

POST AUDIT

1] According to Note 3 under Local Rulings under Art. 47 of A.P. Account Code Volume-II, If, owing to the volume of Sub-Treasury transactions, A treasury Officer finds it difficult to scrutinize every Sub-Treasury voucher, he may at his discretion have it done by the Accountant, and carry out a percentage check of not less than 20 % provided that, with the previous permission of the DTA the percentage check by a Treasury Officer may be confined to not less than 10% , if the treasury officer satisfied that the prescribed check, has correctly and sufficiently been applied by the Accountant. All vouchers checked by the Treasury Officer himself should be initialed by him in token of the fact. The percentage should be calculated on the number of bills paid at the Sub-Treasury without pre-audit by the district Treasury.

2] As per Cir.Memo.No. F2/2565/80 dt. 18-2-1980 of DTA AP Hyderabad, Post of audit of 100% paid vouchers should be conducted by the Accountant/Head Accountant at District Treasury and they are responsible for the post audit.

3] As per Cir.Memo.No. F2/2565/80 dt. 18-2-1980 of DTA AP Hyderabad and DTA Memo.No.K1/44126 dt. 02-7-1976, The Dist. Treasury Officer should conduct post audit of 10% paid Vouchers at District treasury

4] As per Cir.Memo.No. M2/6875/03 dt. 24-09-2003 of DTA A P Hyderabad, Central Checking Division has been formed in all District Treasuries for conducting post audit of 100% paid vouchers by forming 2 separate sections with the experienced staff for checking of paid voucher/paid cheques.

5] As the Auditee and the Auditor cannot be the one and the same, the Bill passing duty at the District Treasury shall be entrusted to the ATO only. The Dist. Treasury Officer shall conduct 100% post audit of all vouchers/ paid cheques, paid at the District Treasury and Sub-Treasuries.

6] The post audit will help to detect wrong classifications of debits/credits, irregular payments, bogus drawl, forgery bills, misappropriations, procedural lapses etc.

7] The Government issued orders in G.O. Ms. No. 557 Finance (Internal Audit) Department dt. 14-07-2004, renaming the existing Central Checking Division as INTERNAL AUDIT CELL with the same functions i.e., conducting 100% post of paid vouchers of District Treasury and Sub-Treasuries and also for conducting of Pre-audit of arrear bills etc.

8] The mere check by Internal Audit Cell does not obviate the responsibility of the STO/ATO concerned in passing such bills with defects. In other words, the STO/ATO concerned shall be held responsible for the irregular admittance of bills, if it found at a later date. [DTA Memo. No. 6875/2004 dt. 28-7-2004]

9] The monthly pension bills prepared by the pension section shall be audited by the Internal Audit Cell before adjusting the amount to the Government Banks.

10] The Internal Audit Cell shall verify all the pension bills, including first payments, with reference to pension change watch registers of all S.T.Os and arrears of pension, LTA Payments, last month bill and affixes the express pay order on the bills before their adjustment.

11] The ATO concerned shall append pay order on the pension bills only after pre audit by the Internal Audit Cell only.