAL	1	1	2	2	2	1
	KHAMMAM DISTRICT						
21	NELAKONDAPALLI	1	1	2	2	2	1
	KRISHNA DISTRICT						
22	BANTUMALLI	1	1	2	2	2	0
23	MOVVA	1	1	2	2	2	0
24	MYLAVARAM	1	1	2	2	2	0
25	VISSANNAPET	1	1	2	2	2	0
	KURNOOL DISTRICT						
26	GUDUR	1	1	2	2	2	1
	MEDAK DISTRICT						
27	DUBBAKA	1	1	1	1	1	0

	NALGONDA DISTRICT						
28	ALAIR	1	1	1	1	1	0
29	CHANDUR	1	1	2	2	2	1
30	NAKAREKAL	1	1	2	2	2	1
31	NAMPALLI (DEFUNCT)	1	1	2	2	2	1
32	NIDAMANUR	1	1	1	1	1	0
33	TUNGATURTHI	1	1	2	2	2	1
	NELLORE DISTRICT						
34	ATMAKUR	1	3	1	2	2	0
35	BUCHIREDDIPALEM	1	2	1	2	2	0
36	INDUKURPET	1	1	1	1	1	0
37	NAIDUPET	1	1	2	2	2	1
38	PODALAKUR	1	1	2	2	2	1
39	RAPUR	1	2	1	2	2	0
40	UDAYAGIRI	1	2	1	2	2	0
41	VAKADU	1	1	1	1	1	0
42	VINJAMUR	1	1	2	2	2	1
	NIZAMABAD DISTRICT						
43	DOMAKONDA (DEFUNCT)	1	1	1	1	1	0
	RANGA REDDY DISTRICT						
44	CHEVELLA	1	2	0	2	2	0
45	HAYAT NAGAR	1	1	1	2	2	1
46	RAJENDRANAGAR	1	2	2	2	2	1
	SRIKAKULAM DISTRICT						
47	HIRAMANDALAM AT KOTHUR	1	2	1	2	2	0
	VISAKHAPATNAM DISTRICT						
48	CHINTHAPALLI	1	3	1	2	2	0
49	MADUGULA	1	2	1	2	2	0
50	NAKKAPALLI	1	1	2	2	2	1
51	PEDERU	1	3	1	2	2	0
	WARANGAL DISTRICT						
52	VARDHANNAPET	1	2	1	2	2	0
53	GHANAPUR	1	1	2	2	2	1
54	KODAKANDLA	1	1	2	2	2	1
55	ETURNAGARAM	1	1	2	2	2	1
56	MARIPADA	1	1	2	2	2	1
57	GUDUR	1	1	1	1	1	0
58	CHITYAL (DEFUNCT)	1	1	1	1	1	0
	WEST GODAVARI DISTRICT						
59	GOPALAPURAM	1	1	2	2	2	1
60	PENUGONDA	1	1	1	2	1	0
	TOTAL	60	78	84	106	105	27

ANNEXURE-IV (B)

LIST OF BANKING SUB-TREASUIRES IN THE STATE AND SANCTIONED CADRE STRENGTH

SNO	SUB-TREASURY NAME	STO	SA	JA	TYPIST	SHROFF	ATTENDER	N.W.
	SRIKAKULAM							
1	AMUDALAVALASA	1	2	1	0	1	2	1
2	ITCHAPURAM	1	2	1	0	1	2	0
3	KOTABOMMALI	1	1	2	0	1	2	1
4	NARASANNAPETA	1	4	0	0	1	2	0
5	PALAKONDA	1	4	0	0	1	2	0
6	PALASA	1	3	1	0	1	2	0
7	PATHAPATNAM	1	3	0	0	1	2	0
8	PONDURU	1	2	1	0	1	2	0
9	RAJAM	1	3	0	0	1	2	0
10	SOMPET	1	3	0	0	1	2	0
11	SRIKAKULAM	1	3	0	0	1	2	0
12	TEKKALI	1	4	0	0	1	2	0
	VISAKHAPATNAM							
13	ANAKAPALLI (E)	1	4	1	1	1	2	1
14	ANAKAPALLI (W)	1	2	1	0	1	2	0
15	ARAKU	1	1	2	0	1	2	1
16	BHIMUNIPATNAM	1	2	1	0	1	2	1
17	CHODAVARAM	1	3	1	0	1	2	0
18	KOTAURATLA	1	2	1	0	1	2	0
19	NARSIPATNAM	1	3	1	0	1	2	0
20	VISAKHAPATNAM	1	4	4	0	1	2	1
21	YELAMANCHALI	1	3	2	0	1	2	0
	VIZIANAGARAM DIST.							
22	BHOGAPURAM	1	1	2	0	1	2	1
23	BOBBILI	1	3	1	0	1	2	0
24	CHIPURUPALLI	1	2	1	0	1	2	0
25	GAJAPATHINAGARAM	1	2	1	0	1	2	1
26	KOTHAVALASA	1	1	1	0	1	1	0
27	KURUPAM	1	2	1	0	1	2	0
28	NELIMARLA	1	1	1	0	1	1	0
29	PARVATHIPURAM	1	3	1	0	1	2	0
30	SALUR	1	2	1	0	1	2	0
31	SRUNGAVARAPUKOTA	1	3	1	0	1	2	0
32	THERLAM	1	1	2	0	1	2	1
33	VIJAYANAGARAM	1	3	1	0	1	2	0

	EAST GODAVARI DISTRICT							
34	AMALAPURAM	1	5	1		1	2	
35	JAGGAMPETA	1	1	1	0	1	1	0
36	KAKINADA							
37	KOTHAPETA	1	5	1	0	2	2	0
38	MUMMIDIVARAM	1	2	0	0	2	2	0
39	PEDDAPURAM	1	4	1	0	1	2	0
40	PITHAPURAM	1	2	2	0	1	2	0
41	RAJAHMANDRY(N)	1	6	1	1	1	2	1
42	RAJAHMANDRY(S)	1	6	4	1	2	2	0
43	RAJOLU	1	4	0	0	1	2	0
44	RAMACHANDRAPURAM	1	3	3	0	1	2	0
45	TUNI	1	2	2	0	1	2	0
	WEST GODAVARI DISTRICT							
46	AKIVEEDU	1	1	2	0	1	2	1
47	BHIMADOLU	1	1	2	0	2	2	1
48	BHIMAVARAM	1	6	0	0	1	2	0
49	CHINTALAPUDI	1	2	1	0	1	2	0
50	ELURU	1	3	1	0	1	2	0
51	KOVVURU	1	3	1	0	1	2	0
52	NARSAPUR	1	5	0	0	1	2	0
53	NIDDADAVOLU	1	3	1	0	1	3	0
54	PALAKOLU	1	3	1	0	1	2	1
55	POLAVARAM	1	3	1	0	1	2	0
56	TADEPALLIGUDEM	1	4	1	0	1	2	0
57	TANUKU	1	5	1	0	1	2	0
	KRISHNA DISTRICT							
58	AVANIGADDA	1	3	1	0	1	2	0
59	BANDAR	1	3	1	0	1	2	0
60	GANNAVARAM	1	2	1	0	1	2	0
61	GUDIVADA	1	4	2	0	1	2	0
62	JAGGAYYAPETA	1	2	1	0	1	2	0
63	KAILAKUR	1	3	2	0	1	2	0
64	KANCHIKACHERLA	1	1	1	0	1	1	0
65	NANDIGAMA	1	3	1	0	1	2	0
66	NUJIVEEDU	1	3	1	0	1	2	0
67	PAMARRU	1	1	2	0	1	2	0
68	TIRUVURU	1	2	2	0	1	2	0
69	VIJAYAVADA (E)	1	7	2	1	1	2	0
70	VIJAYAVADA (W)	1	10	4	1	1	2	1
71	VUYYURU	1	2	1	0	1	2	0

	GUNTUR DISTRICT							
72	BAPATLA	1	3	1	0	1	2	0
73	CHILAKALURIPETA	1	2	1	0	1	2	0
74	EMANI (DUGGIRALA)	1	1	2	0	2	2	1
75	GUNTUR	1	5	1	0	1	2	0
76	GURAJALA	1	3	1	0	1	2	0
77	MACHERLA	1	2	1	0	1	2	0
78	MANGALAGIRI	1	2	1	0	1	2	0
79	NARASARAOPET	1	4	1	0	1	2	0
80	PIDUGURALLA	1	1	2	0	1	2	1
81	PONNUR	1	2	1	0	1	2	0
82	REPALLE	1	5	1	0	1	2	0
83	SATTENAPALLI	1	3	1	0	1	2	0
84	TENALI	1	7	1	0	1	2	0
85	VINUKONDA	1	3	1	0	1	2	0
	PRAKASAM DISTRICT							
86	ADDANKI	1	1	1	0	1	2	0
87	CHIRALA	1	4	1	0	1	2	0
88	CUMBUM	1	2	0	0	1	2	0
89	DARSI	1	3	1	0	1	2	0
90	GIDDALUR	1	3	1	0	1	2	0
91	KANDUKUR	1	4	1	0	1	2	0
92	KANIGIRI	1	3	1	0	1	2	0
93	MARKAPUR	1	3	1	0	1	2	0
94	ONGOLE	1	3	2	0	1	2	0
95	PODILI	1	2	1	0	1	2	0
96	SANTHAMAGULUR (MARTUR)	1	1	2	0	1	2	1
97	YERRAGONDAPALEM	1	2	1	0	1	2	0
	NELLORE DISTRICT							
98	GUDUR	1	4	1	0	1	2	0
99	KAVALI	1	4	1	0	1	2	0
100	KOVUR	1	3	1	0	1	2	0
101	NELLORE	1	3	1	0	1	2	0
102	SULLURUPETA	1	3	1	0	1	2	0
103	VENKATAGIRI	1	3	1	0	1	2	0

	KURNOOL DISTRICT							
104	ADONI	1	4	2	0	1	2	0
105	ALLAGADDA	1	3	1	0	1	2	0
106	ALUR	1	2	2	0	1	2	0
107	ATMAKUR	1	3	0	0	1	2	0
108	BANGANPALLI	1	2	1	0	1	2	0
109	DONE	1	3	1	0	1	2	0
110	EMMIGANUR	1	2	1	0	1	2	0
111	KOILAKUNTLA	1	2	1	0	1	2	0
112	KURNOOL	1	2	2	0	1	2	0
113	NANDIKOTKUR	1	2	1	0	1	2	0
114	NANDYALA	1	7	0	0	1	2	0
115	PATTIKONDA	1	2	2	0	1	2	0
116	SRISAILAM	1	1	1	0	1	1	0
	ANANTHAPUR DISTRICT							
117	ANANTHAPUR	1	4	1	0	1	2	0
118	DHARMAVARAM	1	3	1	0	1	2	0
119	GOOTY	1	3	1	0	1	2	0
120	GUNTAKAL	1	3	1	0	1	2	0
121	HINDUPUR	1	3	1	0	1	2	0
122	KADIRI	1	3	1	0	1	2	0
123	KALYANADURG	1	2	1	0	1	2	0
124	MADAKASIRA	1	2	1	0	1	2	0
125	PENUKONDA	1	3	1	0	1	2	0
126	RAYADURG	1	2	1	0	1	2	0
127	TADIPATRI	1	3	1	0	1	2	0
128	URAVAKONDA	1	2	1	0	1	2	0
	CHITTOOR DISTRICT							
129	BANGARUPALEM	1	2	0	0	1	2	0
130	CHANDRAGIRI	1	2	1	0	1	2	0
131	CHITTOOR	1	4	1	0	2	2	0
132	KUPPAM	1	2	0	0	1	2	0
133	MADANAPALLI	1	4	1	0	1	2	0
134	NAGARI AT EKAMBARAKUPPAM	1	1	2	0	1	2	1
135	PALAMANERU	1	3	1	0	1	2	0
136	PEELERU	1	2	1	0	1	2	0
137	PUNGANUR	1	4	1	0	1	2	0
138	PUTTUR	1	4	1	0	1	2	0
139	SRIKALAHASTHI	1	3	1	0	1	2	0
140	THIRUPATHI	1	6	1	0	1	2	1
141	VAYALPADU	1	2	1	0	1	2	0

	CUDDAPAH DISTRICT							
142	BADVEL	1	4	1	0	1	2	0
143	CUDDAPAH	1	5	0	0	1	2	0
144	JAMMALAMADUGU	1	4	0	0	1	2	0
145	KAMALAPURAM	1	2	1	0	1	2	0
146	LAKKIREDDIPALLI	1	2	1	0	1	2	0
147	MADDANUR	1	1	2	0	1	2	1
148	PRODDUTUR	1	4	1	0	1	2	0
149	PULIVENDULA	1	4	1	0	1	2	0
150	RAILWAY KODURU	1	1	2	0	1	2	0
151	RAJAMPETA	1	4	1	0	1	2	0
152	RAYACHOTI	1	4	1	0	1	2	0
153	SIDDHOUT	1	2	0	0	1	1	0
	ADILABAD DISTRICT							
154	ASIFABAD	1	3	0	0	1	2	1
155	ADILABAD	1	3	1	0	1	2	0
156	BHAINSA	1	2	0	0	1	2	1
157	BOATH	1	1	1	0	1	2	1
158	CHINNUR	1	2	1	0	1	2	0
159	KAGAJNAGAR	1	2	0	0	1	2	0
160	KHANNAPUR	1	1	1	0	1	2	1
161	LAXETTIPET	1	3	0	0	1	2	1
162	MANCHIRYAL	1	3	0	0	1	2	0
163	MUDHOLE	1	2	1	0	1	2	1
164	NIRMAL	1	3	1	0	1	2	1
165	SIRPUR	1	2	1	0	1	2	0
166	UTNUR	1	2	0	0	1	2	1
	RANGAREDDY DISTRICT							
167	IBRAHIMPATNAM	1	2	0	0	1	2	1
168	MAHESWARAM	1	1	1	0	1	2	1
169	MEDCHAL	1	2	1	0	1	2	1
170	PARIGI	1	1	1	0	1	2	1
171	TANDUR	1	2	2	0	1	2	1
172	VIKARABAD	1	2	2		2	2	1

	KARIMNAGAR DISTRICT							
173	BHIMADEVARAPALLI	1	1	2	0	1	2	1
174	HUSNABAD	1	1	1	0	1	2	1
175	HUZURABAD	1	2	1	0	1	2	1
176	JAGITYAL	1	3	2	0	1	2	1
177	KARIMNAGAR	1	3	1	0	1	2	1
178	KORUTLA	1	2	1	0	1	1	1
179	MANDHANI	1	2	1	0	1	2	1
180	METPALLI	1	2	1	0	1	2	1
181	PEDDAPALLI	1	3	1	0	1	2	1
182	SIRCILLA	1	3	1	0	1	2	1
183	SULTANABAD	1	1	1	0	1	1	0
184	VEMULAVADA	1	1	1	0	1	1	0
	KHAMMAM DISTRICT							
185	BHADRACHALAM	1	3	1	0	1	2	0
186	BURGAMPAD	1	2	0	0	1	2	0
187	KHAMMAM	1	3	0	0	1	2	0
188	KOTTAGUDEM	1	3	1	0	1	2	1
189	MADIRA	1	3	0	0	1	2	1
190	SATTUPALLI	1	3	0	0	1	2	2
191	VENKAT PURAM	1	2	0	0	1	2	0
192	YELLANDU	1	2	0	0	1	2	1
	MAHABUB NAGAR DISTRICT							
193	ACHAMPAET	1	2	1	0	1	2	1
194	ALAMPUR	1	2	1	0	1	2	1
195	ATMAKUR	1	2	1	0	1	2	1
196	GADWAL	1	2	1	0	1	2	1
197	JADCHERLA	1	2	1	0	1	2	1
198	KALAVAKURTHI	1	2	1	0	1	2	1
199	KODANGAL	1	3	1	0	1	2	1
200	KOLLAPUR	1	2	1	0	1	2	1
201	MAHABOOBNAGAR	1	2	1	0	1	2	0
202	MAKTHAL	1	3	1	0	1	2	1
203	NAGARKURNOOL	1	3	1	0	1	2	1
204	NARAYANAPETA	1	1	1	0	1	1	0
205	SHADNAGAR	1	3	1	0	1	2	1
206	VANAPARTHI	1	3	1	0	1	2	1

	MEDAK DISTRICT							
207	ANDOL	1	3	1	0	1	2	1
208	GAZWEL	1	2	1	0	1	2	1
209	MEDAK	1	3	0	0	1	2	1
210	NARAYANKHED	1	2	1	0	1	2	1
211	NARSAPUR	1	2	1	0	1	2	1
212	RAMAYAMPET	1	1	2	0	1	2	1
213	SADASIVPET	1	1	2	0	1	2	1
214	SANGAREDDY	1	2	2	0	1	2	1
215	SIDDIPETA	1	4	0	0	1	2	1
216	ZAHIRABAD	1	4	0	0	1	2	1
	NALGONDA DISTRICT							
217	BHONGIR	1	3	1	0	1	2	1
218	DEVARAKONDA	1	3	1	0	1	2	1
219	HUZURNAGAR	1	3	1	0	1	2	1
220	KODAD	1	1	2	0	1	2	1
221	MIRYALAGUDA	1	3	1	0	1	2	1
222	MOTHUKUR	1	1	2	0	1	2	1
223	NALGONDA	1	3	0	0	1	2	1
224	RAMANNAPET	1	2	0	0	1	2	1
225	SURYAPET	1	3	1	0	1	2	1
	NIZABAD DISTRICT							
226	ARMOOR	1	3	1	0	1	2	1
227	BANSWADA	1	2	1	0	1	2	1
228	BHIMGAL	1	2	1	0	1	2	0
229	BHODAN	1	3	1	0	1	2	1
230	KAMAREDDY	1	3	1	0	1	2	1
231	MADNUR	1	2	0	0	1	2	1
232	NIZAMABAD	1	2	1	0	1	2	1
233	YELLAREDDY	1	2	1	0	1	2	1
	WARANGAL DISTRICT							
234	CHERYAL	1	2	1	0	1	2	0
235	JANAGAON	1	3	0	0	1	2	1
236	MAHABOOBABAD	1	4	0	0	1	2	1
237	MULUGU	1	3	0	0	1	2	1
238	NARASAMPET	1	3	0	0	1	2	1
239	PARKAL	1	3	0	0	1	2	1
240	WARANGAL	1	4	0	0	1	2	0
	TOTAL	239	648	240	5	246	469	92
		240	651	240	5	246	470	91

ANNEXURE - V

COMPILATION BRANCH

(UNDER THE ADMINISTRATIVE CONTROL OF DISTRICT TREASURY OFFICER, HYDERABAD (URBAN)

1.	Assistant Treasury Officer	1
2.	Junior Accounts Officers	4
3.	Senior Accountants	15
4.	Junior Accountants	17
5.	Typists	1
6.	Shroffs	4
7.	Last Grade Servants	7
	Total :	48

ANNEXURE-VI

Particulars of the Accounts Branches in the Offices of the other Heads of Departments

S.No.	Name of the A/Cs Branch	Date of formatio	Head of the A/Cs Br.	CAO	AO	AAO	JAO	SA	JA	TYPIST	LD_STENO	SHROFF	RA	LGS
1	C & D OF AGRICULTURE	5/1/62	CAO		3	1	41	69	14	11	0	1		14
2	DM&HS	1/31/62	CAO		2	1	6	18	11	7	1	2	1	9
3	DG&IG OF POLICE	4/1/58	CAO	1	1	1	6	19	17	5				4
4	COMMR.OF PTG & STATIONERY	6/1/63	CAO	1	1	2	9	34	28	5		4		8
5	DIRECTOR OF ANIMAL HUSBANDR	1/31/62	CAO	1	1	1	8	22	12	4		1	2	7
6	COMMR. OF COLLEGIATE EDUCAT	6/1/62	CAO	2	3	1	12	39	8	7		2	2	8
7	COMMR.OF SCHOOL EDUCATION	6/1/62	CAO	2	3	1	12	39	8	7		2	2	8
8	DIR.OF INTERMEDIATE EDN.	6/1/62	AO	2	3	1	12	39	8	7	2	2	2	8
9	COMMISSIONER OF POLICE	4/1/58	AO		1	1	6	24	20	1		3		
10	COMMR. OF CIVIL SUPPLIES	4/1/58	AO		1	1	6	13	5	3	1	1	1	14
11	I.G. OF PRISONS	4/7/65	AO		1	1	4	8	1	3				1
12	COMMISSIONER OF INDUSTRIES	4/24/62	AO		1	1	5	13	4	4		1		6

13	COMMR. OF SOCIAL WELFARE	12/15/62	AO		2	1	8	14	2	3		1		5
14	COMMR. OF TRIBAL WELFARE	1/1/67	AO		1	1	6	13	2	2				4
15	COMMR. OF B.C'S WELFARE		AO		1		2	6	2	2				1
16	DIRECTOR OF N.C.C.	4/1/77	AO		1		3	5	2	1				2
17	DIRECTOR OF EMP. & TRG.	9/1/62	AO			1	3	8	3	2		1		4
18	COMMR. OF FISHERIES	10/16/70	AO		1		3	7	4	2				
19	DIR.OF INFORMATION & P.R.	5/18/62	AO		1	1	3	9	2	2		1		4
20	DIRECTOR OF HORTICULTURE	8/17/87	AO		1	1	2	4	1					
21	DIRECTOR OF TOURISM	1/17/75	AAO			1	1	1	1					
22	CONTROLLER OF LEGAL METROLOGY		AAO			1	1	2	1			1		3
23	DIRECTOR OF PROTOCAL		AAO			1	1	2						
24	DIRECTOR, T.C.R.T.I.		AAO			1	1	4		1		1		1

ANNEXURE – VII

PENSION PAYMENT OFFICE

(STAFF INCLUDES HEAD OFFICE AND 9 A.P.P.O. BRANCHES)

1.	Joint Director	1
2.	Pension Payment Officer	1
3.	Assistant Pension Payment Officers	10
4.	Junior Accounts Officers	20
5.	Senior Accountants	36
6.	Junior Steno	1
7.	Junior Accountants	68
8.	Typists	5
9.	Shroffs	38
10.	Drivers	2
11.	Last Grade Servants	53
	Total :	235

ANNEXURE – VIII

ACCOUNTS TRAINING WING

1.	Joint Director	1
2.	Assistant Lecturers	3
3.	Junior Accounts Officer	1
4.	Senior Accountant	1
5.	Junior Steno	1
6.	Junior Accountant	1
7.	Typist	1
8.	Driver	1
9.	Last Grade Servants	2
10.	Nightwatchman	1
	Total :	13

EXCELLENCE

"Excellence is the gradual result of always striving to do better"

- Pat Riley

Dr. MCR HUMAN RESOURCE DEVELOPMENT INSTITUTE OF ANDHRA PRADESH

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