

O/o The Secretary,
Gurukulam,
D.S..S.Bhavan, Masab Tank,
AP, Hyderabad.

CIRCULAR MEMO

Rc.No.4061/Accts/F1/2010

Dated :-14.06.2012.

Sub: - Gurukulam, Accounts, Hyderabad -Further guide lines for maintenance of Accounts, Bills and procurement etc., - to be followed - Reg.

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Attention of all the Principals of APTWREIS/RJCs/URJCs is invited to the subject. They are instructed to follow the instructions/guidelines for maintenance of accounts, Bills Procurement etc. scrupulously in future.

The guidelines are enclosed.

Sd/-
Secretary

To,
All the Principals APTWREIS/RJC/URJCs Institutions.
Copy to all the P.O.s of ITDA and all DTWOs for information.
Copy to all the Deputy Secretaries in O/o Gurukulam.
Copy to the table of Secretary and Joint secretary.
Copy to the Gurukulam Web Site.

FURTHER GUIDELINES FOR MAINTENANCE OF ACCOUNTS, BILLS, PROCUREMENT etc.

I. GENERAL:

1. All sanctions, purchases, procurement etc exceeding the financial powers delegated to the Principals, shall be through POs of ITDA/Adl .JCs only.
2. Action may be taken only on written instructions and No Telephonic orders to be complied with.
3. Class room attendance, Hostel attendance, and attendance reflected in HAS and HIMS should tally.
4. Parent Teacher Association meetings should be held quarterly.
5. Only one account i.e. Savings account should be maintained in the institution and all current accounts should be closed.
6. Post-metric scholarship amount received from the DTWO shall be remitted to the Gurukulam without diversion of amounts.
7. Miscellaneous receipts should be reflected in cash book and the receipts so earned should be used at institution level only with approval of purchasing committee.
8. Stores and stocks should be verified regularly and attested in the registers by the Principal.
9. Principal shall also verify physically the Assets available in the institution with Assets registers and certify the same every Year on March 31st.
10. Purchases should be made only through GCC, no local purchases to be entertained.
11. Contributions towards donations and giving advertisements to press and media are strictly not permitted from the Gurukulam funds.

II. PAY & ALLOWANCES

1. Pay & Allowances claimed should be restricted only for cadre strength. Along with regular salary proposals the remuneration to be paid to the Outsourcing staff are also to be claimed.
2. Salary deduction viz. ,Govt/Non Govt recoveries shall be remitted within one day from the date of recovery.
3. Salaries shall be claimed only after release from the Head Office.
4. In support of the claims relating to contingent employees, certificate to the effect that *all the contingent employees whose pay has been claimed in the bill were actually entertained in Government service* should be furnished.

5. The class to which the Govt. servant belongs viz., skilled, un skilled, part time or full time etc., should be described in the contingent bill under **Item 34 (4) Appendix. APFC Vol. II).**
6. Principal being the DDO is solely responsible for deduction of IT for the Staff working under his control as per the provisions of Income Tax Act.
7. Profession Tax rates to be followed for all employees -

Below Rs.6000- No PT.
 Range from Rs.6001 to 10,000 - Rs 80 per month
 Range from Rs.10001 to 15,000 - Rs 100 per month
 Range from Rs.15001 to 20,000 - Rs 150 per month
 Range from Rs.20001 & above - Rs 200 per month

This amount should be credited to Major head 0028- Other taxes on income and expenditure-107- Taxes on professions, trades, callings and employment 01- Receipts from PTCE.
8. Periodical Increment Certificate should be signed by the Competent Authority who maintains service registers of the employees.
9. Declaration to be given by the suspended employee to the DDO. Certificate :- *Certified that I have not been engaged in any profession or trade or employment during the period from ----- to ----- for which the subsistence allowance was drawn and paid during the previous month.*
10. For Medical Reimbursement bills - The Principals/OSDs should append the Non-Drawal Certificate and dependent certificate.
11. TA Bills should be submitted within (3) months from the date of completion of tour (Art.54 of APFC. Vol-I). The T.A. bill of the Principal shall be countersigned by the concerned DTWO.

III.CONTINGENCIES:

1. Bill / voucher should be submitted in original with stock certification on backside of the bill /voucher. Carbon copy / Xerox copy of the voucher is not admissible (SR 2b (b) under TR -16).Attested Xerox copies can be kept with the institutions for the purpose of audit.
2. The claim should be covered under proper sanction by the competent authority under Art.3 (a) and 38 of APFC Vol.I read with SR 2 (a) of TR - 16.
3. Non Drawal certificate should be enclosed (SR 14 under TR - 16).(Format enclosed).
4. Ink signed copy of the sanction order by the competent authority should be enclosed Art.45 of APFC - Vol-I.
5. Full particulars of expenditure with sub-voucher for individual items should be furnished in the statement enclosed to the bill. All sub-vouchers for payments exceeding Rs.1,000/- and above should be enclosed to the bills. Sub-vouchers not exceeding Rs.1,000/- should be cancelled and filed in the office copy and certificate to that effect should be furnished on the bill. (SR -18(e)TR - 16).

6. The prescribed Sales Tax certificate should be recorded (APGST/CST NO) on the invoices / bills.
7. Income Tax has to be mandatorily deducted @2% (TDS) of the gross amount of the bill at source in case of payment to third parties and a certificate as to the recovery of Income Tax should be recorded. (Third party payments) For payments upto Rupees Ten thousand there is no TDS. But for payments above Rupees Thirty Thousand made to the party for the financial year the TDS shall be recovered.
8. Original Bills of the Telephone / Electricity / Telegraph bill should be enclosed to the claim irrespective of amounts.
9. A certificate to the effect that all the calls in the telephone bill are official except which are private calls and action has been taken to recover charges to be furnished. If it exceeds the prescribed charges a certificate that the same has been recovered from the individual for over and above telephone calls should be enclosed. Cell Phone charges to be restricted to Rs. 625/- P.M. only excess cell phone charges shall be remitted by the individual.
10. Certificate of reasonableness of rent should be furnished whenever there is change of rent along with rent fixation orders of the Executive Engineer (R&B) concerned. (Instruction.7 TR - 16).
11. The Payee name on the cheque should be made in favour of the party.
12. No contingent charges should be made on proforma invoices which are only quotations.
13. Administrative Sanction from the competent authority should be enclosed.
14. Special sanction from the superior authority wherever necessary should be furnished.

IV. PROCUREMENT:

1. Procurement shall be through Purchase committee only following the norms in force.
2. The "Open Tender" system i.e., invitation to tender by public advertisement should however, be used as a general rule and must be adopted, subject to the exceptions mentioned in Instruction 13 under the rule III of Article 125, whenever the estimated value of the order to be placed is Rs.5.00 lakhs or over. When the " Open Tender" system is used the purchasing Officer should arrange for the necessary public advertisement and may at his discretion, insert advertisements in the Andhra Pradesh Gazette, the Indian Trade Journal, published by the Director- General of Commercial Intelligence and Statistics, Calcutta, and one or more of the principal newspapers published in India.
Note: Any splitting of work to remain within the limit will be viewed seriously and action taken.(Article 125 of APFC Instruction 8).
3. The "Limited Tender" System should ordinarily be adopted whenever the estimated value of the order to be given is less than Rs.5.00 lakhs. (Article 125 of APFC Instruction 9).

4. The "Single Tender" system may be adopted in the case of a small order, or when the articles required are of a proprietary character and competition is not considered necessary. For this purpose a small order means an order the value of which does not exceed Rs10,000/- or, if more than one kind of article is ordered at one time, an order the total value of which does not exceed Rs.20,000/-. (Article 125 of APFC Instruction 11).
5. A certificate to the effect that the articles or materials billed for, have been purchased on the tender system prescribed in Art.125 APFC and have been received in good order are of good quality and that the rates paid are not in excess. (Format enclosed).
6. A certificate to the effect that the materials have been brought into the respective stock registers, accounted for and verified in the manner laid down in Art.133 to 145 APTC should be furnished. (Format enclosed).

V GENERAL ACCOUNTS

1. Arithmetical accuracy of bills to be verified. (SR-7 TR - 16).
2. All corrections alterations should be attested by the issuing authority with full signature (SR 2 (d) under TR - 16).
3. Ink signed copy of the sanction order by the competent authority should be enclosed Art.45 of APFC - Vol-I.
4. Bills attached should be passed for payment and should bear the full signature of the Drawing and Disbursing Officer i.e., Principals/OSDs.
5. The bills should contain discharge endorsement and pass order in figures rounded off to the nearest rupee. (SR 2 under TR - 16).

VI.FINANCIAL LIMITS:

While enclosing sanction proceedings, financial powers delegated as detailed below should be strictly observed and followed.

Sl. No	Item of expenditure	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
		Apr to June	July to Sep	Oct to Dec	Jan to Mar	
1	2	3	4	5	6	7
1	Office Charges	2,000	8,000	4,000	6,000	20,000
2	Service Postage	500	2,000	1,000	1,500	5,000
3	Telephone Charges	300	1,200	600	900	3,000
4	Notification Charges(Advt)	5,000	0	0	0	5,000
5	Rent, Rate and Taxes	As per actual demand				
6	Power consumption Charges	As per actual demand				
7	Transport Charges	1,000	4,000	2,000	3,000	10,000
8	Games Material	1,000	2,000	4,000	3,000	10,000
9	Water &Electrical Materials	600	2,400	1,200	1,800	6,000
10	Fine Arts Material	300	1,200	600	900	3,000
11	Laboratory equipment	1,000	5,000	2,000	2,000	10,000

12	Furniture	500	2,500	1,000	1,000	5,000
13	SUPW Material	300	1,200	600	900	3,000
14	Information Rooms (Library)	1,000	4,000	4,000	1,000	10,000
15	Science Fair	400	1,000	1,400	1,200	4,000
16	Sports Meet	500	1,000	2,000	1,500	5,000
17	Celebrations 15th Aug 26th Jan, Sch.Day/College day etc.,		2,200	2,900	4,900	10,000
18	Health and Hygiene	5000				5000
19	Utensils (New)	0	3,000	1,000	0	4,000
20	Minor Repairs Buildings	1,000	600	200	200	2,000
21	Minor Repairs pipelines	1,000	600	200	200	2,000
22	Minor Repairs Electrical installation	200	800	400	600	2,000
23	Minor Repairs Furniture	200	800	400	600	2,000
24	Utensils	200	800	400	600	2,000
25	Hostel Misc	500	800	2000	1500	5000

VII.CERTIFICATES:

The following certificates shall be appended to the relevant bills.

1. Certified that the claim was not preferred and paid previously.(To be enclosed for all bills).
2. Certified that apart from normal checks, I have verified the claim after obtaining all the required details and I am satisfied that the claim is in order. (To be enclosed for all bills).
3. Certified that the necessary entries were made in the Service Register of the individual regarding the availment of leave salary and encashment of earned leave.
4. Certified the Pay & Allowances claimed for the month of ----- is as per sanctioned cadre strength.(To be enclosed with salary proposals sent to Head office every month).
5. Certified that the family member for whom claim has been made in this bill are wholly dependent on me and are not Pensioners/job holders. .(To be enclosed for claiming Medical reimbursements).
6. Certified that the my wife/husband is not a Government employee /is an employee of ----- and that the concession has not been availed of by her/him separately for herself/himself for any of the family members covered by this claim.(To be enclosed for claiming Medical reimbursements).
7. Certified that the articles or materials billed for, have been purchased on the tender system/quotations prescribed in Art.125 APFC and have been received in good condition are of good quality and entered in the stock register page no:---.
