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 APFinancial 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]**