

Andhra Pradesh Treasury Code

Constitutional Binding: Article 283(2) of Constitution of India empowered the Governor to form AP treasury rules.

{Art.283(2): Custody, etc., of Consolidated Funds, Contingency Funds and moneys credited to the public accounts: The custody of the Consolidated Fund of a State and the Contingency Fund of a State, the payment of moneys into such Funds, the withdrawal of moneys there from, the custody of public moneys other than those credited to such Funds received by or on behalf of the Government of the State, their payment into the public account of the State and the withdrawal of moneys from such account and all other matters connected with or ancillary to matters aforesaid shall be regulated by law made by the Legislature of the State, and, until provision in that behalf is so made, shall be regulated by rules made by the Governor of the State}

Treasury code contains two volumes – Volume-I and II

Volume-I has three parts

Part-I : A.P. Treasury rules (TR.1 to TR.42)

Part II : Subsidiary rules and Executive instructions under AP Treasury Rules

Part III : Miscellaneous statutory rules and executive instructions.

Volume-II has two parts

Part -I : 27 Appendices

Part- II: 1 to 109 Forms

Volume-I

Section I – Short Title and Commencement

TR.1: These rules may be called the “Andhra Pradesh Treasury rules”

Section II – Definitions

TR.2: Definitions

State -state of Andhra Pradesh

The Governor -Governor of Andhra Pradesh

The Government -Government of Andhra Pradesh

Government servant -any person serving with the affairs of the state (salaried or not), every person who is authorized to receive, carry, keep, spend money on behalf of Government

Treasury- any treasury of the state

Bank- RBI or any agency/branch of RBI/any bank designated by RBI

Collector- Head of the district

Accountant General- Head of the office of audit, who keeps the accounts of state and exercises audit functions on behalf of CAG of India.

Finance Minister- Minister to whom the business of finance of state is allocated by Governor.

Cheque - written order addressed by the Drawer to a bank/treasury to pay a sum of rupees to the payee.

DTA- head of T & A department

Section III – Location of moneys standing in the Government Account

TR.3: Location of Moneys in Govt. Account

Moneys standing in the Government account shall be either in Treasury or in Bank.

Instruction 2: A state bank branch should be kept open even on all holiday on the request of the Collector for conducting the business.

Section IV – General System of Control over Treasury

District Treasuries

TR.4: District treasuries:

There shall be one treasury for each District in general. The immediate executive controller shall be the Deputy Director, District treasury Office who shall be sub ordinate to the Director of treasuries and accounts. The Inspection of treasuries by the officers of Indian Audit Department shall not relieve the DTA of his responsibilities for management and inspection.

SR.2: The DTA shall inspect the District treasury at least once in six months.

SR.4: when a Treasury irregularity is brought to the notice of DTA by AG, DTA shall order for investigation to fix up the responsibility for irregularity and ensure steps to avoid repetition of such irregularity. The investigation report shall be submitted to AG.

SR.5: The Treasury officer shall attend to the day to day administration of the treasury in accordance with the treasury rules and instructions of AG and the Government.

SR.6: The Treasury officer shall see that no favoritism is shown to any one in regard to the facilities for doing business at treasury.

Instruction 4: The Director of treasuries and accounts should examine the stocks and stamps at least once in every six months.

He should also examine the safe custody articles at least once in a year.

Instruction 5: The Director of Treasuries and accounts should examine the deposit registers at least once in a half year.

TR.5: Sub Treasuries: Establishment of one or more sub treasuries under a District Treasury.

SR.1: There shall be *ordinarily* be a sub treasury at the headquarters of every Tahsildar

SR.4: The sub Treasury Officer shall be *personally* responsible to the District Treasury Officer for accounting of all transactions carried out at the sub treasury.

SR.12: The District Treasury Officer should conduct the technical examination of sub treasuries at least once in calendar year

SR.13: Sub treasuries will be inspected by an officer of the Indian Audit department, if circumstances render it necessary.

Instruction 13: The monthly accounts prescribed by the AG shall be rendered to the District treasury Office by 7th of succeeding month

TR.6: Accountant General

AG works as per Audit manual under the control of CAG.

Section V – Payment of moneys into the Government Account

TR.7: Payment of moneys into Government account:

All moneys received by or rendered to Government servants in their official capacity shall be credited to treasury/bank without undue delay. Any amount received by a department on Government account shall not be kept out of the account.

Direct appropriation of departmental receipts for departmental expenditure is not permitted except in certain cases {specified in TR.7 (2) (a) to (t)}

TR.8: DELETED

TR.9: A Government servant may not deposit moneys withdrawn from a Government Account in a bank, except with the special permission from the Government.

TR.10: Payment of Money into Government Account (receipt)

The Challan shall be presented to the Treasury Officer who shall endorse it with an order to the bank to receive the amount. The challan shall contain proper accounts classification of the credit.

SR.2(b): Unless specified otherwise in the rules/departmental codes, any amount below Rs.50/- payable to Government account should ordinarily be collected by the Departmental officer concerned with a receipt in APTC Form-7 in return.

Clarifications on SR.2(b): (Memo: 31925-C/305/TFR/89 fin dt.7-2-1990)

1) Where it is not possible to collect the amount below Rs.50/- in cash, the amount can be realized by DD drawn in favour of departmental officers; those DDs shall be deposited in bank in at convenient intervals along with a challan for remittance into Government Account.

2) The amounts deducted towards APGLI, GIS etc. may be paid through challan even though amount is less than Rs.50/-

3) There shall be no limit for remittance of amounts by departments into treasuries even it is below Rs.50/-

SR.6: If original receipt is lost by the private party, then a certificate may be given that certain sum is received on certain Government account against a fee of Rs.10/- for every certificate.

Instruction 3-A: when government dues are paid by Cheque. Then the date of actual realization of amount into the government account shall be treated as date of payment and not the Cheque issued date or date of presentation of the Cheque in the treasury.

Challans:

SR.10: Challan shall be presented in triplicate for all purposes for paying money in Government account in APTC form 10 revised as per GO Ms No.87 F&P (FW.TFR) dept. 31.10.2002

b) When payment made to Government is to be credited to more than one head of account, a separate challan shall be used for each head.

Instruction.9: When challan is to be used for repayment of a loan or advance, separate challans shall be presented for principal and interest amounts.

SR.13 & instruction.33: Numbering of challans: The register of challans passed for remittance shall be maintained for each department separately and bear separate serial of numbers.

SR.19: when a private person desires to pay amount into bank, the Challan shall be presented to treasury for encasement; if found correct, the treasury officer shall append his initials along with the words-“Entered-Correct” on all the parts of the challan. The challan is then taken to bank by the party and amount is credited. The banker gives the original part of the challan as a receipt and the remaining two portions i.e., duplicate and triplicate copies are sent to treasury along with the daily account.

A challan so endorsed by the treasury officer is valid for fourteen days only or a date preferred by department after which the challan shall be revalidated by the treasury department for presentation at the bank.

Section VI – Custody of moneys relating to, or standing in the Government Account

TR.11: Custody of Moneys in the Government Account:

SR.1: Moneys received by a Government servant on behalf of Government and not remitted into treasury shall be kept in a cash chest, which shall be kept in the personal custody of the Government servant. The key of the chest shall be kept in his personal custody and the duplicate key shall be kept in the treasury. If the moneys deposited so large then double locks of different pattern shall be used and the keys shall be kept at the custody of two different Government servants.

The iron safe used for custody of moneys shall be embedded in masonry, if possible.

SR.2: Every day Head of the office shall verify the cash book balance with that of cash on hand by counting.

SR.2(c): When the head of the office is away from headquarters, the head of the ministerial section shall maintain the cashbook. The head of the office shall verify the balances as soon as he returns from tour.

Strong Room

SR.3: The Treasury officer and the treasurer shall be physically present at the time of opening of the double lock strong room and shall remain there till it is closed. The Treasury officer shall hold one of the key of the two padlocks placed on the entrance to the strong room and the other key shall be with the Treasurer.

Instruction.4: No place shall be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not below the rank of an Executive Engineer.

Instruction 4(c): Every strong room should be inspected once in every three years by the Executive Engineer or by an experienced Assistant Engineer or upper subordinate holding sub divisional charge deputed by the Executive Engineer for the purpose and the Treasury Officer should obtain a certificate of Safety from the Inspecting Officer after every three years of inspection.(G.O Ms. 6 Fin(TFR) Dept dated 21.01.2011 orders wef 01.04.2011)

Instruction 4(d): The district Superintendent of police shall record an order prescribing the positions of the sentries and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc.

Instruction 4(e): The copies of the latest certificates obtained from the concerned officers mentioned in instructions 4(c) and 4(d) above shall be hung up in a conspicuous space inside the strong room.

Instruction 4(f): The doors and windows of the strong room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it.

Pad locks and Duplicate Keys:

Instruction 5: A register of all padlocks belonging to the District and Sub-treasuries shall be maintained in APTC Form No. 26.

The duplicate keys of all padlocks used in District treasury and sub treasuries shall be exchanged once in three years during annual inspection.

(b) Every padlock shall have a number impressed upon it, or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same district shall bear the same number.

(d) No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

If a key is lost, the DTO shall report to DTA. No padlock of which a key is lost shall be used again unless its levers are altered by superintendent, Public works workshop, Sitanagaram.

SR.8(a): A register shall be maintained by the Treasury officer showing the names of all persons entering the strong room each time with time of entry and leaving including himself. The register shall be kept in a locked receptacle inside the strong room. The treasury officer shall initial it before closing the strong room.

Instruction 19: The following articles should be kept in safe custody in the Treasury:

(a) Sealed boxes containing valuables from civil courts

(b) Sealed boxes containing the double lock keys of the cash chests and strong rooms of banks

(c) Sealed packets containing the keys of iron safes and cash chests of other Government institutions

Instruction 20: No cash chest or a packet containing valuables shall be received at a treasury unless it is properly sealed. The treasury officer shall issue a receipt for accepting the sealed box and not for the contents present in the box.

The treasury officer should insist for the receipt while returning the sealed box to the depositor. In case of loss of the original receipt, the departmental officer shall submit a written declaration to the effect that the safe custody article will not be claimed if the receipt lost is traced subsequently.

The Treasury officer shall maintain a safe custody article register in form 19.

Note: In case where the safe custody article has not been withdrawn from the treasury after lapse of three years, a penal rent of Rs.25/- shall be levied from the departmental officer per article per annum. (G.O.Ms No. 282 fin Dt. 21.11.1991)

If any article is unclaimed for a period of Ten consecutive years then the fact shall be published in the Gazette allowing time for disposal. After that the sealed articles shall be opened in presence of DTA, DTO. If the sealed box contains

- i)Gold/silver- shall be sent to central excise Dept.
- ii)Currency notes- shall be credited to Government account
- iii)Soiled/uncurrent notes- shall be sent to RBI for destruction
- iv)Keys- shall be sent to PWD work shop for destruction.

Section VII – Withdrawal of moneys from the Government Account

TR.12: Withdrawal means the drawl of funds from Government account for disbursement.

TR.13: Moneys may not be withdrawn from Government account without written permission of Treasury officer/officer of Indian Audit Department authorized by AG.

TR.14: AG may permit withdrawal for any purpose.

TR.15: A treasury officer may permit withdrawal for the following purposes:

Dues from Government to drawing officer;

To provide drawing officer to meet claims likely to be presented in future by government servants and private parties.

To make payments due from Government to private parties

To pay sums to drawing officers on account of permanent advance.

TR.16: Drawl of funds from Government accounts

SR.1: A bill drawn by a Government servant shall be signed or countersigned by the DDO.

SR.2(a): The Correct classification up to seven tier (major, sub major, minor, sub major, group sub, sub, detailed, sub detailed) head of account shall be noted on the bill.

SR.2(b): Every bill shall be prepared in the form prescribed in Treasury code.

(FINANCE (TFR) DEPARTMENT G.O.Ms.No.75 , Dated:03-04-2014)

SR.2(c): The designation and seal of the DDO shall be duly affixed below the signature of DDO. The spaces left blank in the money column of the bill shall be invariably be covered in oblique lines. The bill should contain protective endorsement *in red ink* expressed in whole rupees slightly in excess of the total amount of the bill.

Amendment to the above: Government Officers shall use Digital Signatures also for Electronic Service Delivery in Government transactions instead of the INK Signed Signatures wherever necessary as per Codal provisions(Finance GO MS no 52 dt 22-02-2014)

SR.2(d): The alterations/ corrections in the bill shall be attested in full by the DDO.

DDO should cancel the incorrect entry in red ink and insert correct entry. Overwriting the incorrect entry is prohibited (Art.323 APFC Vol.I)

SR.2(e): Separate bills shall be presented for more than one major head, plan and non plan.

SR.2(f): Claims for which no form is prescribed shall be made in form 40.

SR.2(g): Rounding off the Transaction:

Pay and allowances shall be rounded off for each item. 50 paise and above rounded to the next rupee and below 50 paise shall be ignored.

Pension/CVP/DCRG related amounts shall be rounded off to next rupee.

Interest amounts, challans by private parties, bills for recoupment of PA shall be made in whole rupee. (Memo No.18877/231/TFR/89 Fin&Plg. Dt 4.2.1990 & Art 320 APFC Vol.I)

SR.2(h): No bill or voucher shall be signed by a clerk for head of the office. The Head of the office may delegate the powers to his sub ordinate Gazetted officer. This delegation of powers shall not relieve the head of the office from his responsibility for the accuracy of the bills and disbursement of money.

SR.2(j): sanction order particulars shall be entered in the bill and a copy of it shall be attached to the bill.

SR.2(l): Deductions made in a bill shall be supported by schedules in prescribed form.

SR.2(r): A fee of Rs. 10/- shall be levied for each certificate issued to payee in the event of loss of original bill/voucher.

SR.2(s): Every receipt for sum exceeding Rs. 5000/- shall be duly stamped by revenue stamp of Rs.1/-

SR.2(t): DDO shall send his specimen signature to the treasury on which he draws bills, duly counter signed by a superior officer whose signatures are available with treasury.

SR.2(w): when payment is made through a messenger, form 101 containing the specimen signature of the messenger duly attested by DDO shall be enclosed to the bill.

SR.3(b) and SR.12: For first drawl of Pay and allowances of a person recruited directly or re-employed after resignation, health certificate shall be attached to the bill. Last pay certificate shall be attached to the bill where ever necessary.

SR.3(d): A travelling allowance bill shall be counter signed by the controlling authority.

SR.6: Executive Instruction: The office copy of the pay bills shall me maintained in APTC form 109 for each financial year and it is a permanent record in the office.

SR.11: Absentee statement shall be attached to the pay bill in form 48, if any person is absent to duty either on leave (other than CL) , or on Deputation, suspension etc.,

SR.13: Periodical increment certificate in Form 49 shall be enclosed to the pay bill.

SR.14: Arrear pay shall be drawn in a separate bill and not in regular pay bill.

DDO shall record the following certificates along with arrear claims with dated signature

1) That no part of the amount claimed in this bill has been claimed previously and

2) That a note of the arrear claim has been recorded in the office copy of the pay bills.

S.R.17. Over time fees :- Every bill on which overtime fees are claimed under the rules in force or with the sanction of competent authority shall contain a certificate as follows :-

“Certified :-

- 1) That the Government servant for whom overtime fees are claimed in this bill have actually earned them by working overtime:
- 2) That the periods for which overtime fees are claimed in this bill have been checked with the initial records and found to be correct:
- 3) That the overtime fees are claimed at rates sanctioned by a competent authority; and
- 4) That the overtime fees have been taken into account in calculating the income tax to be recovered from the Government servants noted in this bill ”

Whether the overtime fees are to be paid out of fees collected from private parties, e.g., overtime fees of distillery officers, the drawing officer shall certify on the bill that the prescribed fees payable by private parties on account of the overtime have been realized and credited into the treasury.

Contingencies and other Miscellaneous Expenditure

S.R.18.

(a) “ Permanent Advances” are granted to certain Government servant to enable them to meet contingent charge relating to their offices before drawing bills for the amounts. When a permanent advance is sanctioned, it shall be drawn from treasury on a voucher in Form 40 supported by copy of the order sanctioning the advance. The several items of contingent expenditure which are met from the permanent advances shall be recorded in one or more registers to be maintained in each office in the form prescribed for the purpose. Also see sub-para (f) below.

b) A gazetted Government servant who is the head of an office may draw his office contingent bill. He may also delegate the power to a gazetted Government servant serving under him – see Subsidiary Rule 2(h)

The classes of non-gazetted Govt. Servant who may draw contingent bill on the Treasury and the condition under which they may do so are specified in Appendix 13.

“ Note :- The Assistant Engineers P.W.D who are working independently elsewhere and not working within the office of the Executive Engineer shall be treated as Heads of offices for the purpose of drawing contingent bill”

(Memo No.11594/B/211-A/Accts/70-5,Dt.16-7-71)

c) Bills for contingent expenditure that require the countersignature of the controlling authority before payment shall be drawn in Form 58. The Treasury Officer shall not pay such bills unless they have been countersigned.

d) In regard the contingent expenditure that requires the countersignature of the controlling authority after payment, the drawing officer shall present abstract bills in Form 57 at the treasury for payment, and send monthly detailed bills to the controlling authority for countersignature and transmission to the Accountant General. In the abstract bills the expenditure shall be classified under the detailed accounts heads. The number assigned to the sub-vouchers pertaining to each entry in an abstract bill shall be shown against the entry, and the amount of each sub-voucher for more than Rs.100/- shall be stated. The drawing officer shall attach to the first abstract bill prescribed for payment after the 10th of each month a certificate stating that he has submitted the controlling authority and showing the date on which he dispatched it.

e) Bills for contingent expenditure that do not require countersignature shall be drawn in Form 58. The drawing officer shall show full particulars of the charges in the bill, attach to nit all sub-vouchers for individual payment exceeding Rs.1,000/- and sign the prescribed certificate in regard to the other sub-vouchers.

(Memo No.92786/Acqs/66-7,dt.10-01-1968 and

G.O.Ms.No.341,Fin &Plg.(Accts.II)dept.,dt 23-12-1983)

f) Claims for secret service expenditure shall be presented on abstract contingent bills in A.P.T.C. Form 57, but no detailed contingent bill shall be rendered thereon.(see also Item 50 of Appendix 7 of A.P.T.C.,Vol.II).

(G.O.Ms.No.2,Fin. &Plg., Dept.,Dt 02-01-1987)

SR.19: Directions for preparing contingent bills: Head of account related to contingent expenditure shall be entered. Charge debitible to more than one head shall not be claimed in a single bill. Prescribed certificates for contingent expenditure shall be appended on the bill.

S.R.19. The following further directions shall be followed when preparing contingent bills:-

- i. The heads of account relating to contingent expenditure, i.e. , the sub head of appropriation ,the detailed account head , and the descriptive item subordinate to the detailed account head, are generally printed in the forms prescribed for the purpose, according to the needs of the department concerned. If any such relevant entries have not been printed in a bill from, they shall be entered to manuscript in the bill, and the totals from the contingent registers shall be posted against them.
- ii. Full details regarding any expenditure which require explanation e.g., miscellaneous charges, shall be entered in the bill, except when they are available in sub vouchers that will be sent to the Account General.

- iii. As a rule, charges debitable to more than one major head of account shall not be included in a single bill. Separate bills need not, however, be drawn for such charges when they are shared in a fixed proportion by two branches of the same office and are reviewed by the same authority but the incidence of such charges shall be carefully indicated on the bills, so that the charges may be properly classified in the accounts.
- iv. Certain prescribed certificates regarding items of contingent and miscellaneous expenditure of various classes are required on contingent bills for miscellaneous expenditure. (see Subsidiary Rule 17 and 18(d) above and instruction 6&7 below and also appendices 7 and 15 of the Andhra Pradesh Financial Code, Vol.II). Certain certificates of the same kind are also prescribed in Departmental Manual or Codes are printed on the forms of bills intended for particular departments.
- v. Contingent bills which include charges on amount of purchase of goods on which sales tax has also been charged should be supported by the following certificate signed by disbursing officer.

“ Certified that in the case of sub-voucher attached to the bill and those retained in any office relating the purchasing of the goods on which sales tax has been charged . the goods have not been exempted under the Central/State sales Tax Act or the rules made there under and that the amount paid an account of sales tax on these goods are correct under provisions of that act or the Rules made there under and that in case of supplies against regular contract include a specification and sales tax is payable by Government”.

(Memo No.9559/121/Accts/64-2,dt.6-3-1964)Contingent charges that require the special previous sanction of a superior authority and those (other than the pay of menials met from contingencies) that arise periodically (e.g.,rents, rates, taxes, etc.,) including those for which a fixed allowance has been sanctioned, shall be drawn on separate bills which shall show clearly that the charges are of a special or periodical nature. Particulars of the sanction of the expenditure shall be furnished on each such bill. When more than one bill is drawn in respect of expenditure for which a lumpsum has been granted under a single special sanction a note shall be made on the second and each subsequent bill of the total amount spent up to date under the sanction.

Note :- In the case of contingent bills payable at treasuries an account of rents, rates, taxes, etc., due to local bodies which have a banking account at the treasury ,the procedure prescribed in art.114,Andhra Pradesh Financial Code, may be followed.

- vi. The pay of any menial in the service of the Government who has been declared to be ineligible for pension and actually discharges duties appertaining to one of the classes of menial described in appendix 14, whatever his designation may be, shall be drawn on contingent bills. No other pay and no allowance of any kind shall be drawn on a contingent bill.
- vii. When a permanent advance is running short and payments exceeding the balance have to be made at once, these items too may be included in the bill entering

against them the numbers that the sub-vouchers will bear when the payments have been made.(see also Art.107(a), Andhra Pradesh financial Code)

- viii. When a contingent charges amounting Rs.100/- or more is payable to a single private party and the amount cannot conveniently be provided from the permanent advance, a separate contingent bill shall ordinarily be prepared for the amount and endorsed for payment to the party concerned ,whether or not he resides in the District in which the claim has arisen(see Art.114 of the Andhra Pradesh Financial Code for the detailed rules regarding the endorsement of contingent bills in favour of private parties).
- ix. The amount of the bills to be paid by the book transfer shall not be in the body of the bill itself but only in the memorandum of appropriation, expenditure and balance at the foot of the bill.

S.R. 20.

Works expenditure charged as contingent expenditure :- Bills for charges on amount of petty works and repairs allotted to department other than the Public works Department shall be drawn in Form 59. The name of the work ,the serial number of the bill in the series of bills for that work, the number and date of the last bill,the number and date of the order sanctioning the work and the amount of the sanctioned estimate shall be entered on each such bill in the spaces provided for the purpose. Each item of charges shall be fully described and details furnished,where necessary as to the rates and quantities. All sub-vouchers for individual payment exceeding Rs.1,000/- shall be attached to the bill. If it is not possible to furnished within one month in a bill headed. “Not payable at the Treasury” with the necessary sub-voucher attached.

(Memo.No.35559/161/Accts/64-2,dt.6-3-1964 and

G.O.Ms.No.341,Fin &Plg.Dept.Dt 23-12-1983)

When a bill contains a charge for the labour engaged departmentally, the drawing officer shall certify that the amount charged was paid on muster roll maintained in accordance with the rules to labourers who actually worked on the work. The muster rolls shall be submitted to the Accountant – General, If he calls for them.in the case of menials for whom no muster rolls are maintained, the disbursing officer concerned shall furnish a certificate as follows:-

“ Certified that all menials whose pay has been charged in the bill were actually entertained in Government Service during the period concerned

S.R. 21

.Advance for inspecting officers for contingent expenditure :- An inspecting officer is not permitted to draw advances from the Treasury an account of contingent expenditure to be incurred when on tour.He shall take with him on tour a part of his permanent advance to be used for the purpose and recoup it, from time to time, during his tour by presenting contingent bills in the ordinary from at such Treasuries as may convenient.Thus one detailed bill for contingent charges requiring countersignature after payment may furnish details for amounts drawn at more than one Treasury, when that is so, the drawing officer shall furnish details at the foot of the bill as to the date, amount and place of payment each of the abstract bills cashed.The amounts drawn will all be treated as final payment, and not as advances.

S.R. 22.

Recovery of amounts attached by court:-

when any money due by the Government to any person, otherwise than as pay and allowances of a Government servant, are attached by a prohibitory order of a court of law, the Government servant responsible for making the payment shall give effect to the Court's orders unless he has reason to think that the amount payable is exempt from attachment, in which case he shall report the matter to the Government for order before making the payment.

When the attachment relates to an amount for which a bill has to be drawn on the Treasury, the treasury and the department concerned shall, in giving effect to the court's order follow the same procedure as that prescribed in Subsidiary Rule 33 for deducting from the bill and remitting into Court an amount attached from Government Servant's pay and allowances.

When the attachment relates to an amount which has to be disbursed by means of a departmental cheque, the procedure laid down in instruction 9 under treasury Rule 32 shall be followed.

SR.26: Compensation awarded by courts out of fines to injured parties:

When a court orders for payment of compensation to injured party of an amount kept in Treasury, the payment order shall clarify that-

1. The compensation order has been confirmed by the appellate court.
2. The payment order is in confirmation with the modification orders issued, if any, by the appellate court.
3. The appeal time is expired and no appeal has been preferred in the appellate court for revision of payment order.

SR.27: Bills for refund of revenue: Bills for refund of revenue shall be preferred in form 62. Every refund shall be noted against the original receipt entry in the departmental accounts. A certificate to the effect that 'the refund is in agreement with the departmental rules' shall be furnished in the order of sanction.

Note: the order of refund is valid for a period of three months from the date of sanction except provided otherwise in the departmental manuals.

(also see Art. 32-35 of APFC Vol-I)

SR.28: Loans and advances: Particulars of order of sanction shall be written on every bill claimed for a loan or advance.

SR.31: Deposit repayments: Deposit repayments shall be preferred in Form 62.

Deposits which are credited to Government under Article 271 of APFC Vol-I cannot be paid without the sanction of Accountant General. After the Accountant General has sanctioned, the repayment may be claimed at the Treasury.

Note: Sanction for payment issued by AG is valid for three months.

Instruction.19: When a deposit head of account is changed from one head to another form 66 shall be used.(like lapsed deposits)

SR.32(c): The treasury officer shall not accept any document bearing erasure. He shall return such document/bill to DDO and inform him to present a fresh one.

SR.32(e): The Treasury officer shall use a book of counterfoil forms in form 69 for communication of objections to DDOs. The DDO shall furnish reply on the third part and retain the second part in his office. The treasury officer shall paste the slip on the corresponding original copy in the book of objections. Such objections shall not be written as endorsements on the bill.

SR.32(i): An endorsement on contingent bill shall lapse three months after the date of endorsement or financial year whichever is earlier.

SR.32(P): Fraudulent repayment of deposits- certain instructions: While preferring the refund bill of deposits the following instructions shall be followed.

(Memo no. 11325-B/141/A1/TFR/91 dt, 10.12.1991)

1. Only DDOs whose specimen signatures are available with treasury should authenticate the refund sanction orders
2. Challans and sanction orders shall be retained till one year from the date of refund.
3. The refunds of the revenue deposits shall be made only to those persons who originally credited the moneys/ to their legal heirs.
4. Refund bill should not be endorsed in favour of the depositors but only a DD/bankers drafts delivered to depositors.

SR.34(1): the last pay and allowances(retirement, resignation, dismissal etc.) of a Gazetted Government servant shall not be paid unless the DDO satisfies himself that there are no dues to Government from the Government servant.

Payments due to a deceased Government servant shall be made to legal heirs in accordance with Art. 80 of APFC Vol-I.

{Art. 80 APFC Vol-I: Pay, leave salary and other emoluments can be drawn for the day of a Government servant's death; the hour at which the death takes place does not affect the claim. Pay, etc., due to and claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority:—

(i) if the gross amount of the claim does not exceed Rs. 5,000 under orders of the Head of the Office, in which the Government servant was employed at the time of his death provided that the Head of the Office is otherwise satisfied about the right and title of the claimant;

(ii) if the gross amount of the claim exceeds Rs. 5,000 under orders of the Government on execution of an indemnity bond (Form 6) duly stamped for the gross amount due for payment, with such sureties as may be deemed necessary.

If there is any doubt as to the claimants' legal right to the amount, payment should be made only to the person who produces legal authority}

(2) Recoveries of excess payments made to a Government servant shall be adjusted against last pay and allowances or leave salary due to him. If the amount due to Government exceeds the amount payable to Government servant then written consent of the employee shall be taken to

recover the amounts from his pension in installments. If he refuses to do so then legal action may be initiated.

Instruction.33: Treasury bills book/register of bills: The Treasury Bills book shall be maintained in form 70 and shall be presented to treasury along with each bill. The Treasury officer should not pass any bill if presented without treasury bills book.

Note: Form 70A shall be used in PAO.

Certificates to be recorded when a new bills register is brought into use:

a) Certified that this Treasury Bills Book/Register of Bills contains pages serially numbered from ____ to ____ and brought into use with effect from ____ (in words).

b) Certified that I am presenting the bills in the Pay & Accounts Office/Dist./ Sub-Treasury through this Register of Bills/ Treasury Bills Book only, and I have personally satisfied myself that no other Register of Bills/Treasury Bills Book is currently in use for presenting the bills at the PAO/ Dist./Sub-Treasury”.

C) Certified that I have personally satisfied myself that all the bills presented through this Register of Bills/Treasury Bills Book have been either en cashed or returned by the PAO/ Treasury Officer and have been properly and completely accounted for. This register is closed and kept under my personal custody.

To prevent presentation of fraudulent bills at treasury, the register shall be reviewed bi- weekly by the DDO concerned in the form of abstract as below:

(GO Ms.71 Fin(Accts II) dt.6-6-1979)

(1) Opening balance

(2) Bills sent during 1st half/2nd half of the week (from ____ to____)

(3) Total (1+2)

(4) Bills passed during 1st half/2ndhalf of the week (from ____ to ____)

(5) Balance(3-4)

(6) Brief reasons for pendency

Instruction.38A: Payment of net proceeds of entertainment tax to panchayats.: -

For the purpose of assignment of proceeds to local bodies once a quarter, Commercial Taxes Departmental Officerwho is designated as Entertainment Tax Officer should submit to Commercial Tax Officer every quarter a statement showing the amount of tax realized in the previous quarter with details as tothe respective areas. The statement should contain a certificate of the tertainment Tax Officer concerned that the Departmental and Treasury figures have been verified and found correct. The Commercial Tax Officer after satisfying himself of the verification with the treasury figures shall issue proceedings sanctioning the amount to the local bodies to which the amount sare to be adjusted. The Commercial Tax Officer shall present the bill in quadruplicate to the Sub-treasury Officer along with the Treasury Bill Register, which shall be disposed off as follows by the Sub-Treasury Officer:

(i) Original to the Treasury as a voucher with the daily sheet;

(ii) Duplicate to be kept in the Sub-Treasury;

(iii) Triplicate to be send to the concerned

Municipality/Municipal Corporation (if tax is collected within in ULB) or to the District Panchayat Officer/ Chief Executive Officer, Zilla Praja Parishad (if tax is collected in outside the ULB).

(iv) Quadruplicate to be sent to the Commercial Tax Officer”.

Government in G.O. Ms. No.828 Revenue (CT.III) Department, dated 17-08-1989 have issued orders for assigning the Entertainment Tax Collections among the 3 Panchayats as indicated below:-

(a) Three percent of the proceeds of the tax to be credited to the State Government;

(b) Fifty-four percent of the proceeds of the tax to be paid to the Gram Panchayats in whose limits the entertainments are held;

(c) Thirty six percent of the proceeds of the tax to be paid to the Mandal Praja Parishads comprising Gram Panchayats in whose limits the entertainments are held for distribution to the other Gram Panchayats in the Mandal Praja Parishad where no entertainments are held basing on backwardness; and

(d) Seven percent of the proceeds of the tax to be expended for the purpose of promoting the cinematography films and arts. There will not be any effect on the apportionment of proceeds of the Entertainment Tax to the municipalities and Municipal Corporations, i.e., 90% of the tax collections may be apportioned to the Municipality/Municipal Corporation in whose limits the entertainments are held.

The Sub-Treasury Officer shall adjust the amounts by transfer to the credit of either to Urban Local Bodies such as Municipalities / Municipal Corporations or Panchayat Raj Institutions such as Mandal Praja Parishad / Zilla Praja Parishads / Gram Panchayats concerned as indicated above. “Paid by transfer” seal shall be appended on four copies and the Certificate of credit of each Municipality/Municipal Corporation, Gram Panchayat or Mandal Praja Parishad/ Zilla Praja Parishad as the case may be, shall be prepared, signed by the Sub-Treasury Officer and attached to the voucher to be sent to the District Treasury Officer along with the daily sheet.

If for any reasons reconciliation between Treasury and Departmental figures could not be completed within the prescribed time payments may be made on the basis of Departmental figures. If after reconciliation, any modification is found necessary, the local bodies concerned should be informed of the same and necessary adjustments may be made while sanctioning payments for the next quarter either by short assignment in the case of excess payments and payment of the difference in the case of short payment”. (Finance GO MS no 168 dt 8-08-2014)

Instruction.38B: **Payment of profession tax:-** For the purpose of assignment of proceeds to local bodies once a quarter, Deputy Commercial Tax Officers should submit to Commercial Tax Officer every quarter a

statement showing the amount of tax realized in the previous quarter with details as to the respective areas. The statement should contain a certificate of the Deputy Commercial Tax Officer concerned that the Departmental and Treasury figures have been verified and found correct. The Commercial Tax Officer after satisfying himself of the verification with the treasury figures shall issue proceedings sanctioning the amount to the local bodies to which the amounts are to be adjusted. After Reconciliation, the concerned Deputy Commercial Tax Officer, will issue proceedings duly indicating the total tax collected including the taxes collected in respect of Government employees by way of salary deduction etc., and allocated the proceeds to General Funds of the concerned Local Bodies and prefer bill signed for adjustment by the Treasury duly debiting to Head of Account 3604-108-05-310/312.

The Commercial Tax Officer shall present the bill in quadruplicate to the Sub-Treasury Officer along with the Treasury Bill Register, which shall be disposed off as follows by the Sub-Treasury Officer:

- (i) Original to the Treasury as a voucher with the daily sheet;
- (ii) Duplicate to be kept in the Sub-Treasury;
- (iii) Triplicate to be send to the concerned Municipality/Municipal Corporation/District Panchayat Officer/Chief Executive Officer, Zilla Praja Parishad;
- (iv) Quadruplicate to be sent to the Deputy Commercial Tax Officer.

The concerned District Treasury Officer will receive the billsigned by the Drawing and Disbursing Officer of Deputy Commercial Tax Officer and adjust the amount to the Local Bodies General Funds duly ensuring that the amounts are reconciled and not adjusted earlier. The Sub-Treasury Officer shall adjust the amounts by transfer to the credit of either to Urban Local Bodies such as Municipalities/Municipal Corporations or Panchayat Raj Institutions such as Mandal Praja Parishad / Zilla Praja Parishads/ Gram Panchayats concerned. "Paid by transfer" seal shall be appended on four copies and the Certificate of credit of each Municipality/Municipal Corporation, Gram Panchayat or MandalPraja Parishad/ Zilla Praja Parishad etc., shall be prepared, signed by the Sub-Treasury Officer and attached to the voucher to be sent to the District Treasury Officer along with the daily sheet. If for any reasons reconciliation between Treasury and Departmental figures could not be completed within the prescribed time payments may be made on the basis of Departmental figures. If after reconciliation, any modification is found necessary, the local bodies concerned should be informed of the same and necessary adjustments may be made while sanctioning payments for the next quarter either by short assignment in the case of excess payments and payment of the difference in the case of short payment".
(Finance(TFR) GO MS no 169 dt 8-08-2014)

Instruction 38 c : "Payment of surcharge on stamp duty:-

The Commissioner and Inspector General (R&S) in Proceedings No.G1/234401/2004 dated 29-01-2005 have issued orders for assigning the 95% Transfer duty collections to localBodies and 5% to the Registration Department head of account in the appropriate format of challan remitted through the designated Bank branches. The Sub-Registrar shall in the beginning of the month, prefer the bill for adjustment of surcharge on stamp duty and the Sub-Treasury Officer shall adjust the amounts as follows:-

- (i) The payment of surcharge on stamp duty shall be debited to 0030-02-901. 0030-Stamps and Registration-02-Non-Judicial-901 – Refunds.
- (ii) Five percent of the amount towards collection charges payable to the Registration Department shall be credited to the head: 0030-03-800. 0030-Stamps and Registration 03 Registration – 800 – Other Receipts – Collection charges to Department.
- (iii) The balance amount of Surcharge on stamp duty payable to the local bodies shall be credited to the personal deposit account of the respective local bodies.

The procedure laid down in instruction 38 namely, preparation of bills in quadruplicate by the Sub-Registrar concerned for payment of surcharge on stamp duty and presentation at the Sub-Treasury/ through Treasury Bills Register shall be followed with a request to credit the amounts by transfer and the four copies of the bill shall be disposed of as follows by the Sub-Treasury Office:

- (i) Original to the Treasury as a voucher with the daily sheet;
- (ii) Duplicate to be kept in the Sub-Treasury;
- (iii) Triplicate to be send to the concerned Municipality/Municipal Corporation/ District Panchayat Officer/ Chief Executive Officer, Zilla Praja Parishad;

(iv) Quadruplicate to be sent to the Sub-Registrar concerned.
(Finance Dept-G.O.Ms.No.170 dt 8-8-2014)

SR.39: Cheques obtained from a particular District treasury cannot be used outside that District. Separate cheque books shall be used for District Treasury and sub treasury.

SR.49: Time – expired cheques: If a Cheque, which is expired as it is not presented at the treasury within three months from the month following the month of issue, shall be returned to the DDO, he shall destroy it and then issue a new cheque in the place of it. On the counter foil old and new cheques cross entries shall be recorded.

****A Government cheque shall be payable at any time within one month from the date of issue. (G.O.Ms No.1174 fin dt.03.07.2001)**

SR.50:Lost- cheques: When a DDO identifies that the cheque issued by him is lost, he shall report the same to the concerned Treasury officer and request him to stop the payment on it. The treasury officer then shall send a certificate to DDO that the requested cheque has not been paid duly obtaining confirmation certificate from the Bank. On receiving the letter from the Treasury Officer, DDO shall cancel the original cheque and issue a new one. While issuing a fresh cheque to a private party, an indemnity bond shall be obtained in APTC form 107.

SR.51: Cancelled cheques: If a cheque is cancelled for any reason then the DDO shall destroy it if it is in his possession, otherwise the procedure mentioned in SR.50 shall be followed.

Instruction.40(b): A DDO who requires a fresh cheque book shall sign and send the printed requisition form available at the last page of previous cheque book to the treasury officer concerned. Only one cheque book shall be issued on one request from the DDO.

Exception: The registrar of Andhra University is permitted to obtain more than one cheque book at a time.

Instruction.41: The cheque book shall be invariably kept in the personal custody of the DDO.

Instruction.43: when a pass book or list of cheques cashed is maintained in form 73, it shall be in the custody of DDO except when it is taken to a treasury officer for monthly reconciliation.

Instruction.56: Treasury bill book need not be presented at the bank for payment of a bill.

SR.57(d): The bank shall make payment strictly in accordance with the pay order of the treasury officer, however, the bank will not disburse payments unless satisfied by the identity of the person receiving the payment as per form 101.

SR.57(e): Payment orders issued by the treasury officer shall be valid for 5 working days of the bank, after that bank shall refuse to make payment until the order is revalidated by the treasury officer.

SR 86 (a) If a pension payable in India remains undrawn for more than **three years**, the pension shall cease to be payable. (Article 957, Civil Service Regulations. If the pensioner afterwards appears, the disbursing officer may renew his payments if no objection is found as a result of police enquiry envisaged in Instruction 60. He shall not, however, pay the arrears, if the pension

in arrears is to be paid for the first time, or if the amount of arrears exceed **Rs.5,00,000/-** without the previous sanction of the authority which sanctioned the pension or when the pension was sanctioned by the Government the previous sanction of any subordinate authority to which the Government have delegated the power to sanction the payment of such arrears (Article 957, Civil Service Regulations). The disbursing officer make the payments if the amount of arrears does not exceed Rs.5,00,000/-. If however, the Accountant General considers that the suspension of payment was due to an error of neglect on the part of any Government Officer, he may direct that the arrears be paid on his own authority.

SR 87(a) : A pension chargeable under the head “**2071. Pension and Other Retirement Benefits** (other than ‘Pensions for distinguished and meritorious services for political considerations’ and Charitable Allowances”) not drawn for **Five years** shall cease to be payable without the previous sanction of the Accountant General/District Audit Officer, State Audit concerned

SR 87(c): The Treasury Officer shall examine the files of pension payment orders carefully every month and remove all the pension payment orders relating to cases of the kind mentioned in clauses (a) and (b) above. He shall return disburser’s halves of the pension payment orders concerned to the Accountant General with a half yearly statement of such cases. The statement **shall be prepared in two parts**; the first part should show the names of all service pensioners entitled to pensions adjusted under the head “**55. Superannuation Allowances and Pensions** (other than ‘Pensions for distinguished and meritorious services or for political considerations and Charitable Allowances’)” who have not drawn their pension for **five years and the second part should show the names of service pensioners other than those included in the former part who have not drawn their pensions for more than one year/three years as the case may be**. The reasons for the non-drawl, if known, shall be stated against each name.

Instruction 60: When a pensioner has failed to receive his pension for **one year/ three years as the case may be**, the Disbursing Officer should make enquiries through the District Police, as to the cause of his non appearing stating clearly where the pensioner was residing, and the pension should not be paid till the enquiry is completed and the payment of pension shall be continued if no objection is found as a result of the enquiry.

SR 89 (a) :

After the death of a pensioner, the disbursing officer may pay any arrears actually due to the pensioner’s heirs or heirs, provided that they apply within **one year** of the date of death – see subsidiary rule 87 (b) above . If the application is made later, the arrears shall not be paid without obtaining through the Accountant General the previous sanction of the authority which sanctioned the pension or when the pension was sanctioned by the Government, the previous sanction of any subordinate authority to which the Government have delegated the power to sanction the payment of such arrears. If, however, the arrears of pension do not exceed **Rs.1,00,000/-** and the case presents no peculiar features, the Accountant General may direct that the arrears be paid on his own authority

SR 89(b):

After paying the arrears of pension due on account of a deceased pensioner, the disbursing officer shall return both halves of the pension payment order to the **Accountant General/District Audit Officer of State Audit concerned (through the District Treasury/Headquarters Treasury, Hyderabad** with a note of the date of the pensioner’s death.

Note: 1. In case the pensioner dies before the issue of the pension payment order the period of **one year** shall reckon from the date of the issue of pension payment order

Note:2. In cases of doubt whenever the Pension Disbursing Officer refers the claims of pension in respect of deceased pensioner, the Tahsildars/Deputy Tahsildars in-charge of Taluks or Sub-Taluks as the case may be, should enquire into the matter and furnish a certificate about the legal heirship of the claimant. If the Tahsildar/Deputy Tahsildars are not in a position to give a certificate after enquiry they may inform the same to the pension disbursing officer. In such cases the pension disbursing officers will have to insist on a succession certificate issued by a Court of Law or the Administration Certificate issued by the Administrator General of the State under Section 29 or 30 of the Administrators General Act, 1963

TR.17: Special Instruction to Treasury officers Instruction.1: A treasury officer is authorized to pass the pay bills of Gaz. Officers and non Gaz. Establishment which involves payment not covered by sanction when temporary establishments have been continued beyond the period covered by original sanction, **up to three months**, provided the head of the office attaches a certificate counter signed by the controlling authority stating that the continuation is awaited. Instruction.4: The bill in which the final withdrawal of GPF is made shall not contain the claims of more than one subscriber to the fund.

Instruction.5: The Treasury Officer should note, all the authorizations received from AG in a register and the fact of the payment made should be recorded against the relevant entry before payment is actually made.

The original authorization issued to the party shall be attached to the bill. In the event of loss of original authorization of the party or T.O, the matter shall be referred to AG for issue of duplicate authorization on furnishing a certificate of non- payment. In the event of authorization being lost by payee, he should attach a certificate of non-payment by treasury along with his application to AG.

TR.18: A treasury officer should not undertake on behalf of the claimant any correspondence with any authority in regard to a claim which he considers to be disputable.

TR.19: A payment shall be made in the district, in which the claim arises, except as provided by rule 20 and 21.

Instruction.1(f): a Government servant who is transferred may be allowed to draw advance pay at the new station within one month of his join, if LPC shows that no such advance has been taken at old station.

TR.20: The leave salary of a Government servant shall be drawn from the treasury from which his pay could be drawn if he was on duty.

TR.21: Pensions payable in India may be paid in any district of the State.

TR.22: Interest bearing advances sanctioned to Gaz officers viz. HBA, Advances for purchase of conveyances etc., may be paid without authorization from AG.

TR.23: A treasury officer may not permit any withdrawal of pay and allowances of a Govt servant to whom he has granted last pay certificate, unless the certificate is first surrendered.

Instruction.1: In case of arrears due to Government servant at old station, the Drawing officer at new station shall prepare the arrear statement based on LPC and send the same to the earlier

parent officer. The parent officer shall check the correctness of the statements, record a note of the arrears in his office copies and return the statement to the new drawing officer, who shall claim the arrears.

TR.24: The treasury officer shall be responsible to the Accountant General for acceptance of the validity of a claim against which he permitted the withdrawal and for the evidence that the payee has received the sum withdrawn.

TR.25: The treasury officer shall obtain sufficient information as to the nature of every payment he is making and shall not accept a claim which does not formally present that information unless there are valid reasons, which shall be recorded in writing, for omitting to require it.

TR.26: A Treasury officer may correct an arithmetic inaccuracy or an obvious mistake in any bill presented to him, but shall intimate to the drawing officer any correction which he makes.

TR.27: Collectors, in urgency e g., floods, earthquake etc., by an order in writing authorize and require a T.O to make a payment. The expenditure so incurred shall be reported to AG.

Instructions to Drawing officers

TR.28: A Government servant who is authorized to draw moneys on cheques shall notify the bank/treasury, the serial number of Cheque book and the number of leaves it contains.

TR.29: When a Government servant who is authorized to draw /countersign the cheques/bills shall send a specimen signature of the relieving officer to treasury and bank.

Instruction.3: The treasury officer shall keep the specimen signatures of the Government servants who draws bill on his treasury posted in a register.

Section VIII – Transfer of moneys standing in the Government Account

TR.30: Transfer of moneys standing in the Government Account

Instruction.7: No money should be locked up unnecessarily and the Government balance with reserve bank shall always be as high as possible.

Section IX – Responsibility for moneys withdrawn Treasury Officer

TR.31: If a Treasury officer receives intimation from the AG that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall affect the recovery without delay.

TR.32: Responsibility for the money with drawn:

A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them is rendered to the satisfaction of AG. He shall also be responsible to see that the payments were received by the entitled person.

SR.1: A Government servant is responsible for the safe custody of moneys received from treasury and shall maintain prescribed accounts for watching the correct disposal of the money and for correctness of the cash balances in the office.

SR.2(a): The Drawing Officer shall take the acknowledgment for every payment made from the payee who shall note the actual date of payment also.

SR.2(b): if it is quite impossible to receive the acknowledgement, then a certificate of payment issued by drawing officer counter signed by his superior officer shall be placed on record.

SR.3: No sub voucher shall be treated as valid, until it bears a pay order specifying the amount in words and figures & signed/initialed by disbursing officer in ink.

SR.4(a): The drawing officer shall be personally responsible for the moneys drawn until he has paid them to the persons entitled to receive them. He may retain them for a period not exceeding three months before refunding the same.

SR.4(b): As far as possible, a clerk who has prepared a bill for establishment pay etc., shall not be allowed to disburse the pay.

SR.4(c): UD pay register in form 20 shall be maintained for watching the undisbursed pay and allowances in the office.

SR.4(e): The Disbursing officer shall not pay the last pay and allowances to the government servant, until he makes it clear that no amounts are due to Government from the employee.

SR.5: Every Government servant who has been granted a permanent advance shall regularly check the correctness of the balance with reference to the contingent registers.

Instruction.1: All vouchers and acquittances should be filed and preserved carefully in the office.

Instruction.2: Sub vouchers of the contingent bills should be cancelled so that they cannot subsequently be used fraudulently.

Instruction.2(b): DDO should endorse the word "cancelled" across each of the sub vouchers in red ink and initial it with date.

Instruction.2(d): No sub voucher should be destroyed until three years have lapsed from the date of payment. (Art.326 APFC Vol-I)

Section X – Inter-Government Transactions

TR.33: Transaction between Andhra Pradesh and other state Governments.

TR.34: Disbursements and Receipts of moneys relating to Union Government in the treasuries of the State.

TR.35-36: Disbursements and Receipts of moneys relating to other state Governments in the treasuries of the State.

TR.37: Disbursements and Receipts of the state in United Kingdom
(The detailed procedure for the rules under TR.33 to TR.37 are laid down in AP Accounts code and Volume IV of manual of Comptroller and Auditor General of India)

TR.38: The AG exercises his powers under the control of the CAG.

TR.39: No clause under these rules shall have impeding effect on the functions of CAG.

TR.40: The finance minister under these rules cannot impose any responsibility on the Banks in connection with Government business in contravention to the responsibilities imposed on banks by the agreement with Governor.

TR.41: All references under these rules shall be interpreted with reference to President of India during the period of control of state under Art.356 of the Constitution.

TR.42: The Government may relax any provisions of these rules in favour of any Government servant, class of Government servant, Department or Departments.

COMMON REQUIREMENTS ON ALL TYPES OF BILLS

1. The bill should be signed by the DDO with dated signature

[Authority : SR 1 OF TR 16 of A P Treasury Code Vol-I]

2. The correct classification up to 7 tier head of account i.e. Major head, sub Major Head, Minor head, sub minor head, group head, detailed head, sub detailed head are to be noted on the bill

[Authority: SR 2(a) of TR16 A.P. Treasury Code Vol-I]

3. Information about the nature /period of claim should be noted in the bill.

[Authority SR 2(a) of TR 1 A.P. Treasury Code Vol - I]

4. The bill is to be preferred in printed and in the revised APTC forms with relevant Certificates should be recorded at the appropriate place, but not in a separate sheet.

[Authority: SR 2(b) of TR 16 A.P. Treasury Code Vol-I]

5. Carbon copy of the bill/voucher should not be admitted.(In CFMS scanned copies are admitted)

[Authority: SR 2(b) of TR 16 A.P.Treasury Code Volume-I]

6. The bill should contain the office seal of the department affixed on the left side top corner

[Authority: SR 2(c) of TR 16 A.P.Treasury Code Vol-I]

7. The bill should contain protective endorsement in red ink, be written vertically beside the classification on the bill

[Authority: SR 2(c) of TR 16 of A.P.Treasury Code Vol-I]

8. The word “only” should be written at the end.

[Authority: SR 2(c) of TR 16 A.P.Treasury Code Vol-I]

9. The alterations/corrections and erasures should be attested with full signature of the DDO

[Authority: SR 2(d) of TR 16 A.P.Treasury Code Vol-I]

10. The expenditure to be booked under plan or non-plan should be indicated

[Authority: SR 2(e) of TR 16 of A.P.Treasury Code Vol-I]

11. The specimen signature of the DDO should tally with the specimen signature available with Treasury[Authority: Inst.1 and 2 of TR 29 A.P.Treasury CodeVol-I]

12. The specimen signature of DDO duly attested should be obtained in triplicate and preserve one copy with the Bill passing Accountant, another copy with the Sub- Treasury Officer and third copy with the ATO/DD for verification of the specimen Signature of the DDO. To that effect a rubber stamp should be affixed on the bill under authentication by the STO.

[Authority: SR 2(h) of TR 16 A.P.Treasury Code Vol-I]

13. The claim should be covered under proper sanction by the competent authority, wherever required.

[Authority: Art.3 (a) and 38 of A P Financial Code Volume-I]

read with SR 2(a) of TR 16 A.P. Treasury Code Vol-I]

14. The DDO should furnish Non-drawl certificate stating that the claim has not been Preferred and paid previously

[Authority: SR 14 under TR 16 A.P.Treasury Code Vol-I]

15. The bills to be drawn by a Non-Gazetted Govt. Servant should be got countersigned by the competent authority

[Authority: S.R.7 T.R. 16 A.P. Treasury Code Volume-I]

16. Totals in the bill should be correct [Arithmetical accuracy]

[Authority: S.R.7 T.R. 16 A.P.Treasury Code Volume-I]

17. All bills should be presented through TBR .No bill should be received at treasury without entry in TBR.

Authority: T.R. 16 Ins. 33 A.P.Treasury Code Vol-I]

18. A Govt. Servant shall not place any Private money in a cash chest for keeping the Money received in his Official capacity, as such the money found to be in excess should be credited to Govt. Account.

[Authority: S.R. 7 (d) T.R.10 A.P.Treasury code Vol-I]

19. Not to utilize the private money to Government purpose As per Art. 3 and 38 of A.P. Financial Code volume-I, precludes the use of personal/Private money for Government/public purpose. Hence the question of reimbursement does not arise When such expenditure is not authorized by the competent authority in terms of Chapters I and IV of A.P.F.C. Volume-I, such bills claiming the amount should be Dishonored.

[Authority: Govt. Memo. No. 1109/44/TFR/A2/91-2 dt. 30-3-91 of F&P FW.TFR]Dept.

20. The above restriction is exempted for payment of Telephone, postage bills subject to the condition that“ paid receipts” have to be enclosed to the bill duly noting that they were paid by the DDO, on that undertaking given by the DDO the Bills can be passed for payment only by means of Cheque/ Demand draft

[Authority: Memo. No. 2326/B/35/A1/ Admn.I/98 of F&P (Fin Wing Admn.I) Dept., dt.19-3-98]

21. Separate bill should be prepared for the expenditure debitable to each Major head

[Authority: S.R.2(e) T.R.16 A.P.Treasury Code Vol-I]

22. Cello tape should be affixed by the DDO both on words and figures indicating amount of bill to avoid interpolation of amounts

23. The Treasury Officer should also affix the cello-phone tape on the pass order both on words and figures.

PAY AND ALLOWANCES

1. The claim is not admissible before expiry of month.

[**Authority: Art 72 of A P Financial Code Volume-I**]

2. Indication as to whether the posts is/are permanent or temporary. If temporary the G.O.No. and date in which the posts were last sanctioned is to be noted

[**Authority: SR 7 of TR 16 A.P.Treasury Code Vol-I**]

3. Separate bills for permanent and temporary establishment and separate bills for Plan and Non Plan shall be presented

Authority: SR 7 of TR 16 A.P.Treasury Code - I]

4. Correct schedules in respect of all deductions like GPF, Class IV GPF, CSS, APGLI, PT, GIS, all loans and advances, Interest on loans except FA, Spl.FA & EA, interest on loans, IT etc., are to be enclosed in Prescribed proforma in triplicate duly signed by the DDO separately. Employee I.D. Number should be noted in all employee related claims and all schedules.(Now in CFMS uploading of scanned copy is required)

[**Authority: SR 2(1) of TR 16**] and [**Rule 10 of GPF Rules and Govt Act No 87789/B/dt 21-5-68**] **A.P.Treasury Code Volume - I.**] 5. Total deductions should be tallied with reference to schedules.

[**Authority: SR 2(i) of TR 16 A.P.Treasury Code Volume-I**]

6. Gross and Net amount of the bill should agree with the total recoveries

7. The Accountant concerned is totally responsible for Arithmetical accuracy of the bill.

[**Authority: SR 7 of TR 16 A.P.Treasury Code Volume-I**]

8. Certificate for the drawl of HRA and other compensatory allowances should be furnished

[**Authority: Note 2 of SR 4 under FR 44**]

9. G.O. No. and Date in which the Permanent/ Temporary Estt. Of the Drawing Officer is to be noted on the top of the bill in the erd Ink, TBR No. and Date should be noted at appropriate Column and also indicate Plan and Non Plan on the bill. (In CFMS not relevant)

[**Authority: S.R.7 T.R. 16 A.P. Treasury Code Vol-I**]

10. Sanction of continuance of Temporary Post with the period should be noted in the bill

[**Authority: S.R.7 T.R. 16 A.P.Treasury Code Vol-I**]

11. Certificate should be furnished in respect of the persons whose names have been omitted in the pay bill with reasons.

[Authority: S.R.9 T.R. 16 Treasury Code Vol-I]

12. The claim in respect of each item Under Pay, DA, HRA, CCA etc., in the bill shall be rounded off to the nearest rupee.

[Authority: S.R.2 (g) T.R.16 Treasury Code Volume - I and Art.321 and 322 of A.P. Financial Code Volume-I]

13. Schedule in form 41[c] should be enclosed in triplicate in support of the deduction made in compliance with the order of court

[Authority: S.R.2 (k) T.R. 16 A.P.Treasury Code Volume-I]

14. The pay bill for the month of February shall contain the certificate regarding recovery of Income Tax.

15. A certificate to the effect that the APEWF Contribution @ 20/- for non gazette and @50/for Gazetted cadres shall be deducted in the March Salary bill payable on April may be appended.

[Authority: Note under Art.325 of A.P.Financial Code Volume1 }

16. In the Pay bill for the month of December, recovery of flag day fund @Rs.50/- from NGOs and @ Rs. 100/- from Gazetted Officers may be effected. This should be shown in the salary bill form in Non Govt deductions column. (G.O.Ms.No.299 Home (Gen. C) Dept.dt.18-12-2007)

17. The entries in respect of all kinds of bills should be noted in the flyleaf in respective ledger sheet of the individual and cadre strength particulars with regard to Duty pay-leave salary subsistence allowance and vacancy particulars should be noted in the S.L.O. Register along with token number and date.

18. In respect of claims of fresh appointments the relevant orders of the selection authority /Government and appointing authority should be obtained and bill is to be presented in duplicate and entry is to be made in the first appointments watch Register.

19. In case of 1st salary bill of a newly recruited employee, a certificate to the effect that the Physical fitness certificate has been obtained and filed in the DDOs office.

20. In case of 1st pay bill of a newly recruited employee an amount of Rs 50/- is to be recovered towards APEWF subscription compulsorily.

21. In case of first salary bill of a new employee, a certificate to the effect that the appointment was made in accordance with the provisions contained in Section 4 of Act 2 of 1994 issued by the appointing authority only. Other wise the pay bill shall be returned by the treasury

officer. The Pay bill should be preferred in duplicate by the DDO. Original should be passed and the duplicate should be retained in the treasury, making an entry the separate register maintained for this purpose.

[Authority: GO MS NO 68 F&P FW PC-I DEPT DT 24-4-92 & Memo.No.P2/28950/6 dt. 18-10-96 of DTA AP Hyderabad.]

22. Original LPC should be insisted for 1st drawl of salary bill of the transferred employee duly noting the date of joining of the individual in the post under proper attestation of the DDO who presents the pay bill.[TR.23of APTC Vol.I]

23. Claim for salary with out LPC: Minimum basic pay with allowances can be drawn for a period of 3 months pending receipt of LPC from old station.[G.O.Ms.No. 454 F&P Dt: 6-12-1961)

24. In respect of GIS claims, subscription shall be recovered from the employee

Irrespective of his being on duty, leave or suspension

25. No interest on arrears of subscription due, shall be levied, if the non-recovery is due to delayed payment of salary

26. If an employee is EOL during which no salary is payable, his subscription for the month for which no payment of salary is made to him, shall be recovered with interest admissible under the scheme is not more than 3 installments from his

Salary for the months following the month in which he resumes duty after leave. If an employee dies while on EOL, the subscription due from his shall be recovered with interest from his family under the scheme.

DRAWL OF PAY AND ALLOWANCES DURING THE MIDDLE OF MONTH

[1] When a Government servant is transferred from one department to another where there is change in the controlling authority

[2] When a Government servant is promoted from NGO to Gazetted post or reverted from GO and NGO involving a transfer

[3] When a Government servant finally quits the service

[4] When one is transferred to foreign service/ deputation

[5] When one is transferred from one public works division to another or forest

[6] In case of transfer out side the audit circle

[7] When deputed to famine duty

[Authority: Art. 72 of A P Financial Code Volume-I]

REGULATION OF PAY AND ALLOWANCES OF A GOVT. SERVANT WHOSE WHERE ABOUTS ARE NOT KNOWN:

- 1] If an employee has disappeared leaving his family and if his where abouts are not known the family should have lodged a complaint with concerned police station.
- 2] The police authorities after due investigation should have issued a report that the employee has not been traced after all the efforts had been made by the police
- 3] The said report of the police in original should be filed by the family preferring the claims due to the Govt. servant
- 4] The family should also execute a indemnity bond that all the payments made will be adjusted against the payment due to employee in case he appears on the scene and makes any claim
- 5] While making payments of above dues, the Head of the office will assess all Govt. dues against the Govt. servant and effect the recovery
- 6] The family can be paid salary due for the duty period of the Govt. servant till the date of disappearance, the encashment of leave if any due to the legal heir after lapse of one year from the date of filing of FIR
- 7] In respect of GPF amount standing at his credit, it shall be paid to the nominee as per the nomination filed by the Govt. servant after lapse of one year from the date of filing of FIR
- 8] After lapse of one year from the date of disappearance, the family pension and retirement gratuity proposals may be entertained from the family
- 9] After lapse of seven years from the date of filing of FIR, an application for compassionate appointment shall only be entertained from the eligible family member for consideration GOMsNo.378, GAD (SER.A) dept.dt.24-08-99
- 10] A fresh police report shall be obtained that the missing Govt. employee is not traceable while considering the application for compassionate appointment
- 11] The application for compassionate appointment shall be entertained within one year from the date of completion of seven years from the date of filing of FIR with police.
- 12] This benefit shall not be applied to the cases of Govt. servant who had less than 7 years of service to retire on the date from which the FIR is filed.

- 13] Who is suspected to have committed fraud, are suspected to join any terrorist, extremist organization or suspected to have gone abroad, the application for compassionate appointment shall not be considered.
- 14] A bond shall be obtained from the dependent at the time of appointment with a condition that if such missing Govt. employee is alive anywhere at a later date, the services of the person so appointed are liable for termination.

PAYMENT OF OBSEQUIES CHARGES TO EMPLOYEES

- 1] Payment of obsequies charges in respect of deceased Government employees is Rs. 15,000/- [Authority: G.O.Ms.No. 91GAD Dept. dt.13-04-16]
- 2] The obsequies charges of a Govt. employee who retired from service but whose pensionary benefits are not yet received shall be drawn and paid by the DDO from where the employee retired by debiting the amount to 2071- Pension head.
- 3] Allow Obsequies charges to Village Servants who died while in service [G.O.Ms.No. 101 Revenue(VO) Dept. dt. 27-01-1992]
- 4] The Detailed and Sub-detailed head for Obsequies Charges is 310/318 and bill should be preferred in A.P.T.C. Form 102

PAYMENT DUE TO DECEASED EMPLOYEE [ART. 80 OF APFC VOL.I & G.O.Ms.No. 301 dt. 24-8-1987]

- 1] Pay Leave Salary and other emoluments of a Government Employee died can be drawn for the day of death irrespective of the hour at which the death has taken place.
- 2] The payment can be made without production of legal heir certificate unless there is doubt,
- 3] In respect of N.G.Os, the Pay and Allowances of all kinds including TA relating to deceased employee can be drawn and paid by the Head of the Office in which the Government Servant last employed, if the Gross Amount of the Claim does not exceed Rs. 5,000/-.
- 4] If the Head of the Office is N.G.O., the Claim should be sanctioned by the immediate Gazetted Officer.
- 5] If the amount exceeds Rs. 5,000/- it should be drawn and paid with the sanction of HOD after obtaining indemnity bond in Form VI.
- 6] One Surety can be accepted upto Rs. 7,500/- if the surety is financially sound and 2 Sureties are required beyond Rs. 7500/-

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