COMPETENT AUTHORITIES:

1] The competent authority for pre-audit of the arrear claims for more than 6 years is DTO and below 6 years by AG  
[Authority: G O.Ms.No.161, F & P Dt.27-04-91 ]

2] The DTO is the competent authority for pre audit of lapsed deposits [ Authority: 
[Article 272 of AP Financial Code Volume . I ]

3] To open a drawing account in respect of Cheque drawing officer at the treasury; the orders of the Government and the authorization of the AG are required.  
Authority: [ TR 16, SR 7(b) of AP Treasury Code Volume . I ]

4] To open a new or to revise or to delete the existing Major head; authorization of CAG under approval of President of India is required. Authority: [Article 27 of Account Code Vol.I]

5] To open a new or revise or delete the existing Detailed head and sub-detailed head of account; orders of the Government and AG authorization are required.  
[ Authority: Article 27 of Account Code Vol.I ]

6] The Commercial Tax Officer is competent for ordering the adjustment of shares of entertainment tax to local bodies.[GOMsNO210 F & P, (FW.Acc.II) Dt.20-8-81]

7] The Head of the Department is competent to sanction special joining time up to 30 days [SR 5 (1) FR 106]

8] The Govt is competent to sanction special joining time beyond 30 days [SR 5 (c) FR 106]

9] The Govt is competent to sanction Honorarium to Govt.employee and to receive fees [FR 46(a)]

10] The Govt is competent to sanction a supernumerary post [SR 54, 62(b)]

11] The Chief Engineer is competent to issue LOC [TR 16 of APTC Vol.I ]

12] The head of the department is competent to transfer the lien/ suspend the lien of employee [FR 14(B)(b)]

13] To depute a Govt.employee outside the India in foreign service – President of India [FR 110(b) ]

14] The head of the department is competent to depute a NGO on foreign service within a state [delegation 9 FR 110( c )]

15] To open a drawing account in favour of divisional officer in PWD; orders of the Govt and the authorization of AG are required [SR 54 TR 16 OF APTC Vol.I ]