

# Draft

## The Andhra Pradesh Treasury Rules 2022

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# The Andhra Pradesh Treasury Rules 2022

# The Andhra Pradesh Treasury Rules 2022 Contents

Description	Treasury Rule	Page No.
<b>Chapter 1</b>		
<b>Introduction and Definitions</b>		
Treasury Rules 1 and 2		
		3
<b>Chapter 2</b>		
<b>Functional Structure of T&amp;A Dept</b>		
Treasury Rules 3 to 19		
		6
<b>Chapter 3</b>		
<b>Receipts</b>		
<b>Treasury Rules 20 to 53</b>		
		15
<b>Chapter 4</b>		
<b>Strong Room</b>		
<b>Treasury Rules 54 to 78</b>		
		32
<b>Chapter 5</b>		
<b>Expenditure</b>		
<b>Treasury Rules 79 to 195</b>		
		51
<b>Chapter 6</b>		
<b>Pensions</b>		
<b>Treasury Rule 196 to 232</b>		
		111
<b>Chapter 7</b>		
<b>Miscellaneous</b>		
Repeal and Savings Treasury Rules 233 to 250 and Local Funds 251 to 254, Public Debt 255,256, Floating Debt 257,258, W&M 259-261, Other Govt. 262-264, Destruction 265		
		133 to 141
<b>Chapter 8</b>		
<b>Appendices 13</b>		
<b>Chapter 9</b>		
<b>Forms 29</b>		

Draft

# Andhra Pradesh Treasury Rules 2022

## Chapter 1

### Introduction, Definitions.

T.R. 1. These Rules may be called the “Andhra Pradesh Treasury Rules 2022”.

T.R. 2. (1) In these rules, unless the context otherwise requires, the following expressions have the meaning hereby assigned to them, that is to say—

(a) “The State”, “the Governor” and “the Government” mean respectively the State, the Governor and the Government of Andhra Pradesh;

b) “Government servant” means any person serving in connection with the affairs of the State whether remunerated by the salary or not, and includes every person who is authorized to receive, keep, carry or spend moneys on behalf of the Government;

(c) “Government Account” means the total of the Consolidated Fund Account, the Contingency Fund Account and the Public Account of the State; They shall have the meaning respectively assigned to them in the Constitution.

(d) -The expression “Treasury” wherever it occurs, it does mean the Treasury of the State includes a District Treasuries & Accounts Office, Capital Region Treasury, Divisional Sub Treasury and Sub Treasury respectively.

(e) “The Bank” means the Reserve Bank of India or any branch or agency of the RBI in accordance with the provisions of the Reserve Bank of India Act of 1934 (Act 2 of 1934)

(f) “Collector” means the head of the district, and includes any other officer for the time being authorized to discharge the duties of the Collector for the purpose of these rules;

g) “The Accountant-General” means the head of the office of audit and accounts subordinate to the Comptroller and Auditor-General of India, who keeps the accounts of the State and exercises audit functions in relation to those accounts on behalf of the Comptroller and Auditor General of India;

- (h) “Indian Audit Department” means the officers and establishments, being in India and subordinate to the Comptroller and Auditor General of India, that are employed upon the keeping and audit of the accounts of the Union and of the States, or upon one or other of these duties;
- (i) “Finance Minister” means one of the Governor’s Ministers to whom the business of finance is allocated by the Governor by whatsoever designation such person may be called;
- (j) “The Constitution” means the Constitution of India;
- (k) “Cheque” means a written order (not expressed to be payable otherwise than on demand) addressed by a person called the “drawer” to a bank or a treasury to pay a specified sum of money to himself or a third party known as the “payee” and includes a demand draft drawn on any specified bank or banker (including the Reserve Bank of India);
- (l) “Director of Treasuries & Accounts” means the head of the Treasuries and Accounts Department.
- (m) “Treasury Officer” means District Treasuries & Accounts Officer, Assistant Director, Assistant Treasury Officer and Sub Treasury Officer in respect of a District Treasuries & Accounts Office; and Assistant Treasury Officer in Capital Region Treasury, Assistant Treasury Officers, Sub Treasury Officers in respect of Divisional Sub Treasuries and Sub Treasury officers in Sub Treasuries.
- (n) “Aggregator” means any organization/system providing aggregator services for payment of Government remittances through electronic channels like debit cards, credit cards, UPI (Unified Payments Interface) etc. Only those aggregators permitted by the Government for the purpose of Government business are considered as aggregator for this purpose. SBIMOPS (State Bank of India Multi Option Payment System), PayU (a payment system) are examples of aggregators. (G.O.Ms.No.52 Finance (HR VI-TA, A&L,TFR) Dept, Dt.24-04-2018)
- (o) “e-Kuber” means electronic platform provided by Reserve Bank of India to the State Governments and agency banks for communication of Government transactions between the banks or Govt and RBI.
- (p) “Challan Reference Form” means a form generated by the remitter upon

inputting the required data in the electronic system(s) provided by the Government. This form is used to check the correctness of data entered by the remitter and forms the basis for remittance.

(q) “Integrated services” are the services extended by the Government departments together as a common service for the benefit of user by avoiding remittance of multiple challans for a service.

(r) “Centrally Assisted State Schemes” means those schemes for which the Union Government provides the funding either fully or partially.

(s) “State Nodal Accounts” means the bank accounts maintained by the scheme implementing agencies in respect of Centrally Assisted State Schemes”

(t) “PFMS” means The Public Financial Management System, a web-based online software application developed and implemented by the Office of Controller General of Accounts (CGA) which facilitates sound Public Financial Management System for Government of India (GoI) by establishing an efficient fund flow system as well as a payment cum accounting network.

(u) “Bill number” means the unique number assigned to each bill preferred by the Drawing Officers or those generated by the system automatically.

(v) “Beneficiary” means the person intended to receive money from the Government.

(w) “DBT” means Direct Beneficiary Transfer of Government payments into the Bank accounts of the employees/Vendors.

(x) “Vendor” means a person/ company who/which sells material/services to the Government.

(y) “Personal Deposits” are deposits of which a banking account only is kept. These are paper based or virtual bank accounts that were conceptualized by the Government of India to facilitate smoother operations at the field level for scheme implementations.”

(G.O.Ms.No. 99 Fin(C&DM) Dept. Dt. 14.8.2019)

(z) “Green Channel PD Account” Green Channel PD Accounts do not come up for Treasury scrutiny or clearance of funds by Finance department, irrespective of

the amount. Once the PD Administrator authorizes the bill, it automatically gets pushed to the payment platform of 'e-Kuber', through which the payment is issued. (G.O.Ms.No. 99 Fin(C&DM) Dept. Dt. 14.8.2019)

(aa) "PD Allocation Module" facilitates the management of grant/subsidy/incentive/ scheme-based deposits received via adjustment in the respective PD Account.

(ab) "BRO" means Budget Release Order.

(ac) "CBRO" means Comprehensive Budget Release Order"

(ad) "ITS" means Information Technology solution. It is a set of related software programmes and/or services that are used as a single package.

(ae) "Receipts Module" means a software programme which facilitates payment of moneys into government account.

(af) "Expenditure Module" means a software programme which facilitates payment of moneys from government account.

(ag) "ARU" or "Accounts Module" means Account Rendering Unit in Central Processing system.

(ah) "Administrative Sanction" means Sanction issued by the Secretariat Administrative department with reference to the BRO issued by the Finance Department.

(2) Any reference to Madras or Andhra Acts in the Rules shall be deemed to include reference to corresponding law, if any, in force in Telangana area.

## Chapter 2

### Organization Structure of Treasuries & Accounts. Accountant General.

**T.R.3:** Director of Treasuries and Accounts, AP and Ex-Officio Project Director, Andhra Pradesh Centre for Financial Systems and Services (APCFSS). Director of Treasuries and Accounts, AP acts as the Liaison Officer between the Treasuries and Finance Department on the one hand and also between the Treasuries and the AG, AP on the other in the matters of financial management of the Treasury

Transactions in the State. He exercises Budgetary Control over the appropriations of the Government Departments and Day to day Internal Administrations of Treasuries and Accounts Branch's with support of team of Officers and Staff of Directorate. He shall act as Ex-Officio Project Director, APCFSS (Andhra Pradesh Centre for Financial Systems and Services) for all the aspects related to Receipts, Expenditure and Human Capital Management modules of CFMS (Comprehensive Financial Management System). He shall be the State Accounting Authority for the receipts under GST. He shall be the Regulatory Authority for CPS (Contributory Pensions Scheme) operations. He shall be the Nodal Officer for the overall management of all finances relating to Employees Health Scheme.

The following unit offices/officers in the State are under control of the DTA:

- i) Accounts Branch's in Heads of Departments.
- ii) Treasuries & Accounts Service Officers in Government Corporations/Societies/Autonomous bodies/Universities/Offices which requisitions the services of T& A officers and Staff.
- iii) District Treasury and Accounts Offices including Capital Region Treasury.
- iv) Divisional Sub Treasuries/Sub Treasuries.

### **Responsibilities of the Director of Treasuries and Accounts**

A) The Director of Treasuries and Accounts, or the Additional Director/Joint Director/Deputy Director of Treasuries and Accounts shall inspect the District Treasury & Accounts Office once a year. The Inspecting Officer should see during his inspection of the Treasury & Accounts Office that stock of obsolete/dilapidated/ mutilated stamps stocked in District Treasury & Accounts Offices should be disposed off as per rules. (Annexure I to Appendix 4 contains the detailed rules prescribed by the Government for the inspection of District Treasury & Accounts Offices.)

He shall prepare a report as to whether the rules relating to Safe Custody Articles are closely followed, whether the registers are in good order and kept up-to-date and generally as to the working of the treasury.

(B) The Director of Treasuries and Accounts or Additional Dir./Joint Director/Deputy Director of Treasuries and Accounts should examine the stock of stamps, Opium, and other items in safe custody physically until they are disposed off atleast once in every six months. Shall give direction for disposal of old and mutilated/ dilapidated/obsolete stocks of stamps available in certain District



Treasury & Accounts Offices as per rules.

(C) When a Treasury irregularity is brought to the notice of the Director of Treasuries and Accounts by the Accountant-General, the Director of Treasuries and Accounts shall order an investigation with a view to fixing responsibility for the irregularity committed and seeing what steps should be taken to avoid recurrence of such irregularities. The result of investigation shall be intimated to the Accountant-General.

(D) The Deposit Registers should personally be examined physically as well as online once in a half year to ensure that they are kept in accordance with the rules prescribed for the purpose in the Andhra Pradesh Account Code or elsewhere. The Director of Treasuries and Accounts or Addl Dir./Joint Director/ Deputy Director of Treasuries and Accounts should examine the registers.

(E) Appendix 4 contains the detailed rules prescribed by the Government for the inspection of District Treasuries. The Director of Treasuries and Accounts/Additional Director/Joint Director/ Deputy Director of Treasuries and Accounts should see during his inspection of the District Treasuries & Accounts Office that stock of obsolete/ dilapidated/ mutilated stamps stocked in District Treasury & Accounts Offices should be disposed off as per rules.

### **Accounts Branch's in Heads of Departments**

**T.R. 4.** There shall be an Accounts Branch in every Head of the Department headed by Additional Director/Joint Director/Chief Accounts Officer/Accounts Officer/Asst. Accounts Officer to deal with the affairs of Budget, Accounts, Reconciliation, Auditing and other duties related to Finances such as Pensions and Internal Audit of the Department in a professional and accountable manner. Head of the Accounts Branch shall render advice to the Head of the Department in Financial Accounting and Auditing matters, pensions and Internal Audit.

**Treasuries & Accounts Service Officers in Government Corporations/Societies/Autonomous bodies/Universities/Offices which requisitions the services of T& A officers and Staff.**

**T.R. 5.** Certain posts in major expenditure departments shall be earmarked to the Officers of Treasuries & Accounts department, particularly with reference to the quantum of financial transactions. These shall be in addition to Accounts branches existing in HODs. Such representations shall exist in the offices of District Social

Welfare officer, District BC Welfare Officer, Superintendent of prohibition and excise and Chief Planning Officer, etc.,

In order to ensure proper accounting procedures and financial propriety in spending in the Government Corporations/ Societies/Universities/ Autonomous bodies such as APVVP, SSA, RMSA, SEB and DWAMA, Etc. certain posts shall be earmarked for the Officers of Treasuries & Accounts Dept. and they shall be deployed on foreign service terms and conditions. They shall act as adviser in budgeting, accounting, Reconciliation, and internal audit of respective departments/Corporations/Societies/Universities/Autonomous bodies/ Offices which requisitions the services of T& A officers and Staff.

### **District Treasury & Accounts Offices**

**T.R.6.** Unless the Government, after consultation with the Accountant-General, otherwise direct in any special case, there shall be a treasury in every district.

The District Treasuries & Accounts Offices, the Divisional Sub Treasuries/Sub-Treasuries which are subordinate to each District Treasuries & Accounts Office are shown in Appendix 5.

### **Responsibilities of the District Treasuries & Accounts Officer**

1. The District Treasuries & Accounts Officer is incharge of the treasury and is personally responsible to the Government for the due accounting of all moneys received into and paid out of the Government Account through online. The Treasury Officer shall be in immediate executive control of the treasury and attend to the day-to-day administration of the treasury in accordance with the Treasury Rules, and the instructions issued by the Government and the Accountant-General from time to time. He shall pay immediate attention to all communications from the Accountant-General and implicitly obey the instructions issued by the latter.

2. The Treasuries & Accounts Officer shall see that no favoritism is shown to any one in regard to the facilities for doing business at the treasury.

3. No person unconnected with the treasury should be allowed admission into Strong Room of the Treasury on any pretense

4. A Government servant who may be appointed to be in independent charge of a treasury shall undergo the training as per the instructions contained in

Appendix 3 before such appointment.

5. When a new District Treasuries & Accounts Officer is appointed to a district, he shall verify and submit the charge Certificate to the Accountant-General in Form 1 and shall show the details of articles held in the treasury for safe custody.

6. The new District Treasury & Accounts Officer shall take charge from the outgoing District Treasury & Accounts Officer a note prepared by him indicating his general impressions on the working of the District Treasury & Accounts Office with special reference to any important item of work to be attended to immediately as it comes to his knowledge.

**T.R.7.** The Pay and Accounts Officer, located in the State Capital shall perform the duties of a treasury in respect of claims against the Government falling due for disbursement in respect of the Secretariat and Offices of HoD in the State Capital. The PAO shall follow the Audit principles and Rules in this connection, insofar as they are not repugnant to the Andhra Pradesh Treasury Rules.

**T.R. 8.** There shall also be A.P. State Capital Region Treasury in the State Capital in the capacity of a District Treasury for conducting the transactions of State headquarters offices not covered by the Pay and Accounts Office and Pay and Accounts Office (works). The “A.P. State Capital Region Treasury” shall deal with the following activities:

1. Accounting of receipts collected in electronic and physical modes,
2. Adjustment Bills and PD accounts of all HODs and Secretariat departments of Amaravati area,
3. Payment of Pensions to the Employees Retired from the HODs and Secretariat Departments of Amaravati area.
4. Payment of Pensions to Legislators
5. Processing of Alternation Memoranda.

**T.R. 9.** No Treasury shall make any cash transactions. All payments such as salaries, pensions and contingent charges should be credited into Bank.

**T.R. 10.** The Treasury Officer shall be under the general control of the Director of Treasuries and Accounts while the immediate Executive control shall vest in the District Treasuries and Accounts Officer who shall be subordinate to the Director of Treasuries and Accounts. The District Treasuries and Accounts Officer shall be responsible for the proper observance of the procedure prescribed by or

under the rules and for the punctual submission of all returns required from the treasury by the Director of Treasuries and Accounts, the Government, the Accountant-General and the Reserve Bank of India.

### ***Monthly Accounts***

**T.R.11.** On receipt of daybooks online from all the Sub Treasuries in the District the DTAO shall prepare the day book of his office online , consolidate with the data received from the Sub Treasuries and prepare the monthly account and render it to the Accountant General.

The Accountant-General has issued the following directions (Account rendering modified as accepted by AG) :—

Rendering of monthly account is computerized upon introduction of online receipt and expenditure modules for treasury transactions. All the transactions are captured in the online system as and when they occur in the Treasuries/PAO and automatically reconciled with reference to the bank scrolls. The Account shall be processed centrally in the system to generate Monthly Account, Rendering Unit wise and the same shall be provided to respective Account Rendering Units. The authorised officials in Account Rendering Units i.e., District Treasury & Accounts Offices/Pay and Accounts Office in capital area/ Pay and Accounts Offices (works) shall verify and certify the monthly account electronically. All such certified Accounts shall be transferred to Accountant General electronically duly integrating State Centralised Processing System with that of Accountant General as per the standard integration procedures agreed by both parties.

9 Reports in PDF format from all DTAOs/PAO/ PAO(w) are being sent to AG.

1. Main Account(MA)
2. Deposits with Reserve Bank(RBD)
3. Sub-Account-Wise Abstract for Receipts
4. Sub-Account-Wise Abstract for Payments
5. List of Receipts (LOR)
6. List of Payments (LOP)
7. GPF Schedules Report
8. LOAN Schedules Report
9. Plus and Minus Memorandum Report

The Accountant General shall consume the accounts files provided by the

Central processing system of the state into their system and process them as per their requirement.

**T.R. 12.** The responsibilities of the Director of Treasuries and Accounts and the District Treasuries and Accounts Officer for business of the treasury shall be such as may be defined in accordance with such rules as the Finance Minister may approve, after consultation with the Accountant-General.

**T.R. 13.** No portion of the responsibility for the proper management and working of treasuries shall devolve upon the officers of the Accountant General of the State. The inspection of treasuries by officers of the Accountant General of the State shall not relieve the Director of Treasuries and Accounts of his responsibilities for management and inspection.

### **Divisional Sub Treasuries /Sub Treasuries**

**T.R. 14.** If the requirements of the public business make necessary the establishment of one or more Divisional Sub-treasuries/Sub-treasuries under a District Treasury & Accounts Office, the arrangements for the administration thereof and for the proper conduct of business therein shall be such, as may be prescribed by the Finance Minister after consultation with the Accountant-General. The accounts of receipt and payments at a Divisional Sub Treasury/Sub-treasury must be included monthly in the accounts of the District Treasury.

**T.R 15.** There shall ordinarily be a Divisional Sub-treasury at the headquarters of every Revenue Division and a Sub Treasury at the Headquarters of a Revenue Mandal. The Divisional Sub Treasuries/Sub-Treasuries which are subordinate to each District Treasuries & Accounts Office are shown in Appendix 5.

(1) The Assistant Treasury Officer, is the head of the Divisional Sub-treasury. The Senior-most STO shall hold another set of the Divisional Sub-treasury double lock keys (Double Lock Officer.) The second STO or the Senior most trained Senior Accountant shall be the Double Lock officer as an alternative in the event of Double Officer (Senior S.T.O) going on leave or otherwise.

(2) The Sub-treasury Officer is the head of the Sub-treasury. The Senior-most trained Senior Accountant shall hold another set of the Sub-treasury double lock keys (Double Lock Officer). Junior Accountant of a Sub Treasury (Senior most, in case more than one Junior Accountant exists in the Sub Treasury or the one Junior Accountant in case of only one post of Junior Accountant exists) shall be the Double

Lock officer as a last alternative in the event of Double Officer (Senior Accountant) going on leave or otherwise.

(3) The Asst, Treasury Officer/ Sub-treasury Officer shall be personally responsible to the District Treasuries & Accounts Officer for the safe custody of stamps, securities and other Government property.

~~S.R.6~~ (4) The Asst, Treasury Officer/ Sub-treasury Officer shall see that no favoritism is shown to any one in regard to the facilities for doing business at the treasury.

### **Rendering Monthly Account**

**T.R. 16** On Receipt of debit and credit notification from Reserve Bank of India the Sub Treasury Officer concerned has to prepare the day book online duly adding the adjustments, close the day book and submit the same to the District Treasuries & Accounts Officer through biometric authentication every day.

Rendering of monthly account is computerized upon introduction of online receipt and expenditure modules for treasury transactions. All the transactions are captured in the online system as and when they occur in the Treasuries/PAO and automatically reconciled with reference to the bank scrolls. The Account shall be processed centrally in the system to generate Monthly Account, Rendering Unit wise and the same shall be provided to respective Account Rendering Units. The authorised officials in Account Rendering Units i.e., District Treasury & Accounts Offices/Pay and Accounts Office in capital area/ Pay and Accounts Offices (works) shall verify and certify the monthly account electronically. All such certified Accounts shall be transferred to Accountant General electronically duly integrating State Centralised Processing System with that of Accountant General as per the standard integration procedures agreed by both parties.

9 Reports in PDF format from all DTAOs/PAO/ PAO(w) are being sent to AG.

1. Main Account(MA)
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4. Sub-Account-Wise Abstract for Payments
5. List of Receipts (LOR)
6. List of Payments (LOP)
7. GPF Schedules Report
8. LOAN Schedules Report

## 9. Plus and Minus Memorandum Report

The Accountant General shall consume the accounts files provided by the Central processing system of the state into their system and process them as per their requirement.

### **Inspection of Sub-treasuries**

**T.R. 17.** The District Treasuries & Accounts Officer should conduct the technical examination of Sub-treasuries atleast once in a calendar year. (Annexure II to Appendix 4 contains the detailed rules prescribed by the Government for the inspection of Sub-treasuries by the District Treasuries & Accounts Officer.)

**T.R. 18.** Sub-treasuries will be inspected by an officer of the Indian Audit Department (Accountant General), if circumstances render it necessary.

### **Office of the Accountant-General**

**T.R. 19** (a)The office of the Accountant-General may, with the consent of, and subject to such condition as may be prescribed by the Comptroller and Auditor-General of India, perform all or any prescribed part of the duties of a treasury in respect of claims against the Government that may fall due disbursement and moneys that may be tendered for credit to the Government Account, at the headquarters of the Government at State Capital.

(b) Each District Treasury & Accounts office/Divisional Sub Treasury/Sub Treasury will be inspected periodically by an officer of the Indian Audit Department. A brief report of each inspection will be drawn up and sent to the Director of Treasuries and Accounts. Accordingly, the Director of Treasuries and Accounts should pass such orders as he considers necessary on the report and send a copy of these orders to the Accountant- General, who will finally dispose off the report. Points which cannot be settled between the Accountant-General and the Director of Treasuries and Accounts and all important irregularities will be reported to Government by the Accountant-General.

(c) The Accountant-General will include a summary of the general results of the inspection in his Annual Review of the working of Treasuries submitted to the Government through the Director of Treasuries and Accounts.

## **Chapter 3**

### **Receipts**

#### **Location of Moneys standing in the Government Account**

**T.R. 20.** Moneys standing in the Government account must be held in the Bank, except as provided in T.R. 22. Money deposited in the Bank shall be considered as one general fund held in the books of the Bank on behalf of the state.

(i) The deposit of moneys in the bank shall be governed by the terms of agreement between the Governor and Bank including payment aggregators of other banks permitted by the Government for specific or all services from time to time.

(ii) All such remittances are pooled into the Government of Andhra Pradesh's eReceipts account at RBI. RBI will submit the consolidated EOD (end of day) scroll and Accounts Statement for these receipts through the e-Kuber platform. The operations of SBIMOPS, PayU and RBI e-kuber will be governed by the memorandum of understandings with the respective parties.

(iii) The agreement between the Governor and the Reserve Bank of India is printed as Appendix 1. The State Bank of India (Appendix 2) or any other Bank approved by the Government from time to time shall act as agent of Reserve Bank of India.

(iv) A branch of the State Bank of India or any other Bank approved by the Government which conducts treasury business should be kept open for the transaction of that business on a recognized holiday if the Collectors request the Branch Manager to keep it open for that purpose. Similarly, if on mobilization or in an emergency not entailing mobilization, the Station Commander makes a written request to the Collector that the Bank should be kept open for four specified consecutive days for transacting military official business, the Collector shall ask the Branch Manager to comply with the request and a report of this action should be forwarded to the State Government. The Bank shall be kept open on holidays and beyond working hours with the orders of the Dist. Collector, for the sake of conducting Government Official business such as collection of receipts during the month of March at the close of the Financial year.

#### **Payment of moneys into the Government Account**

**T.R. 21.** All moneys, as defined in Art. 266, 267 or 284 of the



Constitution, received by or tendered to Government servants in their official capacity shall, without undue delay, be paid in full into the treasury or into the Bank. Moneys received as aforesaid shall not be appropriated to meet departmental expenditure, nor otherwise kept from Government Account. No Department of Government shall keep any moneys received by it out of Government Account. If any question arises whether moneys received by Government servants in any capacity form part of the Government Account or not, the question will be referred to the Government, whose decision shall be final.

### **Appropriation of Departmental Receipts for Departmental Expenditure**

**T.R. 22.** Direct appropriation of departmental receipts for departmental expenditure is authorized in the following cases:-

(a) Moneys received on account of the service of summonses, diet money of witnesses and similar purposes in civil, revenue and criminal cases and in Registration Department, for payment of charges for which the moneys have been received.

(1) Moneys received in Civil Court on account of—

- (i) Commissioner's fees;
- (ii) Fees for copying maps, plans and genealogical trees;
- (iii) Judgement-debtors subsistence money;
- (iv) Petty items such as money order commission for the transmission of Commissioner's fees, tom-tom charges, charges for the conveyance of attached property, charges for feeding attached cattle, postage and other charges for calling for records for reference, and for the transmission of decree to other Courts for execution; and
- (v) Other similar items ordered by the High Court.

(2) Process fees levied under Section 36 of the Indian Registration Act, 1908 (India Act XVI of 1908).

(3) Fees levied for the preparation of copies of maps, plans or record under

Article 14 of the Registration Table of Fees.

(4) Process fees levied by Village Panchayat Courts for payment to the establishment employed in the service of process. The President of the Court should not keep with him more than Rs.200/- at any time and he should pay any amount in excess to this limit into the Treasury or the Bank at once.

All such moneys should, however, be forthwith paid in full into the Treasury or the Bank, if the disbursement or refund is not likely to be made within a month. Amounts not disbursed or refunded within a month from the date of receipt should also be paid in full into the Treasury or the Bank.

(b) Maintenance amounts deposited in Court under Section 488 of the Code of Criminal Procedure, 1898 (V of 1898), for payment to the parties concerned.

(c) Fees received by Government servants appointed as Notaries Public under the Negotiable Instruments Act, 1881 (XXVI of 1881), to defray legal expenses incurred by them in the discharge of their duties as such Notaries Public.

(d) Monies received by the Department of Protocol on the basis of the flat rates fixed for light refreshments may be utilised by the Department of Protocol for making cash purchases etc., if necessary for the purpose, and the balance amount should be credited to Government by the Department of Protocol .

(e) Advances received from other departments for arranging lunches, dinners etc., may be utilized by the Department of Protocol for making purchases etc., if necessary for the purpose, and the balance, if any left after settling all concerned bills, should be refunded by the Department of Protocol to the concerned Department.

(f) “Initial deposits made by intending bidders at auction sale of fancy number in Transport Department or any similar service provided by any department, for returning money to the unsuccessful bidders at the close of the bidding process. The deposit pertaining to the successful bidder shall be remitted into Government account on the same day. However, the departments shall take permission from the Government in Finance Department before implementing such practice.

### **Investment of Moneys Withdrawn from the Government Account**

**T.R. 23.** A Government servant may not deposit the money withdrawn

from the Government Account under the provisions of Section VII of these rules. (TRs 12 to 32) in a Bank except with the special permission of the Government.

**T.R. 24.** Moneys withdrawn from the Government Account under proper authority for the purpose of investment should be invested in the securities of the Government or of the Central Government or in Fixed Deposit with any bank permitted by the Government from time to time, in the absence of any statutory provision or statutory rule governing the manner of investment and of any specific instructions by the Government governing the particular case.

**T.R. 25.** If, however, a Government servant is empowered to invest any such money by statutory provision or statutory rule which requires that he should invest them in a specified manner, he should invest them in that manner.

#### **RECEIPT OF MONEYS BY GOVERNMENT SERVANTS**

**T.R. 26.** The procedure to be adopted by the Government servants, the treasury and the Bank in receiving moneys on account of the revenues of the State, granting receipts for such moneys and paying them into the Government Account, shall be as prescribed by the Finance Minister after consultation with the Accountant-General.

The procedure so prescribed shall, among other matters, contain provisions so as to secure that—

(i) any person paying money into the government account shall present with it a memorandum (challan) prescribed. It shall show clearly the nature of the payment, the person or Government servant on whose account it is made and shall contain all the information necessary for the preparation of the receipt to be given in exchange and for the proper accounts classification of the credit and its allocation between Government and departments concerned;

(ii) at places where the money is to be deposited in bank, the challan referred to in clause (i) above, shall, except where otherwise provided, be generated by the remitter in the electronic system designated by the Government for this purpose with an authorised communication to the bank to receive the money either in cash, or in instruments like cheque/DD or electronic settlement to grant a receipt.

(a) If a user department/remitter intends to make payments towards the Government dues, by any electronic payment methods viz., Internet banking, Credit cards, Debit cards, Unified payment Interface, NEFT/RTGS or any

other method using the payment aggregator services provided by the third parties like RBI, Banks, NBFCs or any other payment aggregators permitted by the Government in Finance Department, shall make such payments directly in the electronic system authorized by the Finance department for this purpose. However, to ensure timeliness and accuracy, the revenue collecting departments may extend online payment services duly integrating with the electronic system authorized by the Finance Department.

(G.O.Ms.No. 52 Fin (HRVI-TA-A&L-TFR)Dept. Dt. 24.4.2018)

(iii) If a cheque or a Demand Draft on a Bank is accepted in payment of Government dues under any rules, unless the Government otherwise direct in any special case or class of cases, a receipt for the actual cheque/DD only shall be given, but the formal receipt for payment shall not be delivered until the cheque has been accepted by the Bank on which it was drawn; and

(iv) At places where the money is to be deposited in the Bank, the advices of receipts which according to any provision made under this rule, have to be sent to public officers or departments and consolidated receipts or certificates of receipts, required by any such provision to be given to any public officer or department, shall be given by the treasury and not the Bank except in special cases, within the concurrence in each of the Bank.

(v) At places where the money is to be deposited in the bank in the form of cash or cheques/ Demand Drafts or any electronic methods specified under (ii) above, the fact of receipt of money has to be sent to Treasury in the form of electronic acknowledgement to the electronic system authorized by the Finance Department instantaneously on receipt of money. Such electronic system of Finance Department shall communicate the receipt of money automatically to the respective departmental systems integrated with it immediately.

(vi) All the payment aggregators/banks permitted for collection of receipts by integration the Finance Department system shall report the challans collected throughout the day to the agency bank authorized by the Government i.e., State Bank of India. State Bank of India in turn, shall report all the transactions to RBI through its designated system i.e., e-Kuber. RBI, shall at the end of the day, furnish a consolidated receipts scroll to the Finance Department electronically.

**T.R. 27.** A cheque received under this rule shall be treated as a final payment, only after it has been met and the amount has been actually credited to the Government.

**T.R. 28.** When a Government servant is permitted to handle in his official capacity the moneys received not on behalf of the Government directly but in connection with the affairs of a Government Institution. Only moneys that are received as caution or security deposits from students, apprentices and others and also all other classes of fees realized from students in Government Educational Institutions for extracurricular activities such as games, riding, boating, clothing, students' clubs, hostels etc., should be included in the Government Account.

**T.R. 29.** When a Government servant is permitted to handle in his official capacity the moneys of a Society or Body not connected with a Government Institution, the moneys should be included in the Government Account only if the Government servant who handles them solely responsible for administration of the funds of the Society or Body and his responsibility is not merely that of a member or office-bearer of the executive committee which administers the society or body. Such cases should be rare and it should generally be possible to avoid such undivided responsibility.

When funds are raised from the general public for a public purpose such as leprosy relief, anti-tuberculosis measures, the Government will decide in each case whether the moneys should be included in the Government Account or not.

**T.R. 30.** The following non-Government funds administered by the Director General & Inspector General of Police may be kept outside the Public Account.

1. Widow Fund.
2. Sports Fund.
3. Education Fund.
4. Welfare Fund.

**T.R. 31.** When a Government servant administers moneys relating to endowments, such as those for the grant of medals, prizes, scholarships, etc., in Government educational institutions, where the corpus of the endowment is itself invested outside the Government Account and the income from the endowments is not utilized for the maintenance of a Govt. institution, the interest on the endowments or other receipts connected with it should not be included in the Government Account.

**T.R. 32.** When the moneys of the society or body are included in the Government Account, a personal deposit account shall be opened in the treasury in

the name of the Government servant concerned. When any such case arises, the Government servant concerned shall apply at once to the Government through the proper channel for the opening of a personal deposit account in his name in the treasury for the purpose, if the Government have not already issued orders on the point when giving him to handle the permission moneys in his official capacity.

**T.R. 33.** When a Government servant is permitted to handle any money in his official capacity without including it in the Government Account, he shall take care to see that such money is kept separate and not mixed up with moneys forming part of the revenues of the State and he shall account for it separately.

**T.R. 34.** A Government servant shall not place any private money in a cash chest used for keeping money received in his official capacity.

### **Receipt of moneys by mufassil Civil Courts**

**T.R. 35.** In certain cases, specified by the High Court in which money can be disbursed forthwith, (e.g., money paid by suitors for the service of summonses and diet money of witnesses), deposits are received direct at the Court and the parties are not required to pay the money into the Government Account. A person who wishes to make any such deposit should present with the money a receipt in the prescribed form stating fully the particulars and the purpose of the deposit. The officer of the Court who is authorized to receive the money should receive it, sign the receipt and return it at once to the depositor.

### **Receipt of moneys by Government servants in the Public Works Departments (R&B, Panchayat Raj, Water Sources etc.,)**

**T.R. 36.** Only Divisional Officers, Sub-divisional Officers and other Government servants specially authorized by the Government have power to issue final receipts for money received on behalf of the Government.

**T.R. 37.** The Senior Accountant/Junior Accountant may receive money, when specially authorized to do so by the Divisional or Sub-divisional Officer or other government servants specially authorised by the Government. Whenever he does so, he should promptly issue a receipt in Form 2 in confirmation of each receipt signed by the Divisional or Sub-divisional Officer or other government servants specially authorised by the Government, as the case may be, and issued to the payer.

**T.R. 38.** When a Section Officer/AE/AEEs incharge of Sections collects

revenue from parties to whom grass plots, fruit trees, padugai lands, canal berths, rents of Inspection bungalows etc., are leased or receives money from the sale of materials, etc., shall remit the collection (generally at the end of the month duly enclosing the statement item wise) through the citizen challan module of Electronic system approved by the Government in the respective Division DDO code and the original challan copy printed from the system shall be submitted to the Divisional office.

(1) The forms for receipts ( Form 2) should be printed and bound in books in such a way that the copy to be issued to the party as a receipt. The pages of the books should be machine numbered.

(2) Every receipt book should be carefully examined by the Government servant concerned immediately on receipt and the number of forms in the book should be counted and a certificate of count should be recorded in the following form which will be printed in the inner side of the outer cover of the book.

**Certificate**

“The receipts in book No are complete and in consecutive order”

Dated .....

Signature.....

Designation.....

**Receipt of moneys by Electricity Department.**

**T.R. 39** Moneys received in the Electricity Department may be classified as shown below:

(i) **Payments for power supplied to consumers of low tension supply:**

The permanent receipts should be written up along with the bills and signed (either by hand or by means of a facsimile signature stamp) by the Assistant Accounts Officer of the operating system, if there is an Assistant Accounts Officer, and otherwise by some other duly authorized Government servant. Money may be collected on such bills both at headquarters and at outstations. The permanent receipts should be handed over to the Bill Collectors or other collection staff (where there are no Bill Collectors), but the abstract of receipts should be retained by the Supervisor, Engineer or Accountant, as the case may be. The collecting staff should collect the revenues, issue the permanent receipts and at the same time enter full details of the collections in the Bill Collector’s Remittance Challan. The money collected should be

remitted promptly into the treasury with a challan in duplicate or paid to the Central Office with the Bill-collector's Remittance Challan in accordance with the departmental orders. The Supervisor, Engineer or Accountant concerned should countersign the Bill Collector's Remittance Challan after completing the abstract of the receipt in respect of the day's collections.

- (ii) **Payments for power supplied to consumers of high-tension supply,**
- (iii) **Hire purchase and hire receipts, and**
- (iv) **Other receipts (e.g., deposits, receipts for testing, reconditioning oil, meter testing and service connections, and shop-keepers rents.)**

The permanent receipts should be written up along with the bills, but should be kept unsigned in the custody of the Cashier at headquarters. Amounts collected at headquarters should be taken directly into the cash book and permanent receipts issued at once. In respect of collections made at outstations, the Supervisor, Engineer or Accountant, as the case may be, should sign and issue temporary receipts at once, enter the amounts simultaneously in the petty cash book, with full details and remit them promptly into the treasury with a challan in duplicate or at intervals to the Central Office. In either case, he should send the cash book with the treasury challans and/or cash collections to the Central Office at intervals in accordance with the departmental orders. On receiving the petty cash books, etc., the officer in charge of the cash book should incorporate the transactions in the cash book and send the permanent receipts relating to the collections to the Government servant who signed the temporary receipts for transmission to the payers.

**T.R. 40.** When a Bank receives any money from a private party for credit to the Government, it shall receive it only in one or more of the following forms:

- (i) Legal tender coin,
- (ii) Legal tender currency or Bank notes,
- (iii) Reserve Bank Drafts duly endorsed by the party concerned for credit to the Government.
- (iv) Crossed cheques drawn on a bank in any other place in India where there is a branch of State Bank of India and any bank approved as Agent



of RBI by the Government from time to time provided that the payment is to be made at any branch of the State Bank of India or any Bank approved by the Government from time to time for collection of receipts throughout India.

Every payment into the Bank for credit to the Government account shall be accompanied by a memorandum or online challan containing all the particulars necessary for crediting the amount correctly into the Government Account and preparing a receipt to be given to the payer. the Bank shall receive the money and give a receipt to the payer and the treasury shall bring the payment into account.

When a private person makes a payment into the Bank on Government Account, the challan shall, in the absence of any special rule or order to the contrary, shall be filled in Online through receipts module of electronic system (Citizen Challan) approved by the Government and paid at the Bank or payment shall be made through online account.

**T.R. 41.** Whenever a Government servant sends a PD Bill/Bill online through adjustment module duly selecting the head of account to which the amount to be adjusted for credit to the Government/Local body, the Treasury Officer shall approve the bill duly verifying the adjustment particulars. If the Government servant/Treasury Officer approves a PD Bill/ Bill by cash, he shall be held primarily responsible for any loss which may occur if the Bill/PD Bill is paid in cash.

### **Challans**

**T.R. 42.** (a)The online challans which accompanies a payment of money into the treasury or the Bank shall contain full information as to—

- (1) the nature of the payment,
- (2) the amount paid,
- (3) the Government servant or other person on whose account the payment is made,
- (4) the head of account to which the amount should be credited, and
- (5) the allocation of the amount between Government and departments, if any such allocation has to be made.
- (6) Any person paying money through the Bank on Government Account to the credit of Public Works Department shall select the PWD module from the dropdown in the online receipt module.

(b) When a payment to the Government is to be credited partly to one head

of account and partly to another, a separate challan shall ordinarily be presented for the amount to be credited to each head. If however, two or more credits relating to the same transaction are so closely connected that it would be inconvenient to use separate challans for them, they shall be entered on the same challan.

(c) The challan shall be prepared in Form prescribed under these rules or in a departmental Manual or Code. These forms shall be in both English and the principal language of the district concerned.

(d) When a payment is made partly in cash and partly by cheque the amounts paid in cash and by cheque respectively shall not be included on the same challan.

e) The challan shall be remitted online through receipt module of electronic system approved by the Government. After remittance a copy of the challan may be printed and kept with the remitter for his office record. The Treasury will check the receipt saved online when necessary i.e., during repayment or reconciliation. When a private person pays money into the Government account, he shall use the Citizen Challan in online receipts module. The receipt shall be printed by the private party for his record. The Treasury will check the receipt saved online when necessary for verification. The Departmental officers will get the credit saved online in the receipts statement pertaining to his office (DDO code).

(f) A single challan shall be presented online on account of State Excise.

(g) (i) An electrical licensee shall present online through Citizen Challan in online receipts module of CFMS on account of electricity duty. He shall take a copy of the print out in support of his remittance to present the same to the authority issuing license. The receipt will be saved in the system so that Treasury can verify during reconciliation.

The Director Electrical Safety may reconcile the departmental figures in the Treasurer. Discrepancies if any shall have to be investigated and the departmental figures with particulars of challans shall be communicated to the District Treasuries & Accounts Officer for verification with reference to online data of remittances.

(ii) An agent or dealer of an oil distributing company shall present online through Citizen Challan in online receipts module on account of fees for the issue of packed petrol storage licenses. He shall take a copy of the print out in support of his

remittance to present the same to the authority issuing license. The receipt will be saved in the system so that Treasury can verify during reconciliation.

(iii) A person making a payment under the GST Act, the AP Entertainments Tax Act, 1939 the Andhra Pradesh Motor Vehicles Taxation Act, 1963, shall present a challan through Citizen Challan in online receipts module of CFMS, irrespective of the fact whether the departmental officer concerned is resident at the same station or not.

Departmental officers who collect and remit into the Treasury the GST equivalent collected on sales of goods shall fill the challans online and remit the GST collected. The Commercial Tax Officer of the district, get the online confirmation of receipt for reconciliation.

“The concerned authorities, who realize the GST dues of other States, should remit the amount so realized through a Crossed Bank Draft in the name of the Commissioner of State Tax/Commercial Taxes & GST as the case may be, of the State to which the amount relates and send the draft to that concerned Commissioner without any delay”.

(iv) Payments by Government Pleaders and Pleaders doing Government work in the mufassil shall be made through online challans in all cases. The Pleader shall take a print out in proof of remittance for his record. The pleader shall attach the original copy of his report to be submitted to the Collector

(v) Payments made into the treasuries of the amounts collected by Bench Courts towards the taxes and other dues creditable to municipalities shall be made through online challans in all cases. The Bench Court will take a printout of challan remitted for its record; the credit will also be sent online by the system to the municipality concerned immediately after payment is made into the Treasury.

(vi) The National Highways and Forest Departments when paying amounts due under the Motor Vehicles Act should present online challans, and take a printout of challan copy for record in the office of the remitter. The original credit will be sent to the Police Department online by the System.

(vii) Local bodies when paying amounts towards the cost of maintenance of bore-wells and pumps under the Rural Water Supply Scheme should present challans online and take a printout of the challan after remittance in his office for reconciliation. The original credit will be sent online by the system to the departmental officer concerned.

(viii) A local body should, when remitting the library cess collections, present a challan online through Online receipts module. It shall take a print out of the challan for office record. The local body should send the original copy of the challan to the Secretary of the local library concerned, as an intimation of the credit.

(ix) The Electricity Department when paying amounts for Vehicle Taxes, Boiler Fees and Factory line fees, shall present challans online through receipts module. The department shall take a printout of the challan remitted for record and reconciliation. The Treasury will have the credit online for verification and reconciliation.

(x) An Operator of a Motor Vehicle making payment through Bank towards tax or fees, shall fill the challan online through receipts module. The remitter shall take a printout of the challan remitted for record and reconciliation. The Treasury will have the credit online for verification and reconciliation. The amount remitted through online challan will be available in the DDO code of the Regional Transport Authority.

(xi) Co-operative Housing Societies when making payment into the Treasury towards the Principal and interest of Government loans should present challans online through online receipts module. The remitter shall take a printout of the challan remitted and kept for reconciliation. The Treasury will have the challan online for verification and reconciliation.

(xii) A person when making remittances towards principal and interest of Govt. loans sanctioned under Mulberry Cultivation Rules should present challans online through citizen challan module of Online Receipt Module. The person shall take a printout of the challan remitted and kept for reconciliation. The Treasury will have the challan online for verification and reconciliation. The amount remitted through online challan will be available in the DDO code of the Department officer concerned.

(xiii) The Challan accompanying the deposit of rent under the Andhra Pradesh Building Lease, Rent, Eviction Control Act, 1961 shall be remitted online through online receipts module. The remitter shall take a printout of the challan remitted and kept for reconciliation. The Treasury will have the challan online for verification and reconciliation. The amount remitted through online challan will be available in the DDO code of the Department officer/Controller .

(xiv) All remittances in respect of survey charges R.R.R. remittances,

Boundary Pillars, Hired Labor and Ryots share of demarcation, should be made by presenting online challans through Online receipt module.

(xv) A private person making payment through Bank towards remittances in P.W.D (P.R, R&B, Water Resources etc., depts) and Electricity Departments shall present challan online through Citizen Challan Module, duly filling the relevant particulars such as the name of the Division, name of the particular Branch of the P.W.D such as Water Resources, Roads and Buildings, Panchayat Raj, Public Health, Investigation, Survey, Electricity, and Head Quarters of the Division, to avoid misclassification of Challans not containing the above particulars. The remitter shall take a printout of the challan remitted and keep for reconciliation. The Treasury will have the challan online for verification and reconciliation. The amount remitted through online challan will be available in the DDO code of the Divisions/Department concerned for prompt adjustment of amount to final head.

(xvi) A challan shall be presented online through Citizen Challan module by a private person/Tahsildar/MPDO for payment through the Bank to the credit of Local Funds or to Government account towards the principal and interest on the Loans and Advances sanctioned by the Local Bodies or the State Government. The private person/Tahsildar/MPDO shall take out a printout for verification and reconciliation.

(xvii) A person making a payment through the Bank under the Andhra Pradesh Non-Agricultural Lands Act, 1963 shall present a challan online through Citizen Challan module irrespective of the fact whether the departmental officer concerned is resident at the same station or not. The remitter shall take a printout of the challan remitted and keep for reconciliation. The Treasury will have the challan online for verification and reconciliation. The amount remitted through online challan will be available in the DDO code of the Revenue Department.

(xix) Local bodies and private persons while paying amounts towards the cost of fertilizers and other commodities under the Manures and Fertilizers Schemes relating to “505. Capital Outlay” should present challans online through online receipts module.

(h) When a payment relating to service taxes like water, drainage, lighting and scavenging taxes for residential buildings (Quarters) occupied by Government servants, the particulars prescribed in Form 8 shall be recorded in the online challans.

(1) Any person making payment by means of online challan into Government account to the credit of State Public Works Department shall select the relevant Department (PR, R&B Water Sources etc) from in the dropdown menu of the departments from online receipts module.

**T.R. 43.** Fines levied by Magistrates in respect of which the Government pay grants-in-aid to local bodies and other authorities should be shown separately in online challans under a distinct head “Fines for which compensation is payable to local bodies and others”. Fines levied under the Andhra Pradesh Motor Vehicles Taxation Act, 1963 as adopted by the Government should also be shown under a separate head.

**T.R. 44.** When any amount is paid to the Government in respect of a loan or advance made by the Government, the purpose of remittance in the online challan should contain the date and amount of the loan or advance or other particulars sufficient to identify it. Separate online challan shall be used for remittance of principal and interest.

**T.R. 45.** When a municipality or other local body makes a deposit at the instance of the Public Works Department (PR, R&B, Water Resources etc.,) to meet the cost of a work to be done by that department and pays the amount through the Bank, in the online challan it should be clearly stated in the purpose field, the name of the Public Works Department division to which the amount is to be credited and the work to which the deposit relates.

The Divisional Officers should mention specifically regarding the name of the department such as PR, R&B, Water Resources etc., when making remittances should also indicate the name of the Public Works or Highways Division in the online challans relating to their respective divisions.

**T.R. 46.** A person who wishes to pay any money into a mufassil Civil Court with a treasury which transact its cash business through the Bank shall fill in the online challan through receipt module of electronic system approved by the Government” and pay the money through online transfer, Credit Card, Debit Card /over the counter of any SBI.

### **Numbering of challans**

**T.R. 47.** The Challan numbers shall be generated automatically through the system in online receipts module while remitting the payments.

**T.R. 48.** The banking accounts of all personal deposits and Local Funds except Gram Panchayat and Mandala Praja Parishads will be kept at the Bank in places where the Bank conducts the cash business of the Treasury. The administrators of these accounts or private persons may present online challan through online receipts module for payment of moneys into these accounts.

Every PD online bill for credit of amount to the Government shall be presented first to the Treasury and not to the Bank direct (except in State Capital and in the cases referred above). All the balances are updated as and when debit/credit transactions were taken place.

(a) In State Capital the procedure described in Treasury Rule 42 (e ) above shall be followed relating to moneys payable by private persons to the Government. The Pay & Accounts Officer, shall perform the functions of a Treasury only in respect of claims made against the Government in State Capital. Even Payments to the Government on account of the following shall be remitted through online receipts module :-

VII. Land Revenue.

VIII. State Excise Duties.

IX. Stamps.

When private persons have been duly authorized to make payments of a particular kind direct into the Bank on Government Account and desire to make payments accordingly, the procedure laid down in **T.R. 49** shall be followed as-it-is.

(b) All earnest money deposits have to be made by the intending tenderers in other States shall be through Online Receipt Module/by means of crossed Bank Drafts from the Scheduled Banks or the State Bank of India and Deposit amounts will be received by means of Crossed Bank Drafts and the proceeds remitted through online challan into the Treasury by the Departmental Officers concerned in the name of the parties concerned.

**T.R. 49** A person who wishes to pay any money into a mufassil Civil Court through the Bank shall fill in the challan online through receipt module of electronic system approved by the Government and pay the money through online transfer, Credit Card, Debit Card /over the counter of SBI.

Every mufassil Civil Court dealing with a Treasury which transacts its cash

business through the Bank should maintain a register in Form T.A. 20 in the Andhra Pradesh Accounts Code, Vol. II, and make the necessary entries in it regarding all money which private persons pay into the court as deposits with reference in this instruction. Each deposit should be entered separately in the register and numbered. There should be a fresh series of numbers for each year. The Judge of the Court should carefully check the particulars of each entry and then write his initials against it in the proper column in token of its correctness.

### **Payment into the Bank by Government Servants**

**T.R. 50.** When a Government Servant realizes a fine, forfeiture or other miscellaneous receipts on behalf of the Government, first he shall advise the party paying fine to remit the money by transfer into Government account online through receipts module of electronic system approved by the Government” using SBIMOPS and PayU through Debit and Credit cards and online account with correct classification i.e., Head of Account and DDO code/Department etc., The receipt shall be printed by the private party for his record. The Treasury will check the receipt saved online when necessary for verification. The Departmental officers will get the credit saved online in the receipts statement pertaining to his office (DDO code).

**T.R. 51. Amanath :-** A District Treasury which transacts its cash business through the Bank need not maintain the Amanath Balance Register but the closing balance under each of the heads mentioned shall be noted in the Daily Balance Sheet of Strong Room (Form 3).

**T.R. 52.** “In the case of the Banking Sub-treasuries in Andhra Pradesh, Village remittances shall be paid into the Bank through online/remit the money by transfer into Government account through online challan in online receipts module using SBIMOPS and PayU through Debit and Credit cards and online bank account with correct classification i.e., Head of Account and DDO code/Department etc., The receipt shall be printed by the remitter for his office record. The Treasury will check the receipt saved online when necessary for verification. The Departmental officers will get the credit saved online in the receipts statement pertaining to his office (DDO code).

**T.R. 53** (a) In view of electronic online receipt system approved by the Government, all receipts will be recorded in Capital Region Treasury in the State Capital and the ledgers will be updated at DDO level.



## **Chapter 4**

### **Custody of Valuables in the Strong Room of Treasuries**

#### **Custody of moneys relating to, or standing in the Government Account**

**T.R. 54.** (1) The procedure for the safe custody of money in the hands of Government servants, shall be as prescribed by the Finance Minister after consultation with the Accountant General.

(2) The Bank is responsible for the safe custody of Government moneys deposited in the Bank.

(3) The payment aggregators, permitted for collection of receipts of the Government, are responsible for the safe custody of money until they are transferred to the agency bank. The payment aggregators, however, shall have to transfer the moneys collected by them on the immediate Bank working day of the actual transaction.

#### **District Treasuries**

##### **Treasury strong-room**

**T.R. 55** (a) No place should be used as a strong room, unless an officer of the Public Works Department not lower in rank than an Executive Engineer has certified that it is secure and fit for use as a strong-room. He should examine particularly the condition of any part of enclosing walls which is not, on the outside, under the observation of the guard. When giving his certificate, he should prescribe any conditions that may be necessary as to the manner of storing the coin, e.g., that it should not be piled on trestles but should be kept in boxes, or that no bag or box should be placed within a prescribed distance of the wall or any particular part of the room.

(b) An iron safe used in the strong-room should be imbedded in masonry, so that the handles of the lid just reach the ground level, locks and bolts should be kept well oiled and free from dust.

(c) Every strong-room should be inspected once in every three years by the Executive Engineer or by an experienced Deputy Executive Engineer or Assistant Engineer 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.

(d) The District Superintendent of Police should record an order prescribing the position of the sentries, and may require any additional precautions to be taken in regard to the strengthening of fastenings, availability lights etc. The responsibility for the security of the buildings and its Fixtures will, however, remain with the Executive Engineer, and the responsibility for the security of chests and other Treasury furniture not forming part of the building or fixtures will remain with the Treasury Officer.

### **“Strong Room Fitness Certificate”**

I hereby certify that I have inspected the strong room of the District Treasury/ Sub-treasury and got the strong room of the District Treasury/Sub-treasury inspected by the Assistant Engineer, at ..... on ..... and found it to be safe, secure and fit for storage of stamps and other valuables. I also certify the security of strong room building and its fixtures since they are structurally sound.

This Certificate is valid for three w.e.f Dt. ....

Station:

Signature of the Executive Engineer

Dated:

(e) A copy of the latest certificate given by an inspecting Public Works Officer under clause (c) above and a copy of the order of the District Superintendent of Police under clause (d) above should be hung up in a conspicuous place inside the strong-room. The Treasury & Accounts Officer should see that any conditions as to the manner of storage of treasure mentioned in these documents, are complied with.

(f) The doors and windows of the strong-room should be kept permanently closed and locked, except during the time necessary for moving valuables into or out of it. As an exception to this rule, the opening of shutters is permitted during office hours in an aperture, which is otherwise barred if it is necessary for the admission of light or air to any part of the building, provided that all valuables remain securely packed in locked receptacles.

### **Custody and verification of Stamps, and other Safe Custody articles:**

**T.R. 56.** The Stock of Stamps held (wherever applicable) and the items that are being brought to the Treasury for Safe Custody shall be kept in the Treasury strong-room under double locks. The Assistant Treasury Officer in charge of Strong Room shall hold the key of one of the two padlocks placed on the entrance to the double-lock strong- room of a District Treasury and the Sub Treasury Officer in

charge of Strong Room (DLO), the holder of the other key. The Assistant Treasury Officer in charge of Strong Room and the Sub Treasury Officer in charge of Strong Room (DLO) shall both be present in person whenever the double-lock strong-room is opened and shall remain there till it is closed. When opening the strong-room, the Assistant Treasury Officer and the Sub Treasury Officer (DLO) respectively shall himself unlock the padlock of which he holds the key and immediately remove the key. Similarly, when closing it, each shall himself lock the padlock of which he holds the key. When closing the strong-room, each double-lock officer shall satisfy himself that each double-lock receptacle has been double-locked and that no one remained inside the strong-room; the entrance to the strong room shall then be closed and double locked, and each double-lock officer shall satisfy himself that this has been properly done.

When the strong-room is finally closed for the day, the Assistant Treasury Officer and the Sub Treasury Officer (DLO) respectively shall, after locking the padlock on the entrance to the strong-room of which he holds the key, place the key in a leather bag and have the bag sealed in the presence of both the officers by a subordinate, who shall not take the key out of the bag. Both the official seal and the private seal of the Assistant Treasury Officer should be affixed to each of the bags. Each double-lock officer shall take his bag from the subordinate immediately after it has been sealed. Both the seals shall then be affixed to each of the two padlocks on the entrance to the strong-room, and each double-lock officer shall satisfy himself that this has been properly done before he leaves the place. The Assistant Treasury Officer and the Sub Treasury Officer (DLO) respectively shall never, under any circumstances, hand over the key held by him to anyone other than a Government servant who has been duly authorized to take charge of the duties of his post from him.

**T.R. 57.** All the valuables in the Sub-treasury shall be kept locked up in a strong-room under double-locks. The Government servant who is employed to hold one set of double-lock keys as indicated under Treasury Rule 66 below shall hold the key of one of the two pad locks placed on the entrance to the double-lock strong-room and the Sub-treasury Officer, the key of the other, both official seal of the Sub-treasury Officer and the private seal of the Government servant holding the other set of the key of the Sub-treasury double lock key shall be affixed to each of these two pad-locks, whenever the strong-room is closed under double-locks. The procedure laid down in the Treasury Rule 56 above for the opening and closing of the double lock strong-room of a District Treasury shall apply mutatis mutandis to the opening for the day and closing for the day of a Sub-treasury strong-room and to any other occasion, when the Sub-treasury Officer considered it necessary to close the strong-

room and double locks or open in after it has been double locked. The Government servant holding another set of double lock keys may leave the entrance to the strong-room under the Sub-treasury Officer's single lock during the working hours of each working day, provided that the keys of the padlocks used on the entrance to the strong-room and the keys of the locks on the receptacle used in the strong room never leave the position by Government servants in whose respective charge the rules require them to be, but he shall invariably present when any double-lock receptacle is opened.

Only the persons necessary for the work to be done in the strong room should be taken into it and one of the double-lock officers shall close the strong-room and secure the door by a chain or other impediment to free ingress, so that no one else will be able to enter without attracting attention. The door shall not be re-opened until the work has been completed and the stamps or other articles are ready to be taken out of the strong- room. A register shall be maintained by the Sub-treasury Officer and kept in a locked receptacle inside the strong-room; it shall show the names of all persons, who enter it on each occasion, with the time of entry and leaving, including the Sub-treasury Officer even when the enters alone. The Sub-treasury Officer shall check and initial it before closing the strong-room on each occasion that he is present.

### **Treasury padlocks and keys**

**T.R. 58.** (a) Dindigul padlocks or Sparkling patent padlocks or 'Godrej' padlocks or padlocks of BIS standards of any other firm approved by the Government, from time to time, should be used as the double locks on the entrance to a strong-room, and also on the double-locks receptacles kept in the strong-room. Such locks should not be less than six levers so as to make it difficult to duplicate the keys.

(b) A register of all the padlocks and keys belonging to the District Treasury & Accounts Office and its Sub-treasuries should be maintained in Form 4 and kept in the strong-room of the District Treasury & Accounts Office. Separate pages should be assigned to the District Treasury & Accounts Office and to each Sub-treasury. Each Sub-treasury should also keep a list of its own padlocks and keys in the same form.

The Treasury Officer or the Assistant Treasury Office in charge of Strong Room, as the case may be, should initial in column 9 of the register against each original key in his charge, as an acknowledgment that he has received it. In regard

to each duplicate key, which is kept in the box of duplicate keys under the joint custody of the Assistant Treasury Officer and the Dist. Treasury & Accounts Officer. A note should be made to that effect and initialed by the Dist. Treasury & Accounts Officer in column 7 of the register. The A.T.O. should obtain an acknowledgment for the said box containing the duplicate keys of the padlocks used on the entrance to the District Treasury & Accounts Office strong-room, etc., [See Clause (f) below], and the number and date of the acknowledgment should be noted in the register in the appropriate places. The District Treasury & Accounts Officer should obtain an acknowledgment from each Sub-treasury Officer for the original Sub-treasury keys in his possession, and the number and date of each acknowledgment should be noted in the register in the appropriate places.

“The duplicate keys of all the padlocks used in the District Treasury & Accounts Offices and Sub-treasuries should be exchanged with the keys in use once in three years during the annual inspection. The duplicate keys of the strong-room and of the duplicate keys receptacles also should be exchanged once in three-years during the examination of these keys by the A.T.O. during the month of April. Whenever the District Treasury & Accounts Officer requires to take out the duplicate keys of the concerned Sub-treasury when he goes for annual inspection in order to exchange them once in three years the A.T.O. or his nominee has to attend the District Treasury & Accounts Office. Similarly the A.T.O. or his nominee should also attend the Treasury whenever the exchanged keys of the Sub-treasuries are to be kept in the duplicate keys receptacle. The above exchanges should be made in the presence of the A.T.O. or his nominee. The exchange of keys, once in three years is proposed to prevent rusting of the keys and to avoid the contingency of difficulty in operating the locks”.

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

(d) Whenever a padlock is out of order or no longer required, or if any one of the keys belonging to it is lost the District Treasuries and Accounts Officer should at once report the fact to the Director of Treasuries and Accounts who will pass orders regarding the disposal of the padlock and keys. No padlock of which a duplicate key has been lost, should continue to be used in the same district. If a padlock becomes totally unserviceable and is beyond repairs, the Director of Treasuries & Accounts during the course of annual inspection of the District Treasury & Accounts Office shall pass orders for disposal of such padlocks and keys

by public auction locally by the District Treasuries & Accounts Officer treating it as old metal. If the key lost is the property of the Reserve Bank, the loss should be reported to the Bank. The District Treasury Officer should ordinarily recover the cost of the alteration and the new keys from the person or persons to whose carelessness he attributes the loss of the key.

No local mechanic may ever be allowed to repair a Treasury padlock or to make a new key for one.

(e) No spare padlock should be kept at a Sub-treasury or at a District Treasury & Accounts Office, except with the permission of the Director of Treasuries and Accounts. The Director of Treasuries and Accounts should see that no unnecessary padlocks and keys and no unnecessary duplicate keys are supplied to, or retained in, any Treasury. No duplicate keys should be kept at a Sub-treasury.

(f) All spare padlocks with their keys which are kept in a District Treasury & Accounts Office with the approval of the Director of Treasuries and Accounts and all duplicate keys of the District Treasury & Accounts Office and Sub-treasuries except those of the padlocks used on the entrance to the District Treasury & Accounts Office strong-room and on the duplicate key receptacle should be kept in the District Treasury & Accounts Office strong-room in a receptacle, under double locks; the A.T.O. should hold the key of one of these double locks and the District Treasury & Accounts Officer should hold the key of the other. The A.T.O. should always keep in his personal custody the key held by him, except that, during an absence from the headquarters, he may, when he considers, it to be desirable to do so, leave it in the personal custody of a Senior Sub-treasury Officer in the District Treasury & Accounts Office other than the District Treasury & Accounts Officer. The District Treasury & Accounts Officer should never, under any circumstances, hand over the key held by him to anyone other than a Government servant who has been duly authorized to take charge of his post from him.

(g) The A.T.O. should put the duplicate keys of the two padlocks used on the entrance to the District Treasury & Accounts Office strong-room and those of the two padlocks used on the duplicate key receptacle into a small box fitted with a Dindigul padlock or a Sparling patent padlock, and keep one key of this box himself, the duplicate key being kept in the duplicate key receptacle. He should seal this box with his private seal and deposit it with the Manager of the nearest branch of the State Bank of India, which is functioning as the Agent of Reserve Bank.

(h) Whenever the District Treasury & Accounts Officer hands over

charge, all padlocks and duplicate keys belonging to or kept in the Treasury & Accounts Office should be examined and compared with the register of padlocks and keys, and the relieving officer should sign a certificate in the register showing whether he has found them to be correct. Whenever the A.T.O./ Relieving Officer hands over charge of all duplicate keys of the District Treasury & Accounts Office kept in a receptacle and the keys deposited in the Bank should be examined and compared with the register of padlocks and keys and the relieving officer should sign a certificate in the register. The padlocks and duplicate keys need not, however, be examined when the Treasury Officer is transferred on temporarily or goes on casual leave and the temporary incumbent is not likely to have any occasion to open the receptacle containing spare padlocks and duplicate keys. If it becomes necessary for the temporary incumbent to do so whilst in charge, he should at once carry out the examination of all padlocks and duplicate keys and sign a certificate in the register as prescribed above.

Whenever either of the two Government servants who hold the two sets of keys of the double locks in use at a Sub-treasury hands over charge otherwise than temporarily, all the padlocks and keys in use in the Sub-treasury should be checked with the register of padlocks and keys and the relieving Government servant should sign a certificate showing whether he has found them to be correct.

(i) Whenever an officer of the Indian Audit Department (Accountant General's Office) inspects a Treasury, he will report whether he has found all the Treasury padlocks and keys (except the duplicate keys of the padlocks used on the entrance to District Treasury strong-room and the duplicate key receptacle of a District Treasury, which are deposited elsewhere) to be correct according to the register and to have been acknowledged as these rules require.

Whenever the District Treasury & Accounts Officer inspects a Sub-treasury, he should check all the padlocks and keys in use in the Sub-treasury with the register of padlocks and keys, and record the register.

(j) The Director of Treasuries and Accounts may modify these instructions in matters of detail to suit local convenience when necessary but there should be no departure from the essential instructions relating to important matters, such as responsibility for the custody of duplicate keys, the examination of duplicate keys periodically and when there is a transfer of charge, and the report to be made when a key is lost.

**The Archaeology and Museums Department, A.P.,**

**T.R. 59.** (a) Custody and maintenance of double lock keys to Strong room: —

One key of the strong-room shall be kept with the Curator or the Gazetted Officer authorized by the Director of Archaeology and Museums and the other with the keeper of coins. The Curator or the Gazetted Officer authorized by the Director of Archaeology and Museums and the keeper of Coins shall be present in person whenever the double- lock strong room is opened and shall remain there till it is closed and secured under proper seal and signature. The Curator or the Gazetted Officer authorized by the Director of Archaeology and Museums and the keeper of coins who holds the different keys of the Pad-lock shall themselves unlock and close the pad-lock operating the keys one after another. After closing the strong room each double lock officer shall satisfy himself that each double lock receptacle has been closed and that no one remains inside the strong room. Similarly, the entrance to the strong room shall then be closed and locked and each double lock Officer shall satisfy himself that this has been properly done.

(b) A Register of all pad-locks and keys belonging to the State Museum, Vijayawada should be maintained in Form 4 and kept in the strong room in the State Museum, located in State Capital.

(c) The keeper of Coins should initial in Col.(9) of the Register against each original key of them iron safes etc., that are housed in the strong room and against the key of the strong room also as an acknowledgment that he has received them. In regard to each duplicate key kept in the box of duplicate keys under the joint custody of the keeper of coins and Curator of the Museum or any Gazetted Officer authorized by the Director of Archaeology and Museums, A.P., Vijayawada and a note should be made to that effect and initialed by the keeper of coins in Col. (7) of the Register. The Curator of the Museum or the Gazetted Officer authorized by the Director should obtain an acknowledgment from the Manager of State Bank of India, Ibrahimpatnam Branch, Vijayawada for the sealed-box containing the duplicate keys of the padlocks used in the entrance to the State Museum, Strong-room etc., (See sub-para (e) below) and the number and date of the acknowledgment should be noted in the Register in appropriate places.

(d) The Curator of the Museum or the Gazetted Officer authorized by the Director of Archaeology and Museums should always keep in his personal custody the key of the strong-room held by him except that during his absence from the Headquarters, he may, when he considers it to be desirable to do so, leave it in the



personal custody of a suitable Gazetted Government servant. The keeper of coins should never under any circumstances handover keys held by him to anyone other than a Government servant, who has been duly authorized to take charge of his post from him.

e)The Curator or any other Gazetted Officer authorized by the Director should put the duplicate keys of the two pad-locks used in the entrance to the State Museum, Strong-room and those of all the almirahs etc., in the Strong-room into a small box fitted with a Dindigal-pad-lock or a Sparling patent pad-lock and keep one key of this box with himself, depositing duplicate key in the duplicate key receptacle. He and the keeper of Coins should seal this box with their private seals and deposit it with the Manager of the State Bank of India, Ibrahimpatnam Branch, Vijayawada. Once in a year i.e., in April, the Curator or any other Gazetted Officer authorized by the Director should send for the box and seal it again with his and the keeper of Coins private seal and return it to the appointed person. The Curator and the keeper of Coins should also make a note at the same time in the Register of pad-locks and keys stating that they have examined the keys and found them to be correct.

### **Verification of Safe Custody articles when there is a change of Treasury Officer**

**T.R. 60.** (a) A Government servant who holds charge of a District Treasury during a short temporary absence of the Treasury Officer, e.g., on casual leave, shall be held responsible for the correctness of the balances in any double lock receptacles which are opened whilst he is in charge, until they are duly verified and taken over by the permanent Treasury Officer. He should, therefore, verify the contents of any double-lock receptacle which is opened whilst he is in charge. The permanent Treasury Officer should verify, on his return, the contents of all double-lock receptacles which have been opened during his absence.

(b) If, on any occasion, the Treasury & Accounts Officer or the Assistant Treasury Officer or Sub Treasury Officer is so ill that he is unable to go in person to the Treasury to hand over charge of the Treasury keys to the Government servant duly authorized to take charge of the duties of his post from him, the relieving Government servant shall go to the Government servant who is to be relieved and take over the keys in person. The relieving Government servant shall then verify the contents of the Strong Room under double-locks in the presence of the other double-lock officer and record a certificate of verification and the fact of the illness of the relieved Government servant in the registers concerned.

**Responsibilities of the Assistant Treasury Officer and the Shroff for the handling of moneys and the security to be furnished by them**

**T.R. 61.** The Assistant Treasury Officer in charge of Strong Room shall be responsible for the handling of the moneys at a District Treasury & Accounts Office and Shroff or Shroffs at a Sub-treasury. Every Assistant Treasury Officer in charge of Strong Room or Shroff shall be required to furnish sufficient security to protect the Government against any loss that may be caused by negligence or fraud on his part. The security bond shall be in the form prescribed by the Government for the purpose. After an Assistant Treasury Officer in charge of Strong Room or Shroff vacates office, the bond shall be retained permanently, or until it is certain that there is no need to keep it any longer. Government Promissory Notes lodged as security shall, however, be returned six months after Assistant Treasury Officer incharge of Strong Room or Shroff concerned vacates office, unless there are special and sufficient reasons for retaining them for a long period.

**Security to be furnished by Assistant Treasury Officer/Sub treasury Officer and other Treasury Officials**

**T.R. 62.** The instructions regarding security deposits contained in Arts. 276 to 293 of the Andhra Pradesh Financial Code, Volume I, should be observed.

The detailed instructions regarding the security to be furnished by Assistant Treasury Officer/Sub treasury Officer and other Treasury Officials are given below—

(A) Amount of Security:

- (i) Assistant Treasury Officer incharge of Strong Room in District Treasury & Accounts Office have to furnish a security of Rs. 25,000/-
- (ii) Sub Treasury Officer incharge of the Strong Room in District Treasury & Accounts Office/Sub Treasury has to furnish a Security of Rs. 15,000/-.
- (iii) The Double Lock Officer (Sub Treasury Officer in District Treasury

& Accounts Office/Divisional Sub Treasury and Senior Accountant in Sub Treasury) has to furnish a security of Rs. 10,000/-.

(iv) Shroffs have to furnish a security of Rs. 6000/-.

(B) Form of Security:

Except with the special sanction of the Director of Treasuries and Accounts, the Form of Security to be taken from the Asst. Treasury Officer/Sub Treasury Officer/DLO(STO/ Senior Accountant)/Shroffs shall be :

(a) Fixed Deposit Receipts of all Scheduled Banks/Post Offices  
(Subject to the condition ( 3 ) below);

Or

(b) A Fidelity bonds of Insurance Companies approved by the Government for this purpose.

(1) Security bonds are exempt from stamp duty.

(2) The Security bonds of Treasury Officials should be placed in the strong room of Treasury in a box, the key of which should be with the Treasury Officer who will be responsible for the safe custody.

(3) Deposit receipts of scheduled Banks may be accepted provided:

(i) That the deposit is made in the name of the District Treasury & Accounts Officer of the District, or that the Banks certify on the deposit receipt, if it is in the name of the pledger, that the deposit can be withdrawn only on the demand or with the sanction of the District Treasury & Accounts Officer.

(ii) That the Assistant Treasury Officers, Sub-treasury Officers and Senior Accountants agree in writing to undertake any risks, involved in the investment.

(iii) The Bank should agree that on receiving a signed Treasury challan and a withdrawal order from the District

Treasury & Accounts Officer of the district in respect of the deposit or any part of it, it will at once remit the amount specified into the nearest Treasury along with the challan and send the Treasury receipt to the District Treasury & Accounts Officer of the district.

- (iv) The responsibility of the District Treasury & Accounts Officer of the district in connection with the deposit and interest on it will cease when he issues a final withdrawal order to the Assistant Treasury Officer/Sub Treasury Officer/ (DLO)Senior Accountant, shroffs, and sends an intimation to the bank that he has done so.
- (v) The parties concerned may make, either by a suitable deposit or a guarantee, arrangements with any bank which should deposit Government securities to cover the amount of security demanded, with a margin of 5 per cent below market value.

C)Time within which security must be furnished:

The security must be furnished within one month after the date of appointment. No salary is to be passed to a public servant until the prescribed security has been furnished by him.

(D) Security from acting incumbents :

When a Government servant who has furnished security takes leave other than casual leave or is deputed to other duty, the Government servant who is appointed to officiate for him should be required to furnish the full amount of security prescribed for the post, unless a competent authority has authorized a relaxation of the rules regarding security applicable to his case.

(E) If casual leave is granted to the Shroff in a District Treasury & Accounts Office/Divisional Sub-treasury/Sub Treasury when there is only one Shroff, he should be given the option of either nominating with his consent some other member of the establishment to be in additional charge and do duty for him in his absence on his (the Shroff's) responsibility, or accepting the nomination of such a person by the Assistant Treasury Officer in charge of Strong Room, District Treasury & Accounts Office/Assistant Treasury Officer Divisional Sub Treasury/Sub-treasury Officer to

be in additional charge in the same way. The Assistant Treasury Officer in charge of Strong Room, District Treasury & Accounts Office/Assistant Treasury Officer Divisional Sub Treasury/Sub-treasury Officer should issue the order in all cases. The Government servant placed in additional charge of the Shroff's work during such casual leave will not be required to furnish security. The immediate responsibility for any loss during such a period will remain with the Shroff and the ultimate responsibility will remain with the Assistant Treasury Officer in charge of Strong Room, District Treasury & Accounts Office/Assistant Treasury Officer Divisional Sub Treasury/Sub-treasury Officer.

### **Release of Securities**

**T.R. 63.** When an officer who has given security vacates his appointment, the security should be retained for at least six months longer, so as to fix the responsibility on the officer on account of any misconduct or fraud during his tenure of office, which may be subsequently discovered.

### **Responsibilities of the Assistant Treasury Officer and the DLO (Sub Treasury Officer) in the handling of Strong Room**

**T.R. 64.** A Shroff should not be placed in charge of the Treasury keys, and should not be made to keep any accounts other than those properly pertaining to his office. If the Assistant Treasury officer of a District Treasury & Accounts Office goes on casual leave, he shall hand over his Treasury keys to another Assistant Treasury Officer/STO who is kept incharge by the competent authority.

### **Sub-treasuries Strong-room and Storage of Treasure**

**T.R. 65.** The Sub-treasury Officer shall be in immediate charge of the Sub-treasury, and shall sit in front of the entrance to the strong-room.

“When the Sub-treasury Officer goes on casual leave, he shall entrust the set of his Sub-treasury double-lock keys to the Senior Accountant (Double Lock Officer) the DLO shall perform all the Sub-treasury Officer's duties during the Sub-treasury Officer's absence. Both the Senior Accountant (DLO) and the Sub-treasury Officer shall not be granted casual leave at the same time. If the Sub-treasury Officer is unavoidably to be absent from the Sub-treasury, when the Senior Accountant (DLO) is on leave, District Treasury & Accounts Officer of that District

shall make necessary arrangements to run the business of the Sub-treasury duly temporarily deputing the staff.

In the case of Sub Treasury where there is no another Senior Accountant , the senior most Junior Accountant shall hold the keys. If none of these Government servants is present in the station, the District Treasury & Accounts Officer shall make necessary arrangement for temporary deputation of a Senior Accountant to hold the set of keys provided that there is the Sub-treasury Officer who remains on duty and holds charge of his keys throughout the period.

### **Custody of keys of the double-lock strong-room and receptacles**

**T.R. 66.** (a) The Sub-treasury Officer shall hold one set of Sub-treasury double lock keys. The Senior Accountant (Double Lock Officer) shall hold another set of Sub-treasury double lock key. If there is no Senior Accountant in the Sub-treasury, the senior most Junior Accountant shall hold the keys. If none of these Government servants is present in the station, the District Treasury & Accounts Officer shall make necessary arrangement for temporary deputation of a Senior Accountant to hold the set of keys provided that there is the Sub-treasury Officer who remains on duty and holds charge of his keys throughout the period.

(b) The Sub-treasury Officer or the Government servant incharge shall also verify the cash balance under Permanent Advance and stamps

Both the Government servants incharge of the Sub-treasury keys are equally responsible for all the double locks transactions and the contents therein shall sign in all records maintained for the purpose against the transactions. They shall also sign in the Shroff's registers.

### **Duties of the Government servant holding the charge of Assistant Treasury Officer, Divisional Sub-treasury/Sub Treasury Officer and Sub-treasury keys during the absence of the S.T.O.**

**S.R. 67.** (a) At a Divisional Sub-treasury/Sub Treasury where there is an Assistant Treasury Officer/a Sub-treasury Officer, the Government servant holding the Assistant Treasury Officer Divisional Sub-treasury/Sub Treasury officer's keys during the latter's absence from headquarters shall be responsible for the following duties :—

- (1) The custody of the keys.

- (2) Opening and shutting the double-lock strong-room and responsible for the double-lock receptacles.
- (3) Being present at the verification of the double lock contents whenever there is a transfer of charge between the Government servant holding the Divisional Sub Treasury/Sub-treasury double lock keys and himself.

**Safe Custody of Cash chests, Valuables, etc., received at the Treasury.**

**T.R. 68.** The following articles should be kept in safe custody in the Treasury when sent there for that purpose :—

(a) Sealed boxes purporting to contain jewellery or other valuables brought into Courts of law under the Civil Rules of Practice, provided that a written request is received from the presiding officer of the Court;

(b) sealed packets purporting to contain duplicate keys of iron safes and cash chests provided for the use of Government institutions and Government servants;

(c) Sealed packets or boxes purporting to contain paper seals, ballot papers and such other important election material and records as may be considered necessary by the District Election Authorities in respect of all elections including Panchayath Elections.

**T.R. 69.** In the Treasuries not provided with police guard, the Treasury Officer shall not accept for safe custody, any cash chest, or any of the articles specified in T.R. 68 above.

**T.R. 70.** No cash chest or packet containing valuables should be received at a Treasury for safe custody unless it is properly sealed. When any such article is received at a District Treasury & Accounts Office, the Assistant Treasury Officer incharge of Strong Room/Sub Treasury Officer in District Treasury should examine it carefully to see that the seals are intact and place it under double-locks, and should give a receipt for it in APTC Form 5 merely acknowledging the receipt of a sealed cash chest or packet. When any such article is received at a Divisional Sub-treasury/Sub Treasury, the Sub-treasury Officer incharge of Strong Rom (Where there are more than one STO) should follow the same procedure.

**T.R. 71** The Treasury Officer or the Sub-treasury Officer as the case may be, should insist on the return of any written acknowledgement or safe custody

receipt granted by the Treasury, before he returns any cash chest or packet containing valuables out of safe custody.

In rare cases where the original receipt granted by the Treasury, Sub-treasury is lost by the Departmental Officers, the Treasury Officer, Sub-treasury Officers shall obtain a written declaration from the departmental officer to the effect that the original receipt issued by the Treasury/ Sub-treasury Officer has been lost and that the safe custody article will not be claimed again by the departmental officer if the receipt is subsequently traced and that it will be surrendered to the Treasury/Sub-treasury Officer.

**T.R. 72.** The Treasury Officer and Sub-treasury Officer shall maintain a safe custody register in Form 6 and record in it the necessary particulars regarding all sealed cash chests and sealed packets received for safe custody.

“The Treasury Officer should also insist on letter of authority from the concerned officer by whom the Article was deposited regarding the delivery of Article to the sender, in case the Article has to be received by a person other than the officer in whose favour the Article is deposited or indicated on column (3) of the A.P.T.C. Form No. 6.”

The receipt to be issued by the Officer-in-charge of District Treasury or Divisional Sub-treasury/Sub Treasury, as the case may be, when acknowledging receipt of a sealed cash chest or packet for safe custody, should be in A.P.T.C. Form 5 with counterfoil bound into a book, serially numbered. The counterfoil alone should be signed and issued for every receipt of cash chest or sealed packet. When the sealed cash chest or packet is returned, the ‘counterfoil issued at the time of its receipt at the Treasury should be got back, signed and pasted on to its original bearing the same number in the printed receipt book.

### **Departmental cash chests**

**T.R. 73.** In regard to a departmental cash chest, only single entry should be made in the safe custody register; this should be made at the time when the chest is first deposited and the authority under which it is received for safe custody should be quoted. A separate departmental cash chest register in Form 7 should also be kept for each such chest showing the particulars of daily (or periodical) return and redeposit of the chest. On each occasion when the chest is deposited in the Treasury, the Treasury officer or the Sub-treasury Officer, as the case may be, should acknowledge its receipt in this register, which should remain with the depositing



officer so long as the chest is in the Treasury. When the depositing officer wishes to withdraw the chest, he should send the register to the Treasury after signing in column(3) in token that he has authorized the messenger named in column (2) to receive the chest. On receipt of the signed register, the Treasury Officer or the Sub-treasury Officer as the case may be, should return the chest and obtain the messenger's signature in Column (4) of the register as an acknowledgement of his having received the chest.

“In case of sealed packets/boxes purporting to contain valuables or jewellery pertaining to a case property deposited by the Presiding Officers of the Courts, the same procedure as in case of Departmental Cash Chests shall be followed”.

“The Depositing Officer who deposited the sealed cash chests or packets for safe custody shall withdraw the articles deposited by him once in three years for verification and redeposited the same if necessary after affixing new seals. The depositing officer shall also use metal or card board for depositing the keys of departmental cash chests and get it properly sealed before presenting at the Treasury for safe custody”.

A Treasury should not receive any cash chest for safe custody, unless it is properly locked as well as sealed, and should not take charge of any key of a cash chest received for safe custody. The Treasury officer or the Assistant Treasury Officer Divisional Sub Treasury/ Sub-treasury Officer, as the case may be, is responsible only for duly returning the sealed chest with the seals intact when the depositing officer sends the necessary acknowledgement. If the chest is duly returned with the seals intact, the depositing officer remains fully responsible for the correctness of its contents.

**T.R. 74.** In a case the sealed cash chest withdrawn from the Treasury is not re-deposited into the Treasury for over one year, the Inspecting Officer i.e., the Director of Treasuries and Accounts or the Additional/Joint/Deputy Director in respect of District Treasury & Accounts Office and the District Treasury & Accounts Officers in respect of Divisional Sub Treasury/Sub-treasuries can order, the closure of such items in the register of safe custody Articles, recording a suitable endorsement in the register in Form 7.

**T.R. 75.** (a) In case where the sealed packets/articles chest kept in the Treasury are not withdrawn after a lapse of three years for verification for deposit/redeposit by the depositing officers, a penal rent of Rs. 100/- per article per annum shall be collected from the depositing officer for each article, sealed packet/articles chest.

(b) Any article/packet/ chest etc., lying in the Treasuries/Sub-treasuries not claimed for five consecutive years shall be treated as unclaimed articles and the fact published in the A.P. Gazette allowing time for the disposal of the contents.

(c) After completion of the period mentioned in the Gazette notification, the sealed articles/packet/chest shall be withdrawn by the District Treasury & Accounts Officer/Sub-treasury Officer after obtaining the orders of the Committee (District Collector, Superintendent of Police, Representative of Director of Treasuries & Accounts and District Treasury & Accounts officer) headed by District Collector for disposal as laid down below. The seals of the packets/articles/chest shall be opened in the presence of Director of Treasuries and Accounts, or Addl/Joint Director of Treasuries and Accounts and the District Treasury & Accounts Officer and if the goods are found as:

- (i) Opium, Gold or Silver in any shape shall be sent to the Central Excise Department;
- (ii) Currency notes/Current coins shall be credited to Government account;
- (iii) Soiled notes or uncurrent coins shall be sent to R.B.I. for destruction; and
- (iv) If the contents are keys, they shall be disposed off as per the instructions contained in T.R. 58 (d).

**T.R 76.** The Treasury Officer or the Divisional Sub Treasury Officer/Sub-treasury Officer, as the case may be, should verify the presence of all sealed chest and packets if safe custody in the Treasury periodically at intervals not exceeding six months, satisfy himself that the seals on each chest or packet are intact and note the result of his verification in the safe custody register. Whenever a Treasury officer or a Sub-treasury Officer hands over charge (otherwise than temporarily in such circumstances that the Government servant temporarily in-charge will have no occasion to deal with the articles in safe custody), the relieved and the relieving Government servants should personally hand over and take charge, respectively, of all the sealed chests and packets in safe custody in the Treasury, and sign the safe custody register in token that they have done so. Whenever the Officer in-charge Strong Room of a District Treasury or the Officer in-charge of Strong Room of a Sub-treasury hands over charge (otherwise than temporarily in such circumstances that the Government servant temporarily in-charge will have no occasion to deal with the Articles in safe custody), the relieving Government servant

should verify the presence of all the sealed chests and packets in safe custody in the Treasury and note the result of his verification in the safe custody register.

### **Depositing of confidential material - Safe custody of Question Papers**

**T.R. 77.** Treasury Officers should accept sealed packets and sealed boxes purporting to contain confidential material of examination such as Law Common Entrance or S.S.C. or any other sealed packets containing material for examinations authorized by the Government, for safe custody only in the Treasuries provided with Police Guard.

When the accommodation is insufficient in the strong room, the Dist. Treasury Officer may refuse to receive the articles for safe custody and in that event, he shall make report to the D.T.A. explaining the reasons for refusal.

The Dist. Treasury Officers can deal with all such requirements at their level and there is no need to issue fresh instructions from Government on each occasion, or purpose.

The Treasury Officers shall follow the existing provisions contained in T.R. 68 and T.R. 69 relating to safe custody of articles in Treasuries and Sub-treasuries while accepting the sealed packets containing question papers of various examinations to be conducted by the Government/ autonomous bodies/universities etc.

### **Anti-corruption Bureau-Departmental Traps and Joint Surprise Checks — Deposit of the sealed packets for Safe Custody**

**T.R. 78.** The District Treasury Officers/Divisional Sub Treasury/Sub-treasury Officers shall accept the sealed packets brought by the Anti-Corruption Bureau Officers of the rank of Deputy Superintendent of Police for safe custody only in the Treasuries provided with Police Guard. The District Treasury Officers/Divisional Sub Treasury/Sub-treasury Officers are not responsible for contents but only for the safety of the seals.

## **Chapter 5**

### **Expenditure**

#### **Withdrawal of moneys from the Government Account**

**T.R.79** (a) In this section “withdrawal” with its cognate expressions refers to the withdrawal of funds from the Government Account for disbursements of or on behalf of the State.

(b) Unless the finance minister, after consultation with the Accountant-General otherwise directs in any case, moneys may not be withdrawn from the Government Account without the authorization from the Treasury Officer or of an Officer of “Indian Audit Department authorized in this behalf by the Accountant-General”.

#### **Power of Accountant General**

**T.R. 80.** The Accountant-General may permit withdrawal for any purpose.

**T.R. 81** (a) A Treasury Officer may permit withdrawal for all or any of the following purposes, :-

- i) to pay sums due from the Government to the drawing officer;
- ii) to provide drawing officer with funds to meet claims likely to be presented against the Government in the immediate future by—
  - (1) other Government servants, or
  - (2) Private parties;
- iii) to enable the drawing officer to supply funds to another Government servant from which to meet similar claims;
- (iv) to pay through the bank sums due by the Government to private party including Government organizations or any Government undertaking providing services or
- iv) in the case of an officer or authority empowered to make investments of moneys standing in the Government account for the purpose of such investment;

- v) To pay sums to the drawing officer on account of permanent advance sanctioned to his office, and
- (vi) To pay the amounts released by the Government of India or external agencies towards implementation of specific schemes or projects or activities to designated implementing agencies to the credit of respective bank accounts.

(b) Unless expressly authorized by the Accountant-General, a Treasury Officer shall not permit withdrawal for any purpose not specified in clause (a) of this rule.

**T.R. 82.** Except as provided in Rules 178 and 179 , a Treasury Officer shall not permit withdrawal for any purpose, unless the claim for withdrawal is presented by such person and in such form, and has been satisfactorily submitted to the Treasury Officer to such checks, as the Finance Minister, after consultation with Accountant-General, may prescribe. The procedure so prescribed shall among other matters, contain provisions so as to secure —

- (i) that any person having a claim against the Government shall present his voucher at the treasury duly receipted, and stamped where necessary. Unless otherwise specially provided, the claim shall first presented in the Treasury, and the Treasury Officer shall direct the payment;
- (ii) that where Divisional Sub Treasuries/Sub-treasuries are specially permitted by the Government to cash certain classes of bills without reference to the Treasury Officer (District Treasuries & Accounts Officer), the payment of such bills shall not, except under special arrangements and on particular occasions, be allowed at the District Treasury also; and
- (iii) that all bills and vouchers, on which payment is authorised by the Treasury Officer for payment at the Bank shall show to what head of account the payment is to be debited, how the amount of the payment is to be allocated between the Governments or Departments, and what amount, if any, appertains to the revenues of the Union Government.

**T.R. 83.** A claim against Government shall be made by presenting a bill at the Treasury in the prescribed form duly receipted and stamped when necessary.

Every bill shall contain full details as to the amount and the nature of the claim, and all particulars necessary for proper classification of payment in the accounts.

A bill or other voucher drawn by a Government servant shall be signed and, when necessary, countersigned by the Government servant competent to do so under the relevant rules.

A bill or other voucher drawn in respect of a claim of a person who is not in Government service shall ordinarily be signed or countersigned by the head of the department or some other responsible Government servant belonging to the department concerned with the payment.

The Treasury shall receive and carefully scrutinize all bills and other vouchers presented. If the Treasury officer is satisfied that a bill or other voucher is in order and that the claim is one which he is authorized to pay, he shall approve the bill for payment.

At a place where the Treasury transacts its cash business through RBI, the RBI shall make all Government payments other than those included in classes of payments which the Government have specifically ordered to be made elsewhere.

In the absence of a special rule or order to the contrary every bill or other voucher shall be first presented to the Treasury online through expenditure module of electronic system of payments approved by the Government for scrutiny and authorization of payments.

If the bills presented are in order as per the provisions contained in AP Treasury Rules, the Treasury Officer after thorough scrutiny shall approve and send the payment advice to the Bank for all such approved bills for payment into the accounts of the payees.

In case of headquarters offices located in the State Capital, every bill or other voucher shall be presented at the Office of the Pay & Accounts Officer or Capital Region Treasury as the case may be, for pre-audit. In case of headquarters offices located at places other than State Capital, bills of such offices shall be presented in the concerned Treasury for pre-audit, except when the Government have specially prescribed a different procedure.

All the work bills of the departments including Forest, Electricity and Public

Works Departments such as Roads & Buildings, Water Sources, Panchayat Raj etc., shall be presented by the concerned Drawing officers at the respective PAO (W) for scrutiny and authorization of payment. The bills other than work bills shall be presented in the respective Treasuries.

**T.R. 84.** (a) “A bill or other voucher presented at the Treasury as a claim for the payment of any amount by the Government shall contain mainly particulars of—

- (1) the nature of the claim,
- (2) the amount claimed,
- (3) the period for which the claim relates if it arises periodically e.g., claim for pay and fixed allowance,
- (4) the orders sanctioning the charge, if it was incurred under special orders,
- (5) the authority for any deduction made in the bill,
- (6) Seven tier head of Account to which the expenditure is debitable.
- (7) the allocation of the charge between Governments (including the Central Government) and departments, if any such allocation is necessary.”

b) Every bill or other voucher shall be prepared in the form prescribed under these rules or in the departmental manual or code concerned. All bills and vouchers shall be mainly in English language, and when necessary, in the local principal language also. The Drawing & Disbursing officer shall authenticate all details of the bill including payee details, certificates and other details available in the bill. When it is necessary to prepare a bill or other voucher in the local principal language, a brief abstract shall be endorsed on it in English.

c) The physical vouchers shall bear the office seal and shall be filled in and signed in Ink duly affixing entries and sign it clearly and legibly. The designation and the seal of the Drawing Officer should be duly affixed below the signatures. The total amount claimed shall be written in words as well as in figures so far as the whole rupees are concerned.

When a claimant or payee is unable to sign his name, he may furnish his signature in the form of Thumb impression. The sanctioning authority shall ensure that the claim is signed by actual payee and bill is preferred in his favour.

(d) In case of bills or vouchers prepared electronically in the system authorized by the Government, the forms shall be filled and sign it as per the guidelines issued by the Government from time to time.

(e) When a charge is debitible to more than one major head of account the Drawing and Disbursing Officer shall ordinarily present a separate bill for the amount debitible to each major head. But a simple bill shall be prepared for the pay and/or allowances of a Government servant or an establishment debitible to two or more heads when the whole charge is met from the revenues of the State.

(f) All claims shall be preferred in the prescribed form as provided in the electronic system authorized by the Government.

(g) all transactions in Government Account invoking fraction of a rupee shall be brought into account by rounding off to the nearest rupee, i.e., an amount of fifty paise and above but less than one rupee should be taken as one rupee while an amount less than fifty paise should be ignored and omitted from the accounts.

(G.O.Ms.No. 167. Fin. & Plg. (FW, TFR) Dept., Dt. 29-4-1989).

1. **Pay Bills** :—Pay and Allowances rounding off should be done for each item of earning. All entitlements due to an individual employee by way of Pay/H.R.A./D.A./T.A., and all inner column deductions from salary bills on account of license fees, tax savings loan recoveries etc., including book transaction shall be rounded off to whole rupee by taking the fraction of a rupee paisa 50 and above to next rupee and ignoring below 50 paisa.
2. **Challans** :— Challans shall be remitted in whole rupee by private parties. The amount below 50 paisa shall be rounded off the next higher rupee. All Banks transacting Government business should accept remittances only in whole rupee and not in fraction.
3. **Pensions & Pension Relief** :— In respect of payments on account of Pension, Relief on pension, Death-cum-retirement Gratuity (D.C.R.G.)/ Commuted Value of Pension (C.V.P) the amounts may be rounded off to the next rupee instead of rounding off to the nearest rupee. In respect of arrears of Pension the rounding off shall be done on the total amount of the claim.
4. **Recovery of Interest**:— Recovery of interest on Loans & Advances to an employee which is computed as percentage of base amount and effected in instalments shall be made in whole rupee.
5. **Transaction between Government and Departments** :— Transactions Between one Government and another or between two departments of the



same Government shall be rounded to the nearest rupee.

6. **Bills for recoupment of P.A.** : —The bills for recoupment of Permanent Advance should be rounded off to the whole rupee on each occasion to avoid fractions appearing in Government accounts.

(Memo.No. 18877/231/TFR/89. Fin. & Plg.. Dt. 4-2-1990)

(h) Unless the Government have expressly authorized it in the case of any specified office, no bill or other voucher and no payment order shall be signed by a clerk for the head of the office, even if it is customary for the clerk to sign letters for him when he is absent. No bill or other voucher and no payment order shall be signed with a Facsimile stamp.

i) Bills of Demand affixed with facsimile signature of the authorized officer presented by the Telephone Department/BSNL for telephone/mobile charges and Municipalities and Corporations for water and Electricity charges and by the "Air India International", on account of their dues against Government (for passage fares, cargo and excess luggage charges) and all computer generated bill/vouchers either unsigned or signature embossed, presented by the claimants where it is mentioned that no signature is necessary; forming sub-vouchers of the contingent bills may be accepted for payment, if they are otherwise in order."

(j) The head of the office may authorize a Gazetted Government servant serving under him to sign bills, vouchers and payment orders for him but, if he does so, he shall communicate the Government servant's name and specimen signature to the Treasury or Treasuries concerned. A delegation of powers of this kind shall not, in any way, relieve the head of the office of his responsibility for the accuracy of the bills, etc., and for the disposal of the moneys drawn from the Treasury.

(i) Every Drawing and Disbursing Officer, who is authorised to draw bills/PD bills through a Treasury, shall send a specimen of his signature to the Treasury Officer through some superior or other officer whose specimen signature is already with the Treasury. When such an officer makes over charge of his office to another, he shall likewise send a specimen of the signature of the relieving officer to the Treasury Officer concerned.

(ii) Specimen signatures, when forwarded on a sheet of paper other than the forwarding letter itself, must be duly attested by the officer signing

the forwarding letter.

(k) When a rule or order requires that bills of a certain kind shall be countersigned before payment, no such bill shall be presented at the Treasury until it has been countersigned.

(l) When a bill relates to a charge incurred under a special order of sanction, the particulars of the order shall be entered on the bill, and a copy of it shall be attached to the bill duly certified to be a true copy by the Drawing and Disbursing Officer (Government servant) who signs the bill.

(m) The Drawing and Disbursing Officer shall deduct any amount attached by a prohibitory order of a Court of law, from a bill of an establishment for the pay etc. He shall deduct such amount to be remitted to the Court in the form of Non Govt Deduction. Such amounts shall be credited to the DDO current account of the office presenting the bill and the Drawing and Disbursing Officer shall remit the same to Court concerned under proper acknowledgement.

(n) Deductions made in bills shall, wherever required by the rules relating to such deductions e.g., Provident fund, AP Govt life insurance fund, Income tax etc be supported by schedules in the format agreed by respective fund managers be provided to them. However, in case of Non Govt Deductions, schedules need not be provided to the Treasury. The DDO shall remit such deductions to respective authorities upon receiving them into his bank account under proper acknowledgement and maintain such records for future reference and audit.

Where recovery is made on account of an advance of pay, such pay advance shall be recovered under Cash Recovery category in the subsequent pay bills when it is drawn. However, the bills paid towards advances on account of travelling allowance or Leave Travel Concession etc., shall be squared off against the final settlement bill.

"The Drawing and Disbursing officers shall issue a receipt annually (form 16 appended to the Income Tax Rules, 192) for the tax so deducted during the year to the person from whose salary, income-tax is deducted at source as required by Section 203 of the Income Tax Act 1961. The details of Tax Deduction at Source (TDS) recovery shall be provided to the employees from whose salary the TDS is made as and when the individual demands it. The procedures as laid down by Income Tax department for TDS shall be followed.

Provided that the above requirement may be relaxed subject to the following conditions:-

- (i) If any particular employee desires to have a monthly certificate, such a certificate should be given to him by the Disbursing Officer.
- (ii) In any case, each employee should be given a consolidated certificate annually or earlier at the time of termination of his service.”

(o) No copies of orders regarding promotions and similar changes, or of correspondence, etc., regarding a claim shall be attached to any bill or other voucher.

(p) The Drawing and Disbursing Officers shall endorse all the bills along with payee details in the form of authentication and prefer them at Treasuries for payment. If the bill is otherwise in order, the Treasury Officer shall process payment to such endorsed payees.

(Pending for deletion after discussion.)

(q) A Drawing and Disbursing Officer or a Government servant shall not issue a copy of any bill or other voucher which has already been paid on the allegation that the payee's copy has been lost or is not available, although a certificate may, when necessary, be given that on specified day a certain sum was paid to certain person on a certain account. A fee of Fifty rupees shall be levied for each certificate issued to a private party.

(r) Every receipt for a sum exceeding Rs.5000/- shall be duly stamped by the payee with a One-rupee revenue stamp, subject to the exemptions etc., listed in Appendix 6. No stamped acquittance/ Advance stamped Receipt is required in respect of all payments made online and credited to the respective bank account of payees.

(s) Receipts for payments made out-side India should be obtained from the payee and stamped in accordance with the local laws if any, governing the stamping of such receipts.

#### **PAY AND ALLOWANCES (INCLUDING LEAVE SALARY) OF GOVERNMENT SERVANTS**

**T.R. 85.** (a) The DDO may draw the salaries of all employees including Gazetted Officers in a single bill. However, the DDO may prefer multiple bills as

required. Separate bills shall be preferred for each head of account if the salaries of employees have to be charged to different heads of account.

(b) The Secretary, Tungabhadra Board, Hosapete, Karnataka may draw the pay and allowances of Andhra Pradesh employees working under the Board so long as the A.P. employees are in Tungabhadra Board, and the funds may be adjusted at Accountant General level.

(c) When a Gazetted Government servant draws his first pay bill on being appointed permanently or on probation to a post in Government service for the first time or on being re-employed after resignation, or forfeiture of past service, he shall submit to the Competent Authority, the health certificate required by Fundamental Rule 10.

“The competent authority to whom the Medical Certificate is submitted, shall issue a certificate to that effect to be attached to the first pay bill”.

(d) A Government servant on leave preparatory to retirement or refused leave under F.R. 86 or any other corresponding Rule, or terminal leave or such other leave on the expiry of which he is not expected to return to duty, should record on the leave salary bill a certificate to the effect that during the period for which leave salary is drawn, he was not re-employed under Govt. Local Fund or a Private Employer .

(e) A claim by Gazetted Government servant for travelling allowance shall be presented in the prescribed TA Claim form. When the Government servant has travelled by a circuitous route, he shall state the reason for doing so in the bill. When he claims actual expenses, he shall, in the absence of any order to the contrary, set them out in detail. When he claims travelling allowance on account of any members of his family, he shall furnish a certificate showing the number and relationship to himself of the members of his family on account of whom he makes the claim and all other relevant details. When he claims the cost of carriage of personal effects or a conveyance, etc., he shall furnish the receipt granted by respective agency for the amount actually paid. A travelling allowance bill shall be counter-signed either physically or electronically, as the case may be, by the controlling authority prescribed in the Andhra Pradesh Travelling Allowance Rules, except when the Government have, subject to the submission of a detailed bill to the controlling authority, authorised payment without such counter-signature.

(f) An All India Service Officer entitled to passage concessions provided by the Service Rules applicable to him and desiring to obtain a passage, shall apply to

the Pay & Accounts Officer, who maintains the passage account for the necessary certificate of eligibility. In Respect of Gazetted/non-Gazetted Government servants they shall apply for passages to the Secretary to Government in their Administrative Department. They shall book the tickets after sanctioning of Passage by the competent authority.

The Pay & Accounts Officer/Treasury Officer, shall arrange for the payments in respect of such passages. Weekly bills supported by the certificate of eligibility shall be presented to him by the Steamer ship Company, or by its Agent or by the Passenger Agent, as the case may be, in accordance with such procedure as may be prescribed by the Government after consultation with the Accountant General.

**T.R. 86.** Pay, leave salary and travelling and other allowances payable to a Gazetted Government servant who draw their own pay and allowances in India shall be paid on his personal claim and to his personal receipt.

(1) :—In the case of payment of stipends, etc., to the Probationary Assistant Conservators of Forest during their period of training, the Director of Forest Education, Dehra Dun, shall draw the stipends and pay the officers without the officers themselves claiming personally.

(2): In the case of premature retirement of Government Servants who are their own drawing officers, the Government or competent authority shall issue necessary permission to retire the individual from a future date. The officer shall automatically get relieved on the date of such retirement. The pay and allowances shall be drawn as usual as in the case of regular retirements.

### **Pay Bill Register**

**T.R. 87.** Consequent on dispensing with the system of presentation of physical bills and introduction of online bills system, the bills relating to Pay and allowances (Form 10) of an establishment whenever prepared shall be taken a printout before uploading in the system and shall be preserved with the signatures of the DDO as permanent record in lieu of Pay bill register.

1) The Pay Bill Register (Form 9) is an individual's ledger account indicating the pay and allowances drawn by the individual during a financial year, recoveries or deductions made from his pay bill, loans and advances taken and amount recovered in each monthly bill etc.

- 2) All the pay bills including supplementary bills like Leave bills, Loan drawal against sanctions etc., shall also be maintained along with pay bills. Loan recovery watch registers shall also be maintained. Whenever a loan is sanctioned, the loan details shall be entered and recoveries made subsequently, shall be deducted from the loan periodically so as the outstanding amount is readily available against each loan.
- 3) Whenever an employee is transferred out, a Last Pay Certificate (LPC) wherever required shall be issued which forms basis for drawal of pay and allowances in new station. The loan recoveries shall be continued as per the LPC. The loan recovery register should be updated with the new incumbent details in the current working station duly entering the loan recovery details periodically.
- 4) Pay bill registers, Loan watch register etc should be attested by the DDO whenever an entry is made.

**T.R. 88.** The classes of non-Gazetted Government servants who may draw pay, leave salary and travelling allowance bills on the Treasury themselves and the conditions under which they may do so are specified in Appendix 7.

Except in so far as non-Gazetted Government servants are specially permitted to draw bills, the bills for the pay and allowances of the establishment of each office shall be drawn by the Gazetted Govt. servant who is head of the office unless he delegates this power to a Gazetted Government servant serving under him with reference to T.R. 84 (j) and the Gazetted Government servant who draws such bills shall disburse the moneys drawn on the bills to the persons entitled to receive them under the rules.

In case of Government servants either drawing officer or not, who are proposed for premature retirement the authority competent to order the retirement of Government servants shall issue orders of retirement with future date, so as the pay and allowance are drawn till the date of retirement as usual as in the case of regular retiring employees. In the last pay bill, the fact of retirement may be mentioned for record purpose.

Separate pay bills may be preferred for:

- 1) Officers drawing pay and allowance on different scales of pay i.e., UGC, AICTE, Judicial, AIS etc

2) Drawing salaries on different heads of account.

The name of every substantive, officiating or temporary Government servant on whose behalf a claim is made shall be shown in column (2) against post in column (1). Against each temporary post the number and date of the order sanctioning it and the name of the authority which passed the order shall be entered. The rate of pay, etc., claimed shall be shown against each name in column (2). If the payment of any claim for the month to which the bill relates is postponed, it shall not be omitted from the bill, but amount of each claim held over for future payment shall be noted in red ink in the appropriate columns (3) to (6) - and ignored when totaling the bill. When pay, etc., is claimed only for part of the month, the number of days for which it is claimed shall be entered either against the Government servant's name or in a note at the foot of the page. The component items of an establishment bill shall be checked, and the total shown in the bill shall also be checked by adding up the items. If the bill relates to a small establishment, the Drawing and Disbursing Officer shall either check it himself, or have it checked by a Gazetted Government servant under his orders, before he signs it. If the bill relates to a large establishment, the Drawing and Disbursing Officer shall ensure that the whole bill is thoroughly checked by someone other than the clerk who prepared it, and shall himself check a part of the bill or arrange for a Gazetted Government servant to do so, before he signs it.

**T.R. 89.** If for any reason, the employee is on leave and not sanctioned any kind of leave, such employee may be excluded from the regular pay bill till such leave is sanctioned. The leave salary of such an employee shall be drawn whenever the leave is sanctioned as per the entitlement.

(a) "A certificate to the effect that the Government servant on leave preparatory to retirement or refused leave under the A.P. Fundamental Rule 86 or any corresponding rule or terminal leave or such other leave on the expiry of which he is not expected to return to duty was not employed under Government local fund or a private employment during the period of such leave, should be recorded by the Drawing Officer on the bill in which leave salary for such a Government servant is drawn after obtaining from him a declaration regarding the non-employment".

### **First Drawal of pay**

**T.R. 90.** When the name of a Government servant appointed permanently or on probation to a post in superior service appears for the first time in the pay bill of an establishment, the previous post in Government service, if any, held by him shall be stated and a Last Pay Certificate attached showing the date of handing over

charge, advances outstanding, etc. wherever necessary. If he was not holding any such appointment previously or is reemployed after resignation or forfeiture of past service, the health certificate required by Fundamental Rule 10 shall be submitted to the competent authority and a certificate to that effect shall be furnished by the drawing officer along with the first pay bill of the Government servant concerned.

### **Increment certificates**

**T.R. 91.** (1) When a periodical increment is claimed on behalf of a Government servant in an establishment pay bill or by a non-gazetted Government servant in a Gazetted pay bill form, Increment Certificate in Form 12 signed by the drawing officer, shall be attached to the Bill.

(2) When an increment is due to Government servant (all India Service Officer) for having been incumbent of a specified post for the prescribed term from the date of the last increment or of appointment to the post (less periods not counting for increments as shown in the tabular portion of the certificate), it may be drawn on a pay bill without special authority from the Pay & Accounts Officer, AP. "When an increment is due otherwise, an explanatory memorandum showing briefly and clearly, the grounds on which the increment is claimed, shall be attached to the increment certificate which shall be enclosed to the bill with which such increment is drawn".

(3) To ensure prompt drawal of increment, the Drawing and Disbursing Officer should verify the service book/service rolls of all subordinates in the month of December of each year and maintain a register showing the names of persons for whom increments are due in each month of the succeeding year in A.P.T.C. Form 11. If a Government servant is received on transfer, the date of increment should be verified immediately on receipt of his/her Service Book/Service Rolls and noted in the relevant page of the increment watch register. Whenever the increment of any individual is preponed/ postponed, the original entry of the name should be deleted and his/her name and number should be entered in the page allotted for the month to which it is preponed/postponed.

(4) In order to avoid multiplicity, increment watch register may be opened for a period of three years.

### **Arrears bills**

**T.R. 92** (1) Arrears of pay shall be drawn on a separate bill and not in the



ordinary monthly pay bill duly following the pre-audit guidelines and shall be submitted along with scanned copy of Service register of the employee to avoid excess/ineligible drawals. The amount of arrears claimed for each month shall be entered separately in the bill with a reference to the bill from which the amount was omitted, or withheld, or in which it was recovered by deduction. If the claim relates to an allowance or special pay newly sanctioned, the name of the authority which sanctioned it, and the number and date of the sanction order shall be entered in the bill. Arrear bills may be presented at any time, subject to the conditions prescribed by the Government in that regard (see Arts. 52,54 and 55 of the Andhra Pradesh Financial Code) and may include as many items as are necessary.

(2) A note of the arrear bill shall invariably be made in the office copy of the Bills for the period to which claim pertains over the dated initials of the Drawing and Disbursing Officer of the arrear bill, in order to avoid the risk of the arrears being claimed again.

(3) The Drawing and Disbursing Officer shall also record the following certificates on the arrears bill under his dated signature—

- (i) that no part of the amount claimed has been drawn previously, and
- (ii) that a note of the arrear claim has been made in the office copy of the Bills for the period to which the claim pertains.

(4) In respect of arrear claims of Government servants who are transferred from one office to another office the certificates mentioned above, will be recorded by the old office which proposes the bills and sends them to the new office for arranging payment.

### **Private Police Guards and Additional Police**

**T.R. 93.** (1) The cost of police guards, whose services are placed at the disposal of private parties under Section 13 of the Andhra Pradesh District Police Act, 1859 (Act XXIV of 1859) or under corresponding Law if any in force in Andhra Pradesh Area is recoverable in advance. The Drawing and Disbursing Officer who draws bills on the Treasury for the charges on account of such guards shall certify on each bill that the full amount due has been recovered from the parties concerned and credited into the Treasury and shall attach to the bill a memorandum in A.P.T.C. Form 13 in duplicate giving particulars of the total amount recovered towards the charges included in the bill and the numbers and dates of the challans under which the amounts were credited online through receipts module by the private parties into

the Treasury duly linking the online Challan number given by the party. The Treasury Officer shall verify the credits in the linked challan and authorize payment.

(2) If, however, the services of any police staff are placed at the disposal of railway, the transactions of which with the Government are effected by book adjustments, the cost is not recovered in advance. When a pay bill is prepared for such police staff, another adjustment bill shall be prepared showing the amount recoverable from the railway and a challan indicating how the amount to be recovered should be credited under the various heads of account. The two bills and the challan shall be presented at the Treasury simultaneously.

(3) The Commissioner/superintendent of Police, recovers the cost of additional police employed outside the Department in the Vijayawada/Visakhapatnam City/Districts under Section 14 of the AP Police Act, 1859 (Act XXIV of 1859), and the Police Act, 1861 (Act V of 1861), or under corresponding Law if any in force in Andhra Pradesh Area not in advance but subsequently. The drawing officer shall attach to the monthly pay bill for any such additional police a memorandum in A.P.T.C. Form 14 in duplicate showing the total charges incurred on the additional police and the demand, collection and balance in respect of the recoveries. He shall obtain from the Commissioner/Superintendent of Police concerned particulars of the recoveries made and credited through online challan into the Treasury every month, and shall be responsible for seeing, that the necessary demands are issued and the recoveries are made without undue delay. The DDO shall link the online Challan Number to the monthly Pay bill of any such addition Police. The Treasury Officer/PAO shall verify the credits in the linked challan and authorize payment.

A Provision shall be made in the online expenditure module of bills for reflection on Forms 13 and 14 and for generation and transmission of a copy of DCB Statement to the Commissioner/SP of Police who submits the bill treating that as certificate of Verification of credit by the Treasury Officer/PAO.

### **Travelling Allowances**

**T.R. 94.** (a) At convenient intervals during a prolonged tour of Government servant who is accompanied by subordinates and, as a general rule, immediately on his return to headquarters after any tour, a bill shall be prepared in the form as prescribed by the Government, for the travelling allowances of the clerks and other subordinates who have accompanied him. The Drawing and Disbursing Officer shall pay special attention to the detailed instructions and the certificates

available on the inner sheet of Travelling Allowance Bill Form 15.

A travelling allowance bill requiring the counter signature of the controlling officer should ordinarily be countersigned before it is paid.

The Treasury shall pay such bills on the receipt of the head of the office, after counter signature by the controlling authority when the head of the office is not the controlling officer. (see Art. 82 of the Andhra Pradesh Financial Code).

**T.R. 95.** Bus warrants are issued to Circle Inspectors, Sub- Inspectors, Head Constables of Police Department, who have to travel on duty by Public Transport Department Buses. The amount claimed in each Travelling Allowance bill on account of Public Transport Department bus warrants shall be paid to the Public Transport Department by adjustment to their bank account. The DDO concerned should check the bill along with bus warrants and countersign it before payment. (Art 83 of Andhra Pradesh Financial Code.)

The bill for the amounts should be prepared in the form prescribed by the Government, and should be supported by the motor bus warrants. The District Superintendent of Police should check the bill and satisfy himself that the rates charged in the bill are not in excess of the prevailing rates for motor bus journeys. If the bill is correct, the District Superintendent of Police should countersign it and either give a reference to the travelling allowance bill in which each amount concerned was deducted or certify that all the amounts covered by the bill were actually deducted from the travelling allowance bills of the Police Officers concerned.

**T.R. 96.** (a) Bus warrants are issued to Circle Inspectors, Sub- Inspectors, Head Constables, Tree Markers and Excise Constables in the Excise Department who have to travel on duty by Public Transport Department Bus. (Article 83 (c) of A.P.F.C., Vol. I.)

The amount claimed in each Travelling Allowance bill on account of Public Transport bus warrants payable to the Public Transport Department shall be adjusted to their bank account. The competent authority concerned should check the bill along with bus warrants and countersign it before payment.

The bill for the amount should be preferred in the form prescribed by the Govt, and should be supported by the Motor Bus Warrants the Assistant Commissioner (Enforcement) Excise Superintendent of the District should check the bills and satisfy himself that the rates charged in the Bill are not in excess of the prevailing

rates for Motor Bus Journey. If the Bill is correct the Assistant Commissioner (Enforcement), the Excise Superintendent should countersign it and either give a reference to the travelling allowance bill in which each amount concerned was deducted or certified that all the amounts covered by the Bill were actually deducted from the Travelling Allowance Bills of the Excise Officers concerned.”

### **Other Miscellaneous Payments to Government Servants Overtime fees**

**T.R. 97.** Every bill on which overtime fees are claimed under the rules in force or with the sanction of a 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”.

When 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**

**T.R. 98.** (a) “**Permanent advances**” are granted to certain Government servants 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 the Treasury on a voucher in prescribed bill form supported by a copy of the order sanctioning the advance. The several items of contingent expenditure

which are met from the permanent advance shall be recorded in one or more registers to be maintained in each office in the form prescribed for the purpose. Also see clause (f) below.

b) A Gazetted Government servant who is the head of an office may draw his office contingent bills. He may also delegate the power to a Gazetted Government servant serving under him. (see T.R. 84 (j).)

(i) The classes of non-Gazetted Govt. servants who may draw contingent bills on the Treasury and the conditions under which they may do so are specified in Appendix 7.

(c) Bills for contingent expenditure that require the counter-signature of the controlling authority before payment shall be drawn on counter-signature only. The Treasury Officer shall not pay such bills unless they have been counter-authenticated.

(d) The Drawing officer shall prepare the DC Bills and, the statement of expenditure duly showing each sub-voucher number, along with description of items, copies of sanction orders wherever required from the competent authority and the challans remitted towards unspent amount, copies of challans also shall be enclosed. All the DDOs should submit the DC bills online to the treasury after due scanning and uploading the original sub vouchers and challans for clearance of AC Bills. All the original sub vouchers and Challans shall be retained in the DDOs office only for subsequent verification by the A.Gs audit party when they conduct the audit.

The abstract bill ( Form 16) drawn shall be settled within a month of its drawal. If there is any delay, the salary of the DDO who drew the advance shall be stopped, till the bill is settled. If the bill is not settled even then, the Salary of the Head of the Office shall be stopped.

(e) Bills for contingent expenditure that do not require countersignature shall be drawn in the prescribed form ( Form 17 ). The drawing officer shall show full particulars of the charges in the bill, attach to it all sub-vouchers for individual payments.

(f) Claims for secret service expenditure shall be presented on abstract contingent bills in prescribed bill form ( Form 16), but no detailed contingent bill shall be rendered thereon.

**T.R. 99.** The following further directions shall be followed when preparing contingent bills:-

(i) 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 Accountant-General.

(ii) As a rule, charges debitible 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.

(iii) Certain prescribed certificates regarding items of contingent and miscellaneous expenditure of various classes are required on contingent bills and bills for miscellaneous expenditure. see T.R. 97 and 98(d) above and T.R.s 102 and 103 below. (See 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.

(iv) Contingent bills which include charges on account of purchase of goods on which GST has also been charged should be supported by the following certificate signed by the Drawing and disbursing officer.

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

(THE CENTRAL GOODS AND SERVICES TAX ACT, 2017) (Andhra Pradesh Goods and Services Tax Act, 2017.)

(v) 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.

(a) In the case of contingent bills payable at Treasuries on account of rents, rates, taxes, etc., due to local bodies shall be adjusted to their P.D. accounts by book adjustment at the Treasury without any monetary limit. A single bill should be prepared at an interval of not more than a month for all the items due to any Body. (See Art. 114, Andhra Pradesh Financial Code)

(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 menials described in Appendix 8, 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 charge 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 included in the body of the bill itself but only in the memorandum of appropriation, expenditure and balance at the foot of the bill.

### **Advances for inspecting officers for contingent expenditure**

**T.R. 100 .** An inspecting officer is not permitted to draw advances from the Treasury on 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 form at the treasury where the inspecting officer claims his regular expenditure.

### **Recovery of amounts attached by Courts**

**T.R. 101.** 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 orders 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 T.R. 129 for deducting from the bill and remitting into Court an amount attached from a Government servant's pay and allowances. (See also Articles 87-88 of the Andhra Pradesh Financial Code).

When the attachment relates to an amount which has to be disbursed by means of a departmental cheque, the procedure laid down in T.R. 196 shall be followed.

**T.R. 102. Supply of water :**—Expenditure incurred on the supply of water to offices should be restricted to what is really necessary. The drawing officer should attach a certificate in the following form to every contingent bill which includes such charges:

“Certified that the expenditure on watermen or the supply of water has been scrutinized and is necessary “.

### **Renting of private buildings for office and residential purposes**

**T.R. 103.** When claiming the first charge for rent at the end of every two years for a private building used to provide office or residential accommodation, the drawing officer should attach to the bill a certificate from the Executive Engineer that suitable public building was not available and a certificate (from the Executive Engineer in the case of officer buildings, or from the authority empowered to rent houses in the case of residential buildings) that the amount of the rent fixed is suitable having regard to the local conditions and the scale of accommodation



provided. (see Item 49 in Appendix 7 of the Andhra Pradesh Financial Code, Volume II).

(1) The above certificates need not be given in the case of a private building rented by a Dy. Director of Agriculture or District Agricultural Officer for use as a depot.

(2) In the case of a residential accommodation rented under the authority of the Director General & Inspector-General of Police, the prescribed certificate may be granted by the District Superintendent of Police.

(3) The Executive Engineer's certificate about the reasonableness of rent may be dispensed with in cases where the rent payable is less than Rs. 1000/- per mensem and the building concerned is not at the headquarters of the Section Officer or Sub-divisional Officer.

### **Service postage stamps**

**T.R. 104. (a) Government servants who draw moneys from Treasuries on contingent bills :—** A drawing officer should prepare on line bill in relevant bill form provided for this purpose in Bill Preparation module prescribed by the Govt, when he requires service postage stamps. The bill should contain his acknowledgement of the receipt of the stamps indented for and should be treated, in other respects, in the same way as a contingent bill presented at the Treasury for payment. He should sign and furnish with the stamp indent a certificate that all service postage stamps previously received from the Post Office have been brought to account, the issues checked and the balance on hand verified. He should also furnish a certificate that the stamps mentioned in the indent are required for prepaying postage on communication which are bona fide on the service of the Government and for meeting other charges payable to the Post Office for which service postage stamps are accepted, or for the use of a body or bodies included in the list Para 354 of the Indian Postal and Telegraph Guide. (see also Art. 119, Andhra Pradesh Financial Code). The amount required for the indent shall be transferred to the bank account of respective Post office.

### **Discount on stamps**

**T.R. 105.** The discount on stamps allowed to certain classes of vendor under the rules in Andhra Pradesh Stamp Manual is credited to them by deduction from the purchase money to be paid by them for stamps. The District Registrar/Sub

Registrar should receive and bring to account the net amount payable by a vendor and should issue the stamps to the payer on the authority of the receipted challan.

### **Grants in lieu of magisterial fines**

**T.R. 106.** (a) The Government make grants to the local funds [ See definition of Local Funds in T.R. 252 in Chapter 7] and private bodies concerned on account of the fines that the Magisterial Courts levy under certain enactments and credit to the Government (See Article 306 of the Andhra Pradesh Financial Code).

The annual grant payable to the private bodies (Societies/Boards) if any shall be fixed by the Government subject to the condition that it does not exceed half of the expenditure incurred on account of the Private Body (Societies/Boards) (according to audited accounts) in the year. Of this amount, 75 per cent of the total grant shall be paid in advance early in every year and the balance after the audited accounts of revenue and expenditure are available. The grants payable to the Municipal Corporations and other local funds and to private bodies shall be paid annually on the basis of the amount realized in the previous year.

Departmental registers showing the fines collected shall be maintained by District Magistrate in regard to institutions in the mufassil.

The amount due on the fines collected in each financial year shall be paid early in July in the following year.

(b) In respect of grants payable on account of magisterial fines to local funds and private bodies in the Districts of Andhra Pradesh, the respective bodies shall prepare online bills in the prescribed bill form annually for such grants and submit them to the District Magistrate, for countersignature and then forward them to the Treasury Officer for payment. The countersigning authority shall attach to each bill a detailed statement showing the particulars of the annual credits, the refunds made during the year, the amount deducted as expenditure on account of the service of processes and batta to witnesses and the net amount due to each local fund or private body concerned. He shall state against ZPPs/MPPs, Municipalities, Port Funds and Port Trust Funds that the amounts are to be credited by book transfer in the Banking accounts of the respective local funds at the Treasury or Sub-treasury. The bills payable at the Sub-treasury shall be pre-audited by the Treasury Officer. The Treasury or Sub-treasury Officer shall make the necessary adjustments and send advices to the authorities concerned through the District Magistrate. For every payment of this kind to a local fund exceeding Rs. 1000/-, whether made in cash or

by credit in the Banking account of the total fund at the Treasury or Sub-treasury, the Treasury or Sub-treasury Officer shall obtain a receipt to be sent to the Accountant-General.

(c) It shall be the responsibility of the Panchayat Boards, the private bodies, to prepare the bills in respect of grants payable on account of magisterial fines and submit them for counter signature to the respective District Magistrates and to the Treasury & Accounts Officers concerned for payment.

### **Educational grants-in-aid, scholarships, stipends.**

**T.R. 107.** When claiming payments due by the Government to a non-Government institution under Grants-in-Aid, the correspondent, manager or headmaster of the Institution shall prepare bills online in the prescribed form (Form 27) and furnish particulars of the orders sanctioning each payment. The bill for a grant-in-aid requires the countersignature of the Government servant specified in the sanction.

The claims regarding Scholarships and Stipends shall be processed by the respective Welfare departments through the Scholarship portal for payment.

(a) "In no case should the office of the sanctioning authority or countersigning authority prepare the bills on behalf of the grantee. There is, however, no objection to the grantee being guided in the preparation of the bills, and indication of the particulars to be filled-in.

(b) A register of grants containing the following columns should be maintained:—

- (i) Serial Number.
- (ii) Number and date of the sanctioning letter.
- (iii) Purpose of grant.
- (iv) Conditions, if any, attached to the grant.
- (v) Amount sanctioned.
- (vi) Date of receipt of the bills from the grantee and its amount.
- (vii) Whether conditions attached to the grant have been accepted by the grantee without reservation.
- (viii) Dated initials of the countersigning authority.

Columns (i) to (v) of the Register mentioned at (b) above should be filled in simultaneously with the issue of the order sanctioning each grant and attested by the

Section Officer concerned. This serial number should be recorded on the body of the original sanction letter, at the time, the item is entered in Register as under :—

“Note at serial No ..... in the register of grants”.

Such a record will guard against the possibility of double signatures. Columns (vi) and (vii) should be filled in and attested by the Section concerned as soon as the bill has been received from the grantee. The bill is then submitted to the countersigning authority with the register for countersigning the bill and for giving his dated initials in Column (viii) of the Register. It should also be the duty of the countersigning authority to verify, that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that on other bill in respect of the amount has already been countersigned before. No bill received from a grantee should be countersigned unless it has been noted in the Register of grants and against the relevant sanction. This would also facilitate watching of payments in instalments if any, in the case of lump-sum sanctions.

(c) Where the sanctioning and countersigning authorities are different, the latter may complete the entries in Columns (i) and (v) in the prescribed register on receipt of the sanction order.

(d) As regards grants paid to local bodies, the procedure being different, the sanctioning authority and the Treasuries should maintain the register mentioned in Sub para (b) with columns suitably modified so that it may serve as a check over any double payment.”

e) “The drawing officer or the grantees, in the cases where the bills are not countersigned by the departmental officers, shall furnish, on all grants-in-aid bills drawn by them, a Certificate to the effect that the amounts claimed in the bills have not been drawn previously.”

The head of a Government Institution shall prepare the lists of the candidates eligible for the scholarships and stipends and forward to the Heads of Welfare departments who shall process through Scholarships Portal approved by the Government for payment.

**T.R. 108.** In the case of sanction of grants-in-aid to staff welfare clubs, Service Associations etc., the procedure to be followed regarding preparation and presentation of V bills by the grantee, involves a deviation from the general procedure laid down in T.R. 107 (b) above. In such cases the procedure to be

followed should be settled in consultation with the Audit Officer concerned and in cases where it is agreed between the sanctioning authority and the audit officer that the grant-in-aid may be drawn by the departmental authority on contingent bills and paid by them to the grantee on simple receipts without requiring the latter to present a regular bill, the register prescribed in T.R. 107 (b) above should be maintained with the following changes:

1. Column (vi) of the register should bear the heading “Date of drawal of bill”.
2. Column (viii) of the register should bear the heading “Dated initials of the Drawing Officer”.
3. The following two additional columns should be added in the Register in such cases Column (ix) Date of payment to the grantee. Column (x) Dated initials of the Disbursing Officer.

**T.R. 109.** For the purpose of grants-in-aid all Universities in the State are exempted from the procedure laid down in the T.R. 107. The bills presented by the drawing officer of the concerned Universities in the State need not be countersigned by any authority; but the Treasury Officer shall not disburse the amount until he has received the sanction order from the sanctioning authority and until the grantee encloses to the Bill the original sanction order received by him. The Registrar or the Drawing Officer of the concerned University on whose biometric authentication the bill was drawn shall obtain the grant utilization certificate from the Audit Officer of State Audit Department who is the Audit Officer of the University and forward it to the Commissioner Higher Education for counter-signature and transmission to the Accountant-General.

**T.R. 110.** When the head of an Institution submits a claim on account of Govt. scholarships, Refund of Tution fee, stipend, book allowances etc., through the Scholarship Portal authorised by the Government the Welfare Dept approve them in the said Portal. Then the sanction orders and bills shall be generated by a central process in the said portal and the bills shall be presented online through the Expenditure Module of Electronic system approved by the Government. The payments are directly credited to the bank accounts of the respective beneficiaries.

### **Statement of amounts due to the Government by a local body**

**T.R. 111.** (1) Any amount due to the Government by a local body, including an amount due on account of a loan which it has taken from the Government, shall,

if it remains unpaid, be subject to recovery by adjustment from grants payable to it by the Government other than those payable under the provisions of a statute.

A statement showing all the amounts due to the Government by the local body and remaining unpaid shall be presented at the Treasury along with every bill on which a local body claims payment of a non-statutory grant-in-aid. Out of the grant payable to the local body, the Treasury Officer shall credit to Government the amount shown in the statement of amounts due by it or the whole of the grant, whichever is less, and he shall credit the local body's account only with the balance of the grant, if any. The Treasury shall send the statements of amounts due by local bodies prescribed above to the Accountant-General along with the bills.

(2) "The above Rule shall not be applicable in the case of Mandal Parishads and Zilla Parishads."

(3) Bills for grants-in-aid contribution, etc., shall be presented online in the prescribed bill Form.

### **Compensation awarded by Courts out of fines to injured parties**

**T.R. 112.** When a Court orders the payment to an injured party of an amount kept in deposit in the Treasury which was awarded to him as compensation out of a fine imposed in a criminal case, it shall certify on the order either—

(1) that the sentence and award have been confirmed by the Appellate Court and no order has been received from the Court of revision reversing or modifying the order of compensation, or

(2) when the order as to compensation has been modified in appeal or revision, that the payment ordered is in conformity with such modification, or

(3) that the appeal time has expired and no appeal has been preferred and that no order has been received from the Court of Revision reversing or modifying the order of compensation.

### **Refunds of revenue**

**T.R. 113.** Bills for drawing moneys from the Treasury on account of refunds of revenue shall be prepared in refund bill (Form 18), unless some other form has been prescribed in regard to any particular class of such refunds. Every refund shall be noted against the original receipt entry in the departmental accounts. The Government servant who is responsible for the maintenance of the departmental accounts containing the original receipt entry shall certify on the bill that the refund

has been so noted and shall fill in Columns (1) to (5) of the form. The Treasury or Sub-treasury Officer shall not pay any such bill unless particulars of the order of sanction of a competent authority are furnished on the voucher and a certified copy of the order is attached to it if no copy is separately communicated to the Accountant-General

A Government servant who draws a bill for a refund of revenue shall certify on the bill that the restrictions prescribed by the Government in regard to time limits for claims for refunds (see Article 35 of the Andhra Pradesh Financial Code) have not been contravened. The certificate shall be in that one of the alternative forms provided for the purpose in the form of refund bill, that is appropriate in each case. When he is himself the sanctioning authority, he shall also certify on the bill that the refund claimed satisfies the conditions, if any, prescribed in the departmental rules and administrative orders; in other cases, this certificate shall be furnished by the competent authority in the order of sanction.

(a) An order for refund of revenue shall remain in force for the period of three months or closure of the financial year only whichever is earlier from the date on which it was issued except provided by any law or rule or departmental regulation and no payment shall be made on its authority thereafter unless it is got revalidated by the sanctioning authority.

### **Refunds on account of stamps**

**T.R. 114.** When a refund has to be made on account of spoiled or damaged stamps. (other than stamps received back from a vendor), the Tahsildar should draw a bill on refund bill. If the order of sanction of the competent authority is not recorded on the bill itself, a certified copy of the order should be scanned and uploaded along with the bill.

### **Refunds of registration fees**

**T.R. 115.** A registering officer should make refunds of registration fees, when necessary, on refund bill form. He should attach to every such bill all the relevant refund vouchers containing the signatures of the payees in token of having received the amounts refunded.

### **Refunds of excess receipts on account of advertisements in the Gazette and other official publications**

**T.R. 116.** The Director, Government Press, should meet in the first instance from his permanent advance refunds of excess receipts on account of advertisement in the Andhra Pradesh Gazette and other official publications, and subsequently recoup the permanent advance by presenting bills at the office of the Pay & Accounts Officer.

### **Refunds of college and examination fees and fees paid by publishers with reference to the Text-Book Committee Rules**

**T.R. 117.** When any college fees have to be refunded under the rules and orders in force, the Principal of the College should draw a bill for the amount to be refunded, attach to it the order of a competent authority sanctioning the refund and present it at the Treasury for payment.

(a) When the fees payable by more than one candidate in a school have been remitted into the Treasury in a lumpsum and a single collective receipt issued and a part of the amount has to be refunded the procedure laid down in Subsidiary Rule 27 above should be followed.

### **Refunds of fines**

**T.R. 118.** When an appellate Court or Court of revision other than the High Court reverses or reduces a sentence of fine on appeal then the Court of First instance on receipt of copy of the judgment or order of an Appellate Court reducing or reversing a sentence of fine shall, if the fine or a portion thereof, as the case may be, has been levied prepare the necessary payment order and deliver it to the payee or his advocate if any. (See Rule 246 of the Criminal Rules of Practice and Orders).

When the High Court reverses or reduces a sentence of fine, the Court which passed the original sentence should issue a refund order on receiving the High Court's certificate under Sections 425 and 442 of the Code of Criminal Procedure in regard to its order on appeal or in revision.

### **GST Refunds**

**T.R. 119.** GST Refunds shall be processed as per the procedure prescribed in GST Act. These payments are not routed through Treasury but processed in the GST Portal and payments transaction are included in the Payments scroll of the State by the RBI.



### **Survey Department bills**

**T.R. 120.** Bills for temporary advances sanctioned for survey parties for demarcation purposes shall show the state of the advance i.e., the amounts drawn up to date, the amount covered by recovery lists advised to the Collector and the balance available. Bills for amounts due to contractors for survey-stones and other charges recoverable from ryots shall be in the forms prescribed in the Andhra Pradesh Survey Manual. No bill for amount due to a contractor for survey stones shall be paid, unless both the Contractor and the Survey Officer in charge of the Survey party have signed it and the Survey Officer has certified on it that the stones bought for use as survey marks have been brought on to the stock registers and the necessary notes regarding payment made in order to prevent payment of any second claim on the same account.

### **Repayment of deposits**

**T.R. 121.** Every order issued by a Court or other authority for the repayment of a deposit from a Treasury shall be in English. The order of a Court or other authority for the repayment of a deposit and the voucher for such repayment shall be in Repayment of Deposits bill, except when some other form has been specially prescribed for the purpose for any class of deposits. If a part of the deposit is to be repaid, the authority preferring the bill ( Form 19) should mention the amount to be refunded duly selecting the original challan in the Bill processing system. The balance amount available against each deposit shall be maintained in the system for future payments as and when required or lapsed at the end of life of that deposit.

(a) Deposits the detailed account of which are not kept at Treasury which are credited to the Government under Article 271 of A.P.F.C., Vol. I cannot be paid without the sanction of the Accountant-General who will authorize payments on ascertaining that the item was really received and was carried to the Credit of the Government at lapse and that the Claimant's identity and title to the money are certified by the Officer signing the application for refund. The application for he is sanctioning to the refund shall be made in Form 20. A separate application shall be made in respect of the amount repayable to each person. After the Accountant-General has sanctioned the application, it may be presented at the Treasury for payment and the Treasury shall treat it as a voucher.

(b) Deposits the detailed account of which are kept at the Treasury and which are credited to the Government under Article 271 of A.P.F.C., Vol.1 may be refunded without the sanction of the Accountant-General. The Treasury Officer shall before authorizing the refund in such a case ascertaining that the item was really

received and is traceable in his records, was carried to the credit of Government as a lapse and was not paid previously and that the claimant's identity and title to the bill are certified by the Officer, signing the application for refund.

(i) The Sanction payment authority issued by the Accountant-General in cases covered by the Sub-rule (I) above will be valid for three months from the date on which no payment can be made on its authority unless it is validated.

### **Repayment of Revenue deposits**

**T.R. 122.** (a) A revenue deposit should only be repaid on an order of the Court or authority which ordered the acceptance of the deposit. When an earnest money deposit has to be repaid, the departmental Government servant, in whose favour the amount was deposited, should endorse a repayment order on the receipt which the Treasury issued when receiving the deposit. When, however, he decides that the deposit should be credited to the Government, he should return the receipt to the Treasury with an order endorsed on it for payment by transfer to the appropriate head of the account.

(b) "From the Repayment of earnest money deposits, remitted by the intending tenderers in other States also the procedure **prescribed under (a)** above should be followed."

(c) When a deposit is to be transferred to another head of account whether at the District Treasury or at a Sub-treasury, the Government servant who ordered the acceptance of the deposit should prepare and sign a voucher in Form 21 and send to the Treasury. If several items of the same nature are to be transferred on the same day, they may be included in one voucher, but transfers to be effected on different days should not be entered on the same voucher.

(d) In the case of caution deposits taken from students, apprentices, honorary workers and others in Government schools and colleges and other institutions or offices, the head of the institution or office concerned may withdraw on bill in "Repayment of Deposits" the amount required to make refunds of caution deposits. A bill shall be sent to the Treasury for pre-audit and approve it for payment to concerned parties.

### **Accounting of Earnest Money Deposits remitted by tenderers in another State**

**T.R. 123.** All subordinate officers shall intimate the intending tenderers in other States in the notices calling for tenders to remit the earnest money deposits

direct to the Departmental Officers of the State by means of Online challan through receipt module of the Government authorized system.

**T.R. 124.** (a) A person who claims that any moneys are due to him from a Court should present a receipt for the amount to the Court with his application. If the claim is in order, the Court should compare the application with the entry in the register of receipts and verify that the balance in deposit is sufficient to meet the payment before issuing an order on the Bank for payment of the amount and that the order should be issued specifying the date on which the order is issued, the amount to be paid and the account to which the payment is to be debited. The receipt taken from a party for a sum paid out of the Court should when filed in the Court, be attached by gum to the office counterfoil order book. The competent authority in the court shall prefer a bill along with sanction order in Repayment of deposit bill form and approve it for payment. Such approved bills shall be directly sent to bank for payment.

### **Repayment of Revenue Deposits and Criminal Court Deposits**

**T.R. 125.** An entry should be made on every order for the repayment of Revenue Deposit or a Criminal Court Deposit stating that no payment will be made on it after the close of the financial year in which it is issued or three months from the date of the issue, whichever is earlier.

**T.R. 126.** The Treasury should make payments only on bills signed by the responsible Administrator of the personal deposits account and presented to the concerned treasury duly selecting the challan against which the refund has to be made. As a rule, the responsible Administrator of each Personal Deposit account should have a drawing account with, and draw bills in respective Treasuries where his payment jurisdiction falls. The Government will specify the Treasury or Sub-treasury on which he should draw bills in the order sanctioning the opening of the Personal Deposit account. If an Administrator has to carry out transactions in more than one District the Government may permit him to have a Personal Deposit Account in each of them.

In places where the cash business of the Treasury is conducted by the Bank, the banking accounts of all personal deposits will be kept at the Reserve Bank/Agent of Reserve bank, and the above rules will apply mutatis mutandis to such cases.

**T.R. 127.** Only the District Forest Officer has power to order the repayment of an earnest money deposit. He does so, when necessary, by endorsing his order on

the Treasury receipt. No such deposit should ever be repaid in part only, so as to leave a balance still in deposit.

## **PROCEDURE IN TREASURIES**

### **District Treasuries**

**T.R. 128.** A bill or other voucher presented for payment at a District Treasury shall be received and scrutinized. If the Treasury Officer is satisfied that the claim is admissible, the authority good, the signature genuine and in order, and the receipt a valid discharge, the Treasury Officer shall sign an order for payment.

In checking bills and making payments, the Treasury Officer shall observe the following rules :—

(a) The Treasury Officer shall not make any payment without obtaining adequate information as to its nature, and shall not accept any voucher which does not formally present this information, unless there are valid reasons, which he shall record in writing, for not insisting that the information be shown in the voucher (see Treasury Rule 177). He shall make sure, that he will be in a position to satisfy the Accountant General that the claim made in every bill that he pays, is valid and to prove to him that the payee actually received the amount of the bill. He shall also check carefully, that the rules regarding the completion of vouchers and the endorsements on bills have been observed.

b) Before paying a bill on the authority of an order purporting to have been issued by the Office of the Accountant-General, the Treasury Officer shall, in addition to checking the bill in the usual manner, verify the signature on that order by comparison with the specimen signature of the signing officer furnished to him by the Accountant- General.

(c ) The Treasury Officer shall return the bill which contains obvious mistakes.

When the bills contain any inadmissible or doubtful item the treasury officer shall at once return the bill online with objection instead of disallowing the inadmissible amount.

When there is a change in the office or rate of pay of an Al India Service Officer, the Treasury Officer shall check the bill, in which the new rate of pay is first claimed, with reference to the order directing the change, before he passes it. when

the special authority of the Pay & Accounts Officer is required under T.R. 91(2) above for passing an increment, the Treasury Officer shall not pay the increment, unless an increment certificate approved by the Pay & Accounts Officer or by an authorized assistant on his behalf is attached to the bill.

(d) The “ Approver” (STO/ATO/DTAO/DD ) in a Treasury shall exercise the power of returning the bill online to the Submitter (DDO) with the objections raised in the course of pre-audit of their bills.

(e ) When checking arrear claims, the Treasury Officer shall pay special attention to the rules laid down by the Government in regard to such claims (See Articles 52-55 of the Andhra Pradesh Financial Code).

(f) The Treasury Officer shall on no account pay any abstract bill for contingent expenditure requiring countersignature after payment, in which the drawing officer should have furnished the certificate to the effect that the abstract bills drawn are settled within a month of its drawal duly submitting the DC bills. [T.R. 98(d)]

(g) Before paying a bill for overtime fees payable out of fees recovered from private parties, the Treasury Officer shall verify that the prescribed fees have been realized and credited into the Treasury and certify to that effect on the bill, stating the amount of the fees realized and the item or items in the accounts in which they were included.

(h) The Treasury Officer shall not pay any bill relating to scholarships or stipends, unless the sanctioning authority has communicated to him the necessary sanction for the payment.

(i) The Treasury Officer shall not pay a bill for a loan or advance unless the authority competent to sanction the loan or advance has either passed the bill, or specially communicated its sanction to him. The Treasury Officer shall not pay a bill for a loan or advance unless the grantee/loanee also encloses to the bill the original sanction order received by him so that the expenditure may be admitted in audit.

(j) Before paying a bill drawn against a temporary advance sanctioned to a survey party for demarcation purposes, the Treasury Officer shall check the statement attached to the bill showing the amount of the advance drawn up to date, the amount covered by recovery lists sent to the Collector and the balance, and satisfy himself that the amount applied for can be met from the balance of the

advance standing to the credit of the survey party.

(k) The Treasury Officer shall make payment on a refund voucher only after verifying the credit for the original receipt and certifying that the items included in it have not been refunded previously.

(l) A deposit shall only be repaid under an order of the authority which originally ordered the acceptance of the deposit and, ordinarily, only on the appearance of the person entitled to it and on his furnishing a proper receipt. The Treasury Officer shall credit to the Government any deposit or balance of a deposit amounting to less than fifty naye paise which is due for refund. If a valid claim for repayment is subsequently received, the repayment shall be treated as a refund of revenue.

- (1) Only the Drawing and disbursing Officers whose specimen signatures are available with the Treasury should authenticate the sanction orders
- (2) Challans and sanction orders should be preserved until the expiry of one year after the refund is made
- (3) Refund bills also should not be endorsed in favour of depositors but credited into the Account of the Depositor in the Bank as in the case of Contingent Bills;
- (4) The refunds of revenue deposits should be made only to persons who originally credited the monies or their legal heirs.

(m) When a claim is presented for repayment of a revenue deposit, the Treasury Officer shall compare the refund order of the Court or other authority, which directed the acceptance of the original deposit, with the entry in the register of receipts. If the amount in deposit is sufficient, he shall take the payee's receipt, make the payment and immediately record the amount and the date of the repayment in the register of repayments (Form T.A. 21 in the Andhra Pradesh Accounts Code, Volume II) and also in the register of receipts. If there is not a sufficient balance at the credit of the particular item to meet the payment ordered, the Treasury Officer shall endorse that fact on the refund order and return it to the person who presented it.

(n) When a Court issues a refund certificate under Sections 13 to 15 of the Court Fees Act, 1890 (India Act VII of 1890), or a Collector passes a refund order on the basis of a certificate issued by a Court in regard to the payment of an excess Court fee, the Treasury Officer shall make payment only to the person entitled to the refund or, provided that the person so entitled has signed the voucher in token of

having received payment, to a person whom he has duly authorized to receive payment. When making any such payment, he shall observe, with special care, the precautions prescribed in Subsidiary Rule 36 below in regard to payments to persons in Government service.

(o) The Treasury Officer shall not make payment on a refund order that has lapsed under the rules. (T.R. 124 and 125 above).

### **Deduction of any amount attached by a prohibitory order of a Court of law**

**T.R. 129.** (a) It is possible that a Government servant whose emoluments have been attached, may instigate for non-claiming of his salary and intentionally allow them to remain undisbursed, or if he is a Government servant who draws his pay on a separate bill, may refrain from presenting his bill at the Treasury in order to evade or delay the recovery of an amount attached by a Court. If a Treasury Officer has received a Court attachment order relating to the emoluments of any Government servant who draws his pay on a separate bill and that Government servant does not present his bill for pay due for the previous month by the third working day of the month, the Treasury Officer shall at once bring the facts to the notice of the Government servant immediately superior to the Government servant whose emoluments have been attached. When he considers it necessary in order to avoid delay in recovering an amount attached by a Court from the emoluments of a Government servant working under him, the head of the office, or in the case of a Government servant who draws his pay on a separate bill, the administrative Government servant immediately superior to the Government servant whose emoluments have been attached, may draw the emoluments of the Government servant concerned to the extent to which they have been attached, subject to the prescribed restrictions and apply the amount so drawn in satisfaction of the attachment order by remitting it to the Court. The amount so drawn shall be charged in the accounts, and particulars of the attachment order shall be entered in the acquittance roll or the bill, as the case may be, as an authority for the charge. The acknowledgement received from the Court in token of having received the amount of attachment shall be filed with the attachment register.

### **(b) Recoveries of Amounts Due to Co-operative Societies**

(i) Recoveries from the salary of Government servants on account of dues of Co-operative societies Acts Where such acts impose a statutory obligation on the Government to make such deduction shall be made by the Drawing and Disbursing

Officer as Non- Govt Deduction from the pay bill of the Govt Servant and remit the same to the concerned co-operative society under proper acknowledgement. The same may be communicated to the Government servant concerned.

(ii) A Disbursing Officer in a place outside the territorial limits covered by the Act under which the Co-operative Society was registered may effect recoveries on account of dues of such a Co-operative Society from the salary payable to Government servant; Provided that such Government servant gives in writing an authorization to his disbursing officer to make the recoveries in respect of such dues and the disbursing officer before effecting recoveries ensures that the authorization given to him by such Government servant is clear, unambiguous and has not been revoked.

### **Payment of Last Pay and Allowances.**

**T.R. 130.** (1) The payment of last pay and allowances in respect of Govt servants who finally quits Govt Service on retirement, resignation, dismissal or who is placed under suspension should not be preferred unless he satisfies himself that as per the records maintained by him, there are amounts, due to Government from the Government servants. After making the last payment, the Drawing Officer or the authority competent to issue Last Pay Certificate, shall mention the dues to be recovered from the Government servant on the Last Pay Certificate and forward to the Accountant General or State Audit department with an endorsement to withhold the gratuity pending assessment of dues recoverable from Government Servant.

(a) The above procedure shall also be followed in the case of Government Servant who dies while in service. The claims made on behalf of such deceased Government Servants should be preferred by the concerned drawing officer or other Gazetted Officers authorized by them and paid to the heirs conforming to the rules in Article 80 (b) of A.P.F.C., Vol.1.”

(b) In the case of contract Officers and purely in the temporary employment of the Government proceeding on foreign service in or out of India, final dues should be paid only after ascertaining that no demands are outstanding against them.

(2) When an amount found to be due to the Government by a Government servant on any of the occasions mentioned in the previous clause represents (a) overpayment of his pay, allowances or leave salary, (b) house rent due by him, or (c) an outstanding balance in respect of any advance made to him by the Government, it shall be adjusted against the last pay and allowances or leave salary



due to him. If the amount due to the Government exceeds the amount payable to the Government Servant, his written consent to the recovery of the balance due by him from his pension in instalments shall be obtained before the pension is sanctioned. If, in any case, a retiring Government servant refuses to give his consent to the recovery of the amount due from his pension, steps shall be taken to proceed against him in a Court of law unless the executive authority concerned considers that it is not worthwhile to adopt that course.

### **Payments to persons not in Government Service**

**T.R. 131.** When a person not in Government service claims payment for a service rendered or supply made, the Treasury Officer shall observe the following rules:-

(a) He shall refuse payment, if the bill is not drawn or countersigned by the head of the department or other responsible Government servant, under whose immediate order the service was rendered or the supply made and shall inform the applicant for payment that he may present a bill so drawn by the Drawing Officer for the issue of an order for payment. If the bill is so drawn or countersigned but Treasury Officer considers that the authority of the drawing or countersigning officer is not sufficient for making the payment, he shall refuse payment and inform that officer that he may refer the matter to the Accountant-General. (T.R. 98).

(b) He shall take necessary care to make payment to the payee specified by the DDO in the bill. The DDO shall invariably take special precautions to satisfy himself as to the identity of the applicant for payment in respect of any bill drawn by a person who is not a Government servant, or drawn by a Government servant and endorsed for payment to a private party.

(c) When a bill endorsed for payment to a contractor or supplier is re-endorsed by him in favour of a bank, the Treasury Officer shall not pay the bill, unless the contractor or supplier has received the bill and also signed a separate endorsement in favour of the bank.

### **Payment of pensions**

**T.R. 132.** The procedure to be followed by Treasuries in paying pensions is detailed in T.Rs 198 to 234.

### **Receipt Stamps**

**T.R. 133.** The Treasury Officer should take special care to see that all

receipt stamps on vouchers are so defaced that they cannot be used again so that no one may be tempted to steal vouchers for the sake of the stamps on them.

### **Adjustment Bills**

**T.R. 134.** (a) When a bill is paid wholly by “transfer”, that is by entry of the amount in the accounts as a receipt under some head of account no cash is paid out, the bill shall be prepared as “Adjustment bill”.

(b) When a payment is to be made by transfer to a revenue or receipt head the DDO shall make the discharge endorsement indicating the Head of Account, so, as the debit and credit heads are accounted for properly.

(c) When a drawing officer present a bill for part payment in “cash” and the rest in the form of “transfer” by selecting “partial payment” mode in bill processing system, the Treasury Officer shall verify and approve such payments. The payment advice shall be sent to the bank for the amount approved for cash and adjustment part is directly accounted for in the treasury accounts on the date of cash payment at the bank.

### **Treasury Bills Book/Register of Bills**

**T.R. 135.** (a) **Treasury Bills Book :—**

Every office except in the State Capital should enter particulars of all its bills that are presented for payment at the Treasury in a book called the Treasury Bills Book (Form 22) which should be presented at the Treasury along with each bill “in case of Self-drawing Officers their names should be noted in the column provided for the particulars of the bill”. The Treasury Officer should not pass any such bill for payment unless the Treasury bills book is presented with it. The Treasury should fill up Columns (8) to (11) of the book. If the amount paid differs from the amount claimed, the Government servant who initials in Column (11) of the book should note the amount paid when signing against the item.

(Online TBR shall be generated in online Expenditure (bills) module.

To prevent presentation of fraudulent bills at the Treasury, bi-weekly report shall be generated for all the bills presented/passed/returned though out the financial year and reviewed by the Drawing & Disbursing Officer from time to time. The amount passed by the treasury shall be reflected in Column 12 of the Register.

(b) **Register of Bills :—**

Every Officer presenting the bills online to Pay and Accounts Officer, should enter the particulars of its bills in a book called the “Register of Bills” ( Form 23). (Online TBR shall be generated in online expenditure/ bills module).

To prevent presentation of fraudulent bills at the Treasury, bi-weekly report shall be generated for all the bills presented/passed/returned though out the Financial year and reviewed by the Drawing & Disbursing Officer from time to time. The amount passed by the PAO shall be reflected in Column 12 of the Register.

**T.R. 136.** When a TDS is made from any payment, the details of TDS shall be provided to the Income Tax department by filing relevant returns by Treasury Officer and DDO as per the Income Tax act.

### **Sub-treasuries**

**T.R. 137.** The procedure prescribed for District Treasury in admission of various kinds of bills shall also be equally applicable to Sub- Treasuries except, where the pre-audit of District Treasury is prescribed. The kind of bills requiring the pre-audit of District Treasury, the sub-Treasury shall forward such bills to respective District Treasury before making payment. The following bills require pre-audit of District Treasury:

1. Repayment of Lapsed Deposits.
2. Arrear claims exceeding one year.

**T.R. 138.** (a) A Sub-treasury shall pay valid claims of the classes specified in Appendix 9 without the Treasury Officer’s express pay order. A District Treasury shall not, except under special arrangements or on particular occasions, pay claims which fall into any of those classes.

(b) When the office of the Accountant-General issues an order to make a payment at a Sub-treasury, it shall ordinarily send the order to the Sub-treasury Officer through the Treasury Officer. If, on account of urgency, it is sent direct, the Accountant-General shall inform the Treasury Officer of the fact and furnish the Sub-treasury Officer direct with a specimen signature of the Audit Officer who has signed the order.

(c) Items placed in deposit by the Sub-treasury Officer himself without the authority of the District Treasury Officers may be repaid on his own authority but

amounts credited in other Sub-treasury can be paid only on the orders of the Treasury Officer. A District Treasury Officer, may, however, issue orders that, before repayment, all deposit repayment orders shall be forwarded to the District Treasury for being passed for payment.

If any class of deposit is repayable at the Sub-treasury, it shall not be payable at the District Treasury also.

### **Payment of surcharge on stamp duty**

**T.R. 139.** 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 local Bodies 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.
- G.O.Ms.No. 170 Fin (TFR) Dept. Dt. 8.8.2014)

**T.R. 140.** The Drawing officers hither to, drawing funds through Cheques, shall draw funds through PD bills in case of PD administrators and work bills in case of Works. The procedure prescribed for drawal bills holds good for PD/Work bills also.

#### **Cheques - Local Fund PD Bills**

**T.R. 141.** The account of Local fund at the treasury is purely a banking account. The payments are made on the basis of balance available. The nature of expenditure shall be clearly shown in the PD Bill.

**T.R. 142.** (a) All Treasuries shall make its transactions through Reserve Bank of India directly. For the purpose of collection of receipts, State Bank of India acts as an agent to RBI and receipts so collected are reported to RBI, and RBI renders final scrolls to the Treasury. (see Appendix 10)

(b) All classes of bills to be routed through Treasury, shall first be presented by the Drawing officers to the concerned Treasury for pre-audit. The bills so approved at Treasury, shall be sent to RBI electronically in the form of payment advice as per the modalities agreed by the State Government and RBI. (The detailed document of RBI (e-Kuber) is appended in Appendix 14). In such classes of bills where pre-audit of treasury is exempted, the DDOs shall prepare and approve such bills in Bill processing system. All such approved bills shall be sent to RBI as in case of bills approved at Treasury.

(c) The Bank (RBI) shall make payment strictly as per the payment advice received from the State Government, directly to the credit of bank accounts of the payees as mentioned in the payment advice.

**T.R. 143.** If there is any need to make payment to the payee by way of Cheques/Demand Drafts, such payments shall be made to the credit of bank account

of the DDO. The DDO shall issue a cheque/Demand Draft from his bank account in favour of the payee.

**T.R. 144.** The Treasury shall prepare all advices or certificates of payments which have to be sent to any public officer or department under any rule, since the point to be advised or certified is not that the moneys have been paid out by the Bank but that the payment has been duly entered in the Treasury accounts.

#### **Repayment of Civil Courts' deposits and Criminal Court's deposits in State Capital - High Court**

**T.R. 145.** The repayment of deposits in the High Court is governed by the Original and Appellate Side Rules of the High Court contained in the "Civil Rules of Practice".

#### **Repayment of civil Court's Deposits**

**T.R. 146.** When a court order repayment of a Civil court deposit, the DDO of the court shall prepare a bill in Bill Processing System duly confirming that the balance is available in the challan against which the repayment is claimed. Once the Drawing Officer approves the bill for payment, advice shall be sent to bank.

#### **Repayment of Revenue Deposits and Criminal Court Deposits**

**T.R. 147.** A deposit standing at a person's credit in a Treasury Officer's, Judge's Magistrate's accounts should be repaid only on the order of the Government servant who maintains the registers in which it is entered. A person who claims the repayment of any such deposit shall apply to the Government servant who received it. If the claim is in order, the Government servant should, after examining the check register and making the necessary entry regarding the payment, give the applicant an order for payment. A repayment order signed by a Judge or Magistrate should be presented to the Treasury by the concerned DDO in the form of a bill for "Repayment of Deposits" for pre-audit and process for payment.

#### **Special Instructions to Treasury Officers**

**T.R. 148.** A Treasury Officer has no general authority to make payments on demands presented at the treasury, his authority being strictly limited to the making of payments authorized by or under these rules. If a demand of any kind is presented at a treasury for a payment which is not authorized by or under these rules, or is not covered by a special order received from the Accountant-General, the

Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of the Government sanctioning a payment, unless the order is an express order to him to make the payment; even such special orders should, in the absence of urgency, be sent through the Accountant-General.

**T.R. 149.** A Treasury Officer should not refuse to pay a bill merely on the ground that the Drawing Officer has not complied with the financial rule requiring that the particulars of the order sanctioning a charge of a certain kind should be quoted on the bill [see T.R. 84 (1)]. If the Drawing Officer fails to obtain sanction before incurring a charge when the rules require him to obtain sanction, he alone is responsible.

**T.R. 150.** “When the Government or an authority subordinate to the Government under the powers delegated to it by the Government, sanction a grant-in-aid to a local body or a private Institution etc., or a contribution towards the cost of a public exhibition or fair, or compensation to a Government Servant for accidental loss etc., the Treasury Officer should not disburse the amount until he has received the sanction order from the sanctioning authority and until the grantee encloses to the bill the original sanction order received by him”.

**T.R. 151.** When a competent authority sanctions as advance to any employee for the purchase of a conveyance under Art. 228 of the A.P. Financial Code and House Building Loans to Govt. Servants and sends a copy of the sanction order to Treasury Officer with an express order to him to disburse the amount the Treasury Officer should do so and no special order from the Accountant-General is necessary.

**T.R. 152.** (i) Advances from General and other Provident Funds if permissible under the Rules of the Fund, in respect of the Government Servants, the advance, if admissible, shall be drawn in online bill form prescribed ( Form 24) being supported by a copy of the sanction duly attested by the head of the office scanned and uploaded in the Notes and Documents section of the Online Bill. Payments may be made by the Treasury Officer on the authority and responsibility of the officer sanctioning the advance, provided that the bill is supported by the required certificates.

ii) The accumulations in the provident fund shall not be refunded full without authorization from the Accountant General/District Treasuries & Accounts Officer.

(iii) The bill in which final withdrawal of General and other Provident Funds is made shall not contain the claims of more than one subscriber to the fund.

**T.R. 153.** (a) In cases payments made with reference to the authorization issued by the Accountant-General through email whether relating to General Provident Fund, Grants-in-aid, or other payments the fact of payment and the details thereof should be noted on the authorization order itself received by the Treasury Officer in Red Ink by Crossing it out, under the attestations of the Treasury Officer or the Sub-treasury Officer, as the case may be.

(b) Such payments should be made only on production of original copy of the authorization endorsed to the party concerned which should be scanned and uploaded in the Notes & Documents of the online bill after endorsing therein the fact and details of payment under the attestation of the Treasury Officer or Sub-treasury Officer as in (a) above.

(c) The Treasury Officer should note, all authorizations received from the Accountant-General in a separate Register viz, Register of Authorizations received from the Accountant-General and the fact of the payment should be noted against the relevant items over the initials of the Treasury Officer/Sub-treasury Officer before payment is actually made.

(d) In the event of loss of the original authorization issued to the party, or the Treasury Officer, the matter should be referred to the Accountant-General for the issue of duplicate authorization on furnishing a certificate of non-payment or non-drawal, as the case may be.

(e) In the event of the authorization being lost by the payee, he should also attach a Certificate of Non-payment by the Treasury to his application to the Accountant- General for issue of Duplicate Authorization.

**T.R. 154 .** “When a subscriber to a Provident Fund is about to retire under the rules of the fund the money lying at his credit in Fund becomes payable to him, he shall place himself in communication with the Accountant-General by whom his fund account is maintained giving the date of his retirement and requesting steps be taken to close his account and pay him the amount due. The Accountant-General, being satisfied of the correctness of the claim, and on ascertaining the date upto which at the credit of the subscriber in account subscription has been paid, will arrange for the payment of the amount of the Fund. The credit of the subscriber in the account, the bills may be prepared online in the prescribed bill form as prescribed under T.R. 153 above, the procedure prescribed in this rule shall apply mutatis mutandis to all other cases in which the amount lying at credit of subscriber in his Provident Fund account becomes payable to him on finally quitting the service.





### Place of Payment

**T.R. 158.** Except as provided by T.Rs 160 and 163, a payment shall, unless the Government by general or special order otherwise direct, be made in the district in which the claim arises.

(a) When an All India Service Officer goes on leave in India as from a date other than the 1st of a month, he may draw his pay and allowances for the part of the month during which he was on duty, along with his leave salary for the remainder of the month, at the Treasury at which he draws his leave salary.

Similarly the travelling allowance claims of an All India Service Officer on leave for journeys performed before proceeding on leave may be paid to him at the treasury in the State at which he chooses to draw his leave salary, provided that the bill for each claim is supported by a Pay slip issued by Pay & Accounts Officer.

(b) A Government Servant who is transferred may be allowed to draw an advance of pay on transfer at his new station within a month of his arrival there, if his Last Pay Certificate shows that he did not draw any such advance at his former station. A Government Servant, who is drawing Leave Salary from a Treasury in the State and receives an order of transfer during his leave, may draw an advance of pay and travelling allowance from that Treasury.

**T.R. 159.** (a) The pay bills of the Railway Police, Vijayawada are payable at the Pay & Accounts Office. All other bills of any description are payable at the Treasury or Divisional Sub Treasury/Sub-treasury nearest to the Railway Police Station or Stations to which the bills relate.

(b) The pay bills of the C.I.D. AP, are payable at the Pay & Accounts Office. All other bills of any description are payable at the Treasury or Sub- Treasury nearest to the place where the C.I.D. staff is stationed or working.

**T.R. 160.** The leave salary of a Government servant shall be drawn from the Treasury or office of the disbursement from which his pay or expenses could be drawn if he was on duty. The pay and allowances in respect of employees waiting for posting shall be drawn from the office of the head of the department or the office authorised by the Head of the Department irrespective of where the employee is posted or where he worked last.

**T.R. 161.** Leave salary :—The detailed procedure to be followed in the payment of leave salary in India is laid down in the Subsidiary Rules under

Fundamental Rule 74(a).

**T.R. 162.** Subject to any orders or procedures that may be prescribed by Government in the case of employees the leave salary when payable in India, shall be drawn from the Treasury or Office of Disbursement from which his pay was being drawn immediately before proceeding on leave. Upon introduction of Online Expenditure Module pay & allowances are being drawn through online and credited to the employees' salary Bank account.

In a case where a period of leave is followed by transfer, such portion of leave salary as could not be drawn at the old station may, however, be drawn at the Treasury or Office of Disbursement from which the pay in respect of new post is drawn.

**T.R. 163.** Pensions payable in India may be paid in any district of the State as per the instructions contained in T.Rs 196 to 232.

**T.R. 164.** No withdrawal shall be permitted in order to meet the payment of pension until the Accountant-General or State Audit Department has intimated to the Treasury Officer the rate at which payment shall be made:

The Government may, for special reasons and with the concurrence of the Accountant-General, waive the provisions of this rule.

**T.R. 165.** No withdrawal shall be permitted in order to meet the pay leave salary or allowances of All India Service Officers, or a reward of honorarium payable to All India Service Officers until the Pay & Accounts Officer has intimated to the Treasury Officer the rate at which payment shall be made.

No All-India Service Officer shall draw a changed rate of pay, leave salary or fixed allowances, unless the bill in which he claims it is either pre-audited by the Pay & Accounts Officer or accompanied by a letter from the Pay & Accounts Officer authorizing the changed rate. The Pay & Accounts Officer issues these letters as early as possible, but when any such change occurs near the end of a month or takes effect from a date which cannot immediately be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill, the All India Service Officer concerned should either draw his bill at not more than the old rate or else send it to the Pay & Accounts Officer for pre-audit, if he does not receive the letter of authority by the end of the month.

The District Treasuries & Accounts Officers shall act on the general letter of

authority issued to them by the Pay a& Accounts Officer as a result of orders of Govt. modifying/revising the rates of D.A. and City Compensatory Allowances to All India Service Officers. Such payments will be provisional subject to adjustment where necessary after the specific authority is issued by the Pay & Accounts Officer in due course in respect of the allowances covered by the general authority.

(1) When an All India Service Officer is promoted or transferred to a new post and in whose cases the issue of a regular authority for pay is likely to take some time resulting in delay in authorization of the salary to the Officer of the Administrative Department of the Secretariat or Head of the Department as the case may be authorize provisional payment of pay upto the extent and subject to the condition mentioned in note below instructions under Treasury Rule 170.

(2) No bill shall be drawn by an officer who has relinquished charge of his post consequent on his proceeding on leave promotion, reversion or transfer beyond the date of making over charge without a fresh authority from the Pay and Accounts Officer. In case of any bill presented at the Treasury includes pay or leave salary for any period beyond that date, the Treasury Officer shall at once return the bill for amendment.

“Provided that in the case of transfers within the same audit circle and not involving any change in designation or emoluments of the officer concerned, the Treasury from which the officer concerned draws his claims after transfer, shall commence making payments on the basis of Last Pay Certificate issued by the Transfer Officer who last disbursed the claims of the officer. For this purpose, the Treasury Officer, issuing the Last Pay Certificate should clearly indicate therein complete information given in the authority of Pay and Accounts Officer in his possession particularly the date, if any, upon which it is effective”.

**T.R. 166.** Every Treasury/PAO should keep a register showing the names of all All-India Service Officers who draw their pay from it. As soon as each pay slip issued by the Pay & Accounts Officer is received, the amount stated in it should be entered against the name of the Government Servant concerned. Whenever the pay bill of an All-India Service Officer is presented for payment, reference should be made to this register to see that the rate claimed does not exceed the sanctioned rate. Whenever a Last Pay Certificate is issued to an All-India Service Officer the word ‘nil’ together with the date from which payment at the Treasury has ceased, should be written in the money column of the register against his name and the number and date of the Last Pay Certificate should be quoted. Every entry made in this register should be submitted immediately to the Treasuries & Accounts Officer

for attestation by his dated initials.

**T.R. 167.** If a pay slip issued by the Pay & Accounts Officer specifies the increments to be passed as from specified dates periodically i.e., every year or second year and no intimation is previously received to the contrary, the increments should be passed accordingly as from the due dates specified, without any further authority from the PAO. When a Government Servant in respect of whom the Pay & Accounts Officer has issued a pay slip of this kind, is transferred, the Treasuries & Accounts Officer should insert in the Last Pay Certificate all the details contained in the pay slip issued by the Pay & Accounts Officer.

**T.R. 168.** In the case of payment of stipends, etc., to the Probationary Assistant Conservators of Forests during their period of training the Director of Forest Education, Dehra Dun, shall draw the stipends and pay the officers without authorization by the Pay and Accounts Officer.

**T.R. 169. (a)** Remuneration to the examiners sanctioned by the Commissioner for Government Examinations and the Director of Technical Education, may be paid without authorization or issue of Play slip by the Pay & Accounts Officer.

**(b)** Remuneration to the Examiners (either officials or non officials) appointed by the Commission for all the examinations conducted by that body, may be paid without authorization or issue of Pay slip from the Pay & Accounts Officer.

**(c )** Remuneration of members or co-opted members of the Andhra Pradesh State Text Book Committee or who are reviewers or final scrutinizers, may be paid without authorization from the Pay & Accounts Officer provided their remuneration bills are countersigned by Deputy Director, School Education or by an authority specially empowered to do so under the orders of Government.

**(d)** Remuneration to the Writers, Editors, Copy right holders and Artists of Nationalized Text Books/Departmental Publication may be paid without authorization from the Pay & Accounts Officer provided their remuneration bills are countersigned by the Secretary, Book Publication Committee for Nationalization of Text Books or by any authority specially empowered to do so under the orders of Government.

**(e )** Honorarium of non-recurring nature to All India Service Officers may be paid without authorization from the Pay & Accounts Officer. The AIS Officers themselves may draw such honorarium by attaching to the bill the sanction issued by the competent authority or a copy thereof duly attested by another All India

Service Officer/Gazetted officer whose specimen signature is on record with the Treasury at which the claim is made.

(f) Interest bearing advances sanctioned to the AIS Officer viz., (i) House Building Advance, (ii) Advances for purchase of Conveyances, (iii) Tentage advances etc., may be paid without authorization from the Pay & Accounts Officer and in such cases the grantee/loanee should enclose the original sanction orders to the bills so that the expenditure may be admitted in audit. The Gazetted Officers/Heads of Departments concerned are responsible for the correct drawal of the advances and for ensuring that the conditions for their drawal are fulfilled. The Treasuries & Accounts Officer should also ensure before payment that the conditions prescribed for the drawal of the amount sanctioned in the Govt. Order have been fulfilled.

### **Rules regarding Last Pay Certificates**

**T.R. 170.** No withdrawal shall be permitted on a claim for the first of any series of payments in a district of pay or allowances to a Government servant, other than a person newly appointed to Government service, unless the claim is supported by a last- pay certificate wherever necessary in such form, as may be prescribed by the Government. The form prescribed for last pay certificates and the rules, according to which they should be prepared, are contained in Appendix 12. A Treasury Officer (or the head of the office in the case of Non-Gazetted Government Servant) should on no account disburse any pay or allowances to Government Servant to whom he has granted a last pay certificate, unless the certificate is first surrendered.

(1) In the case of arrears due to Government Servant at the old office the Drawing Officer at new office shall prepare a due and drawn statement based on last pay certificate and send the same to the earlier/parent officer. The parent officer shall check the correctness of the statements and return it to the Drawing Officer at the new office duly recording a certificate to the effect that a note of arrears has been taken in the office copies of the bills and other records. The Drawing Officer at the new office shall prefer the claim duly debiting/the provision to the new office. In the case of Non-gazetted Officers transferred to Commercial Departments/ Departmental undertakings the expenditure on such claims shall be debited to the earlier/parent office.

(2) In case of Gazetted/Non-gazetted Officers transferred to foreign service/public sector undertaking/Government autonomous bodies, the arrears are to

be drawn and disbursed by the earlier parent office. The parent office shall inform the foreign employer the change, if any, in the rate of pay and allowances and the voucher number in which the claim was made at a lower rate for regularizing the subsequent claims.

(3) In case of All India Service Officers or self Drawing Officers the arrears shall be drawn on the authorization of the Pay & Accounts Officer from the provision in which the Government Servant is working on the date of such drawal. In the case of Gazetted Officers whose pay and allowance are drawn by the head of the office the earlier/parent office shall furnish the due and drawn statement and the Certificate of Payment to the new office.

**T.R. 171 .** If the emoluments of a Government Servant upto the date of his transfer to a new post are not drawn before the proceeds to the new post and his emoluments for the whole month are therefore drawn together in the new post the allocation of the charge between the old post and the new post should be clearly indicated in the bill. The last pay certificate of a Government Servant should give the information necessary to enable the Drawing Officer to note the allocation correctly in the bill of the new office.

**T.R. 172. Forest Department :—**The rules regarding last pay certificates apply generally to Government Servants of the Forest Department, but the District Officer or other Disbursing Officer concerned will issue the last pay certificate.

**T.R. 173. Pensioners :—**A Government Servant who retires on a pension is required to produce a last pay certificate before he can draw his pension for the first time. A last pay certificate should therefore be granted to every Government Servant who retires on a pension. He should submit this along with his application for pension, unless he makes the application whilst he is still in service, in which case the Accountant- General will direct, when he issues the order for the payment of the pension, that no payment be made until a last pay certificate has been produced.

**T.R. 174.** The Treasury Officer shall be responsible to the Accountant-General for acceptance of the validity of a claim against which he has permitted withdrawal and also responsible to deliver the payment to the same bank account as requested by the Drawing and Disbursing Officer/Claimant. The DDO shall be responsible for creation/changes in Beneficiary Code with respect to payments.

**T.R. 175.** The treasury Officer shall obtain sufficient information as to the nature of every payment he is authorizing and shall not accept a claim which does not formally present that information unless there are valid reasons, which he shall record in writing, for omitting to require it.

**T.R. 176.** A Treasury Officer shall verify the arithmetical accuracy or an obvious mistake in any bill presented to him for payment, but shall return the bill to the drawing officer for any corrections required to be made in the bill.

### **Payments under Special Authorization of the Collector**

**T.R. 177.** A Collector may, in circumstances of urgency, by an order in writing authorize and require a Treasury Officer to make a payment, not being a payment of pension, without complying with the provisions of these rules. In any such case, the Collector shall at once forward a copy of his order and a statement of the circumstances requiring it, and the Treasury Officer shall at once report the payment, to the Accountant- General.

(a) The need for exercising the special power under this rule should not arise at all in normal conditions. The power should be exercised only in real cases of urgency, e.g., floods, earthquake and like and withdrawals of money under this rule should, as far as possible, exclude all personal claims of Government servants.

(b) In all other cases where this provision is invoked by the Collectors for any other purpose, the Treasury Officer should at once seek orders of the Government in the Finance Department before complying with the orders of the Collector and before the bills in question are honoured.

(c) When the Collector is absent on tour from headquarters or is incapacitated, the Headquarters Sub-collector or the Divisional Officer or any other Gazetted Officer performing the duties of the Collector may exercise the power, when money is very urgently required for expenditure connected with defence or other emergent purpose. If no such officer is on the spot, the Treasury Officer himself may make such payment.

**T.R. 178.** When a Government servant who is authorized to draw or countersign bills payable at the Treasury makes over charge of his office to another, he shall send a specimen of the relieving Government's signature along with CFMS Id and Aadhar Number and Charge list to the Treasury Officer.



(a) In cases where the relieved officer who draw bills on Treasury relinquishes charge before arrival of the Relieving Officer who is to draw Bills on a Treasury, the later shall send the Charge list along with his CFMS Id and Adhar Number to Treasury/Pay and Accounts Officer.

### **Responsibility of Treasury Officer in Recovering Accounts Disallowed by the Accountant-General.**

**T.R. 179.** If a Treasury Officer receives intimation from the Accountant-General that moneys have been incorrectly withdrawn and that a certain sum should be recovered from a drawing officer, he shall advise the Drawing Officer to effect the recovery without delay and without regard to any correspondence undertaken or contemplated with reference to the retrenchment order; and the drawing officer shall without delay repay the sum in such manner as the Accountant-General may direct. The Treasury Officer/Pay and Accounts Officer shall not admit the Salary Bill of the Head of the Office/DDO until the recovery of moneys that were pointed out by the Accountant General.

- (a) When the Accountant-General disallows a payment as unauthorized, the Treasury & Accounts Officer/Pay and Accounts Officer should promptly recover the amount disallowed without regard to any representation or protest and, if the item is a recurring one, the Treasury Officer should also refuse to make similar payments in future until the Accountant-General authorizes him to do so. The Treasury & Accounts Officer should not enter into any correspondence regarding any such recovery.
- (b) If a Treasury & Accounts Officer/Pay and Accounts Officer receives an order to make a recovery from a Government servant who has been transferred to another District, he should immediately forward it to the Treasury & Accounts Officer of that other District.
- (c) A recovery should, when necessary, be made by the DDO in instalments, as prescribed in Article 58 of the Andhra Pradesh Financial Code.

**T.R. 180.** (a) The Treasury & Accounts Officer/Pay and Accounts Officer should invariably recover from the next contingent bill or the office concerned any amount which the Accountant-General orders him to recover on account of contingencies.

- (b) The Treasury Officer/PAO should ordinarily recover from the next pay

bill of the Government servant concerned any amount of which the Accountant-General orders him to recover on account of pay, and similarly from the next travelling allowance bill any recovery ordered on account of travelling allowance. When, however, a recovery has to be made on account of travelling allowance and the Government servant concerned does not present a travelling allowance bill within a month, he should be requested to refund the amount at once in cash and, if he fails to do so, it should be recovered from his next pay bill.

(c) If a recovery has to be made but no bill from which it can be made is likely to be submitted in the near future and the Government servant who has to made good the amount does not refund in cash when requested to do so, the Treasury & Accounts Officer/PAO should report the circumstances to the Accountant-General and ask for his orders.

(d) A recovery should be made under Cash Recovery section in the Online expenditure module in Electronic System approved by the Government duly selecting the bill number in which the recovery is ordered by the Accountant General. The number and date of the objection statement or other authority of Accountant General should distinctly be quoted.

**T.R. 181.** Objections and orders which arise out of the examination by the Accountant-General of the Treasury Accounts are communicated to the Treasury & Accounts Officer by letters, audit memorandum, or periodical objection statement. To those, the earliest attention should be given and it is most important that the objection statements should be returned punctually within fortnight of receipt and also that the replies to them should be such as will enable the Accountant-General to adjust the items under objection without further correspondence. When it is necessary to communicate objections to other officer as in the case of officers subordinate to the Collector, it should be done immediately on receipt of the objection statement and early replies should be asked for. If these are not received in time or the return of objection statement to the Accountant-General, the fact should be noted in the reply column of the statement and the receipt of the reply and its transmission to the Accountant-General should be carefully watched. A copy of the objection statement be kept in the Treasury.

**T.R. 182. Register of Recoveries** :— Every Treasury should maintain a register of recoveries, in which separate pages should be set apart, as may be convenient, for each Government servant or department entitled to draw bills, etc., on the Treasury. As soon as any order to make a recovery is received, whether through an objection statement or a separate slip, an entry should be made in the

register. Before any bill is passed for payment, the register should be consulted to see whether any recovery has to be made. When any amount is recovered, it should be duly noted in the register with the number and date of the voucher.

### **Responsibility of the DRAWING OFFICERS for Moneys withdrawn**

**T.R. 183.** (a) Subject to as hereinafter provided in this rule, the procedure to be observed by a Government servant who is the Drawing and Disbursing Officer in regard to moneys withdrawn from the Government Account for expenditure shall be such as may be prescribed by the Finance Minister after consultation with the Accountant-General.

(b) A Government servant supplied with Funds for expenditure shall be responsible for such funds until an account of them has been rendered to the satisfaction of the Accountant-General. He shall also be responsible for seeing that payments are made to person entitled to receive them.

(c) If any doubt arises as to the identity of the Government servant by whom an account of such funds shall be rendered, it shall be decided, by the Government.

**T.R. 184.** (a) Subject to the provisions of Clause (b) below, a Drawing and Disbursing Officer shall obtain a voucher for every disbursement he makes on behalf of the Government including every repayment of moneys by transfer into the Bank account which have been deposited with the Government, setting forth full and clear particulars of the claim, using as far as possible the particular form, if any, prescribed for the purpose by the Government. He shall obtain an acknowledgment of the payment signed by the payee by hand and in ink at the time of making payment, either on the voucher or a separate paper to be attached to it. In doing so, he shall observe carefully the directions in Treasury Rule 84 in regard to the preparation of vouchers and the stamping of receipts (Appendix 6).

A cash memorandum shall not be treated as a proper voucher (or a valid receipt) unless it contains a specific signed acknowledgment of the receipt of the moneys by the signatory from the Government Servant concerned and is duly stamped with [one Rupee stamp if the amount paid exceeds Rs. 5000/-], or, in cases where this is not practicable, the cash memorandum is stamped "paid" initialled by the drawing and disbursing officer duly entering the actual date of payment thereon.

(i) The facsimile signature of the executive authority of a municipality may be

accepted as the payee's signature on an acknowledgment of the payment of a municipal tax on a Government building.

(ii) Online computer generated receipt issued by the executive authority of a municipality without signature may be accepted as an acknowledgment of the payment of a municipal tax on a Government building. (as the computer generated receipts need no signature)

(iii) The cash memoranda submitted in support of the claims for reimbursement of the cost of medicines purchased from the market under the Medical Rules, need not, however be stamped or bear the suppliers acknowledgment.

(iv) If the payee signs his acknowledgment in Telugu provisions of Sub para 3 above need not be followed.

(b) If, in every exceptional circumstances, it is quite impossible to furnish a proper voucher with the payee's acknowledgement in support of a payment a certificate of payment showing the particulars of the claim, signed by the disbursing officer and endorsed by his immediate superior, shall be placed on record.

(c) When an article is obtained by value payable post/cash on delivery method, the value payable cover together with the invoice or bill showing full details of the items paid for shall be treated as a voucher, and the disbursing officer shall note on the cover/invoice that the payment was made through the Post Office and includes the postal commission.

(d) A disbursing officer may retain a certified copy marked 'Duplicate' of a receiving voucher, when this is necessary in order to complete the record in his office, but the payee shall not be required to sign any such copy or to give a duplicate acknowledgment of the payment.

**T.R. 185.** No Voucher shall be treated as a valid voucher unless it bears a distinct pay order, specifying the amount payable both in words and in figures separately and signed or initialed, and dated, by hand and in ink by the responsible disbursing officer. Cashiers and other Government servants who are authorized to make payments on passed vouchers shall not make any payment on a voucher unless it bears pay order specifying these requirements.

### **Disbursement of pay and allowances of Government Servants**

**T.R. 186.** (c) A large office in which it would be convenient to watch the disposal of undisbursed pay and allowances through office copies of bills or the acquittance rolls shall maintain a register in Form 20 for the purpose. The same register shall also be used, when necessary, for watching the disposal of the undisbursed balances, if any, of amounts drawn on contingent bills in excess of the permanent advance.

Necessary cash book shall be maintained for the non Govt recoveries which are being credited to DDO Current Account. duly reconciling the amounts w.r.t. bank and DDO Current Account.

(d) A disbursing officer shall not make the last payment of pay, allowances, etc., to a Government servant who is finally leaving the service of the Government on retirement, resignation or dismissal or is placed under suspension, until he has satisfied himself that no amount is due to the Government from the Government servant. In regard to the recovery of over-payments, etc., from any such Government servant, he shall follow the detailed procedure laid down in T.R. 130. A Disbursing Officer shall also not pay any pay, allowances, etc., due to a deceased Government Servant to the heirs of the Government Servant after his death, until he has satisfied himself that no amount is due to the Government from the Government Servant.

### **Disbursements out of the Permanent Advance**

**T.R. 187.** Every Government servant who has been granted a permanent advance shall regularly check the correctness of the balance with the help of his contingent registers or, if the advance is used for other purposes besides meeting contingent expenditure, with the help of a register in Form 26, which he shall maintain for the purpose.

### **Custody of vouchers and acquittances**

**T.R. 188.** In view of the digitalization of transactions, all original vouchers irrespective of the amount are retained with the DDO. He should append pass order, cancel the voucher and retain in his personal custody for a period of 3 years and produce before the audit party.

**Cancellation and destruction of sub-vouchers to contingent bills**

**T.R. 189.** (a) Sub-vouchers to contingent bills should be “cancelled” in such manner that they cannot subsequently be used fraudulently to claim or support a further payment.

(b) Whenever drawing officer signs a fully-vouched contingent bill or a detailed contingent bill for presentation at the Treasury for payment, he should at the same time cancel all the sub-vouchers relates to the bill. He should endorse the word “cancelled” across each of such sub-voucher in red ink or by a rubber stamp, and initial it with the date. He should certify on the bill that all the sub-vouchers relating to it have been cancelled that they cannot be used again. When the amount of a sub-voucher exceeds the permanent advance, it should be cancelled in the manner described above, as soon as the payment has been made and entered in the contingent register.

(c) No sub-voucher should be destroyed until three years have elapsed from the date of the payment. (See Article 326 of the Andhra Pradesh Financial Code).

**T.R. 190.** In the case of the Public Works Department, every voucher should be en faced with the word “checked” over the dated initials of the Divisional Accountant, as well as of any clerk who may have applied a preliminary check. Vouchers not submitted to audit (See Article 232 of the Andhra Pradesh Accounts Code, Volume III) should be ‘cancelled’ by means of perforating or endorsing stamp and kept carefully to be made available for test audit whenever demanded by the Accountant-General.

Stamps affixed to voucher should be so cancelled that they cannot be used again, and, if with this object they are punched through, care should be taken that this acknowledgment of the payee is not destroyed thereby.

Voucher relating to new supplies of tools and plant should be completed by noting on them the name of the month in the accounts of which the Articles acquired were brought on the Account of Receipts of Tools and Plant (Form P.W.A. I in Volume III of the Andhra Pradesh Accounts Code).

**T.R. 191.** The disbursing officer should see that in every voucher relating to charges for works, the following particulars are prominently specified :—

- (1) the full name of the work as given in the estimate,
- (2) the name of the component part (or sub-head) of it, if separate accounts are

kept for the several component parts,

(3) the charges, if any, which are of the nature of recoverable payments and the names of the contractors or others from whom they are recoverable, and

(4) the head of account to which the charges are to be debited and that to which any deduction made in the voucher is to be credited.

**T.R. 192.** When a voucher or account exhibits any expenditure from which revenue may prima facie be expected to accrue, e.g., when a bill includes a charge for removing material from a building or other work which is being dismantled or is undergoing repairs or for clearing Jungle or cutting trees in the compound of a building or on the bank of the canal, the account or voucher should show how the old materials removed or the trees cut have been disposed of, and, if they have been sold, the approximate date when the sale-proceeds will be credited in the accounts. The Divisional Officer should make a note on each voucher which includes a charge of this kind as to whether the timber, etc., has any sale value and if so, by what approximate date the value realized by sale in auction or otherwise will be credited in the account.

**T.R. 193.** The disbursing officer should deal with bills received from firms for the supply of stores in original. and submit them to the Accountant-General as vouchers. Consequent on introduction of Online Expenditure module and submission and processing of all bills through online till payment into the Bank Account of the Beneficiary, the relevant vouchers shall be retained in the office of the DDO only.

**T.R. 194.** When any money due by the Government to any person otherwise than as pay and allowances of a Government servant (i.e., amounts due on work bills in the Public Works Department and all bills in the Forest Department) are attached by a prohibitory order of a Court of law, the Drawing and Disbursing officer should give effect to the Court's order unless he has reason to think that the amount payable is exempted from attachment, in which case he should report the matter to the Government for orders before making the payment. In giving effect to the Court's order, he should deduct the attached amount from the bill and pass it for the net amount only; In case of Court Attachments, the amount attached shall be shown under deductions and the deduction shall be credited to the DDO Current Account of the Court irrespective of location of the Court. Further the vouchers if any irrespective of the amount i.e., more or less than Rs.1,000/- should invariably be scanned and uploaded under notes and documents of the online bill to avoid double claims.

**T.R. 195.** Payments due to a Contractor may be made by the Drawing and Disbursing Officer direct into the Bank account under direct beneficiary transfer mode.

(1) the Contractors or supplier shall furnish the Bank Account details, Adhar Number, Pan Number so as to add him as vendor in the online expenditure module by the Drawing and Disbursing Officer duly giving his bank account details.

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## Chapter 6

### Pensions

#### Payment of Pensions

##### Manner of Payment of Pensions and Identification of Pensioners

**T.R. 196. Pension Payment Orders :—**(a) In regard to each pension [other than anticipatory pension to be drawn and disbursed by Head of the Office] sanctioned by a competent authority the Accountant-General issues a pension payment order under copy to the pensioner, which is kept in the Treasury at which payment is to be made.

(b) The pension payment order shall contain a specimen signature of pensioner if he can sign his name in English, Hindi or the Official Regional Language or otherwise the impressions of the thumb and each finger of the pensioner's left hand or where this is not possible due to physical incapacity the thumb and finger impressions of his right hand failing which, his toe impressions. These impressions shall be taken in the presence of the head of the office concerned or some other responsible officer when the pension application is prepared, and he shall sign the following certificate below them.

“Certified that the above specimen signature or the fingerprints of the left hand of the pensioner have been taken in my presence and under my personal superintendence.”

c) A pensioner shall produce his copy of the Pension Payment Order before the disbursing Officer for the first time he claims payment of his pension. Even if he cannot produce the PPO copy the payment of pension shall not be denied by the Disbursing officer.



(d) When a portion of the pension is commuted, the Accountant-General issues an authorization along with a communication indicating the date of commutation and the reduced amount of pension to be payable with effect from the date of commutation. The revised pension payable after commutation and the date from which it is payable will be noted in the Pension Payment Order by the disbursing Officer under his attestation quoting Accountant-General's letter as authority, under intimation to Accountant-General. Payments of pensions from the date of commutation shall be made at the revised rates based on the amended Pension Payment Order.

**T.R. 197.** (a) Except in the case of anticipatory pension payable through the head of the Office, a pensioner shall take payment of his pension in person and the Disbursing Officer shall identify him with reference to the details available in the Pension Payment Order before making any payment. When claiming his pension for the first time, a pensioner shall also be required to produce a copy of the order communicating the sanction of his pension. Even if he cannot produce the PPO copy the payment of pension cannot be denied by the Disbursing officer.

Whenever a pensioner appears to take payment of his pension, the disbursing Officer shall check his personal marks with those recorded on the Pension Payment Order and compare his signature on the receipt with that pasted on the disburser's half of the Pension Payment Order. If a pensioner cannot sign his name, the disbursing officer shall compare his thumb great toe impression on the receipt with the original thumb impression previously taken on the disburser's half of the Pension Payment Order.

(b) (i) **Payment of Pension in the State Capital :—** Claims for pensions payable in State Capital shall be paid at the Capital Region Treasury, Vijayawada.

(ii) **Payments in the mufassil:—** Pensions payable at a Treasury which transacts its cash business through the Bank shall actually be disbursed through submission of online bills and payments made direct into the Savings accounts of the Pensioners.

(c) In case the Government servant is governed by A.P Revised Pension Rules 1980, a Joint photograph of the pensioner and his/her spouse to be affixed on the Pension proposal for identification of the Pensioner by the Pension disbursing authority.

d) In the case of the Pension Payment Order does not contain the

descriptive rolls for identification of the pensioner, the disbursing authority shall require the pensioner to produce the descriptive rolls attested by the officer who sent pension proposals for sanction of pension and verify before payment of his pension.

**T.R. 198.** (a) Pensioner specially exempted from personal appearance by the Government, women who are not accustomed to appear in public and pensioners who produce satisfactory evidence that they are unable to appear because of bodily illness or infirmity, need not appear at the Treasury in person to claim payment of their pensions.

(b) The Government have delegated to heads of departments as defined in Subsidiary Definition (ii) under Fundamental Rule 9 (excluding Officers of the Central Government) and to Collectors and District and Sessions Judges, the power to exempt from personal appearance of pensioners who were serving under them immediately before retirement.

**T.R. 199.** A pensioner of any description need not appear at the Treasury in person to claim payment of his pension if he produces an Annual Verification certificate signed by some person exercising the powers of a Magistrate under the Criminal Procedure Code or by any Registrar or Sub-registrar appointed under the Indian Registration Act, 1908 or by any Pension Officer who before retirement exercised the powers of a Magistrate or by any Gazetted Officer or by a Munsiff or by a police Officer not below the rank of Sub-Inspector in charge of Police Station or by an authorized official of a Bank included in the second schedule to Reserve Bank of India in respect of a pensioner drawing his/her pension through that Bank.

**T.R. 200.** (a) A pensioner or Family Pensioner who is not resident in India but is entitled to draw a pension in India may claim it at any Treasury in India. He shall produce on each occasion an Annual Verification Certificate signed by a Magistrate, by Mrs. Oates authenticated by Notary Public in other country, Authentication of the conciliate General of concerned country where the pensioner residing in the outside of the India is required, or a Diplomatic Representative of India that the pensioner was alive on the last day of the period for which his pension is claimed, or executes a bond guaranteeing the refund or over-payments to the Government and produces atleast once a year an Annual Verification certificate in respect of the pensioner signed by a person holding one of the qualifications mentioned above. The disbursing Officer shall pay valid claims so presented.

(1) The life time arrears can also be paid by following the same procedure as in the case of pension.

(2) The provisions of T.R. 197(a) & 199 are not applicable.

(3) When a pension is drawn from a Treasury outside the State and the procedure duly authorized for that Treasury differs from that prescribed above, the procedure authorized for that Treasury shall be allowed.

(i) "Treasury in India" means any Treasury maintained in India by the Andhra Pradesh Government, or any other State Government.

**T.R. 201. Leper Pensioners** :—A leper pensioner shall ordinarily appear before the disbursing Officer to claim his pension through online bill. After verification of the Leper pensioner the disbursing officer shall include the Leper pensioner claim in the online pension bill and payment shall be credited to the Savings Account of the Pensioner which is already mapped to the Pensioner particulars in the office of the Disbursing officer.

When a leper-pensioner is unable to appear before the disbursing Officer due to bodily infirmity, he shall send an Annual Verification Certificate under T.R. 200 through a person or send online AVC (life certificate) through the face recognition app of Jeevan Praman. The disbursing Officer shall have the bill prepared and remit the pension, irrespective of any money limit, to the Savings Account of the Pensioner which is already mapped to the Pensioner particulars in the office of the Disbursing officer. (Appendix 11)

**T.R. 202.** (a) The disbursing Officer shall take adequate precautions to prevent the payment of any fraudulent claims on account of the pension of a pensioner who does not appear in person to take payment. When a Pensioner draws his pension in accordance with the provisions of T.R.s 198, 199, or 201, the disbursing Officer shall require proof of his continued existence, independent of that furnished by the Annual verification certificate to be furnished atleast once a year. For this purpose he shall require each such pensioner to attend personally at the Treasury for due identification atleast once a year, unless he is exempted from personal appearance under T.R. 198, in which case the necessary independent proof of the pensioner's existence shall be obtained by some other suitable method. When a pensioner alleges that he is unable to appear personally at the Treasury on account of bodily illness or infirmity, the disbursing Officer shall require adequate proof of such inability to be furnished atleast once a year in addition to the independent proof of the pensioner's existence.

b) The Treasury Officer shall see that the Sub-treasury Officers furnish certificates showing that they have obtained atleast once a year the necessary,

independent proof of the continued existence etc., of pensioners exempted from personal appearance whose pensions are paid at the Sub-treasuries.

(c) Whenever any person is allowed to draw pension without appearing in person at Treasury, the fact shall be noted on the Pension Payment Order and the disbursing Officer shall initial the note. He shall then see that a further note is made on it every year as to the manner in which independent proof is obtained within that year of the pensioner's continued existence (e.g., "Pensioner visited the District Treasury Officer on.....") and initial it after verifying that the proof has actually been obtained in that form and is sufficient.

**T.R. 203.** (a) As soon as the final pension is sanctioned the anticipatory pension shall be stopped and the particulars of the payment/payments of anticipatory pension actually made or Non-Drawl of the Anticipatory pension and gratuity shall be furnished immediately by the Head of Office to the Pension Disbursing Authority.

**T.R. 204.** A certificate of non-employment/re-employment/Non remarriage as printed on the Annual Verification Certificate shall be obtained by the disbursing Officer from all pensioners and family pensioners in the months of January and February each year. If a Pensioner/Family Pensioner is re-employed/employed in a Govt. Department/Office or a Govt. Company, Corporation, Autonomous body or Society set up by a Central or State Govt. or Union Territory or a Local Fund, he must furnish the necessary particulars with regard to his/her employment/re-employment as enjoined in the above certificate. The Pensioner shall on his own, intimate the fact of his taking up re-employment/employment to the pension disbursing authority, immediately on his doing/having done so, without waiting for the month of January and February when the submission of yearly certificate would normally become due. The disbursing Officer shall suspend the payment of relief to him/her from the date of such re-employment/employment. After the spell of re-employment/employment ceases, payment of relief will be resumed by the disbursing Officer.

**T.R. 205.** (a) When a pension is granted on condition that it shall be paid only so long as a specified event other than the pensioner's death has not taken place, no payment shall be made unless the pensioner furnishes a Certificate on each occasion that the event has not taken place.

**T.R. 206.** (a) The Pension of an insane person may be paid to a guardian appointed under the Indian Lunacy Act, 1912 (India Act IV of 1912) or to any person authorized by the Government (or the authority which sanctioned the pension to

receive it). Such guardian or person shall be required to furnish Annual Verification Certificate every year stating that the insane pensioner was alive and also a certificate from the Medical Officer not below the rank of the Civil surgeon once in three years that the pensioner continues to suffer from disorder or disability of mind or continue to be physically crippled or disabled.

In case a report about the death of a Pensioner is first received from a source other than the widower the Treasury Officer shall after satisfying himself about the correctness of the report, write to the widow(er) to the address given in the Pension Payment Order, seeking compliance with the prescribed formalities, so that payment of family pension to the entitled person(s) is commenced early.

(b) For purposes of resuming payment to the pensioner who regained sanity, certificate of Magistrate that the pensioner has regained sanity shall be obtained.

(c) In cases where claimant to Family Pension was found insane at the time of grant of family pension and whose family pension form was completed by the person or agency in whose custody such a claimant was held, the thumb and finger impressions or signatures on the copy of the claim form held as Descriptive Roll will be obtained by the Pension Disbursing Officer, if and when the Pensioner on regaining sanity comes to draw his/her pension. A certificate in regard to the eligible heir having regained sanity will be obtained as indicated in (b) above.”

**T.R. 207.** The Treasury Officer will in case of death of a Service pensioner governed by the Andhra Pradesh Revised Pension Rules 1980, start paying family pension to the widow/widower on receipt of a single application along with the Death Certificate of the service pensioner, provided that the name of the Family Pension beneficiary is recorded in the Pension Payment Order issued by the Accountant General/State Audit Dept.

### **Scheme for Payment of Pensions to State Government Pensioners through Scheduled Banks and certain Co-operative Banks.**

**T.R. 208.** 1. Under this scheme pensioners who wish to draw their pensions through such of the Scheduled Banks, as Andhra Pradesh State Co-operative Banks and District Cooperative Banks who wish to adopt this scheme, can do so. This scheme is no modification of the existing scheme of payment of pensions through well-known Banks and dispenses with the need for executing Power-of-attorney and Indemnity Bond on stamped paper as required under the existing scheme. The need for the pensioners presenting bills every month is also dispensed with. This scheme

would go one of the modes of payment of pensions in addition to the other existing facilities i.e., payment at the Sub- treasuries, Capital Region Treasury located in the State Capital.

2 (a) The retiring employee while submitting proposals for sanction of pension shall record the Account Number, name of the Bank and branch from where he wishes to draw his pension every month.

2.1. The Account should be a Pension Account only. It may also be a joint account with the spouse of the Pensioner. He should also request the Bank to credit, his monthly pension to that account of its receipt from the Treasury/Sub-treasury/Capital Region Treasury Office. The pensioner should also authorize the Bank by furnishing an undertaking to the effect that excess or wrong payment credited to his account due to delay in receipt of any material information or any bonafide error to recover or without such wrong or excess credits from the account without any reference to the account holding pensioner. The other rules applicable to Savings Banks Accounts\*. The account-holding pensioner shall also furnish a declaration to the effect that the undrawn amount of pension in the pensioner's account in the Bank, on the date of demise of the pensioner be withdrawn and remitted to the Treasury/Capital Region Treasury Office concerned so that the Treasury Officer may authorize payment of this amount to the legal heirs as per rules for payment of arrears of pension.

2.2 The account of pensioner to which a pension is credited under the scheme should not be allowed to be operated run by an attorney.

3. Pension to be taken in the Treasury/Sub-treasury:— The Treasury/Sub-treasury Officer/Capital Region Treasury Officer, immediately on receipt of Pension Payment Order should note on Pension Payment Order that the Pension is payable at the Bank noted in the PPO. and keep the PPO with him in safe custody.

3.1 The Sub-treasury Officer should list out all the pensions that are payable at each particular Bank or Branch of a Bank, and prepare a bill online showing gross amount of the pension, deductions towards income tax/other dues and the net amount payable to each pensioner. This bill should be prepared, the totals of the column struck, and the bill passed for the net amount and pushed to the Bank gateway for Payment through eKuber Platform of RBI.

3.2 The bill should be so sent as to reach the payment gateway 3 working days in advance of the end of the month, so that credit can be given to the pensioner's account on the 1st working day. The Pensioner can draw the pension on the 1st

working day of each month.

4. **Action to be taken in the Bank** :— The Bank as soon as it receives the payment advise it should take necessary action to give credit to the account of the concerned pensioner, on the 1st working day so that the pensioner is able to draw his pension on the first working day of the month itself.

5. **Production of Annual Verification Certificate, Non-employment Certificate, non-remarriage certificate etc.** :—

Every pensioner is required to produce certificates from 1st January to 28/29 February of every year showing that he is alive. He should personally present himself before the DTO/STO for personal verification. Under this scheme the pensioner should furnish to the Sub- Treasury in the prescribed form (Govt. Memo No. 240/PSC/2013 Dt. 26.10.2013 of Fin dept.) every January, an Annual Verification Certificate given by any Gazetted Officer or by an authorized Official of the Bank where the pension account is held (with name and seal), certifying that the pensioner is alive before drawing his pension. The Pensioner can also submit the Annual Verification Certificate through online services by Biometric /Iris/Face Recognition authentication via Jeevan Praman, from anywhere.

(DTA, AP Memo No: D3 (H6)/10928/2014, Dated 16-02-2018.)

(5.1) If the Annual Verification certificate is not furnished by the pensioner in the months of January and February or is not received in the Sub-treasury, even on 15th March, the Sub-treasury Officer should not send the amount of pension of such pensioners from the month of March Payable on 1st of April onwards till the certificate is received in the Sub-treasury.

6. The Bank should intimate the details of the accounts which are not operated for more than six months, to the Treasury/Sub-treasury.

7. **Adjustments of excess credits to the Bank** :—

If, in any case, excess amount is remitted to a pensioner's account for any reasons, such as, not knowing the demise of the pensioner etc., the Bank as soon as it comes to know of such excess credits into any account should recover the excess amount under the powers given to it by the pensioner and remit the excess amount back to the Treasury/Sub-treasury giving full details of the amount, including the name of the pensioner, his Pension Payment Order No./Account No., reasons for excess credits, months to which the excess credits pertain and the total amount in form prescribed in (Annexure IV) appended to this rule so as to facilitate proper

account of the amount in the Treasury/Sub-treasury.

8. **Action to be taken on the death of the Pensioner** :—As soon as the death of a pensioner comes to the notice of either the Paying Bank or the Treasury/Sub-treasury, the payment of pensions from the date following the date of death shall cease. If any balance of pension is still payable to the pensioner, the Treasury/Sub-treasury will have to follow the existing practice of payment of pensionary arrears of deceased pensioners to their legal heirs.

8.1. The fact of death of the pensioner as well as the date of death, if known, should be communicated to the Treasury/Sub-treasury/Bank of the Branch whoever comes to know of this fact.

8.2. Any undrawn amounts of pension in the pensioner's account on the date of demise should be withdrawn by the Bank, and remitted to the Treasury/Sub-treasury, with full details (Annexure IV appended to this Rule) of pensioner's name, Pension Payment Order Number/Account Number, the months to which the undrawn amount of pension relates and the total amount remitted for proper account in the Treasury and for its payment to the legal heirs when claim is preferred.

**9. Closure of the Account and Issue of NoC/No Due Certificate:—**

Whenever a pensioner wishes to close the pension account opened in the Bank and draw his pension from another branch of the same bank or another bank he should make a written request to the Bank to this effect and request for issue of No Objection Certificate/No Due Certificate. The pensioner should also intimate the Treasury/Sub-treasury concerned regarding closure of this account. Immediately the Bank should check the balance in the account and, if there is any excess/wrong payment, an amount equal to such excess/wrong payment should be withdrawn from the balance still left in the account by the pensioner when he makes such an application for the closure and issue of NoC/No Due Certificate. Thereafter the account should be closed and the Bank should intimate the Treasury/Sub-treasury about the closure of the account and issue of NoC/No Due Certificate. Any excess or wrong credits withdrawn from the account should be remitted to the Treasury/Sub-treasury immediately with the details as indicated earlier. Thereafter once the intimation of closure of the account along with NoC/No Due Certificate is received by the Treasury/Sub-treasury from the Bank the pensioner will be at liberty to draw his pension from the other branch of the same bank or other Bank as usual.

10. **Retirement Gratuity** — Payment of Retirement Gratuity :—The retirement gratuity is authorized simultaneously with pension normally. Sometimes



it is authorized subsequently also. Government and other dues to local bodies, Co-operative Societies etc., are recoverable from the Retirement Gratuity. While authorizing payment of retirement gratuity the Accountant-General/district Audit Officer gives a copy of the authorization to the pensioner to be surrendered at the Treasury/Sub-treasury before drawal of retirement Gratuity.

(a) If the pensioner belongs to the corporations / societies / Local bodies etc., whose salaries are nor drawn directly from the treasuries have to submit their NDC of Anticipatory pension should be countersigned by the Audit authority. (Cir.No 19030/392/A2/PEN-I 2006, FIN (PEN.I ) dept. Dated 07.11.2006.)

10.1. Whenever the gratuity is authorized along with Pension the amount of gratuity shall be paid along with the pension by the Treasury/Sub-treasury. When the pension is being paid for the first time before the pensioner has opted for this scheme, as under the scheme the first payment of pension has to be made at the Treasury/Sub-treasury. Where, however, the gratuity is authorized subsequently (not along with pension) after the pensioner has opted for the scheme, the District Treasury & Accounts Officer & Accounts Officer shall issue a notice to the pensioner to surrender its copy of the gratuity authorization, at the Treasury/Sub-treasury concerned. The pensioner can also immediately after he receives his copy of authorization, surrender it at the Treasury/Sub-treasury concerned without waiting for the notice. In other case, the District Treasury & Accounts Officer & Accounts Officer/Sub-District Treasury & Accounts Officer & Accounts Officer should give a receipt to the pensioner in token of having received the pensioner's copy of gratuity authorization. Thereafter, the District Treasury & Accounts Officer & Accounts Officer/Sub-District Treasury & Accounts Officer & Accounts Officer should arrange for remittance of the amount to the Banks.

10.2. The Treasury Officer/Sub-treasury Officer, shall prepare an online bill in the prescribed form (Annexure-II) appended to this rule in quadruplicate as in the case of payment of pensions, Bank wise and Branch wise, showing the name of the pensioner, G.P.O.No. gross amount of gratuity reductions made and net amount payable to the pensioner and pass the bill for the net amount and transmit the passed bill online to the Bank.

10.3. The Bank should credit this amount to the account of pensioner on receipt of Payment advise from the Treasury.

**11. Payment of Commutation** :—Similar action should be taken in the case of Payment of commutation as in the case of payment of gratuity. Immediately on

payment of commutation necessary entries should be made on the Pension Payment Order (DH).

12. **Option regarding the mode of payment** :—The pensioner will be at liberty to choose the mode of payment of pension whenever he changes his place of residence from one city/town/village to another. If, however he wishes to change the mode of payment without any change of city/town/village of residence such option can be exercised only once excluding his initial option.

13. **Change of Banks** :—If a pensioner wishes to change the Bank from where he wishes to draw Pension, the entire procedure will have to be gone through again. He will have to request the Bank from where he is drawing his pension, to close the account simultaneously intimating the Treasury/Sub-treasury, about his request to the Bank to close account so that the Treasury Officer/Sub-treasury Officer may stop sending the pension to the Bank immediately on receipt of such intimation.

13.1. If the Pensioner wishes to draw the pension from any other Branch of a Bank with whom he has an account or another Bank or its Branch, he should go through the procedure prescribed earlier for drawal of pension through Banks.

14. **Miscellaneous** :—In so far as income tax deducted from the pensions is concerned, since it is deducted at the Treasury/Sub-treasury, the Treasury Officer/Sub-treasury Officer should arrange to furnish a receipt for the income tax deducted to the pensioner at the end of each financial year.

15. **Family Pension** :—Family pension is verified and issued simultaneously along with service pension and no separate Pension Payment Order is required to be issued. Therefore, once the death of the pensioner is noticed/notified by/to the Bank/Treasury Officer/Sub-treasury Officer will take action to pay the family pension to the beneficiaries under the normal procedure.

15.1. If the beneficiary wants to draw the family pension from a Bank covered by this scheme, he/she should open an account with the Bank and also he/she should apply to the Treasury/Sub-treasury for payment through the Bank and go through the same procedure as prescribed for payment of service pensions through Banks.

15.2. Where the family pension is payable to the guardian of minors, the application to the Treasury/Sub-treasury should be made by the guardian concerned.

15.3. The family pension shall be payable so long as the family pension holder does not re-marry. Therefore, a certificate of non-re-marriage in the prescribed form (Annual Verification Certificate) should be furnished once a year in the month of January, at the Treasury/Sub-treasury on which the Pension Payment Order is issued, duly completed and attested by a Gazetted Officer in service over his official seal, as at present. If the certificate is not received at the Treasury/Sub-treasury by 15th of March, the family pension shall not be paid from the month of March Payable on 1st of April onwards until the certificate is received.

15.4 In all other respects the procedure applicable to payment of service pensions through Banks shall mutatis mutandis apply to the family pension also.

### **Periodical Appearance of Pensioners for Identification**

**T.R. 209.** (a) On the first appearance of a pensioner the disbursing Officer shall except in the case of pensioners whose signature is taken, take an impression of the thumb of the pensioner's left hand on the pension Stood. Digital identification is mandatory wherever possible.

He shall then identify the pensioner with reference to the particulars given in the Descriptive rolls enclosed to the Pension Payment Order Authorised by A.G/District Audit Officer received through DT&AO; if he cannot identify the pensioner by other means with absolute certainty, he shall identify him by a comparison of the signature or thumb and finger impressions on the Pension Payment Order.

(i)The provisions of taking the thumb impression in this rule does not apply to literate pensioners who can sign and the pensioners with health reasons, provided that in cases of doubt where the pensioner cannot be identified by other means, it shall still be open to the disbursing Officer to take thumb and finger impression.

(b) If the disbursing Officer entertains any doubt as to the identity of any person claiming to be a pensioner who has served in all the departments, he may require the local Inspector of Police to identify him, and the latter shall then be responsible for the correct identification of the pensioner.

**T.R. 210.** (a) 1. Every pensioner has to submit the Digital AVC (life certificate) from January to Feburary every year biometrically at any Sub Treasury in AP and online either through Mee Seva Centres/Jeevan Praman/Face Recognition

APP.

2. The Pension Disbursing Officer can sign the certificate if the pensioner appears personally before the Pension Disbursing Officer.

3. If the pensioner does not appear personally, before the pension disbursing officer, the Certificate shall be signed by any Gazetted Officer/Bank Manager.

4. The Annual verification certificates shall be obtained from 1st January onwards till 28/29 February.

5. In the event of non-receipt of Annual Verification Certificate, the Pension shall be stopped from 1st April onwards i.e., March Payable on 1st April, till the AVC is submitted to the Treasury.

In the case of re-employed pensioners when personal appearance is inconvenient, it will be sufficient if a certificate from the head of the Office or department in which they are re-employed to the effect that the pensioner is re-employed and continues to be re-employed in his office or department is produced before the pension disbursing Officers.

### **Place of Payment**

**T.R. 211.** A pension payable in India may be paid at any Treasury in India. (See also Treasury Rule 163, 242 and 243). However, first payment of Pension/Gratuity/Commutation value of Pension (New Cases only) at the last Station, where he retired from service instead of anywhere in the State. The Pensioner can transfer the PPO on receipt of first pension to any place according to existing rules.

(i) Anticipatory pension, where payable through Head of the Office, shall be drawn by the Head of the Office online in HR Bill form, in which the pensioner served immediately prior to his retirement at the Treasury or the Office of the Pay & Accounts Office or other authorized Office of disbursement at which the pay and allowances of establishment are drawn by him”.

### **Transfers of Service pensions**

**T.R. 212.** The Government or the Accountant-General may, on application

and on sufficient cause being shown permit the transfer of the payment of a service pension from any Treasury in India to another. A Treasury Officer may transfer the payment of a pension from one District to another in the State.

**T.R. 213.** (a) A copy of any order issued by the Government or any subordinate authority for transfer of Pension outside the State shall be forwarded to the Accountant-General.

(b) When the payment of a pension is transferred to Treasury outside the State, the Treasury Officer shall forward both halves of the Pension Payment Order to the Accountant-General for necessary action with two slips containing specimen signature or thumb impressions of the pensioner.

(c) The following procedure shall be observed in regard to the transfer of payment of a pension from one District to another in the State:

The Treasury Officer shall forward both halves of the Pension Payment Order to the Treasury Officer of the new District with information as to the date upto which payment was made in the old District, and shall simultaneously forward a copy of the communication to the Accountant-General. On receipt of the intimation of transfer from the Treasury Officer, the Accountant-General will assign a new number to the Pension Payment Order and intimate it to the Treasury Officer of the new District, who shall note in both halves of the Pension Payment Order.

Online request of the pensioner with biometric authentication, the TO will transfer the disbursement half to the new station duly enclosing the ink signed LPC through O/o of the DTAO for counter signature of forwarding authority. After receipt of the DH at new station the treasury officer shall call for the Pensioners copy and specimen signature of pensioner. The necessary entries shall be made in the Pensioners copy and obtain digital AVC & latest photo of pensioner and hand over the Pensioners copy to pensioner and activate the pension for including in payroll.

If, at the time of transfer, the Pension Payment Order is renewed on account of the pensioners' half having been lost, the Treasury Officer of new District shall be informed of the loss and renewal.

**T.R. 214 .** On the request of the Pensioner, a Treasury Officer may authorize payment at any Sub-treasury in his District of a pension payable under proper authority at his headquarters, and may transfer the payment of a pension from any

such Sub-treasury, or from one Sub-treasury to another in his District.

**T.R.215.Transfer of political Pensions:—** The Government or the Accountant- General may permit the transfer of the payment of a Political Pension including Carnatic Stipends from one Treasury in India to another, provided that the Accountant-General should, before ordering any transfer of a Political Pension, obtain the concurrence of the authority empowered to permit a change of residence by the Political Pensioner including Carnatic Stipends. The collectors of Kurnool and Krishna may arrange, in consultation with the Accountant-General, for transfer of the payment of the pension of any Political Pensioner who may be duly permitted to change his residence to any place within or outside the State.

### **Loss of Original Pension Payment Order**

**T.R. 216.** (a) The Treasury Officer is authorized to issue a Duplicate Pension Payment Order without reference to the Accountant-General when the pensioner's half is lost, worn or torn. When the renewal is due to loss of the Original Pension Payment Order, a fee of 1% of basic pension subject to a maximum of Rs. 1000/- shall be levied on the pensioner for issue of the Duplicate Pension Payment Order. Every Duplicate Pension Payment Order shall bear the old number and date, and the specimen signature or finger-prints of the pensioner and the copy of the photograph where it is kept shall be cut out from the disburser's half of the old Pension Payment Order and pasted on the disburser's half of the New Pension Payment Order. The Treasury Officer shall retain the old Pension Payment Orders for three years and then destroy them. A note of the issue of every Duplicate Pension Payment Order shall also be made in the remarks column of the Register of Pension Payment Orders.

(i) In the case of issue of Duplicate copies of PPOs proposals shall be sent to the District Treasury & Accounts office duly enclosing a police enquiry report, Pensioner request, and Challan for 1% of basic pension subject to a maximum of Rs. 1000/-.

(b) When a Treasury Officer has issued a new Pension Payment Order in place of a lost one, he shall, see that no payment is made on the Pension Payment Order alleged to have been lost.

#### **(c) Loss of Original Pension Payment Order and Action to be taken:**

In cases where the original Pension Payment Order issued by the AG/District Audit Officer are lost in transit and not traceable the AG/ District Audit Officer shall take action to issue duplicate Pension Payment Order duly obtaining the Pensioner's

copy of intimation along with non- payment certificate from the Pension Disbursing Authority.

### **Lapse of Service Pensions**

**T.R. 217.** (a) If a pension payable in India remains undrawn for more than three years, the pension shall cease to be payable. (Article 956, Civil Service Regulations).

(b) 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 exceeds 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.

“(c) The pension disbursing Officer shall send the sanction order obtained from the pension sanctioning authority along with the voucher for arrears of pension to the Accountant-General. To enable the pension disbursing Officer to record the particulars of the pension sanctioning authority in the Register of Pension Payment Orders, the Accountant- General will furnish in the Pension Payment Order the full particulars of the pension sanctioning authority such as its designation, the reference number and date in which the pension was sanctioned”.

**T.R. 218.** (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. (See Art. 55 of the Andhra Pradesh Financial Code).

(b) The arrears of pension due on account of a deceased pensioner shall cease to be payable if they are not claimed within one year of the pensioner’s death.

(i) In case the pensioner dies before the issue of the Pension Payment Order

the period of one year shall reckoned from the date of the issue of the Pension Payment Order.

(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 "2071 Pension and Other Retirement Benefits (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.

**T.R. 219.** 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 enquiry is completed and the payment of pension shall be continued if no objection is found as a result of the enquiry (See Art. 328 of A.P. Financial Code Volume I)

(i) If the Pensioner reports before the Treasury Officer and state the reasons for delay in submission of AVC in affidavit for more than 3 years, the Treasury Officer shall take the Digital AVC, and send the affidavit for police verification then only process the payment of arrears.

**T.R. 220. Lapse of Political Pensions :—** (a) A pension chargeable under the minor head "Pensions for distinguished and meritorious service or for political considerations" or "Charitable Allowances" under the major head "2071 Pension and Other Retirement Benefits" not drawn for six years ceases to be payable without the previous sanction of the Accountant-General.

(b) A similar procedure to that prescribed in T.R 218 (c) should be followed mutatis mutandis in regard to the pensions chargeable to the heads mentioned in Clause (a) above but the half-yearly statement relating to them should show the name of only those pensioners who have not drawn their pensions for six years.



### Deceased Pensioners

**T.R. 221.** A pension shall be payable for the day of a pensioner's death, irrespective of the hour at which death takes place. (See Article 80 of the Andhra Pradesh Financial Code)

( i) FORM-A shall be obtained from every pensioner for payment of Death relief and LTA payments to the nominee and filed with the Disbursers Portion of PPO. The Family Pensioner/Spouse/ Nominee shall give an undertaking for the recovery of excess payments.

**T.R. 222.** (a) After the death of a pensioner, the disbursing officer may pay any arrears actually due to the pensioner's heir or heirs, provided that they apply within one year of the date of death - see T.R. 218(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 Govt., the previous sanction of any subordinate authority to which the Govt. have delegated the power to sanction the payment of such arrears. If, however, the arrears of pension do not exceed Rs. one lakh and the case present no peculiar features, the Accountant General may direct that the arrears be paid on his own authority.

(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/Capital Region Treasury at State Capital) with a note of the date of the pensioner's death.

1. In case the pensioner dies before the issue of the pension payment order the period of one year shall reckoned from the date of the issue of pension payment order.

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 Mandals as the case may be, should enquire into the matter and furnish a certificate about the legal heir ship 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.

**T.R. 223.** (a) The rule regarding the last payment of pay, etc., to a Government servant (see T.R. 130) applies also to the payment of arrears of pension to the heir or heirs of a deceased pensioner.

(b) A person who claims payment of arrears of pension as heir of a deceased pensioner shall be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued, the copy of the Order in which sanction to the pension was communicated to the pensioner or his heir. He shall also be required to produce a death certificate regarding the death of the pensioner and sufficient evidence to establish his relationship to the deceased.

“(c) When the amount of arrears of pension including compassionate pension/family pension and Death-cum-retirement Gratuity due to a deceased pensioner does not exceed Rs. one lakh payment may, subject to provisions of T.R. 224 be made to the heirs of the deceased under the order of the District Treasury & Accounts Officer or other officer responsible for the payment after such enquiry as he considers sufficient regarding the claimant's right and title. In that case the disbursing officer need not insist on the production of letters of Administration or similar legal Authority. The records of enquiry by the District Treasury & Accounts Officer or other officer responsible for the payment should contain the signed statements of atleast two trustworthy or disinterested persons.

“(d) When the amount of arrears due to deceased pensioner exceeds Rs. one lakh but does not exceed Rs. five lakhs payment to the extent of Rs. One Lakh may be made by the disbursing Officer as set forth in Clause (c) above. The excess over Rs. One Lakh should be paid by the District Treasury & Accounts Officer on the strength of an order of the pension sanctioning authority on the execution of an indemnity bond in Form 6 in the Andhra Pradesh Financial Code with sureties of proved financial ability to meet the obligation undertaken, provided the pension sanctioning authority is satisfied as to the claimant's right and title and consider that undue delay and hardship would be caused by insisting on the production of letters of administration”.

e) Whenever there is any doubt as to the claimant's right and title, payment shall be made only to the person producing legal authority.

(f) Arrears of pension, compassionate, family pension and death-cum-retirement gratuity in favour of minors upto Rs. five lakh can be paid by the Treasury Officer after a summary investigation and amount exceeding Rs. Five lakh and upto Rs. 16 lakhs can be passed by the pension sanctioning authority after taking

indemnity bond in the (A.P.F.C.) Form 6 with 2 sureties.

(i)The arrears due in respect of a deceased pensioner, who, immediately before his death, was being paid anticipatory pension through the Head of the Office, shall also be payable in accordance with the provisions of this rule on the finalization of the pension claim”.

**T.R. 224. Political Pensions :—**The arrears of stipend due to a deceased Carnatic Stipendiary may be paid to the person who performed the funeral ceremonies of the deceased, after getting the fact of performance verified by two Carnatic Stipendiaries.

**T.R. 225.** (a) Every disbursing Officer who pays any civil pension shall report promptly to the Accountant-General the death of any civil pensioner whose pension he was paying. (See also Art. 328 of the Andhra Pradesh Financial Code).

(b) Each Treasury Officer shall send to the Accountant-General annually on the 1st December, a list of all retired Gazetted Government Servants who were drawing their pensions in his District and whose deaths have come to his notice during the preceding year.

The list shall give the following information

- (1) Name
- (2) Service or appointment.
- (3) Date of death
- (4) Honours and distinctions (including the Kaisar-i-Hind medal), if any, held by the deceased.

**T.R. 226. General Instructions :—**The disburser’s halves of the Pension Payment Orders should be filed in serial order in separate files, one for the each class of pensions. The disbursing Officer should keep the files locked up and should keep the key always in his personal custody and see that no one has any access to the files except under his authority and supervision and on his responsibility.

### **Register of Pension Payment Orders**

**T.R. 227. (a) Action on the Pension Payment Orders received at District Treasury & Accounts Office :—**

When a Pension Payment order is received from the AG/District Audit Officer to be paid at a Sub-treasury, the District Treasury & Accounts Office should enter the particulars of the Pension Payment Order/Gratuity Payment Order/Commuted

Value of Pension Authorization in the STUD register in APTC Form 25. This register will serve as an index to the files of Pension Payment Orders received in the District Treasury & Accounts Office. Whenever a new order is received, the District Treasury & Accounts Officer should see that it is correctly entered in this register with a red ink line ruled across the page below the entry, and should then write his initials against the entry in the column headed "Name of pensioner". The column headed "Remarks" should be left blank so long as Pension Payment Order is in force. A note should be made in the column headed "Remarks" showing the name of the Sub-treasury at which pension is payable and the date of the pensioner's birth. The District Treasury & Accounts Officer should then send Pension Payment Order to the Sub-treasury Officer.

(i) The details of first payment of pension and revisions there on received from AG/District Audit Officer from time to time shall be digitalized and upload the PPO/GPO/CVP in pension module of software application at the DTAO office and forward the documents to STO concerned for payment.

**(b) Pensions paid at a Sub-treasury** :—When a pension is to be paid at a Sub-treasury, the District Treasury & Accounts Office should enter the particulars of the Pension Payment Order in the register referred to in Clause (a) above in the manner described in that clause. A note should be made in the column headed "Remarks" showing the name of the Sub-treasury at which pension is payable and the date of the pensioner's birth. The Treasury Officer should then send Pension Payment Order to the Sub-treasury Officer, who should, after recording the necessary entries in his Register of Pension Payment Orders (Form 25), retain the Pension Payment Order (disburser's half). The register should be maintained at a Sub-treasury in the same manner as at District Treasury & Accounts Office. (See Clause (a) above).

On receipt of an intimation about the death of a pensioner, prompt action should be taken to record the fact in the register of Pension Payment Orders referred to in Clause (a) above and on the disburser's half of the Pension Payment Order.

**(c) Political pensions** :—The provisions of Clauses (a) above should be followed, mutatis mutandis, in regard to political pensions also. There should be a separate register for political pensions.

**T.R. 228. Gratuities** :— (a) The Treasury Officer shall not pay any gratuity except on an authority received from the Accountant-General/District Audit Officer, to whom, the sanction is communicated by the sanctioning authority. The

Treasury Officer shall record the bill details Specimen signature of the pensioner in support of the fact of payment on the copy of the Gratuity Payment Order.

(b) "A gratuity is payable only to and upon the receipt of the person legally entitled to receive it."

(i) In cases where the entire amount of gratuity is to be adjusted against the Govt. dues if any and no cash payment to the pensioner is involved the Accountant-General/ Treasury Officer shall adjust the gratuity amount against the Govt. dues. In such cases no acquittance on the Gratuity Payment Order by the pensioner is necessary.

C ) If a gratuity remains undrawn for more than three years, the payment order shall be returned to the Accountant-General/District Audit Officer, for revalidation on the request of the pensioner, mentioning the cause, if known, of the non-appearance of the person entitled to the gratuity.

### **Commutation of Pensions**

**T.R. 229. Service Pensions** :— (a) The amount payable in commutation of a civil pension under the Civil Pensions (Commutation) Rules is payable at the Treasury through online disbursement system at which the pension is being paid, or is to be drawn.

(b) When a portion only of a civil pension is commuted, the amount of the unreduced pension due upto the day preceding that on which the commutation takes effect, shall be paid along with the commuted value of the portion commuted.

### **T.R. 230. Payment of Death-cum-Retirement Gratuity and Commuted Value of Pension through Bank:-**

Payment of Death-cum-Retirement Gratuity and Commuted Value of Pension at Sub-treasuries should be made only through Online disbursement system by recording a pay order on the original copy of the Accountant-General/District Audit Officer's authorization with the Payment advice to the Bank to pay the amount of Death-cum-Retirement Gratuity and Commuted Value of Pension directly into the Bank account of the retired employee. The fact of credit of benefit into the Bank should be recorded on the Pensioner's copy of Death-cum-Retirement Gratuity/commuted value of Pension surrendered by the Pensioner before District Treasury & Accounts Officer/Sub-treasury Officer for claiming payment and it should be retained in the records of Sub-treasury. Since the Pay Order will be recorded on the

original authority of Accountant-General, there is no need to prepare a separate bill for this category of payments.

**T.R. 231. Revenue pensions :—** When a Revenue Pension is capitalized and paid-off, the pensioner shall be paid his or her pension up to the date of payment of the commuted value. If in any case the commuted value is not paid to the pensioner before he or she attains the age next birth-day, or if the rate of interest on deposits in the General Provident Fund, etc., adopted for purposes of calculating the commuted value is varied before the commuted value is paid to the pensioner, the amount of the commuted value shall be revised. Commutation shall invariably become absolute on the date of payment of the commuted value.

**T.R. 232. Political pensions :—**The provisions of T.R. 229 should be followed, mutatis mutandis, in regard to Political Pensions also.

## **Chapter 7**

### **Miscellaneous**

#### **Inter-Government Transactions**

**T.R. 233.** (1) Save as provided hereinafter in this section no transactions in the State with another Government shall be adjusted against the balance of the State except in accordance with such directions as may be given by the Comptroller and Auditor-General of India with the approval of the President to regulate the procedure for the accounting or transaction between different Governments.

(2) Moneys presented within the jurisdiction of another Government for credit to the Government Account or a payment made by another Government as a withdrawal affecting the balance of the Government Account shall not be credited or debited to the Government Account except under express authority of the Accountant-General of the receiving or the paying Government concerned or any other Accounting Officer authorized in this behalf by the Comptroller and Auditor-General of India.

(3) All adjustments against the balance of the State by debit or credit to another Government shall be made through the Central Accounts Section of the Reserve Bank of India.

### **Procedure for making adjustment between the Andhra Pradesh Government and other Governments.**

**T.R. 234.** The Andhra Pradesh Accounts Code and Volume IV of the Comptroller and Auditor-General's Account Code contain full instructions as to the procedure prescribed for making the necessary adjustments on account of the transactions between this Government and other Governments.

**T.R. 235.** When a transaction relating to the Government arises in a Union Treasury under the control of the Accountant-General, Central Revenues, the name of the State should be noted prominently in red ink at the top right hand corner of every challan, bill or other form used in that connection in order to enable him to classify the transaction correctly.

**T.R. 236.** Where such a course is authorized in consequence of a delegation of functions made under Art. 258 (1) of the Constitution, the Treasury Officer may receive or authorize the Bank to receive moneys tendered on behalf of the Union Government, and may make or authorize the Bank to make disbursements on behalf of the Union Government in accordance with such procedure as may be specified in the rules made by or under the authority of the President. Such receipts and disbursements on behalf of the Union Government shall be adjusted, as far as practicable, directly against the balance of Union Government held by the bank, but where such transactions are temporarily taken into account against the balance of the Government account, the Accountant-General will, on receipt of intimation from the treasury make the requisite adjustments in respect of the aforesaid transactions through the Central Accounts Section of the Reserve Bank of India against the balance in the Government Account of the Union Government held by the Bank.

### **Receipt and Disbursement of Moneys relating to the Union Government in the Treasuries of the State of Andhra Pradesh.**

**T.R. 237.** General :—Under Article 258(1) of the Constitution, the President with the consent of the Andhra Pradesh Government has entrusted Government Servants in charge of the State Treasuries and Sub-treasuries in the State of Andhra Pradesh with the functions of receiving, disbursing and authorizing the Bank to receive and disburse moneys of the Union Government. In respect of the transactions, the Treasury and Sub-treasury Officers should act in accordance with the Treasury Rules made by the President under Article 283(1) of the Constitution and the executive instructions on the subject issued by him insofar as these rules and instructions are special to Union transactions and do not refer to procedure already

provided for in the rules of the Government of Andhra Pradesh. All Government Servants (other than Treasury and Sub-treasury Officers) should also observe the rules and instructions of the Union Government mentioned above when paying moneys into the Treasury or withdrawing moneys from the Treasury and disbursing them as agents of the Union Government.

**T.R. 238.** The leave salary and pension of an All India Service Officer borne on the cadre of Andhra Pradesh Government may be drawn from any Treasury in the State of Andhra Pradesh.

**T.R. 239.** The detailed procedure for the adjustment of Union transactions which are initially included in the State Government Account is laid down in the Andhra Pradesh Accounts Code and Volume IV of the Comptroller and Auditor-General's Account Code.

**T.R. 240.** The Treasury Officer may, subject to any general or specific direction of the Government in this behalf, receive or authorize the Bank to receive money tendered on behalf of another State and may, if so required by the Accountant-General, make or authorize payment of any claim against another State. The necessary credits or debits in respect of such receipts and payments against the balance of the State concerned shall be made by the Accountant-General through the Central Accounts Section of the Reserve Bank of India, but until such adjustments are made, the credits and debits shall be entered in the Government Account.

Moneys paid or received in the office of the Accountant-General on behalf of another State and book entries made in the office of the Accountant-general affecting the accounts of another State shall, likewise be adjusted by the Accountant-General through the Central Accounts Section of the Reserve Bank of India against the balances of the State concerned.

#### **Receipt and Disbursement of Moneys relating to other State Government in the Treasuries of the State of Andhra Pradesh**

**T.R. 241.** The Andhra Pradesh Accounts Code and Volume IV of the Comptroller and Auditor-General's Account Code contain full instructions regarding the procedure prescribed for making the necessary adjustments on account of transactions which carried out in the Treasuries of the State but relate to another State.



**T.R. 242.** The leave salary of All India Service Officers and the pension of any Government servant belonging to other State Governments or other Countries Governments may be paid at any Treasury in the State of Andhra Pradesh.

**T.R. 243.** The leave salary of All India Service Officer or the pension of any Government Servant may be drawn at any Treasury of any State in India in accordance with the arrangements made by the Government with the other State Governments in India.

**T.R. 244.** The Treasury & Accounts Officer should advise to remit the moneys through Online Receipt Module of AP Government in respect of the amounts relating the receipts of Forest Officers of the Governments of Telangana and Orissa for credit to those Governments in respect of Forest revenues.

**T.R. 245.** The Accountant-General in the exercise of any of his functions under these rules shall be subject to the general control of the Comptroller and Auditor-General of India.

**T.R. 246.** Nothing in these rules, and nothing prescribed under these rules, shall have effect so as to impede or prejudice the exercise by the Comptroller and Auditor- General of India of the powers vested in him by or under the Constitution to make rules, or to give directions regulating the submission to the Indian Audit Department of the accounts kept in treasuries or in departmental offices and to be accompanied by such vouchers for their support as the Comptroller and Auditor-General may require for purposes of audit.

**T.R. 247.** The Finance Minister may not exercise any power conferred upon him by these rules so as to impose upon the Bank in connection with the business of the Government any responsibility not imposed upon the Bank by the terms of its agreement with the Governor.

**T.R. 248.** The agreement between the Governor and the Reserve Bank of India is printed as Appendix I.

**T.R. 249.** All references in these rules to the Finance Minister shall, during the period any proclamation issued under Art. 356 of the Constitution is in operation, be construed as reference to the President of India.

**T.R. 250.** The Government may relax the provisions contained in any of these rules, in favour of any Government Servant or class of Government servants,

department or departments. –

## MISCELLANEOUS SUBJECTS

### Local Funds

**T.R. 251.** The expression ‘Local Fund’ covers- (See article 6 of A.P. Financial Code)

(1) The moneys received and administered by a body which, though not part of the Government’s departmental organization, has been placed under the control of the Government by a law or a rule having the force of law, whether in regard to its proceedings generally or to specific matters, e.g., budget, creation of particular posts in its service and appointments to such posts and the leave pension and other rules applicable to its servants;

(2) The moneys received and administered by any other specified body when the Government have published a special notification to the effect that they constitute a local fund; and

(3) The moneys recovered from Zilla Praja Parishads for any specific purpose and constituted into a separate fund under any law or rule having the force of law provided that the fund is specially notified by the Government as a “local fund”.

The transactions of local funds are not included as such in the Government Account except in so far as their cash balances are deposited with the Government under the rules and accounted for under the deposit head “Deposits of local funds” within the Public Account. The Government’s function in regard to such deposits is that of a banker. See Article 303 & 304, Andhra Pradesh Financial Code

**T.R. 252.** The main classes of local funds are :—

(1)

(a) ZPP Funds

i. Zill PP Genl Funds

ii. Zilll PP Edn Funds

iii. Zilla PP Loan Funds

iv. Zilla PP Provident Fund

v. Finance Commissionn  
Funds

(b) Mandal Praja Parisha Funds:

i. Mandal PP Genl Funds

ii. Mandal PP edn Funds

- iii. Mandal PP w&cw Funds
- iv) MPP Finance Commission Funds
- (c) Grama Panchayat Funds
  - i. GP Genl Funds
  - ii. Finance Commission Funds
- (2) Municipal Funds
  - i. Mpl Slum clearance Funds
  - ii. Mpl. Genl Funds
  - iii. Mpl Edn Funds
  - iv. Mpl Ele Edn Funds
  - v. Mpl Sec. Edn Funds
  - vi. Finance Commission Funds
  - vii. Contingencies Fund
- (3) Education Funds
  - i. University Funds
- (4) Port and Marine Funds which do not relate to major ports
- (5) Market Committee Funds
- (6) ITDA Funds
  - i) General Funds
  - ii) Engineering Funds
- (7) Library Funds  
(Zilla Grandhalaya Funds)  
And
- (8) Funds of Andhra Pradesh Corporations, Autonomous bodies and Societies.

**T.R. 253. Local Bodies:-**

**A. Zilla Parishads and Municipal Councils.**

**(1) Banking account with the Government Treasury :—**

Every Zilla Praja Parishad and every Municipal council should keep all its funds in the designated PD Accounts. The drawals shall be through PD bills in online expenditure portal.

The Funds released towards implementation of Government of India Schemes and projects shall be operated through the platform intended for management of funds released by Government of India through a designated bank authorised by the Government of India. The funds released under

Finance Commission Grants by the Government of India shall also be utilized through this platform.

**B. Grama Panchayats :—**

As a general rule, all moneys received by Panchayats constituted under Section 3 (1) of the THE ANDHRA PRADESH PANCHAYAT RAJ ACT, 1994 (Andhra Pradesh Act No. 13 of 1994) should be kept in the PD Accounts.

The Funds released towards implementation of GoI Schemes and projects shall be operated through PFMS (Public Financial Management System) of GoI through a designated bank authorized by the GoI. The funds released under Finance Commission Grants by the GoI shall also be utilized through PFMS.

**T.R. 254.** The balance at the end of the year at the credit of each local fund shall be verified by the Treasury Officer in consultation with the authority administering the fund. The Administrators of Local Funds and Personal Deposit Accounts should reconcile the expenditure statement generated in the online expenditure module with their records and bring the discrepancies if any identified to the notice of the Treasury officer and see that the variations are rectified. A certificate of balance shall be worked out in the accounts of the Administrator by 30th June each year, as corrected by adjustments in the accounts for March Final.

In the light of the online generation of integrated accounts in the Account Rendering Unit of Treasuries the Accountant General shall have access to the detailed accounts of the Local Funds for arriving at the balance at the credit of each Local Fund at the end of the Financial year for confirmation. The balance on the Accountant General's Book is the balance acknowledged by the Government.

**Public Debt**

**Permanent and Temporary Loans**

**T.R. 255.** When, under the terms of a Loan Notification issued by the Government, subscriptions to any new loan under the terms of the notification are RBI, the RBI such subscriptions and crediting them into the Government Account will be regulated by the provisions of Chapter VII of the Government Securities Manual and by such supplementary instructions, if any, as may be issued by the Government in this behalf.

**T.R. 256.** The procedure to be followed by the Secretary to Government,

Finance Department and the Public Debt Offices in making payments in respect of the principal of any loan when it falls due, will be governed by the rules contained in Chapter VIII of the Government Securities Manual and supplementary instructions, if any, issued by the Government in this behalf.

### **Floating Debt Treasury Bills**

**T.R. 257.** Unless the Government directs otherwise, Treasury Bills will be issued from and repaid at the offices of the Reserve Bank at Mumbai.

The procedure to be observed by the Bank in connection with the sale and discharge of such bills will be governed by such instructions as may be issued by the Government to the Bank.

**T.R. 258.** Treasury Bills can be paid on maturity only at the office or branch of the Reserve Bank from which they were issued. After payment, the discharged bill should be transmitted to the Accountant General in the same way as other paid vouchers.

### **Ways and Means Advances.**

**T.R. 259.** When Ways and Means Advances are taken by the Government from the Bank, the request to the Bank will be accompanied by a demand promissory note for the amount on behalf of the Governor. At the same time, the particulars of the advance, that is, the amount and the interest payable thereon, should be communicated by the Government to the Accountant-General.

**T.R. 260.** When notifying a repayment, a copy of the instructions to the Bank should be endorsed to the Accountant General concerned. The Bank will cancel the promissory note for the advance repaid and make a note on the promissory note if it is a part payment. The note on final cancellation will be returned to the Government.

**T.R. 261.** Interest on a Ways and Means Advance will be debited against the Government Account by the Bank at the time of repayment.

### **Transactions relating to Governments of other Countries**

**T.R. 262.** Unless the Government by any general or specific order direct

otherwise a Treasury Officer/Pay and Accounts Officer may authorize the Bank to receive moneys tendered on behalf of Government of other countries, nor make or authorize payment of any claims against each Government that be presented to him, except under the authority of the Accountant- General.

**T.R. 263.** In receiving or authorizing the Bank to receive such money and in making or authorizing such payments as aforesaid, the Treasury officer/Pay and Accounts Officer will be guided generally by the provisions of the relevant subsidiary rules and instructions under Treasury Rules “26 to 53 (Receipts) and 82 to 149” (Expenditure) except insofar as they may be supplemented or modified by any general or special instructions issued by the Accountant-General. In all cases of doubt, the Treasury Officer should take the orders of the Accountant-General.

**T.R. 264.** Money received into or paid out of the State Government Account in respect of transactions with the Governments of other countries will be adjusted by payment to, or recovery from the Governments concerned, by the Accountant General.

### **Destruction of Accounts Records**

**T.R. 265.** The general rules regarding the destruction of records appertaining to the accounts audited by the Indian Audit Department are contained in Article 326 of the Andhra Pradesh Financial Code. The preservation and destruction of Treasury records are regulated by those rules and the rules in Paragraph 30.1 to 30.3 of Chapter XXX of A.P. Treasuries & Accounts Functionary Manual. No deviation from the periods laid down in these rules for the preservation of Treasury records is permissible without the concurrence of the Accountant-General, and no alteration should be made in these rules without his concurrence.

**Andhra Pradesh  
Treasury Rules 2022  
Forms**

**(A.P.T.R. Forms)**

**LIST OF APTR FORMS IN AP Treasury Rules 2022****Index**

Sl.No.	APTC FORM No.	Rule Position	Description	Page No.
1	1	T.R. 7(5)	Certificate of Transfer of Charge	4
2	2	T.R. 37	Receipt for money received by the Government Servant.	5
3	3	T.R. 51	Daily Balance sheet of Strong Room.	6
4	4	T.R. 58 (b) and T.R. 59 (b)	Register of Padlocks and duplicate keys.	7
5	5	T.R. 70	Receipt for Acknowledgement of Sealed Cash Chest, Packet etc., deposited for safe in Treasury	8
6	6	T.R. 72	Safe Custody Register	9
7	7	T.R. 73, 74	Register of receipt and return of Dept. cash chests and kept for safe custody in the Treasury.	10
8	8	T.R. 42 (h)	Schedule of Recoveries of service Taxes.	11
9	8A	T.R. 84 (n)	Statement of recoveries from pay bills of the office of the -----for the month of ---- At-----Treasury.	12
10	8B	T.R. 84 (n)	Certificate of deduction of IT chargeable under the Head "Salaries"	13
11	8C	T.R. 84 (n)	Register/Schedule of Recovery of Court Attachment of payee, etc.	14
12	9	T.R. 87	Pay Bill Register.	15
13	10	T.R. 87(1)	Pay Bill Form Pay bill for the Month of -----	16
14	11	T.R. 91 (3)	Increment watch Register	18
15	12	T.R. 91 (1)	Periodical Increment Certificate.	19
16	13	T.R. 93 (1)	Memorandum showing the cost of Private Police Guards and additional Police employed. under Section 13 of the Andhra Pradesh District Police Act, 1859 (Act	21



			XXIV of 1859) or under corresponding Law if any in force in Andhra Pradesh Area	
17	14	T.R. 93 (3)	Memorandum showing the Charges to be recovered on account of Additional Police employed under Section 14 of the Andhra Pradesh District Police Act, 1859 (Act XXIV of 1859) or under corresponding Law if any in force in Andhra Pradesh Area	22
18	15	T.R. 94	Inner sheet of Travelling allowance bill for the month of-----.	23
19	16	T.R. 98(d)	Abstract Contingent Bill for the month of -----.	26
20	17	T.R. 98 (e )	Fully Vouched Contingent Bill for the month of -----.	27
21	18	T.R. 113	Refund Bill	29
22	19	T.R. 121	Deposit Repayment Bill.	31
23	20	T.R. 121	Refund of Lapsed Deposit.	33
24	21	T.R. 122 ( c )	Voucher for Transfer of Deposits.	34
25	22	T.R. 135 (a)	Treasury Bills Book.	35
26	23	T.R. 135 (b)	Register of Bills.	36
27	24	T.R. 152	Bill for withdrawal from Genl. and other PF	37
28	25	T.R. 227	Register of Pension Payment Orders (STUDD)	39
20	26	T.R. 187	Permanent Advance Disbursement Register.	40
29	27	T.R. 107	GRANT-IN-AID BILL	41
30	28	Added by G.O.Ms.No.179 F&P Dept. Dt.15.05.89 and revised By G.O.Ms.No.87 F&P(FW-TFR) Dept. Dt.31.01.2002.	Loans Bill	43
31	29	T.R. 26(i)	Challan Form For remitting moneys to the Government Account	44

**A.P.T.R. Forms**  
**(A.P. Treasury Rules Forms)**

**A.P.T.R FORM-1**

(See Treasury Rule T.R. 7(5) )

**Certificate of Transfer of Charge**

Certified that we have on the forenoon/afternoon of this day respectively made over and received charge of the office of –

Signature of relieved Government Servant,  
Designation

Signature of relieving Government Servant,  
Designation

Station

Date: 20.....

Memorandum of balance for which responsibility is accepted by the Government servant receiving charge.

Treasury balances –

Cash.

Stamp stores.

Opium stores.

Permanent Advance.

Relieved Government Servant.

Relieving Government Servant.

Forwarded to.

Details of Treasury Balances etc.

	Description	Under double locks	With the Treasurer	In Sub-Treasuries	Total
Currency and Bank Notes	At ₹2,000	₹	₹	₹	₹
	₹ 500				
	₹ 100				
	₹ 50				
	₹ 20				
	₹ 10				
	₹ 5				
	₹ 1				
	(Note – Coin)				
Details of Valuables handed over					

Relieved Government Servant.

Relieving Government Servant.

**Note:-** In view of withdrawal of coins below ½ Rupee coins from circulation by the Reserve Bank of India, the format has been revised.

**A.P.T.R. FORM 2**

**(See Rule T.R. 37)**

**Receipt for Money Received by Government Servant**

**TRIPLICATE**

Office

Book No.

Receipt No.

Date:

Received from ..... ₹ ..... (Rupees in words) ..... on  
account of .....

Cashier or Accountant

Signature of the Payee

Signature and Designation of the  
Officer signing the receipt

A.P.T.R. FORM 3  
(See Treasury Rule 51)

**Daily Balance Sheet of Strong Room in Treasuries**

	Amount ₹
Number of chests containing valuables for safe custody	
Number of cash chests of their offices	
Undisbursed pay and Travelling Allowance	
Civil Pensions	
Other undisbursed amounts	
Balance of Permanent Advance	
Total	
Value of Stamps	
Grand Total – Balances in the sole custody of the Treasury	

## A.P.T.R. FORM 4

[See T.R. 58 (b) and T.R. 59 (b)]

**Register of locks and duplicate keys**

Date of receipt	Number borne by padlock and keys	Description of padlock	Purpose for which used	Number of keys received with padlock	Original	Custody of key
						Duplicate
1	2	3	4	5	6	7

Contd.

Number and date of order sanctioning removal of duplicate	Initials of officer who receive each key and date of receipt by him		Number and date of order regarding final disposal	Remarks
	Original	Duplicate		
8	9		10	11

**A.P.T.R. FORM – 5**

**Receipt for acknowledgment of Sealed packet etc. deposited for safe custody in Treasuries**

[See Treasury Rule 70]

<p>No. Treasury                  Received this ..... day of ..... 20.... Sealed Packet said to contain ..... from the ..... and entered as item ..... of ..... the ..... Safe custody Register.                  This should be produced when the Article is required back.                  Dated ..... 20....                  Officer in charge of the Treasury.</p>	<p>No. Treasury                  Received this ..... day of ..... 20.... Sealed Packet said to contain ..... from the ..... and entered as item ..... of ..... the ..... Safe custody Register.                  This should be produced when the Article is required back.                  Dated ..... 20....                  Officer in charge of the Treasury.</p>
---	---

## A.P.T.R. FORM 6

(See Treasury Rule 72)

**Safe Custody Register**

Serial Number	Date of Receipt	From whom received	Number of boxes, packets, bags etc., and the mark on them, if any	Description of the valuables said to be contained in them	Circumstances and conditions under which the article was received
1	2	3	4	5	6

Contd.

Initials of the Treasury Officer and of the Treasurer	Date of return	To whom returned	Initials of the Treasury Officer and of the Treasurer	Full signature of the person to whom the article was returned
7	8	9	10	11

## A.P.T.R. FORM 7

(See Treasury Rule 73, 74)

**Register of receipt and return of departmental cash chests  
and for safe custody in the Treasury**

To be filled in the departmental office to which the chest belongs

Date on which the return of the chest is desired	Name of the messenger authorized to receive the chest	Signature of the head of the office authorizing the messenger to receive the chest
1	2	3

To be filled up in the Treasury

Signature of the messenger receiving the chest from the Treasury with date	Date of receipt of the chest again in the Treasury	Acknowledgment of Treasury Officer or Sub-Treasury Officer
4	5	6

**Note:-** Columns (1) to (4) should be filled up whenever the chest is taken out of the Treasury, and Columns (5) and (6) on each occasion when it is deposited in the Treasury.



## A.P.T.R. FORM – 8

[See Treasury Rule 84 (n)]

**Schedule of Recoveries of Service Taxes****Pay (Gazetted as well as Non-Gazetted Officers)**

Recoveries made from the ..... bill of/contingent bill of ..... during the month of ..... and credited under "Public Works Remittances-III, Other remittances – Receipts on account of Public Works Department".

Sl. No.	Name and designation of occupier	Name of Quarters	Name of Public Works Division to which the quarters relate	Period of recovery	Amount ₹	Remarks
1	2	3	4	5	6	7

Date:

Drawing Officer

## A.P.T.R. FORM – 8-A

[See Treasury Rule 84 (n)]

**Statement of Recoveries from pay bills of the office of the ..... for the  
Month of ..... at ..... Treasury**

Department:

Treasury Voucher No. .... of

Name of quarters	Name of occupant, designation and emoluments drawn	House rent	Water Meter rent	Furniture rent	Service Taxes recoveries ₹	Electrical installation rent ₹	Head of account and Division to which it is creditable ₹	Total ₹
1	2	3	4	5	6	7	8	9

Date:

Signature and designation of Drawing Officer

**A.P.T.R. FORM – 8-B**

[See T.R 84(n)]

( Subs.by Govt.memo.58056/55 A/Accts./ 62-19 dt.19.04.1965.)

**Certificate of deduction of IT chargeable under the Head "Salaries"**

Name of the Employer:-

Address of the Employer:-

Name of the Employee:

Certificate No:

Certified that a sum of Rs. \_\_\_\_\_ has been deducted under Section 192 of Income Tax Act, 1961, from the Income chargeable under the Head "Salaries" from the \_\_\_\_\_ Employee during the month of \_\_\_\_\_ as per the particulars below:-

Amount of Income Tax:-

Chargeable under the Head "Salaries" Rs. \_\_\_\_\_

Particulars of Tax deductions:- \_\_\_\_\_

1. Income Tax Rs. \_\_\_\_\_
2. Surcharge on Income Tax Rs. \_\_\_\_\_
3. Super Tax Rs. \_\_\_\_\_
4. Surcharge on Super Tax Rs. \_\_\_\_\_

Total Rs. \_\_\_\_\_.

Signature of the person responsible  
for paying the salary.

Designation \_\_\_\_\_

Date: \_\_\_\_\_

—



**A.P.T.R. FORM – 9**

(Added by G.O.Ms.No.184 F&P Dept.Dt.16.05.1989. See T.R. 87)

**Pay Bill Register**

**A.P.T.R. FORM – 10**  
(Pay Bill Form PI see T.R. 88)

**Pay Bill** for the Month & Year: ..... 20..... (For Treasury Use only)  
 Treasury/D.D.O. Code: ..... Date:.....  
 D.D.O. Designation ..... Trans ID .....  
 Bank Code ..... District:.....  
 D.D.O's TBR No..... DDO Office Name .....

Bank Name: .....Permanent/Temporary

Head of Account	Deductions	Amount
Major Head:	1.GPF/AIS/PF ₹	
Sub Major:	2.APGLI ₹	
Minor Head:	3.Group Insurance/AIS	₹
Group Sub Head:	4.Professional Tax	₹
Sub Head:	5.House Rent	₹
Detailed Head:	6.Festival Advance and	
Non-plan=N/Plan=P: N/P	APCO Advance	₹
Charged=C/Voted=V: C/V	7.Education Advance	₹
Contingency Fund MH/Service Major Head:	8.HBA (P)	₹
.....	9.HBA (I)	₹
011 Pay ₹	10.Car Advance (P)	₹
012 Allowances ₹	11.Car Advance (I)	₹
013 Dearness Allowance ₹	12.Motor Advance (P)	₹
..... ₹	13.Motor Advance (I)	₹
..... ₹	14.Cycle Advance	₹
..... ₹	15.Marriage Advance (P)	₹
..... ₹	16.Marriage Advance (I)	₹
..... ₹	17.Income Tax	₹
Gross Amount ₹	18.Class IV GPF-DTO	₹
Less Govt. Deductions ₹	19.E.W.F. Loan	₹
AG Net Amount ₹	20. ....	₹
AG Net Amount in words (Rupees .....	21. ....	₹
..... only)	22. ....	₹
	Total Govt. Deductions	₹
	Non-Govt. Deductions	₹
	D.D.O.'s Signature	

FOR USE IN TREASURY/PAY & ACCOUNTS OFFICE ONLY

Pay ₹ ..... (Rupees ..... only) by  
 Cash/Cheque/Draft/Account Credit as under and ₹ ..... (Rupees ..... only) by adjustment.  
 1.Rs..... by transfer credit to the S.B. Accounts of the employees (as per Annexure-I)  
 2.Rs..... by transfer credit to the D.D.O. Account towards Non-Government deductions.

NBST/ Bank Seal

Treasury Officer/Pay & Accounts Officer

## A.P.T.R. FORM – 10

(Inner sheet)

Sl. No.	Name and Designation	Pay	P.P.	Spl. Pay	D.A.	HRA	CCA		Total
1	2	3	4	5	6	7	8	9	10

GPF	GPF(L)	GLI	GLI(Loan)	Group Insurance	Profession Tax	House Rent	Festival Advance	Education Advance	HBA (P)
11	12	13	14	15	16	17	18	19	20

HBA (I)	CMC/Cycle	Income Tax	E.W.F. Recovery	IV Class GPF	Govt. Total Deductions	Net. AG's Deductions	Govt. Total Recoveries	Net Amount payable	Remarks
21	22	23	24	25	26	27	28	29	30

## A.P.T.R. FORM – 10

(Last page)

(Particulars of Budget)

- 1..... Budget allotment for the year. ₹ .....
2. The total expenditure including this bill. ₹ .....
3. Balance ₹.....

Drawing Officer

Total amount of the bill ₹..... (in words)

Rupees..... only by cash/cheque/Draft /adjustment)

(Received)  
(Drawing Officer)

(Drawing Officer)

(Required Certificates)

(For use in A.G.'s Office)

**A.P.T.R. FORM – 11**

(See Treasury Rule 91)

**Increment watch Register – Increment due in the Month of .....**

Sl. No.	Name	Designation	Scale of Pay	Pay now drawn
1	2	3	4	5

Contd.

Rate of Increment	Pay to be drawn after increment	Ref. No. and date of releasing the increment	Remarks	Initials of the Treasury Officer
6	7	8	9	10



A.P.T.R. FORM – 12

(See Treasury Rule 91)

**Periodical Increment Certificate**

It is certified that every Government Servant named below either (a) has been the incumbent of the appointment indicated against his name for a period of not less than ..... years since the date in Column (5) or if he has been suspended for misconduct Column (7), after deducting the periods between the dates shown in Columns (8) and (9) and “has not been subjected to any order of stoppage of increment as a penalty during that period or in whose case the increment has not been held over on account of charges spending against him” and that during the period/periods of Earned leave taken at a time from ..... to ..... which has/have been counted for increment in the case of officiating Government Servant / Servants named below, he/she would have officiated in the post/posts but for his/their going on leave, or is entitled to the increment as shown in the attached explanatory memorandum relating to Nos.

(Signature)

(Designation)

					Suspension for misconduct	
Sl. No.	Name	Appointment	Whether Substantive or officiating	Date from which present pay is drawn	From	To
1	2	3	4	5	6	7

Contd.

Leave without pay, all kinds of leave other than leave during which they would have continued to officiate in the posts but for their going on leave, up to a maximum of 180 days of leave taken at a time.							
From	To	Date from which increment may be given	Scale of Pay	Present Pay	Amount of increment	Future Pay	Particulars of language departmental or other test to be passed
8	9	10	11	12	13	14	15

The grant of the increment in Column (13) to Nos. \_\_\_\_\_ is sanctioned.

Signature:

Designation

**Note-1:-** When the increment has been sanctioned by an authority other than the drawing officer, the latter should sign the increment certificate (with the necessary modification) to be attached to the bill and note on it the name of the authority which sanction the increment and number and date of its order.

**Note-2:-** Extracts from the conduct register and the Government Servant’s confidential sheet should not be attached to the increment certificate when it is presented at the Treasury with a pay bill.

**Note-3:-** The term ‘Leave up to a maximum of 180 days’ wherever occurring in this form includes earned leave up to a maximum of 180 days so far as Government Servants governed by the Andhra Pradesh Leave Rules, 1933, are concerned.

- Certified that Sri ..... (Designation) ..... acquired the duplication on ..... has passed the tests on ..... completed the training on .....

Prescribed as a condition to the grant of increments to regular members of the cadre .....  
under the Andhra Pradesh ..... Service Rules.

- That his services are satisfactory and that he may be allowed his increment occurring from .....
- That the services of this official have not been regularized/been regularized in this cadre with effect from ..... by an order No..... dated.....
- Certified that Sri/Smt./Kum. .... (name and designation) whose basic pay is ..... has already insured under Policy No..... of the Directorate of Insurance, Government of Andhra Pradeshor its Regional Offices and a monthly premium of ₹..... is being deducted from his/her salary in accordance with the Rules of Compulsory Insurance Scheme applicable to Andhra PradeshState Government Employees or has proposed for an insurance in his/her life and a sum of ₹..... towards monthly premium is paid into Treasury/State Bank of India/State Bank of Hyderabad by Challan No. .... Dated ..... towards Compulsory Insurance Scheme applicable to Government Employees
- Certified that the age of Sri/Smt./Kum. .... (name and designation) has exceeded 45 years and hence he/she cannot insure the life with the Government Life Insurance Department.

## A.P.T.R. FORM – 13

[T.R. 93 (1)]

]

**Memorandum showing the recovery of the cost of Private Police Guards and Additional Police employed under Section 13 of the Andhra Pradesh District Police Act, 1859 (Act XXIV of 1859) or under corresponding Law if any in force in Andhra Pradesh Area.**

	Amount ₹
<ul style="list-style-type: none"> <li>• Pay for ..... 20.... (based on the gross sanctioned cost of the additional establishment)</li> <li>• Allowances ( -do- )</li> <li>• House Rent</li> </ul> <p style="margin-left: 40px;">Note:- The recovery should be based on actuals when the quarters are hired. When rent-free accommodation is allowed rent should be recovered at the rate prescribed in Fundamental Rule 45-A</p> <ul style="list-style-type: none"> <li>• Other charges</li> <li>• Leave charges (at the rates laid down in Fundamental Rule 116 from time to time for establishments lent on foreign service)</li> <li>• Pensionary charges (at the rates laid down in Fundamental Rule 116 from time to time for establishments lent on foreign service)</li> <li>• Clothing and supervision (at 10 percent of the sanctioned pay of the additional establishment, rounded by treating a fraction of a rupee as a rupee, if it is half a rupee or more and omitting it, if it is less)</li> </ul>	
Total	

Date of credit into the Treasury.

Certified that the full amount due has been recovered from the parties concerned and credited into the Treasury – See Challan Number..... Date .....

District Superintendent of Police

Certified that the credits relating to the recoveries shown above have been verified and that the amounts recovered as shown above have been credited under the 0055-Police with the exception of the amount relating to pensionary charges, which has been credited under the head 0071-Contributions and Recoveries towards Pension and other Retirement Benefits.

Treasury Officer.

## A.P.T.R. FORM – 14

[T.R. 93 (3)]

]

**Memorandum showing the recovery of the cost of Private Police Guards and Additional Police employed under Section 14 of the Andhra Pradesh District Police Act, 1859 (Act XXIV of 1859) or under corresponding Law if any in force in Andhra Pradesh Area.**

	Amount ₹
<ul style="list-style-type: none"> <li>• Pay for ..... 20.... (based on the gross sanctioned cost of the additional establishment)</li> <li>• Allowances ( -do- )</li> <li>• House Rent</li> </ul> <p style="margin-left: 40px;">Note:- The recovery should be based on actuals when the quarters are hired. When rent-free accommodation is allowed rent should be recovered at the rate prescribed in Fundamental Rule 45-A</p> <ul style="list-style-type: none"> <li>• Other charges</li> <li>• Leave charges (at the rates laid down in Fundamental Rule 116 from time to time for establishments lent on foreign service)</li> <li>• Pensionary charges (at the rates laid down in Fundamental Rule 116 from time to time for establishments lent on foreign service)</li> <li>• Clothing and supervision (at 10 percent of the sanctioned pay of the additional establishment, rounded by treating a fraction of a rupee as a rupee, if it is half a rupee or more and omitting it, if it is less)</li> </ul>	
Total	

Date of credit into the Treasury.

Certified that the full amount due has been recovered from the parties concerned and credited into the Treasury – See Challan Number..... Date .....

District Superintendent of Police

Certified that the credits relating to the recoveries shown above have been verified and that the amounts recovered as shown above have been credited under the 0055-Police with the exception of the amount relating to pensionary charges, which has been credited under the head 0071-Contributions and Recoveries towards Pension and other Retirement Benefits.

Treasury Officer.

## A.P.T.R. FORM – 15

[see T.R 94]

## TRAVELLING ALLOWANCE BILL

For the Month and Year ..... 20.....

(For Treasury Use only)

District .....

Date:.....

D.D.O's T.B.R. No.

Trans ID:.....

TREASURY/PAO CODE:	Major Head
DDO Code:	Sub Major Head
DDO Designation:	Minor Head
DDO Office Name::	Group Sub Head
Bank Branch Code:	Sub Head
Bank Branch Name:	Detailed Head
	Sub Detailed Head

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service Major Head:

Bill total amount Rs..... (Rupees.....)

..... only) Net/Cheque/Draft/Remittance in Account payable with adjustment.

Received amount

Drawing Officer/ Authority

Drawing Officer

## FOR USE IN TREASURY/ PAY &amp; ACCOUNTS OFFICE

Pay Rs..... (Rupees ..... only) by

Cash/Cheque/Draft/Account Credit/Adjustment.

Bank Seal

Treasury Officer/Pay &amp; Accounts Officer

## ABSTRACT

Total amount of the Bill: ₹

Advance taken, if any: ₹

Balance of the Bill amount: ₹

## Details of Budget

- 1..... Budget allotment for the year. ₹.....
2. The total expenditure including this bill. ₹.....
3. Balance ₹.....

Drawing Officer

₹..... (Rupees .....only)

Approved

Final Authority

Certified that the amount with this bill was not claimed previously and not drawn.

Drawing Authority

Details of T.A. Claims with to be sent with additional information

Certificate of the incumbent has to be recorded his own statement

For use in Accountant General-Office

### A.P.T.R. FORM – 15

[See. T.R. 94)

Consolidated Travelling Bill in brief

Sl. No.	Sub-Bill No.	Government Servant Name and Designation	Total Claim	Adjustments of Advances	To be paid Total Amount
1	2	3	4	5	6 (4-5)

### Bill for Travelling Allowance

(Sub-Bill)

Name:..... Designation .....

Office:..... Month:.....

Basic Pay:..... Head Office:.....

**Note:** The Pay Scales assigned for Automatic Advance Scheme in respect of Government servants/Non-Teaching Staff of the Career Advancement Scheme in respect of Teaching Staff shall not be taken into account for determination of the eligibility to travel by Train/AC buses of APSRTC. Only the Pay Scales attached to the posts shall be taken into account for determination of the eligibility to travel by Train/AC busses of APSRTC.

Details of Travel Place				Nature of Travel	Total charges
Departure Time		Arrival Time		Rail/Bus/ Plane/Steamer/ own Vehicle	Ticket No.
Date & Time	Place Route	Date & Time	Place Route		
1	2	3	4	5	6

Contd.

Distance	Rate ₹	Total ₹	Rate X No. of days	Any other Claims	Total amount	Reason of Travel
7	8	9	10	11	12	13


Total

---

Total Amount of Bill Rs.....

Deduction of Advance Rs.....

Total Pay Rs.....

I here by Certify that:

- I have travelled more than 8 KMs. Radius from my residence.
- I have not drawn any advance for this T.A. claim.
- I have not claimed this T.A. claim earlier.
- I have not been provided any free board and other facilities.
- I have travelled all the above journeys on official duty only.

Claimer Signature

Date:

Signature of Officer

Remarks

Signature

Counter Signature of Officer

## A.P.T.R. FORM- 16

[see T.R. 98]

## ABSTRACT CONTINGENT BILL

For the Month and Year:.....20...-20.....

District:

(For Treasury Use only)

Token No: Date:

Trans ID:

D.D.O's T.B.R. No.

Voucher No.

TREASURY/PAO CODE:	Major Head
DDO Code:	Sub Major Head
DDO Designation:	Minor Head
DDO Office Name:	Group Sub Head
Bank Branch Code:	Sub Head
Bank Branch Name:	Detailed Head
	Sub Detailed Head

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service  
Major Head .....

Gross ₹..... Deduction ₹..... Net ₹..... Bill Total amount ₹.....  
(Rupees .....only)Net/Cheque/Draft/ Account Credit payable with Adjustment.  
Received amount Drawing Officer/ Authority

Drawing Officer

## FOR USE IN TREASURY/PAY &amp; ACCOUNTS OFFICE ONLY

Pay ₹..... (Rupees .....only) by Cash/Cheque/Draft/Account Credit as under and  
₹..... (Rupees ..... only) by adjustment.  
1. ₹..... by transfer credit to the S.B. Accounts of the employees (as per Annexure-I)  
2. ₹..... by transfer credit to the D.D.O. Account towards Non-Government deductions.

Bank Seal

Treasury Officer/ Pay &amp; Accounts Officer



## A.P.T.R. FORM – 17

[see T.R. 98 (e )]

(FULLY VOUCHERED/DETAILED CONTINGENT BILL)

For the Month and Year:.....20....-20.....

District:

(For Treasury Use only)

Token No: Date:

Trans ID:

D.D.O's T.B.R. No.

Voucher No.

TREASURY/PAO CODE:	Major Head
DDO Code:	Sub Major Head
DDO Designation:	Minor Head
DDO Office Name:	Group Sub Head
Bank Branch Code:	Sub Head
Bank Branch Name:	Detailed Head
	Sub Detailed Head

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service Major Head:

Gross ₹..... Deduction ₹..... Net ₹..... Bill Total amount ₹ .....

(Rupees .....only)Net/Cheque/Draft/ Account Credit payable with Adjustment.

Received amount

Drawing Officer/ Authority

Drawing Officer

## FOR USE IN TREASURY/PAY &amp; ACCOUNTS OFFICE ONLY

Pay ₹ ..... (Rupees

.....)

.....only) by

Cash/Cheque/Draft/Account Credit as under and ₹ ..... (Rupees .....only)

..... only) by adjustment.

1.Rs..... by transfer credit to the S.B. Accounts of the employees (as per Annexure-I)

2.Rs..... by transfer credit to the D.D.O. Account towards Non-Government deductions.

Bank Seal

Treasury Officer/ Pay &amp; Accounts Officer

## Particulars of Advance Claimed in this Bill

Name of the sanctioning authority, No. & Date amount to be drawn (copy to be enclosed)	The purpose for which advance is sanctioned	Amount

Total Amount Rs..... (Rupees .....).

Drawing Officer

---

DETAILS OF BUDGET

- 1. Yearly Budget allotted: Rs.....
- 2. Contains this Bill with expenditure: Rs.....
- 3. Balance Rs.....

Drawing Officer

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For use in Accountant General Office

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A.P.T.R. FORM – 18

[see T.R. 113]

(BILL FOR WITHDRAWAL FROM REFUND OF REVENUE)

For the Month and Year:.....20...-20.....

District: (For Treasury Use only)

Date:

D.D.O's T.B.R. No.

Trans ID:

TREASURY/PAO CODE:	Major Head
DDO Code:	Sub Major Head
DDO Designation:	Minor Head
DDO Office Name:	Group Sub Head
Bank Branch Code:	Sub Head
Bank Branch Name:	Detailed Head
	Sub Detailed Head

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service  
Major Head .....

Name and incumbent & Address

.....  
.....  
.....

1. Nature of Refund:
2. Sanctioning Authority:
3. Sanction letter No. & Date:
4. Sanctioned/ Refund Total:
5. Requested as per rules and regulations refunding the payable amount.

Total amount of this bill ₹.....

(Rupees.....only) is paid through

Cash/Cheque/Draft/Account credit/ Adjustment

Drawing Officer

Place: Date: Signature of the Claimant on Revenue Stamp.

FOR USE IN TREASURY/PAY & ACCOUNTS OFFICE ONLY

Pay ₹ ..... (Rupees ..... only) by  
Cash/Cheque/Draft/Account Credit as under and ₹ ..... (Rupees .....  
.....only) by adjustment.

Bank Seal

Treasury Officer/ Pay & Accounts Officer

**DETAILS OF REFUND**

1. Aim of Refund:
2. Total Amount ₹
3. Sanctioning Authority:
4. Sanctioning Letter No.:
5. Complete Details:
  - (A) District: .....
  - (B) Remittance in which name: .....
  - (C) In which name Remitted: .....
  - (D) Total ₹.....
  - (E) Date of Remittance in Treasury:.....
  - (F) In which total it has been claimed:.....
  - (G) In which Account Remitted:.....
  - (H) Paid Monthly Statement (In list of Payment Voucher) No.....

Drawing Authority

Certified that the period has not been crossed. This claim should be indicated, that the deposited in actual place.

Treasury Officer

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FOR USE IN ACCOUNTANT GENERAL OFFICE

**A.P.T.R. FORM – 19**  
 [see T.R. 121]  
**(Deposit Repayment Bill)**  
 For the Month & Year

District: \_\_\_\_\_ (For Treasury Use only)  
 Date: \_\_\_\_\_  
 Trans ID: \_\_\_\_\_

D.D.O's T.B.R. No.

TREASURY/PAO CODE:	Major Head
DDO Code:	Sub Major Head
DDO Designation:	Minor Head
DDO Office Name:	Group Sub Head
Bank Branch Code:	Sub Head
Bank Branch Name:	Detailed Head
	Sub Detailed Head

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service  
 Major Head .....

.....(Nature of Deposit ..... ₹..... (in words) Rupees.....  
 ..... only)

Claimant has to sign on Revenue Stamp

Place: \_\_\_\_\_ Date: \_\_\_\_\_

Signature of Claimant

Name of the Claimant

Name and address of the Claimant:

**FOR USE IN TREASURY/PAY & ACCOUNTS OFFICE ONLY**

Pay ₹ ..... (Rupees

.....only) by

Cash/Cheque/Draft/Account Credit as under and ₹ ..... (Rupees ..... only) by  
 adjustment.

NBSt/ Bank Seal Treasury Officer/ Pay & Accounts Officer

**DETAILS OF REFUND**

1. Aim of Refund:

2. Total Amount ₹

3. Sanctioning Authority:

4. Sanctioning Letter No.:

5. Complete Details:

(a) District: .....

(b) Remittance in which name: .....

- (c) In which name Remitted: .....
- (d) Total Rs.....
- (e) Date of Remittance in Treasury:.....
- (f) In which total it has been claimed:.....
- (g) In which Account Remitted:.....
- (h) Paid Monthly Statement (In list of Payment Voucher) No.....

Drawing Authority

Certified that the period has not been crossed. This claim should be indicated, that the deposited in actual place.

Treasury Officer

---

FOR USE IN ACCOUNTANT GENERAL OFFICE

---

**A.P.T.R. FORM –20**  
[See Treasury Rule 121]  
**Refund of Lapsed Deposit**

To  
The Principal Accountant General (Accounts & Entitlements),  
Andhra Pradesh, Hyderabad/Treasury Officer  
Sir,

The following refunds or lapsed deposits aggregating Rs..... (Rupees .....  
.....) have been claimed by ..... of whose identity and title to the  
money I have satisfied myself. I request your sanction to the refund, that the amount may be refunded.

Class of deposits	Particulars of original deposit		Balance created to the Government ₹	Date of lapsed statement	Amount claimed ₹	Remarks
	Year	No.				
1	2	3	4	5	6	7

Station:

The ..... 20....

Foot note:- Delete whichever is not applicable.

(Signature)

Judge, Magistrate or other Officer

Accountant General's Office No.

Dated:.....20..

Sanctioned.

Accountant General

Received payment.

Signature of Claimant

(Revenue stamp if the amount

Exceeds ₹5,000/-)

Examined:

Accountant

Pay ₹..... (Rupees ..... Only).

Treasury Officer

**Note:-** The signature of the claimant should be obtained on this form and the form should be returned as a voucher in support of the debit.

FOR USE IN ACCOUNTANT GENERAL'S OFFICE

Admitted Objected to Auditor	Serial No. in Number Book Noted in the Number Book of orders
Asst. Accounts Officer	Asst. Accounts Officer

## A.P.T.R. FORM – 21

[See T.R. 122 ( c )]

**Voucher for Transfer Deposits.**

Treasury/Sub Treasury \_\_\_\_\_ Dt. \_\_\_\_\_

Date of deposit	Number		Number of Depositor	Amount originally deposited		Amount to be transferred		Head of account to which it should be credited
	Mandal	District		Rs.	Ps.	Rs.	Ps.	
1	2	3	4	5	6	7		

I authorize the transfer of the deposits noted above, amounting to Rs. \_\_\_\_\_ (Rs. Only), to the head of account noted against each deposit.

(signed)

Designation:

Pay Rs. \_\_\_\_\_ (Rupees

Only) ,by transfer to the heads specified in the last column.

(Signed)

Officer-in-charge of the Treasury.



## A.P.T.R. FORM – 22

[See T.R. 135 (a) ]

**Treasury Bill Book**

Register of bills sent by ..... to the ..... Treasury for payment of money.

Sl. No.	Bill No. & date	Particulars of the bill	Gross amount of the bill	Net amount	Name and designation of the person in whose favour Government drafts etc. are to be drawn	Name and designation of the messenger authorized to collect token from the Treasury and cash from the bank/ Treasury	Signature of the drawing officer or disbursing officer	Date on which the bill was received
1	2	3	4	5	6	7	8	9

Contd..

Token Number/ Transaction ID allotted by the Treasury & date	Date of return	Date of re-submission and Sl. No.	Initials of the DDO	Amount passed by the Treasury	Amount disallowed, if any	Date of receipt of money and initial of the DDO	Reference Page No. of Register UDP/ Cash Book in which entered	Initials of DDO
10	11	12	13	14	15	16	17	18

**Note:-** On return of the bill unpassed by the Treasury, the Drawing and Disbursing Officer shall note the fact against the relevant entry under his dated initials and if presented again it shall bear a new serial number.

## A.P.T.R. FORM – 23

[See T.R. 135 (b)]

[see Inst.33(a) Under TR 16 Inserted by Memo No.7929/Accts/65-6, Dt.05.02.1968.]

**PAO Bill Register**

Sl. No.	Bill No. & Date	Gross and net amount of the bill	Net endorsed in favour	Signature of the DDO	Token No. and date	Date of return
1	2	3	4	5	6	7

Contd.

Date of resubmission	Attestation	Cheque No. and date	Amount passed	Amount disallowed	Ref. to UDP/ cash Register	Attestation
8	9	10	11	12	13	14

## A.P.T.R. FORM – 24

[See Treasury Rule 154]

**Bill for withdrawal from General and other Provident Fund**

District:

Sub-Account Voucher No. of 20....

State Provident Fund Provident Fund Branch

Bill for withdrawing Final Payment/Advance/Other withdrawals from the Provident Fund of Sri

..... the establishment of the office of

..... for the month of .....

Sl. No.	Name and designation of subscriber	pay	Fund account number	Number and date of sanction/ letter of authority	Nature of withdrawal Final/ Advance/ Other Payments	Acquittance	Remarks
1	2	3	4	5	6	7	8

Total amount:

Deduct amounts short drawn in the bill:

(Particulars of amounts refunded)

Net amount:

Sl. No.	Name and designation of subscriber	Fund account number	Date of drawal	Particulars of amount drawn	Amount now refunded
1	2	3	4	5	6

Net amount required for payment ₹..... (Rupees .....) )

Signature of Drawing Officer

Designation

1. Certified that I have satisfied myself that all sums included in bills (40-A) drawn 1 Month/ 2 Months/ 3 Months previous to this date in favour of Account No. .... with the exception of these details (of which the total has been refunded by deductions in this bill) have been disbursed to the proper persons and that their acquittances have been taken and filled in my office with receipt stamps duly cancelled for every payment in excess of ₹5,000/-

2. Certified that the balance in the fund at my credit/the credit of the subscriber on the date of withdrawal covers the sum drawn in the bill.

3. Certified that the amount asked for in this bill is required to meet the yearly premium due on ..... in respect of policy No..... with the ..... Company Limited that the Policy/Policies detailed below has/have been assigned to the Governor of Andhra Pradesh for the details of the Policy/Policies proposed to be taken have been communicated to and accepted by the Accountant General, Andhra Pradesh in his letter No..... dated.....

Sl. No.	Name of the subscriber with fund account number	No. of Policy	Name of the Company	Amount of premium	Due date of premium	Stock number
1	2	3	4	5	6	7

4. Certified that in respect of withdrawals made in bills (Form 40-A) 1 Month/ 2 Months/ 3 Months previous to this date towards payment of insurance premia, the original premia receipts have been, within 1 Month of the date of drawal, forwarded to the Accountant General duly produced to me, for scrutiny with the

exception of those relating to ..... for ₹ ..... and that necessary endorsements have been made on the receipts to the effect that no abatement of Income Tax is admissible.

5. Certified that the number of policies financed from the General Provident Fund or the Contributory Provident-cum-Pension Fund does not exceed four/the number of policies financed from the General Provident Fund or the Contributory Provident-cum-Pension Fund exceeds four as these were accepted prior to 16<sup>th</sup> August, 1954.

6. Certified that I have scrutinized myself that the amount withdrawn previously, on the same account has been utilized by the subscriber for the purpose of or which it was intended and that relevant premium receipt/receipts has/have been duly enforced by me

7. Certified that the amount claimed in this on account of dues under Social Security-cum-Provident Fund Booster Schemes is in accordance with the scales laid down in G.O.Ms. No.425 Fin.& Plg. (FW & Pen.I) Dept. dated 28-09-1976 as amended from time to time.

Signature:

Pay Rs..... (Rupees.....)

Examined and entered.  
Accountant

Treasury Officer/Accounts Officer

	_____	
	For us in Audit Office	
Rs.....		Details of objection, if any.
Admitted	Item	of
Objected		
Total		
Auditor	Accountant	

---

Note:- The bills for withdrawal of advances/final drawals should be supported by a duly certified copy of the sanction in the proper form/the letter of authority issued by the Audit Officer. In the case of Non-Gazetted Government servants the copy should be attested by the head of the office. In the case of bills for withdrawal for payment of insurance premia, reference to the letter of authority issued by the Audit Officer permitting the withdrawal should be quoted as also reference to the stock number allotted to the policy assigned in favour of the Governor of Andhra Pradesh and sent to the Audit Officer for safe custody.

## A.P.T.R. FORM – 25

[See Treasury Rule 261(a)(b)]

**Register of Pension Payment Orders**

On District Treasury/Sub-Treasury .....

Number of Pension Payment Order	Name of the Pensioner	Monthly amount ₹	Remarks

## A.P.T.R. FORM – 26

[See T.R. 189 ]

**Permanent Advance Disbursement Register**

Charges					
Date	Monthly serial Number	Description and Department	Amount	Mode of Recoupment	Date of recoupment from the Treasury
1	2	3	4	5	6
			Rs. Ps.		

Contd.

Receipts				
Date	Number of bill	Serial number of item of charge recouped	Amount	Remarks
7	8	9	10	11
			Rs. Ps.	

₹

Opening Balance:

Total:

Deduct Charges:

Closing Balance:

Add un-recouped expenditure as per Sub-vouchers:

Total Permanent Advance:

## A.P.T.R. FORM – 27

## (Grants-in-aid bill)

For the Month and Year:.....20...-20.....

District:

(For Treasury Use only)

Date:

Trans ID:

D.D.O's T.B.R. No.

TREASURY/PAO CODE:	Major Head
DDO Code:	Sub Major Head
DDO Designation:	Minor Head
DDO Office Name:	Group Sub Head
Bank Branch Code:	Sub Head
Bank Branch Name:	Detailed Head
	Sub Detailed Head

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service  
Major Head .....

Gross:

Deductions:

Net:

Passed for ₹..... (Rupees.....)

1. Please pay an amount of ₹..... (Rupees.....) of this bill towards Net Salaries through cheque in favour of the Manager .....

2. Please pay an amount of ₹..... (Rupees.....) of this bill towards deductions through cheque in favour of the correspondent .....

Drawing Officer

**For use in the Treasury/Pay and Accounts Office only**

Pay ₹..... (Rupees .....) only by .....

.....only) by .....

Cash/Cheque/Draft/Account Credit as under and ₹..... (Rupees .....) only) by adjustment.

1.Rs..... by transfer credit to the S.B. Accounts of the employees (as per Annexure-I)

2.Rs..... by transfer credit to the D.D.O. Account towards Non-Government deductions.

NBST/Bank Seal

Treasury Officer/ Pay &amp; Accounts Officer

To pay through cheques for adjustment towards Teaching Grant sanctioned by Sri./Smt. ....

..... Designation .....

Vide sanction order No..... Date ..... (Copy enclosed) for the period ..... for ₹.....

(Rupees .....only) in respect of .....

Whether received the payment certificate of the previous month?

Whether agreed the conditions of ordinary/ special conditions?

Whether received the agreement to the effect?

Signature of the Claimant





**A.P.T.R. FORM – 28**  
**(Loans Bill)**

For the Month and Year:.....20...-20.....

District: (For Treasury Use only)

Date:

Trans ID:

D.D.O's T.B.R. No.

TREASURY/PAO CODE:	Major Head
DDO Code:	Sub Major Head
DDO Designation:	Minor Head
DDO Office Name:	Group Sub Head
Bank Branch Code:	Sub Head
Bank Branch Name:	Detailed Head
	Sub Detailed Head

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service

Gross ₹..... Deduction ₹..... Net ₹..... Bill Total amount ₹ .....  
(Rupees .....only)Net/Cheque/Draft/ Account Credit payable  
with Adjustment.

Drawing Officer

FOR USE IN TREASURY / PAY & ACCOUNTS OFFICE

Pay ₹ ..... (Rupees.....) only by Cash/Cheque / Draft/  
Account Credit/Adjustment.

Treasury Officer/Pay & Accounts Officer

**DETAILS OF LOAN**

- **DETAILS OF LOAN:**
  - Name of the Beneficiary:
  - Total amount of Loan:
  - Name of the Agency from which the Loan is obtained:
  - No. of Instalments:
  - Amount of each instalment:
- **REPAYMENT DETAILS:**
  - Sanction Order No. and Date of present claim
  - Instalments completed including this bill.
  - Amount claimed.
  - Interest Claimed.

**A.P.T.R. FORM 29**  
**[See Treasury Rule 26 (i)]**  
**For remitting moneys to the Government Account**  
**ORIGINAL**  
**GOVERNMENT OF ANDHRA PRADESH**

For the Month and Year:.....20...-20.....

DTO/STO: Treasury/PAO Code:

Treasury Challan No.

Major Head

Sub Major Head

Minor Head

Group Sub Head

Sub Head

Detailed Head

Sub-Detailed Head

---

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service Major Head

---

Amount ₹ (in words) Rupees .....

Remitters Name and Address

In whose favour remittance is made

Purpose for which the amount is deposited

DDO Code:

Head of Account verified.

Dated

Signature of the Remitter

S.T.O./T.O.

Received ₹

By Cash/D.D./Account credit/Cheque No.

S.T.O./Bank Manager

Bank Branch Code:

Bank Seal

**A.P.T.R. FORM 29**  
**[See Treasury Rule 26 (i)]**  
**For remitting moneys to the Government Account**  
**DUPLICATE**  
**GOVERNMENT OF ANDHRA PRADESH**  
For the Month and Year:.....20...-20.....

DTO/STO: Treasury/PAO Code:

Treasury Challan No.

Major Head

Sub Major Head

Minor Head

Group Sub Head

Sub Head

Detailed Head

Sub Detailed Head

---

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service Major Head

---

Amount ₹ (in words) Rupees .....

Remitters Name and Address

In whose favour remittance is made

Purpose for which the amount is deposited

DDO Code:

Dated

Signature of the Remitter

Head of Account verified.

S.T.O./T.O.

Received ₹

By Cash/D.D./Account credit/Cheque No.

S.T.O./Bank Manager

Bank Branch Code:

Bank Seal

**A.P.T.R. FORM 29**

**[See Treasury Rule 26 (i)]**

**For remitting moneys to the Government Account**

**TRIPLICATE**

**GOVERNMENT OF ANDHRA PRADESH**

For the Month and Year:.....20...-20.....

DTO/STO:

Treasury/PAO Code:

Treasury Challan No.

Major Head

Sub Major Head

Minor Head

Group Sub Head

Sub Head

Detailed Head

Sub Detailed Head

---

Non-Plan=N/Plan=P: N/P Charged=C/Voted=V: C/V Contingency Fund MH/Service Major Head

---

Amount ₹ (in words) Rupees .....

Remitters Name and Address

In whose favour remittance is made

Purpose for which the amount is deposited

DDO Code:

Dated

Signature of the Remitter

Head of Account verified.

S.T.O./T.O.

Received ₹

By Cash/D.D./Account credit/Cheque No.

S.T.O./Bank Manager

Bank Branch Code:

Bank Seal

**-000-**

**THE ANDHRA PRADESH  
TREASURY RULES 2022**

**Appendices**

**COMPILED BY**

**P.V. Bhoga Rao, Retired Deputy Director, Treasuries & Accounts A.P.**

**B.V.S. Kamaraju, Retired Assistant Treasury Officer, District Treasury, Visakhapatnam.**

**THE ANDHRA PRADESH TREASURY RULES 2022****Appendices****Index**

Appendix No.	Description of Appendix	Page No.
1.	Agreement between the Governor of the State of Andhra Pradesh and the Reserve Bank of India. <b>[T.R. 20 (iii)]</b>	3
2	List of Offices of the Reserve Bank of India, Local Head Offices of the State of Bank of India and the State Bank of Hyderabad and Branches, Sub-branches and Pay Offices of the State Bank of India and the State Bank of Hyderabad. <b>[T.R. 20 (iii)]</b>	8
3.	Instructions regarding the Training of Assistant Collectors, Probationary Deputy Collectors, Superintendents of the Finance Department and Officers of the Treasury and Accounts Department in Treasury Work. <b>[T.R. 6 (4)]</b>	13
4.	Instructions regarding the Inspection of Treasuries <b>[T.R. 3(A) and T.R. 17]</b>	14
5.	List of Treasuries and Sub-treasuries in the State. <b>(T.R.6, T.R. 15)</b>	47
	<b>Page Numbers in a different series</b>	
6.	Rules regarding the stamping of receipts. <b>(T.R. 84 (r ))</b>	24
7.	List of Non-Gazetted Government Servants who Draw Bills on Treasuries. <b>(T.R. 88, T.R. 98 b(i) )</b>	27
8.	List of Classes of Menial Servants whose pay should be drawn on Contingent Bills. <b>(T.R. 99 (vi)</b>	30
9.	List of Classes and Payments which may be made at Sub-treasuries without the Express Pay Order of the Treasury Officer. <b>[T.R. 138 (a)]</b>	32
10.	List of Class of Bills or Cheques Payable or Adjustable at the Headquarters Sub-treasuries. <b>[T.R. 142 (a)]</b>	36
11.	Instructions for the Payment of Pension to Leper Pensioner through the agency of Village Officers. <b>[T.R. 201]</b>	37
12.	Rules Regulating the preparation of Last-Pay Certificates in cases of Transfers on duty or of return from leave. <b>[T.R. 170]</b>	39
13.	Form of Reconveyance of Property (Form in which reconveyance of immovable property should be executed). <b>(T.R. 63)</b>	44
14	Detailed Document of RBI (eKuber) on Electronic Transfer modalities agreed by the State Government and RBI <b>[T.R. 142 (b)]</b>	46

## Appendix 1

### [T.R. 20 (iii)]

#### Agreement between the Governor of the State of Andhra Pradesh and the Reserve Bank of India

AN AGREEMENT made this fourth day of August, 1954 between the Governor of Andhra Pradesh of the one part and the Reserve Bank of India (hereinafter called “the Bank”) of the other part.

WHEREAS the Bank was constituted and incorporated and is regulated by the Reserve Bank of India Act, 1934 (Central Act II of 1934), as adapted and modified (from time to time) (hereinafter called “the Act”) with and subject to the various powers, provisions and restrictions in and by the Act set forth and it was hereby *inter alia* particularly provided as follows namely :-

(1) by Section 20 of the Act, that the Bank should undertake to accept moneys or account of the Governments of Part A States and to make payments up to the amount standing to the credit of their accounts and to carry out their exchange, remittance and other banking operations including the managements of the public debt, and

(2) by Section 21(1) of the Act, that State Governments (to whom that sub-section applies) should entrust the Bank, on such conditions as might be agreed upon, with all their money, remittance, exchange and banking transactions in India and, in particular, should deposit free of interest all their cash balances with the Bank provided that nothing in that sub-section should prevent any State Government from carrying on money transactions at places where the Bank has no branches or agencies and that the State Government might hold at such places such balances as they may require, and

(3) by Section 21(2) of the Act, the State Government (to whom that sub-section applies) should entrust the Bank on such conditions as might be agreed upon, with the management of the public debt and with the issue of any new loans;

NOW IT IS HEREBY MUTUALLY AGREED AND DECLARED by and between the said parties hereto as follows, that is to say :—

1. This agreement shall be deemed to have come into force on the first of October, 1953.

2. The general banking business of the Government of Andhra Pradesh (hereinafter referred to as “the Government”) including the payment, receipt, collection and remittance of money on behalf of the Government shall be carried on and transacted by the Bank in accordance with and subject to provisions of this agreement and of the Act and to such orders and directions as may from time to time be given to the Bank by the Government through any Government Officer or officers authorized by the Government in that behalf

and at any of the offices, branches or agencies of the Bank for the time being in existence as may from time to time be so directed and for this purpose such accounts shall be kept in the books of the Bank and such offices, branches or agencies of the Bank as shall be necessary or convenient or as the Government shall from time to time direct in the manner aforesaid.

3. The Government shall employ the Bank as the sole Banker in India of the Government who shall deposit or cause to be deposited with the Bank or allow the Bank to receive and hold as banker the whole of its cash balances at any places at which for the time being the Bank shall have an office, branch or agency and the Bank shall subject to such orders as may from time to time be given by the Government in the manner aforesaid receive and hold for the Government all such moneys as may be or become payable to the Government or on its account and the Bank shall transact at its offices, branches and agencies for the time being existing respectively all such business for the Government regarding the receipt, collection, payment and remittance of money and other matters, as is usually transacted by bankers for their customers. The Bank shall make the said moneys at the said offices, branches and agencies available for transfer to such places and at such times as the Government may direct. No interest shall be payable to the Government on any of the moneys for the time being held by the Bank.

4. The management of the rupee public debt of the Government and issue of new rupee loans by the Government and the performance of all the duties relating thereto respectively including the collection and payment of interest and principal and the consolidation, division, conversion, cancellation and renewal of securities of the Government and the keeping of all registers, books and accounts and the conduct of all correspondence incidental thereto shall be transacted by the Bank as its offices in Bombay, Calcutta, Delhi and Madras and at any of its offices, branches or agencies at which respectively the administration of any portion or portions of the public debt of the Government is for the time being conducted or interest thereon is for the time being payable and the Bank shall also keep and maintain such registers, books and accounts in respect of the said public debt as the Government may from time to time direct and shall audit all payments of such interest and act generally as agents in India for the Government in the management of the said public debt and shall conduct such agency subject to such orders and directions with regard to the general management thereof as may from time to time be given to the Bank by the Government.

5. The Bank shall not be entitled to any remuneration for the conduct of the ordinary banking business of the Government other than such advantage as may accrue to it from the holding of the Government cash balances free of obligation to pay interest thereon, and such balances shall be maintained at an amount not below such minimum as may be agreed upon between the Government and the Bank from time to time:

Provided that if the Government wishes to remit funds outside the area within its jurisdiction, except as otherwise provided for in this agreement the Bank shall be entitled to make a charge for such remittances at rates not exceeding those which the Bank charges

to Banks referred to as “scheduled banks” in Section 42 of the Act, **subject to a minimum charge of four annas for each remittance.**

6. The Bank shall make ways and means advances to the Government if so required at such rate of Interest not exceeding bank rate as may be fixed by the Bank from time to time provided that the total of such advances outstanding at any onetime shall not exceed twice the amount of the minimum balance prescribed under Clause 5 and any subsidiary agreement provided under the clause and provided further that the advances outstanding shall be fully paid off at intervals not exceeding three months from the date of the initial advance.

7. The Government shall employ the Bank as its sole agent for investments by Government either of Government funds or of funds managed by the Government and the Bank shall be entitled to charge commission for sales (but not for purchase or conversions) at the rate of 1/16 percent in addition to any further charges which the Bank may have to pay by way of brokerage, etc. The Bank shall collect interest and the maturity values of such investments on behalf of the Government without charge.

8. As remuneration to the Bank for the management of the Public debt as aforesaid, the Bank shall be entitled to charge to the Government half-yearly a commission at the rate of Rs. 2,000 per crore per annum on the amount of the public debt as aforesaid at the close of the half-year for which the charge is made. In calculating this charge the following amount shall be excluded from the amount of public debt, namely

(a) The amounts of loans discharged outstanding after one year from the date of a notice of discharge.

(b) The aggregate of the amount of stock certificates and of the amount in the Subsidiary General Ledger Account held by the Government and by each officer of the Government authorized in that behalf provided that such holding by Government is Rs. 50,000 and upwards and by each such officer is Rs. 50,000 and upwards and provided also that the aggregate of all such holdings by Government and all such officers exceeds rupees one crore.

And in addition to the charge of Rs. 2,000 per crore per annum the Bank shall be entitled to charge to the Government a fixed sum of Rs. 2,000 a year on account of the stock certificates referred to in head (b) of this clause and the Bank shall also be entitled to charge the public (but not the Government) all such fees and charges as are now or may hereafter from time to time be prescribed by the appropriate authority for duplicate securities and for the renewal, consolidation, division or otherwise of all Government securities which the Bank issues.

Provided that loans not directly issued by the Government but issued under the guarantee of the Government shall not be included in the calculation for the purpose of this clause but shall be a matter for separate arrangement if the management of such loans is entrusted to the Bank.



9. In addition to the above charges, and as remuneration for the issue of new loans, the Bank shall be entitled to the charge to the Government —

(a) A fee at the rate of Rs. 1,000 per crore of all new issues with a minimum of P.s. 1,000 in respect of each loan

(b) renewal fees on the conversion applications, if the new loan involves conversion operation, at the rates that the Bank is entitled to charge the public for renewals ;

(c) the total amount of brokerage actually payable (including brokerage for the Bank on their own application);

(d) the commission payable by the Bank to any agent of the Bank less the amount of turnover commission on Government transactions normally payable to such agent; and

(e) the Bank's out of pocket expenses for advertising, telegrams, telephone calls, etc.

10. The Bank shall maintain currency chests of its Issue Department at such places within the State of Andhra Pradesh as the Government may, with the previous sanction of the Central Government, prescribe and the Government shall provide sufficient accommodation for such chest as may be required for the deposit of notes or coin and shall be responsible to the Bank for the safe custody of the said chest, notes and coin. The Bank shall keep the said chests supplied with sufficient notes and coin to provide currency for the transactions of the Government and reasonable remittance facilities to the public at the said place. The Government shall supply the Bank with such information and returns as the Bank may from time to time require as to the composition of the balances in the said chest and the amount and nature of the transfers to and from the said chests. The Bank shall have access to the said chests at all reasonable times for the purpose of inspecting and checking the contents. The Government shall be responsible to the Bank for the examination and correctness of coin or notes at the time of deposits in or withdrawal from the said chests.

11. The Bank shall not be at liberty to close any of its offices or branches except on days which are or are declared to be public holidays under the Negotiable Instruments Act, 1881 (Central Act XXVI of 1881), subject nevertheless and notwithstanding the provisions of that Act to any special orders or directions which may be issued by the Government and the Bank shall be responsible that no one of its agencies doing Government business for the time being existing shall be closed except on Sundays and on public holidays authorized by the Government with whose jurisdiction such agencies may be respectively situated.

12. The responsibility for all loss and damage to the Government which may result from any act or negligence or omission the Bank or its agents in conducting the business of the public debt aforesaid or the payment of interest or discharge value thereon or the renewal, conversion, consolidated sub-division or cancellation of any Government security shall rest with and be borne by the Bank provided however that it shall not be incumbent on the Bank to verify signature and endorsement on Government securities which prima facie appear to be in order and in the acceptance of which the Bank shall not be guilty of

any negligence and in such cases no liability shall be incurred by the Bank in respect thereto PROVIDED ALSO that in regard to the ordinary banking business at the offices, branches and agencies of the Bank of receiving and realizing money and securities for money on account of the Government and paying cheques, orders, draft bills and other documents whether negotiable or not in the Bank's capacity of bankers for the Government and whether such business be done by the Bank or by agencies on its behalf the responsibility to the Government shall be that of the Bank and such responsibility shall be that of a banker to an ordinary customer.

13. The Bank shall remit on account of the Government between India and London such amounts as may be required by it, from time to time, at the market rate of the day for telegraphic transfers, subject to the proviso that if any large transfer has to be effected in connection with any unusual operation, and if it is considered by either party to be inappropriate to apply the rate of a single day, an average rate based on a longer period may be fixed by agreement between the two parties.

14. This agreement may be determined by the either party giving to the other party one year's notice in writing expiring on the 31st day of March in any year, such notice if given by or on behalf of the Government to be addressed to the Governor of the Bank and to be served by leaving the same with the Central Office of the Bank or addressing the same to him at the Central Office of the Bank by registered post and if given by the Bank to be served by leaving the same with or addressing the same by registered post to the Secretary to the Government in the Finance Department and immediately upon the expiration of such notice this agreement shall absolutely cease and determine save as to rights or liabilities required or incurred prior to such termination.

15. In the event of any dispute arising as to the terms and conditions of this agreement, or as to the rights and obligations of the parties hereto such dispute or difference of opinion shall, in the event of the parties hereto failing to reach an agreement, be referred to the Central Government whose decision shall be final and binding as between the parties hereto.

16. Nothing this agreement shall operate to affect in any way the obligations imposed either on the Government or on the Bank by or under the Act or any subsequent amendment or amendments of the Act.

17. The Bank shall be entitled to perform all or any of the matters contained in this agreement through such agencies as may be prescribed by the Act or any amendment thereof or as may be approved by the Government.

**Appendix 2**  
**[T.R. 20 (iii)]**

**List of Offices of the Reserve Bank of India, Local Head Offices of the State of Bank of India and Branches, Sub-branches of State Bank of India.**

***A. Offices of the Reserve Bank of India***

- |              |            |
|--------------|------------|
| (1) Calcutta | (3) Madras |
| (2) Bombay   | (4) Delhi  |

RBI has 27 regional offices, most of them are in State capitals and 04 Sub-offices.

***B. (i) Local Head Office of the State Bank of India, Amaravathi***

***“C. Branches, Sub-branches of the State Bank of India”***  
***(Amaravathi Circle of SBI)***  
***To collect the Government Receipts***

The Government of Andhra Pradesh permitted SBIMOPS (State Bank of India Multi Option Payment System) and PayU (Payments Gateway) to act as Payment Aggregators to collect the Government receipts in electronic mode using Internet banking, Credit cards, Debit cards, Rupay cards and other electronic methods. The SBI is also hereby permitted to collect Government receipts over the counter in the form of Cash/ Cheques/ Demand drafts in all their branches against an electronic Challan generated in Receipt Management Module of the Comprehensive Financial Management System. PayU shall report all Government receipts collected on its platform to State Bank of India on T+1 basis and transfer the funds into pooling account maintained by the Government at SBI, Treasury Branch, Ibrahimpatnam. The State Bank of India shall upload the transactions collected through SBIMOPS into RBI's e-Kuber system on T+1 basis, while those reported by PayU are uploaded on the same day of such reporting by PayU. All such remittances are pooled into the Government of Andhra Pradesh's eReceipts account at RBI. RBI will submit the consolidated EOD (end of day) scroll and Accounts Statement for these receipts through the e-Kuber platform. The operations of SBIMOPS, PayU and RBI e-Kuber will be governed by the memorandum of understandings with the respective parties. (G.O.Ms.No. 52 Finance (HR.VI-TA-A&L-TFR) Department Dt. 24.4.2018)

**1. ANDHRA PRADESH STATE**

Sl No.	Branch Code	Branch Name	Circle
891	250	Darmavaram	Amravati
892	255	Chodavaram	Amravati
893	266	Palamaneru	Amravati
894	580	puttur	Amravati

895	761	Rayachoti	Amravati
896	780	Vinukonda	Amravati
897	784	ALLAGADDA	Amravati
898	788	Giddaluru	Amravati
899	794	TIRUVURU	Amravati
900	818	Bheemavaram	Amravati
901	834	Dhone	Amravati
902	843	Gudur	Amravati
903	845	Hindupur	Amravati
904	849	Kadiri	Amravati
905	854	Kandukur	Amravati
906	868	Madanapalle	Amravati
907	873	Markapur	Amravati
908	882	Nandhigama	Amravati
909	884	Narsaraopet	Amravati
910	887	Achari Street, Nellore	Amravati
911	890	Ongole	Amravati
912	905	Rajampet	Amravati
913	907	Ramachandrapuram	Amravati
914	911	Repalle	Amravati
915	915	Sathenapally	Amravati
916	922	Tadepalligudem	Amravati
917	923	Tadipatri Main Branch	Amravati
918	927	Tenali	Amravati
919	946	Uravakonda	Amravati
920	959	M S R ROAD , KANIGIRI	Amravati
921	964	Sompeta	Amravati
922	977	Jammalamadugu	Amravati
923	982	kothapeta	Amravati
924	984	Koilakuntla	Amravati
925	986	Athmakur	Amravati
926	1005	S Kota	Amravati
927	1009	Chirala	Amravati
928	1010	Macherla	Amravati
929	1011	Mangalagiri	Amravati
930	1013	Innespet	Amravati
931	1023	Nandikottukur	Amravati
932	1163	Nellore Town Branch	Amravati
933	1173	Cumbum	Amravati
934	1179	Banaganapalli	Amravati
935	1195	Chilakaluripeta	Amravati
936	1345	Pericherla	Amravati
937	1437	NIDADAVOLE	Amravati
938	1457	Guntur Bazar	Amravati
939	1460	Ponnur	Amravati
940	1462	Mummidivaram	Amravati

941	1491	Piler	Amravati
942	1609	PRODDATUR	Amravati
943	1616	Bangarupalem	Amravati
944	1673	Kottavalasa	Amravati
945	1881	Ibrahimpattanam	Amravati
946	2686	Achanta	Amravati
947	2692	Achampeta	Amravati
948	2702	Chennur	Amravati
949	2704	Chittivalasa	Amravati
950	2706	DACHEPALLI	Amravati
951	2708	Dharmajigudem	Amravati
952	2711	Draksharamam	Amravati
953	2716	Gajuwaka	Amravati
954	2718	Ganapavaram	Amravati
955	2729	Jagannaikpur	Amravati
956	2730	Jaggannapeta	Amravati
957	2741	KAREMPUDI	Amravati
958	2743	Kodumuru	Amravati
959	2758	Mudinepalli	Amravati
960	2759	Muktheswaram	Amravati
961	2782	Penugonda	Amravati
962	2783	Piduguralla	Amravati
963	2784	Pippara ADB	Amravati
964	2799	Terlam	Amravati
965	2809	Vempalle	Amravati
966	2810	Vetlapalem	Amravati
967	3064	Tuni ADB	Amravati
968	3121	Mandasa	Amravati
969	3169	Gopalapatnam	Amravati
970	3172	KUCHIPUDI	Amravati
971	3173	Korukonda	Amravati
972	3174	Sankhavaram	Amravati
973	3177	VINJAMUR	Amravati
974	3186	Pedhana	Amravati
975	3288	Duvvur	Amravati
976	3482	Tarlupadu	Amravati
977	3562	Lakshmipuram	Amravati
978	3723	Machavaram, Vijayawada	Amravati
979	3724	Gudivada Bazar Branch	Amravati
980	3728	Tripurantakam	Amravati
981	3742	Kaligiri	Amravati
982	3743	Kovur, Nellore	Amravati
983	3744	Addanki ADB	Amravati
984	4158	M V P COLONY	Amravati
985	4700	Hanuman Junction	Amravati
986	4808	Chinapandraka	Amravati

987	4824	sakhinetipalli	Amravati
988	4826	Kanchikacharla	Amravati
989	5364	Narsipatnam ADB	Amravati
990	5378	Jaggaihpeta	Amravati
991	5878	Pamuru	Amravati
992	5883	Yeleswaram	Amravati
993	5896	VENKATESWARAMITTA	Amravati
994	6052	Podalakuru	Amravati
995	6107	TTD Admin building Road, Thirupathi	Amravati
996	6108	Bukkaraya Samudram	Amravati
997	6846	Siripuram junction	Amravati
998	7269	Vijayrai	Amravati
999	7432	Parchur	Amravati
1000	7531	Chatray	Amravati
1001	7642	Seetammadhara	Amravati
1002	7822	Juvvigunta	Amravati
1003	8014	Kailasapur	Amravati
1004	8815	Thummalcheruvu	Amravati
1005	9473	Bakuru	Amravati
1006	10474	Mahendra Nagar	Amravati
1007	10601	One Town Branch	Amravati
1008	11092	Old Guntur09	Amravati
1009	11093	Koritipadu	Amravati
1010	11094	Guntur (Lakshmipuram)	Amravati
1011	11107	Vakalapudi	Amravati
1012	11117	Dornala	Amravati
1013	11123	Pulivendula Town Branch	Amravati
1014	12672	Mattam	Amravati
1015	12990	Gollapadu	Amravati
1016	14169	B Kothakota	Amravati
1017	15914	Nuzivid Junction Road Branch	Amravati
1018	16529	Somala	Amravati
1019	16972	C R R campus eluru	Amravati
1020	16990	S.V.Nagar, Thirupathi	Amravati
1021	18294	Yarraguntla	Amravati
1022	18328	Rampachowdavaram	Amravati
1023	20384	Suryaraopeta, Kakinada	Amravati
1024	20548	Vizianagaram, M.G. Road	Amravati
1025	20573	Kancharapalem	Amravati
1026	20980	Padmavathi Center Branch	Amravati
1027	21032	Krishna Lanka Branch,Geetha Nagar	Amravati
1028	21134	Kamayyathopu	Amravati
1029	21218	Undrajavaram	Amravati
1030	21387	Prathipadu	Amravati
1031	40931	Machilipatnam Main Branch	Amravati
1032	70499	Dondaparthi(T.S.N Colony)	Amravati

1033	969	Venkatagairi	Amravati
1034	5646	ATTILI	Amravati
1035	5644	Dharanikota	Amravati
1036	960	Rayadurg	Amravati

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**Appendix 3****[T.R. 6 (iv)]****Instructions regarding the Training of Assistant Collectors, Probationary Deputy Collectors, Section Officers of the Finance Department and Officers of the Treasury and Accounts Department in Treasury Work**

1. Every Assistant Collector should undergo a course of training in Treasury including training in a Sub-treasury for a period of two weeks. He should acquaint himself with the work branch by branch.

A Probationary Deputy Collector should undergo this training within the period of his probation.

Section Officers in the Finance Department should also undergo this training.

2. An Assistant Collector or a Probationary Deputy Collector who is undergoing Treasury training may be employed on other duty also if he can spare time for it.

3. Officers of the Treasury and Account Service who have no previous experience of Treasury Work and Non-Gazetted Government Servants who have not worked as Sub-treasury Officers or Assistant Treasury Officers for a period of not less than two years, should undergo Treasury training for a period of six weeks (four weeks in a District Treasury & Accounts Office and two weeks in a Sub-Treasury) before they are posted as District Treasuries & Accounts Officers.

4. As a general rule an untrained officer should not be placed in temporary charge of a District Treasury & Accounts Office. Whenever the District Treasuries & Accounts Officer goes on inspection duty or otherwise absents himself from duty either on casual leave or due to other causes, the Assistant Treasury Officer of the District will hold independent charge of the Treasury & Accounts Office during such absence and exercise full powers and discharge all the responsibilities the District Treasuries & Accounts Officer is vested with.

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**Appendix 4**  
[T.R. 3(A) and T.R. 17]

***Instructions regarding the Inspection of Treasuries***

**Section I — District Treasuries**

**1. Inspection by an officer of the Indian Audit Department** :— Each District Treasury will be inspected periodically by a Gazetted Officer of the Indian Audit Department, who will inform the Director of Treasuries and Accounts of any defects noticed and advise him as to suitable remedies. (See also Instruction 13 under Treasury Rule 4).

**2. Inspection by the Director of Treasuries and Accounts or Additional/Joint/Deputy Director**:— The District Treasuries & Accounts Officer is fully responsible for the general administration of the Treasuries in the district. The Director of Treasuries and Accounts or Addl/Joint/Deputy Director should inspect the District Treasury once a year, and prepare a note on the following matters :-

- (1) The condition of boxes and locks,
- (2) The custody of the keys by the Treasury Officer and the Treasury,
- (3) The guarding of the Treasury by the police sentries,
- (4) The security furnished by the Assistant Treasury Officers in-charge of Strong Room/Sub Treasury Officers/STOs and Senior Accountants officiating as Double Lock Officers and the Shroffs,
- (5) The amount of cash (Permanent Advance) kept in the sole custody of the Treasury,
- (6) The custody of cheque books, etc., wherever available.
- (7) Whether the stock of stamps wherever available, especially those of denominations for which there is no demand or only occasional demand, is appropriate and not excessive. (Stocking and Supply of Stamps to the District Treasury Offices and Sub Treasury Offices has been dispensed with effect from 21.12.2009 and only Obsolete/damaged stamps are stocked in certain District Treasury Strong Rooms) [Procs.No. GSO2/13515/09 Dt. 21.12.2009 of CCRA and Commissioner & I.G. of Regn & Stamps A.P. Hyderabad].

- (8) Whether the more important registers are in good order and kept UpToDate, and the circulars of the Accountant-General and the Instructions of Government/Director's Standing Orders/Instructions issued from Director of Treasuries & Accounts relating to Treasury administration, if any, filed UpToDate, and
- (9) Whether the Treasury Officer has been systematic and punctual in answering the Accountant-General's objection memoranda.

(Paid Vouchers/Challanas need not be sent to AGs Officer. Accountant General's Endt. No. FIN02-18069/18/2021-H SEC- DTA-Part(1) Dt: 21/07/2022 of DTA AP Ibrahimpatnam on the letter of A.G. No. PAG (A&E) AP/VLC/2022-23/318918 Dt.11.07.2022.)

The Director of Treasuries and Accounts or Addl/Joint/Deputy Director should also state in his report whether he has found all the padlocks and keys to be correct according to the Register in Form 26, and held in the correct custody in accordance with the rules. He should see, in the course of his inspection, that a Public Works Officer not lower in rank than an Executive Engineer has certified that the strong-room is secure and fit for use and that copies of the Public Works Officer's certificate and of the order of the District Superintendent of Police as to the positions of the sentries, etc., are hung up in a conspicuous place inside the strong-room. He should answer in the course of his inspection the questions contained in Annexure I, which will serve as a useful guide in the work of inspection but should not be regarded as exhaustive. He should issue his own orders at once for the correction of any mistakes or errors of procedure which he may discover.

## Section II — Sub-treasuries

### 3. Technical examination by the District Treasuries & Accounts Officer :—

The Director of Treasuries and Accounts should also depute the District Treasuries and Accounts Officer for the technical examination of the Sub-treasuries of the district and the accounts maintained there, making temporary arrangements for the charge of the District Treasury & Accounts Office during his absence. He should arrange for every Sub-treasury to be so examined in each Calendar year. The *District Treasuries and Accounts Officer should visit the Sub-treasuries for this purpose without notice.* The annual report prescribed in Paragraph 6 below should show the number of Sub- treasuries examined by the District Treasuries and Accounts Officer in the year and contain information as to the general state in which he found their accounts. The District Treasuries and Accounts Officer should answer in the course of his examination the questions contained in Annexure II.

There is no objection to the District Treasuries and Accounts Officer being accompanied by a clerk and an Office Subordinate when he visits Sub-treasuries to conduct this technical examination but the entire responsibility for the examination of the Sub-treasury rests on the District Treasuries and Accounts Officer alone, and the answers to all the prescribed questions should be in his handwriting.

**4. Annual report of inspection :—** The District Treasuries and Accounts Officer should prepare an annual report recording the inspection of all the Sub-treasuries in the district during the calendar year and submit it to the Director of Treasuries and Accounts so as to reach him by the 20th January following. The report should contain the following particulars arranged in tabular form :—

- (1) Name of Sub-treasury,
- (2) Date of last preceding examination by the District Treasuries and Accounts Officer,
- (3) Date of examination in the year under report,
- (4) Name of examining officer,
- (5) Result of examination of the stock of stamps wherever available; and
- (6) Remarks.

**5. Checks related to IT skilled staff and IT infrastructure:-**

- Availability of the following IT project documents/details in the STO and its current version/status:
  - Department's IT Policy guidelines
  - User Manual
  - Operational Manual
  - Business Continuity Plan
  - System Error Log Registers
  - Annual Maintenance Contract details
  - Consumables stock register
  - Helpline numbers
- IT infrastructure proposed (number of units along with configuration) to the STO to implement the IT applications as per the IT policy
- IT infrastructure available in the STO and its working status
- How many skilled/trained staff available in STO? Details of training attended by the staff during last one year.
- Does the systems were placed in safe and secured environment?

**A. Checks related to databases:**

- How many IT applications are being used in the STO?
- Is the database of each application stored locally or remotely at another location?
- If any database is being stored locally:
  - Does backup and restoration procedures exist and being practiced scrupulously?
  - Does any staff trained to take regular backups and restore the backups if needed?
  - Whether access to applications is secured by proper passwords? Are the passwords are stored in encrypted form in the database?
  - Does password also stored in the database? If yes, does such passwords are stored in plain text format or in encrypted format?
  - Does the master tables have any duplicate records?

- Does all the master tables have any junk data?
- Does all the values in 'DATE' fields in any table has abnormal values?
- Does the values in all the fields of the database are coherent with business rules of the application?

### **B. Common checks related to applications:**

- Does the application has separate login ID and password for all users?
- Is there any practice of sharing password and being used un-authorizedly while accessing the application? Whether the passwords are relatively weak like '123456', 'abcdef' etc.
- Does the application has hierarchical access controls like DEO/ Supervisor/ Manager to capture/ authorize and approve the critical financial transactions?
- If such controls exist, does the application has appropriate validations in place such that once the transaction is authorized or approved by higher level users cannot be modified or deleted by lower-level users?
- Is there any provision exists in the STO, to pass a bill without capturing the details in the system?
- Does the system permit to capture bill details by the treasury staff on behalf of DDOs?
- Does the system permit to alter or delete transaction details by the DDO after the payment is authorized by the treasury officer?
- Does the system allows to enter/alter the transactions after closing the day book in the system?
- Does the staff of STO need any additional facility/reports in the application to conduct their day-to-day business smoothly?
- Does the staff of STO opinions that introducing some more validations in any area arrests the data inconsistency or data integrity?

### **C. Business Rules validation checks:**

- Online submission of bills by DDOs
  - Whether the Application had the data of the budget allocation of all the DDOs as approved by the competent authority under the payment control of the Treasury?
  - Whether the surrender of funds, re-appropriation of funds and receipt of additional funds are reflected in the Application without any deviation?
  - Are there any instances of non-noting of budget in Impact Package despite the existence of release of grant and availability of DDO Codes?
  - Whether the system provides any alerts to stop bill processing of a bill when there is no budget allocation for the bill or the expenditure exceeding the allocated budget provision?

- Does the DDO submits all bills only through the Application?
  - Whether clear classification is given on the bill and also in the application? Whether the classification is being checked in the package at treasury?
  - Whether Token No. is generated automatically for each bill? Is there any break in the serial no. or any premature generation of token no. in anticipation of bill submission of certain DDO?
  - What is the life of Token No. once it is generated and issued for DDO?
  - Whether the bills are passed on expired token nos.? What are the checks in the package to identify such bills?
  - Is there any facility to identify the DDO based on the token numbers?
  - Are there any cases of deletion of token no. after payment is made by the treasury officer?
  - Whether any bill is processed on the missing / lost token slip no.?
  - Whether any token no. is made inaccessible for alternation either by DDO or treasury staff after payment is made?
  - Are there any instances of submission of bills on the cancelled token no. by any DDO?
  - Whether census of token numbers or reconciliation is undertaken to ascertain as to how many token numbers were generated, how many token numbers were resulted in total payment and how many cancelled due to errors in the bill?
  - Whether the cancelled token numbers were freezed/ restricted for further usage by any un-authorized elements. Whether reconciliation of tokens issued and bills finally passed by treasury officer exists? Does the package gives any alert or report of missing token numbers at the end of the day?
  - Whether any alert is provided in the system to alert the user regarding the floating of cancelled token nos. and cancels the bill processing?
- Processing of bills with online tracking of bill status by DDOs
    - Does the system permit to operate unauthorized expenditure heads?
    - Does the system bypass some token numbers for the purpose of reserving the token no and submission of bill at a later date?
    - Does the system accept double booking of the same expenditure?
    - Are there any transactions where more than one token no. was generated for the same and single transaction? Whether provision is there in the system for identification of such instances?
    - Is the process of issue of issuing duplicate token numbers to certain DDOs exist in the treasury? If so the reasons and methodology followed?
    - Whether any procedure exists of issue of duplicate token Numbers, whether the token numbers are marked as 'First copy' to deduct the duplication if any?
    - What is the procedure adopted for the cancellation of erroneous bills? Whether reversal; entries were automatically generated?

- Failed e-payments reports should be transferred for reconciliation and data updates
  - Whether is there any system of noting of token numbers on the cheques so as to verify that all the tokens that were issue during the day are fructified in payment?
  - Is the approved cash flow for the months is made available to every department / DDO, so that there shall not be huge last-minute rush in year ending period?
  - Is there any in-built function in the billing process system to check the adjustments of previously drawn abstract contingent bills (AC bills), is any alerts are created to warn the pending AC bills pending adjustment against the DC bills.
  - Whether the token numbers generated in one particular year are utilized in that year itself? Any carry forward of previous year token numbers is noticed? Whether the provision is there in the system to deter such bill process?
- Checks to be exercised Treasury Accounting System:
  - Whether is there any possibility of changing the data after closing of the monthly account?
  - What is the procedure established for verification of transactions with bank scroll dates, to check whether the transaction is closed in all respects? (Bank scroll shows the bill is encashed whereas status code shows as not encashed).
  - Whether the CB and OB are synchronizing in all the accounts / PD accounts? Is there any difference in CB and OB due to any reason?
  - Whether synchronization of data with AG office is done after the closure of monthly accounts. Whether the vouchers are furnished for the transactions, if missing vouchers exists, what are the reasons?
  - Whether the recording / documenting the formal change management process of the recording requests for changes and storing them for future reference does exist? Whether the same are informed to the AG?
  - Whether the refunds are authorized in excess of the receipts? What is the mechanism established to limit the refund to the receipts?
  - Whether DDO wise reconciliation of expenditure is being carried out by all the DDOs with treasury?
- **Checks to be exercised in Pension Package Software / System:**
  - Whether the Descriptive Rolls received from AG / District Audit Officer are electronically fed in the system and linked to verification as “KYC verified” before commencement of pension payment to the pensioners?
  - Whether the cut in pension imposed by the department / Govt. and included in the PPO is identified by the system and automatically reduce the pension while authorizing the payment?

- Whether the total amount of provisional / anticipatory pension paid to the pensioner is deducted from the final pension automatically by the system without manual intervention?
- Whether the recoveries from the pensionary benefits as ordered in the PPO is effected by the system? Whether the system props up a query / alerts to this effect before making first payment of pension?
- Whether the package / software automatically limits / restricts the payment of family pension up to the time limit as stipulated in the pension payment orders issued by the AG/District Audit Officer?
- Whether the system cancels the PPO of the deceased pensioner / family pensioner and does not allow any further payment on this PPO No. at a later date?
- Whether the package / software automatically reduce the CVP value from the pension from the date of payment of CVP/ revised CVP? And restores the commuted portion of pension after completion of 15 years from the date of making payment or from the date of commencement of reduction of commuted portion of pension?
- Whether the package identifies the pensioner drawing two pensions (i.e. SP and FP) and able to restrict the payment of DR on one pension as per rules? Whether the validations in the system exist to identify the payments to two different banks for the same pensioner as mentioned above, so as to restrict the DR payment?
- Whether the system stops the payment of pension at earlier treasury / bank, when the pensioner requested for transfer of pension payment to another sub-treasury / other bank within the district? Whether is there any system in the DTO to identify / synchronize the data of pensioners to restrict double payments on single PPO when the PPO is transferred to another STOs within the jurisdiction of the DTO?
- Whether the package / software automatically restrict / stop the payment of DR on family pension to the FP beneficiaries who are employed?
- Whether the system stops the payment of pension to the pensioners who failed to submit the Annual Verification Certificate within the stipulated time?
- Whether the system is equipped with the provision of stopping of further payment of pension on receipt of information of death of Service Pensioner/Family Pensioner or on release of the death relief by Treasury Officer, through the system? Whether the system could create a watch list for such cases?
- Whether the system consolidates the family pension in respect of half share Family Pension beneficiary automatically as per the shares stipulated in the PPO (or to the minimum basic pension as prescribed in the Pay Scales)?
- Whether the system has the validations to stop wrong data entry regarding date of birth of the pensioner / Family Pensioner and commencement of pension while

- feeding the PPO into the system? (Due to erroneous data entry of date of commencement as 1901 instead of 2001, the system had allowed inadmissible ad-hoc relief to pensioners/ Family Pensioners who are not eligible for such relief. System had failed to identify the wrong date 1901 due to imperfect validation).
- Whether the system has the validations to stop wrong data entry regarding date of payment of CVP? (For example: On account of wrong feeding of CVP payment date prior to retirement date, the CVP was restored in advance than the entitled / actual date. The system had accepted such data entry mistakes. This failure had resulted in excess payment of pension amounts. The CVP payment can never be prior to the date of retirement but, the system failed to identify / calculate the date validation).
  - Whether the system props up a query / alerts for restricting the payments to ineligible pensioners, while feeding the Government orders regarding payment of Dearness Relief and Interim Relief to the pensioners? Is There a provision in the system to restrict the payment of Interim Relief to ineligible persons due to non-fixing of validation regarding the payment of IR to employed FP beneficiaries.
  - Whether is there any system in the DTA to identify / synchronize the data of pensioners to restrict double payments on single PPO when the PPO is transferred to other DTO, the data of such PPO is closed in the particular STO/DTO for all purposes?
  - **Checks to be exercised in Class IV GPF package:**
    - Whether Class IV GPF subscriptions are directly picked up by the system while processing the salary bills using the HRMS without manual interference?
    - Whether the potted account figure is reconciled with the booked figure?
    - When the Temporary Advance/ Part-Final-Withdrawals are sanctioned and drawn by the treasury, whether the individuals account is debited automatically?
    - Whether the drawls of the Temporary Advance/ Part-Final-Withdrawals are limited to the percentages as stipulated in the GPF rules?
    - Whether the system checks the available balance of the individual account before passing / allowing Temporary Advance/ Part-Final-Withdrawals of class IV balances?
    - Whether the system props up the cases of Minus balances and calculate the penal interest for watching the recovery by the Treasury Officer?
    - When the balance in the class IV GPF transferred to the regular GPF, whether the system generates the debit and nullifies the balance in the class IV GPF account?
    - Whether the system calculates and allows the interest for the applicable period whenever the missing credits / debits are adjusted?



- Whether the information regarding un-posted credits / debits is maintained in the system for future adjustment?
- **Checks to be exercised in Personal Ledger Accounts / personal Deposit accounts:**
  - Whether the information regarding the sanction and authority, permission of AG is maintained in the system for opening of the PD account by treasury?
  - Whether the DDO codes are properly identified by the system in order to avoid duplication and misclassification etc.?
  - Personal ledger accounts are properly reflected in the system duly giving correct information regarding OB, CB, credits and debits? Whether is there any duplication of Personal ledger accounts with different names for same DDO under same HOA?
  - Whether the system props up or identifies and generates the reports on the adverse balances in the various PD accounts before processing the next transaction? Whether the system calculates the penal interest automatically?
- **Checks to be exercised in respect of Compilation of Accounts:**
  - Whether DDO wise reconciliation of expenditure is being carried out by all the DDOs with treasury? Whether the package automatically generates the report on reconciliation of expenditure?
  - Does the module of compilation of accounts exists in the package and is used by the treasury?
  - Whether the statement of bank reconciliation is automatically generated by the system? To what extent manual intervention is affected for reconciling the figures?
  - Whether the system tallies the RBD with monthly account figures?
  - What is the mechanism adopted by the DTO to watch the submission of accounts by the STOs under his control? Whether the accounts are received in complete shape on stipulated due dates in DTO? Analyze the reasons for the delay if any.
  - What are the system checks adopted in the package to compile the accounts of the whole district? Whether the system accounts – facts and figures, are corroborated with the hard copies of vouchers and challans?
  - What steps are being taken by the DTO to see that no voucher or challan is missed as against the booked figure in the monthly account?
  - Audit has to check in the treasury to ascertain as to how the monthly account is compiled by the IMPACT package. Whether it is automatically creates the monthly accounts from the data already fed by all STOs under its jurisdiction and to what extent the manual intervention is involved in balancing the figures of the monthly account?
  - Whether the particular DTO adhered the stipulated dates for submission of accounts in complete shape to the AG? If any delay is occurred in sending the monthly

account by the DTO to AG, Audit has to analyze the reasons for such delays duly giving emphasis on system delays?

- What is the mechanism adopted by the DTO to zero down the missing voucher malpractice? (Because any transaction cannot be completed in the Impact package without voucher, hence 'missing of voucher' is man-made error which should be rectified immediately at the treasury level so that the account is submitted to AG in complete shape and within the schedule time, the audit party should analyze the reasons in all these type of cases and to check whether the DTO had taken any action against the concerned STO/s for non-compliance).

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**ANNEXURE I**  
(To APPENDIX 4)

**List of questions to be answered by the Director of Treasuries and Accounts or  
Addl/Joint/  
Deputy Director when Inspecting a District Treasury & Accounts Office.**

**Strong-Room**

1. Are there two locks to the outer door of the strong room ? Who keeps the keys ? [
  
2. (a) Is a copy of the latest certificate of the Executive Engineer or other inspecting officer of the Public Works Department that the Strong-room is secure and fit for use, hung up in a conspicuous place ?  
  
(b) What is the date of the Public Works Officer's certificate and is it still in force?  
  
(The Certificate of the Executive Engineer or other Inspecting Officer of the Public Works Department remains in force only for 36 months).(G.O.Ms.No. 6 Fin (TFR) Dept Dt. 21.1.2011)
  
3. Is a copy of the order of the Superintendent of Police prescribing the position of the sentries hung in a conspicuous place ?
  
4. Are the sentries adequate and posted in accordance with the orders of the Superintendent of Police ?
  
5. Does the strong-room contain the following and are they kept under double locks ?  
  
(a) Chests containing valuable deposits for safe custody ?  
(b) Cash chests of other officers
  
6. (a) Are registers kept to show the several chests deposited in the Treasury under items (a) and (b) in question 5 and are the registers properly maintained?  
  
(b) Are the counterfoils of the receipts issued when acknowledging receipt of a sealed cash chest or packet for safe custody, got back signed and pasted on its original when the sealed cash chest or packet is returned ?
  
7. In the case of every department cash chest which is periodically deposited in and taken back from the Treasury, is a separate register maintained for noting the particulars of deposit and return ?

**8.** Is the receipt or each department cash chest authorized by a specific order of the District Treasuries and Accounts Officer and is each cash chest sealed before being deposited?

**9.** Does the Treasury contain any cash under any of the following classes, except the following :—

(a) Balance of permanent advance.

(b) Other items.

Where are these items kept and in whose custody?

**10.** (a) Are the boxes and safes in good order?

(b) Are there two padlocks to each?

(c) Who keeps the keys?

**11.** (a) Is a register of all padlocks and keys belonging to the District Treasury and Sub-treasuries kept in the strong-room and it is properly maintained?

(b) Is a separate register kept in the form prescribed by the Reserve Bank showing the locks and keys which are the property of the Reserve Bank in the custody of the District Treasury and Sub-treasuries wherever available and is it properly maintained?

**12.** Are the duplicate keys kept in the strong-room of the District Treasury?

**13.** How many spare Chubbs, or Hobbs, or Dindigul, or Sparling, patent locks are there in store?

**14.** Are all the locks in use and in store, good lever locks and are they kept in good condition?

**15.** Are any cheap and unsuitable locks in use?

**16.** (a) Where were the duplicate keys of the District Treasury strong-room at the time of inspection ?

(b) Were they re-examined once in every three years by the Inspecting Officer during the course of annual inspection and did he make a note in the register of padlocks and keys stating that he examined the keys and found them to be correct ?

**17. Checks related to IT skilled staff and IT infrastructure:-**

- Availability of the following IT project documents/details in the STO and its current version/status:
  - Department's IT Policy guidelines
  - User Manual
  - Operational Manual
  - Business Continuity Plan
  - System Error Log Registers
  - Annual Maintenance Contract details
  - Consumables stock register
  - Helpline numbers
- IT infrastructure proposed (number of units along with configuration) to the STO to implement the IT applications as per the IT policy
- IT infrastructure available in the STO and its working status
- How many skilled/trained staff available in STO? Details of training attended by the staff during last one year.
- Does the systems were placed in safe and secured environment?

**Checks related to databases:**

- How many IT applications are being used in the STO?
- Is the database of each application stored locally or remotely at another location?
- If any database is being stored locally:
  - Does backup and restoration procedures exist and being practiced scrupulously?
  - Does any staff trained to take regular backups and restore the backups if needed?
  - Whether access to applications is secured by proper passwords? Are the passwords are stored in encrypted form in the database?
  - Does password also stored in the database? If yes, does such passwords are stored in plain text format or in encrypted format?
  - Does the master tables have any duplicate records?
  - Does all the master tables have any junk data?
  - Does all the values in 'DATE' fields in any table has abnormal values?
  - Does the values in all the fields of the database are coherent with business rules of the application?

**Common checks related to applications:**

- Does the application has separate login ID and password for all users?
- Is there any practice of sharing password and being used un-authorizedly while accessing the application? Whether the passwords are relatively weak like '123456', 'abcdef' etc.

- Does the application has hierarchical access controls like DEO/ Supervisor/ Manager to capture/ authorize and approve the critical financial transactions?
- If such controls exist, does the application has appropriate validations in place such that once the transaction is authorized or approved by higher level users cannot be modified or deleted by lower-level users?
- Is there any provision exists in the STO, to pass a bill without capturing the details in the system?
- Does the system permit to capture bill details by the treasury staff on behalf of DDOs?
- Does the system permit to alter or delete transaction details by the DDO after the payment is authorized by the treasury officer?
- Does the system allows to enter/alter the transactions after closing the day book in the system?
- Does the staff of STO need any additional facility/reports in the application to conduct their day-to-day business smoothly?
- Does the staff of STO opinions that introducing some more validations in any area arrests the data inconsistency or data integrity?

#### **Business Rules validation checks:**

- **Online submission of bills by DDOs**
  - Whether the Application had the data of the budget allocation of all the DDOs as approved by the competent authority under the payment control of the Treasury?
  - Whether the surrender of funds, re-appropriation of funds and receipt of additional funds are reflected in the Application without any deviation?
  - Are there any instances of non-noting of budget in Impact Package despite the existence of release of grant and availability of DDO Codes?
  - Whether the system provides any alerts to stop bill processing of a bill when there is no budget allocation for the bill or the expenditure exceeding the allocated budget provision?
  - Does the DDO submits all bills only through the Application?
  - Whether clear classification is given on the bill and also in the application? Whether the classification is being checked in the package at treasury?
  - Whether Token No. is generated automatically for each bill? Is there any break in the serial no. or any premature generation of token no. in anticipation of bill submission of certain DDO?
  - What is the life of Token No. once it is generated and issued for DDO?
  - Whether the bills are passed on expired token nos.? What are the checks in the package to identify such bills?
  - Is there any facility to identify the DDO based on the token numbers?

- Are there any cases of deletion of token no. after payment is made by the treasury officer?
- Whether any bill is processed on the missing / lost token slip no.?
- Whether any token no. is made inaccessible for alternation either by DDO or treasury staff after payment is made?
- Are there any instances of submission of bills on the cancelled token no. by any DDO?
- Whether census of token numbers or reconciliation is undertaken to ascertain as to how many token numbers were generated, how many token numbers were resulted in total payment and how many cancelled due to errors in the bill?
- Whether the cancelled token numbers were frozen/ restricted for further usage by any un-authorized elements. Whether reconciliation of tokens issued and bills finally passed by treasury officer exists? Does the package gives any alert or report of missing token numbers at the end of the day?
- Whether any alert is provided in the system to alert the user regarding the floating of cancelled token nos. and cancels the bill processing?
  
- **Processing of bills with online tracking of bill status by DDOs**
  - Does the system permit to operate unauthorized expenditure heads?
  - Does the system bypass some token numbers for the purpose of reserving the token no and submission of bill at a later date?
  - Does the system accept double booking of the same expenditure?
  - Are there any transactions where more than one token no. was generated for the same and single transaction? Whether provision is there in the system for identification of such instances?
  - Is the process of issue of issuing duplicate token numbers to certain DDOs exist in the treasury? If so the reasons and methodology followed?
  - Whether any procedure exists of issue of duplicate token Numbers, whether the token numbers are marked as 'First copy' to deduct the duplication if any?
  - What is the procedure adopted for the cancellation of erroneous bills? Whether reversal; entries were automatically generated?
  
- **Failed e-payments reports should be transferred for reconciliation and data updates**
  - Whether is there any system of noting of token numbers on the cheques so as to verify that all the tokens that were issue during the day are fructified in payment?
  - Is the approved cash flow for the months is made available to every department / DDO, so that there shall not be huge last-minute rush in year ending period?

- Is there any in-built function in the billing process system to check the adjustments of previously drawn abstract contingent bills (AC bills), is any alerts are created to warn the pending AC bills pending adjustment against the DC bills.
  - Whether the token numbers generated in one particular year are utilized in that year itself? Any carry forward of previous year token numbers is noticed? Whether the provision is there in the system to deter such bill process?
- **Checks to be exercised Treasury Accounting System:**
    - Whether is there any possibility of changing the data after closing of the monthly account?
    - What is the procedure established for verification of transactions with bank scroll dates, to check whether the transaction is closed in all respects? (Bank scroll shows the bill is encashed whereas status code shows as not encashed).
    - Whether the CB and OB are synchronizing in all the accounts / PD accounts? Is there any difference in CB and OB due to any reason?
    - Whether synchronization of data with AG office is done after the closure of monthly accounts. Whether the vouchers are furnished for the transactions, if missing vouchers exists, what are the reasons?
    - Whether the recording / documenting the formal change management process of the recording requests for changes and storing them for future reference does exist? Whether the same are informed to the AG?
    - Whether the refunds are authorized in excess of the receipts? What is the mechanism established to limit the refund to the receipts?
    - Whether DDO wise reconciliation of expenditure is being carried out by all the DDOs with treasury?
  - **Checks to be exercised in Pension Package Software / System:**
    - Whether the Descriptive Rolls received from AG / District Audit Officer are electronically fed in the system and linked to verification as “KYC verified” before commencement of pension payment to the pensioners?
    - Whether the cut in pension imposed by the department / Govt. and included in the PPO is identified by the system and automatically reduce the pension while authorizing the payment?
    - Whether the total amount of provisional / anticipatory pension paid to the pensioner is deducted from the final pension automatically by the system without manual intervention?
    - Whether the recoveries from the pensionary benefits as ordered in the PPO is effected by the system? Whether the system props up a query / alerts to this effect before making first payment of pension?



- Whether the package / software automatically limits / restricts the payment of family pension up to the time limit as stipulated in the pension payment orders issued by the AG/District Audit Officer?
- Whether the system cancels the PPO of the deceased pensioner / family pensioner and does not allow any further payment on this PPO No. at a later date?
- Whether the package / software automatically reduce the CVP value from the pension from the date of payment of CVP/ revised CVP? And restores the commuted portion of pension after completion of 15 years from the date of making payment or from the date of commencement of reduction of commuted portion of pension?
- Whether the package identifies the pensioner drawing two pensions (i.e. SP and FP) and able to restrict the payment of DR on one pension as per rules? Whether the validations in the system exist to identify the payments to two different banks for the same pensioner as mentioned above, so as to restrict the DR payment?
- Whether the system stops the payment of pension at earlier treasury / bank, when the pensioner requested for transfer of pension payment to another sub-treasury / other bank within the district? Whether is there any system in the DTO to identify / synchronize the data of pensioners to restrict double payments on single PPO when the PPO is transferred to another STOs within the jurisdiction of the DTO?
- Whether the package / software automatically restrict / stop the payment of DR on family pension to the FP beneficiaries who are employed?
- Whether the system stops the payment of pension to the pensioners who failed to submit the Annual Verification Certificate within the stipulated time?
- Whether the system is equipped with the provision of stopping of further payment of pension on receipt of information of death of Service Pensioner/Family Pensioner or on release of the death relief by Treasury Officer, through the system? Whether the system could create a watch list for such cases?
- Whether the system consolidates the family pension in respect of half share Family Pension beneficiary automatically as per the shares stipulated in the PPO (or to the minimum basic pension as prescribed in the Pay Scales)?
- Whether the system has the validations to stop wrong data entry regarding date of birth of the pensioner / Family Pensioner and commencement of pension while feeding the PPO into the system? (Due to erroneous data entry of date of commencement as 1901 instead of 2001, the system had allowed inadmissible ad-hoc relief to pensioners/ Family Pensioners who are not eligible for such relief. System had failed to identify the wrong date 1901 due to imperfect validation).
- Whether the system has the validations to stop wrong data entry regarding date of payment of CVP? (For example: On account of wrong feeding of CVP payment date prior to retirement date, the CVP was restored in advance than the entitled /

actual date. The system had accepted such data entry mistakes. This failure had resulted in excess payment of pension amounts. The CVP payment can never be prior to the date of retirement but, the system failed to identify / calculate the date validation).

- Whether the system props up a query / alerts for restricting the payments to ineligible pensioners, while feeding the Government orders regarding payment of Dearness Relief and Interim Relief to the pensioners? Is There a provision in the system to restrict the payment of Interim Relief to ineligible persons due to non-fixing of validation regarding the payment of IR to employed FP beneficiaries.
- Whether is there any system in the DTA to identify / synchronize the data of pensioners to restrict double payments on single PPO when the PPO is transferred to other DTO, the data of such PPO is closed in the particular STO/DTO for all purposes?
- **Checks to be exercised in Class IV GPF package:**
  - Whether Class IV GPF subscriptions are directly picked up by the system while processing the salary bills using the HRMS without manual interference?
  - Whether the potted account figure is reconciled with the booked figure?
  - When the Temporary Advance/ Part-Final-Withdrawals are sanctioned and drawn by the treasury, whether the individuals account is debited automatically?
  - Whether the drawls of the Temporary Advance/ Part-Final-Withdrawals are limited to the percentages as stipulated in the GPF rules?
  - Whether the system checks the available balance of the individual account before passing / allowing Temporary Advance/ Part-Final-Withdrawals of class IV balances?
  - Whether the system props up the cases of Minus balances and calculate the penal interest for watching the recovery by the Treasury Officer?
  - When the balance in the class IV GPF transferred to the regular GPF, whether the system generates the debit and nullifies the balance in the class IV GPF account?
  - Whether the system calculates and allows the interest for the applicable period whenever the missing credits / debits are adjusted?
  - Whether the information regarding un-posted credits / debits is maintained in the system for future adjustment?
- **Checks to be exercised in Personal Ledger Accounts / personal Deposit accounts:**
  - Whether the information regarding the sanction and authority, permission of AG is maintained in the system for opening of the PD account by treasury?
  - Whether the DDO codes are properly identified by the system in order to avoid duplication and misclassification etc.?

- Personal ledger accounts are properly reflected in the system duly giving correct information regarding OB, CB, credits and debits? Whether is there any duplication of Personal ledger accounts with different names for same DDO under same HOA?
- Whether the system props up or identifies and generates the reports on the adverse balances in the various PD accounts before processing the next transaction? Whether the system calculates the penal interest automatically?
- **Checks to be exercised in respect of Compilation of Accounts:**
  - Whether DDO wise reconciliation of expenditure is being carried out by all the DDOs with treasury? Whether the package automatically generates the report on reconciliation of expenditure?
  - Does the module of compilation of accounts exists in the package and is used by the treasury?
  - Whether the statement of bank reconciliation is automatically generated by the system? To what extent manual intervention is affected for reconciling the figures?
  - Whether the system tallies the RBD with monthly account figures?
  - What is the mechanism adopted by the DTO to watch the submission of accounts by the STOs under his control? Whether the accounts are received in complete shape on stipulated due dates in DTO? Analyze the reasons for the delay if any.
  - What are the system checks adopted in the package to compile the accounts of the whole district? Whether the system accounts – facts and figures, are corroborated with the hard copies of vouchers and challans?
  - What steps are being taken by the DTO to see that no voucher or challan is missed as against the booked figure in the monthly account?
  - Audit has to check in the treasury to ascertain as to how the monthly account is compiled by the IMPACT package. Whether it is automatically creates the monthly accounts from the data already fed by all STOs under its jurisdiction and to what extent the manual intervention is involved in balancing the figures of the monthly account?
  - Whether the particular DTO adhered the stipulated dates for submission of accounts in complete shape to the AG? If any delay is occurred in sending the monthly account by the DTO to AG, Audit has to analyze the reasons for such delays duly giving emphasis on system delays?
  - What is the mechanism adopted by the DTO to zero down the missing voucher malpractice? (Because any transaction cannot be completed in the Impact package without voucher, hence ‘missing of voucher’ is man-made error which should be rectified immediately at the treasury level so that the account is submitted to AG in complete shape and within the schedule time, the audit party should analyze the

reasons in all these type of cases and to check whether the DTO had taken any action against the concerned STO/s for non-compliance).

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### **Reconciliation of Departmental Figures**

**17A.** Does the Treasury Officer reconcile the departmental figures of his unit i.e., (District Treasury and Sub-treasuries in the district) every month? What is the date fixed and the date on which the reconciliation was done? Furnish statement showing the details for the preceding twelve months.

### **Stamps and Opium**

**(There are no fresh Stocks of Stamps and Opium in view of dispensing with the supply of Stamps and Opium from the Treasuries).**

- 18.** Is the stock of stamps stored in Double lock almirahs wherever available are verified by the Inspecting Officer? What orders are passed regarding the disposal of the obsolete/Damaged/no demand stock of Stamps?
- 19.** Are the Plus and Minus Memoranda of all kinds of Stamps sent to the Accountant-General every month on the due date?
- 20.** Are the half-yearly physical verification certificates and stamp account sent to the Accountant-General for the half-year ending 30th September, 31st March in time?
- 21.** Are the registers in Form 81 maintained of the pension payment orders payable at the Treasury, one for political and one for service pensions and are they posted up-to- date?
- 22.** Do the files of pension payment orders appear to be complete according to these registers and are they kept in the personal custody of the Treasury Officer?
- 23.** (a) Are the disburser's halves filed in serial order and kept in a locked box in the Double lock-strong-room when not actually in use?
- (b) Is a proof (Independent of the life certificate-furnished when payments are made) obtained every year and recorded, of the continued existence of each pensioner who is permanently exempted from personal attendance?
- (c) Does the Treasury Officer initial the column 'name of the pensioner' in the register and is a red ink line drawn below each entry?
- (d) Have both halves of the Pension Payment Orders been sent to the Accountant General in respect of deceased pensioners?

24. Are notices in the language or languages of the district exhibited conspicuously at the Treasury explaining the rules regarding the payment of pensions to Female Pension who are not accustomed to appear in public?

### **Security furnished by Treasury staff**

25. What is the amount of security furnished by the Assistant Treasury Officer in-charge of Strong Room?

26. How many Shroffs are employed in the District Treasury & Accounts Office?

25. What is the form of the security furnished by each Government servant employed in the Treasury?

26. If the Assistant Treasury Officer or the Shroff has furnished personal security or security in the form of immovable property, has the special sanction of the Director of Treasuries and Accounts been obtained for its acceptance?

(Quote the number and date of the Director of Treasuries and Accounts Order)

27. If personal security has been accepted in any case, is it for double the amount?

28. (a) What is the procedure adopted for the periodical testing of the sufficiency or solvency of the Treasury?

(b) In cases of fresh appointments, are necessary securities furnished promptly? If not, is the pay of the incumbents withheld till the securities are furnished?

29. If personal security or security in the form of immovable property has been furnished in any case, when was the sufficiency or solvency of the security last tested? [Art. 288 of the Andhra Pradesh Financial Code]

30. If security has been furnished in the form promissory notes of the Government, the Central Government, or any other State Government, Municipal Debentures or Port Trust Bonds, have these securities been accepted at their face value or 5 percent below the market price, whichever is less? Give particulars of such securities that have been accepted as security and their market value on the date of inspection. [Art. 289 of the Andhra Pradesh Financial Code]

31. If security has been furnished in the form of a deposit-receipt of the State Bank of India or a Central Co-operative Bank approved by the Registrar of Co-operative societies in any case—

(i) Has deposit been made in the name of the District Treasuries & Accounts Officer?

(ii) If the deposit is in the name of the pledger, has the Bank certified on the deposit receipt that the deposit can be withdrawn only on the demand or with the sanction of the District Treasuries & Accounts Officer.

(iii) Has the Government servant who furnished the security in this form agreed in writing to undertake the risks, if involved in the investment? [Art. 279 (5) of the Andhra Pradesh Financial Code]

(iv) Has the bank agreed that on receiving a signed treasury chalan and a withdrawal order from the District Treasuries & Accounts Officer in respect of the deposit or any part of it, it would at once remit the amount specified into the nearest Treasury along with the chalan and send the Treasury receipt to the District Treasuries & Accounts Officer.

**32.** If a fidelity bond furnished by an approved firm has been accepted as security in any case, has the Head of Department given its specific approval to the form of bond adopted in the case? [Art. 279 (6) of the Andhra Pradesh Financial Code]

**33.** Where are the security bonds kept? [Art. 285 of Andhra Pradesh Financial Code]

**34.** If security has been furnished in the form of a pass book for a Post Office Savings Bank Deposit in any case, has the depositor signed and delivered to the Postmaster a letter in the form prescribed for the purpose in the Post Office Savings Bank Rules? [Art. 279(3) of the Andhra Pradesh Financial Code]

**35.** If security has been furnished in the form of Post Office Cash Certificates or Savings Certificates issued by the Government in any case, have the certificates been transferred to the name of the District Treasuries & Accounts Officer with the sanction of the Head Postmaster under the Post Office Cash Certificate Rules, and have they been accepted at their surrender value at the time of tender? [Art. 279(4) of the Andhra Pradesh Financial Code]

### **Procedure**

**36.** Consequent on computerisation of transactions of Government receipts, payments and Accounting through digitalization, the transactions are done through eKuber Platform of RBI. As soon as the receipt/payment transaction takes place in a Treasury the Account Rendering Unit in the Central Processing System captures and renders to the Accountant General. In view of digitalization and online receipts/payments transactions there are no physical vouchers and challans. The Payment vouchers are not sent to Accountant General Office but stored in the office of the Drawing and Disbursing Officer for a period of 3 years for verification by audit parties of Department and Accountant General.

**36A.** Give a list showing the last occasion on which each Sub-treasury was inspected and the name of the inspecting officer.

## Deposits

37. What was the result of the last half-yearly inspection of the registers of revenue deposits, Civil and Criminal Courts Deposits and Personal Deposits? Did the registers appear to have been properly maintained? [Instruction 5 under Treasury Rule 4].

### Civil Deposits

38. (a) Are separate registers of receipts of deposits maintained in Form T&A 20, in respect of all Civil Deposits (Revenue Deposits, Civil Court Deposits, Criminal Court Deposits, Election Deposits, Deposits for work done for individual or public bodies, Union deposits). [Art. 64 and local ruling 2 under 75-77, A.P. Accounts Code Volume II]

(b) Is each receipt entry initialled by Treasury Officer? [Art. 61, Andhra Pradesh Accounts Code, Vol. II]

(c) Are entries made in this register for each deposit paid whether in cash or by transfer? If in any case repayment is not made on the date of the order on the Bank, is the actual date of repayment noted in this register just below the entry of the date of order? [Note under Art. 66, Andhra Pradesh Accounts Code, Vol. II]

(d) Is a register of repayment of deposits maintained?

(e) Are plus and minus memoranda prepared every month? Do they show the actual amounts deposited and repaid during the month as entered in the register of receipts and repayments? [Art. 110, Andhra Pradesh Accounts Code]

(f) On checking a few deposits said to have been repaid by transfer into the day book, does it appear that the corresponding debit and credit entries have been duly made in the transfer column of the Day Book?

(g) Is an extract from the register of receipts in respect of each civil deposit sent to the Accountant-General punctually every month?

(h) Is an extract from the register of repayments in respect of each Civil Deposits sent to the Accountant-General punctually with all the vouchers?

(i) Is a list of deposits or balances which lapse under the rules of Government prepared in form T.&A. 49 and sent to the Accountant-General punctually ? If not, is any explanation forthcoming for the delay? [Art. 127, Andhra Pradesh Accounts Code, Vol. II]

(j) Are any items such as receipts on account of demand not yet due, fine, pay and allowances of Government servant, sale proceeds of unclaimed property etc., placed in deposits in contravention of the provisions of Art. 267 of Andhra Pradesh Financial Code, Vol. I?

(k) If any sale proceeds of unclaimed property have been placed in deposit in accordance with Art. 267 and Appendix 21 of Andhra Pradesh Financial Code have they subsequently adjusted to the proper head of account soon after the expiry of six months from the date of deposit?

(l) Are the Huzur deposit numbers communicated to the Sub-treasury Officers regularly every month?

(m) Are the quarterly lists of outstanding items received from the Sub-treasuries and are they reconciled with Huzur ledgers?

(n) Are the weekly statements of Civil Court Deposits sent to the Banking Courts concerned promptly?

(o) Is the clearance register in respect of each of the civil deposit sent to Accountant-General on the due date? Does the total of the clearance register agree with the closing balance in the plus and minus memo for March?

### **Personal Deposit**

39. (a) Are the Personal Deposit Accounts maintained in Form T.A. 22 and posted up to date?

(b) Are the transactions posted in the Chronological order as and when they occur?

(c) Is a monthly plus and minus memorandum in Form C.F. 45 sent to the Accountant-General along with the paid cheques on the due date ?

(d) Are there any overdrawals ? If so what is the explanation of the District Treasuries and Accounts Officer ?

(e) Are the certificates of acceptance of balances as on 31st March obtained from the Administrators and sent to the Accountant General on the due date ?

### **Local Fund Deposits**

40. (a) What are the different kinds of deposits for which accounts are maintained? Are the ledgers maintained in Form T.A. 22?

(b) Are the transactions posted in the chronological order as and when they occur?

(c) Is the closing balance shown at the end of each day's transactions ?

(d) Are advices of adjustments proposed to be made to the credit or debit of the deposit account, sent to the Bank in advance and the Bank's acknowledgment obtained before final adjustments are made ?



(e) Are weekly statements obtained from the Bank and reconciled?

(f) Are these overdrawals ? If so, what is the explanation of the District Treasury Officer ?

(g) Are the chalans and cheques received from the Sub-treasuries along with the daily sheets posted in the Huzur ledgers properly and promptly ?

(h) Are the plus and minus memoranda in respect of all Local Fund Deposits sent to the Accountant-General along with Form S.A. 27-A?

(i) Are the certificates of balances as on 31st March obtained from the administrators and sent to the Accountant-General on the due date?

### **Education Funds**

41. (a) Are the ledgers in respect of University Fee Fund maintained separately for receipts and payments ?

(b) Are the monthly statements of challanwise details furnished to the Registrar of the University concerned and to the Accountant-General?

### **Postal Ledger**

42. (a) Are the ledgers maintained in Form T.A. 22?

(b) Are the chalans and vouchers posted regularly and totals verified with the total in the Day Book ?

(c) Are there any overdrawals in the District Treasury ? If so, what is the explanation of the Treasury Officer ?

(d) Are there any overdrawals in the Sub-treasury ? If so, what action was taken ?

### **Permanent Advance Register**

43. (a) Is the permanent advance register maintained in the form prescribed? (S.R. 5 under T.R. 32.)

(b) Are all items of expenditure supported by proper sub-vouchers and are cancelled vouchers kept serially arranged for each month?

(c) What is the balance on hand and are vouchers present for the remainder of the permanent advance? If the vouchers have been sent to the Accountant-General, along with the contingent bill, is the office copy of the contingent bill present?

(d) Have the acknowledgments of permanent advance been sent to the Accountant-General on the 1st April?

**44.** (a) Does the Treasury maintain the Register of Retrenchment order received from the Accountant-General properly?

(b) Is the register checked periodically and if so, when and by whom?

(c) Are there any amounts retrenched but remaining uncollected? It is covered by any corresponding? If not, what is the cause of delay?

**45.** (a) Is a register showing the names of All India Service Officers, who draw their pay from the Treasury, maintained and are the entries made therein upto date and attested by the District Treasury & Accounts Officer?

(b) Whenever a Last Pay Certificate was issued to an All India Service Officer, was the word 'nil' together with the date from which payment at the Treasury has ceased, written in the money column of the register and attested by the District Treasury & Accounts Officer?

(c) Are the number and date of Last Pay Certificate issued quoted?

**46.** Are the corrections to all the books and manuals in use in the Treasury posted upto date?

**47.** Does the Treasury keep a file of all circular letters issued by the Accountant-General, Finance Department and by the Director of Treasuries and Accounts? Are they kept upto date and in good condition?

**48.** (a) Is the Treasury being inspected once a year regularly by the Director of Treasuries and Accounts or Addl/Joint/Deputy Director? And what is the date of last inspection?

(b) Have the defects pointed out in the previous notes of inspection received prompt attention? Are there any items still pending rectification? If so, why?

**49.** (a) Have all the objections received from the Accountant-General been replied to promptly by the District Treasury?

(b) What are the various sub-accounts on which the Accountant-General has raised audit objections?

(c) How are the audit objections dealt with? Are they registered in separate registers?

(d) Do the separate registers show the nature of objection raised, replies given and final orders passed by the Accountant-General raising the objection in respect of each?

(e) Give details of pendency as on the date of inspection with reasons for the delay:

(i) Pending for more than 1 month but less than three months;

(ii) Pending for more than 3 months but less than six months;

(iii) Pending for more than six months but less than one year;

(iv) Pending for more than one year.

(f) Are the objections raised by the District Treasury & Accounts Officer on the Subtreasury-accounts and vouchers answered promptly?

(g) Are separate registers showing the objections raised maintained for each sub-account?

(h) Give the duration and reasons for pendency as on the date of inspection.

(i) Does the Assistant Treasury Officer (Huzur Head Accountant modified as Assistant Treasury Officer) attest in the remarks column whenever an objection is satisfactorily answered and the objections raised?

**50.** Has the outgoing Treasury & Accounts Officer left to the succeeding Treasury & Accounts Officer a note on the state of affairs in the District Treasury & Accounts Office and how far steps have been taken to remedy the defects, if any, pointed out?

**51.** Does the Treasury insist on the production of the Treasury bills book in Form 70 and see if all the columns in it are properly filled in, when bills are presented for payment by the drawing/disbursing officers? (No Physical TBRs are being maintained after introduction of Online submission of Bills.) (Online TBR shall be verified)

**Note 1** :—If no Treasury bill books are available at the Treasury at the time of inspection. They may be obtained from selected officers and returned.

**Note 2** :—Column (11) of the register should be attested by the drawing or disbursing officer in respect of bills previously passed before presenting fresh bills for encashment at the Treasury.

**52.** Is there any delay in checking the bills presented at the Treasury for pre-audit? [G.O.Ms.No. 1982 finance (Admn-I) Dept. Dt. 27.7.2020] (New citizen charter)

**53.** What is the general result of the inspection of the treasury registers and records?

**ANNEXURE II - A to APPENDIX 4****List of Questions to be answered by the District Treasuries & Accounts Officer when Inspecting a Sub-Treasury****Strong Room**

1. Are all openings to the strong room barred?
2. Are there any shutters or doors over any of the openings? If so, are they simple shutters or venetian shutters?
3. Who are the officers holding the keys of the two locks of the strong room?
4. Are the bags, in which the keys are kept made of leather and stitched on the inside, so that they cannot be opened and sewn up again from the outside, without the fact being obvious?
5. Is a register of all persons who enter the strong room maintained in the Sub- treasury and are the instructions in Treasury Rule observed?
6. (a) Is there a certificate signed by a Public Work, officer that the strong room is safe?  
(b) Who signed it?  
(c) What date does it bear?
7. (a) Is a copy of the order of the Superintendent of Police containing instructions as to the guarding of the Sub-treasury hung by in a conspicuous place in the strong-room?  
(b) Are the Police Guards placed accordingly? How many constables are on duty by night and how many by day?
8. (a) Is any undisbursed pay of the establishment, etc., kept inside the strong room?  
(b) Is the unspent portion of the advance kept inside permanent the strong room?  
(c) Are these amounts kept in a locked box? Who keeps the keys of the box?  
(d) Is any other cash (e.g.,) imprest balance kept inside the strong room?

**Other Office Cash Boxes**

9. What cash chests of other offices are kept in safe custody in the strong room?

10. (a) Does the safe custody register contain one entry, and no more than one, for each cash chest of another office that is periodically deposited in the Sub-treasury for safe custody?

(b) Are the particulars of the order under which the cash chest is received noted against each such entry?

11. (a) Is a separate register (Form 39) maintained for each departmental cash chest for recording the acknowledgment of the head of the office on return of the chest by the Sub-treasury Officer on the deposit of the chest in Sub-treasury?

(b) When the head of the office concerned requires the cash chest, does he acknowledge its receipt in this register and send the register to be kept in the Sub-treasury?

(c) When the head of the office returns the chest for deposit in the Sub-treasury, does the Sub-treasury Officer acknowledge its receipt in this register and return the register?

### **Valuables deposited for safe custody**

12. Is a safe custody register (Form 19) maintained for recording the deposit of all valuables deposited in the Sub-treasury for safe custody? Is the signature of the person through whom each article is returned to the depositor taken in the column provided for that purpose?

13. Is the register used solely for recording the deposit of valuables in the Sub-treasury for safe custody with reference to Rules?

14. Is the register maintained with great care, and is every entry in it initialled with the date by the Sub-treasury Officer?

15. Are the locks used in the sub-treasury all good lever locks?

16. Are there any cheap unsuitable locks on the boxes in the strong room?

17. Are the cash chests and safes in good condition?

18. Is a register kept in Form 26 showing all the locks and keys in the Sub-treasury? Do the entries in this register agree with the list of locks and keys maintained in the District Treasury?

**Note** :—The Treasury Officer should take with him the register maintained in the District Treasury or an extract from it relating to the Sub-treasury so that he may be able to answer this question.

19. Are there two keys for every lock? Where are the duplicate keys?

20. Is a register kept in the form prescribed by the Reserve Bank showing all padlocked boxes, locks and keys which are the property of the Reserve Bank in the custody of the Sub-treasury? Are they all forthcoming in good condition? Are the boxes marked R.B.M.?
21. Where are the stamps under double locks kept ? Are they free from injury? Are the almirahs in which stamps are stored tin lined?
22. Are stock registers maintained for stamps under double locks ?
23. Are the Double Lock Stamps Registers invariably placed in the double locks receptacles in the strong room?
24. Are entries made therein of all stamps issued to single lock (or to the District Treasury or to other Sub-treasuries, if any) ? In a few instances taken at random, do the entries agree with the entries on the indents.

### ***Revenue & Other Deposits***

25. Are the registers for Revenue Deposits, Civil Courts' Deposits, Criminal Courts' Deposits, Election Deposits and Deposits for Work done for individual or public bodies properly maintained? [Article 64 and Local Ruling 2 under Article 75-77 in the Andhra Pradesh Accounts Code, Volume II].
26. Is each receipt entry dated and initialled by the Sub-treasury Officer at the time of receipt? [Article 66 in Volume II, Andhra Pradesh Accounts Code].
27. Are entries made in this register for each deposit paid, whether in cash or by transfer?
28. Is a register of repayment of deposits at Sub-treasuries in Form T.A. VI maintained? [Article 66 and Local Ruling 2 under Article 75-77 in the Andhra Pradesh Accounts Code].
29. Do you find that there is an entry of disbursement in the register of receipts and repayments for each selected entry in the disbursement register?
30. (a) Are plus and minus memoranda prepared every month and despatched to the District Treasury? (In view of online systems of accounts Physical Plus n Minus Memo are not sent. But a provision shall be made in the online accounting system for generation of Plus n Minus Memo)
- (b) Do they show the actual amounts deposited and repaid during the month as entered in the register of receipts and repayments? [Article 110 in Volume II, Andhra Pradesh Accounts Code.]
31. Are monthly extracts of receipts of deposits sent to the District Treasury and are the H.D. numbers communicated by the District Treasury Officer entered in the Register of Receipts?

- 32.** Is a list of the outstanding items of deposit prepared at the close of each quarter? Does it agree with the balance shown in the plus and minus memorandum? [Local Ruling 2 under Article 111 in Volume II, Andhra Pradesh Accounts Code]
- 33.** Does an examination of the registers of receipts and repayments, indicate that all items which have been in deposit for three account years have lapsed and been credited to the Government?
- 34.** Were necessary entries made in the Register of receipts in respect of the lapsed deposit items communicated by the District Treasury Officer in April Last?
- 36.** On checking a few deposits said to have been repaid by transfer into the day book, does it appear that the corresponding debit and credit entries have been duly made in transfer column of the day book.
- 37.** Is a weekly statement in the form prescribed in Local Ruling 1(b) and under Article 71 of Andhra Pradesh Accounts Code, Vol. II sent regularly to the Mufassil Civil Court dealing with the Sub-treasury which transacts its cash business through the bank?

***Securities of Shroff/DLO/ATO, STO***

- 38.** What security has each shroff/DLO/STO(ATO) furnished? Is it for the amount fixed in the rules?
- 39.** (a) If personal security has been accepted in any case, is the solvency of the sureties tested every year? [Article 288, Andhra Pradesh Financial Code, Volume I].
- (b) If immovable property has been accepted as security in any case, is the value of the property tested every year? [Article 288, A.P. Financial Code, Vol. I].

***Pensions (Civil)***

- 40.** Are the disburser's halves filed in serial order and kept in a locked box in the double lock strong room when not actually in use?
- 41.** Are photographs and finger prints of the pensioners forthcoming whenever necessary?
- 42.** Is proof (independent of the Annual Verification Certificates furnished when payments are made) obtained every year and recorded of the continued existence of each pensioner who is permanently exempted from personal attendance?
- 43.** Are two registers of pension payment orders maintained, one for political pensioners and one for service and other classes of pensioners, each class being shown in separate section?

44. Do the entries in the Pension Payment Order Register agree with those in the District consolidated Register? Note Variations, if any.
45. Does the Sub-treasury Officer initial the column 'Name of pensioner' in the register and is a red ink line drawn below each entry? [Instruction 64 under Treasury Rule 16]
46. When both halves of a pension payment order are returned to the District Treasury owing to the death or transfer of the pensioner, is the cause noted in the last column with the Sub-treasury Officer's initials and the date? [Instruction 64 under Treasury Rule 16].
47. When a pension payment order is returned to the District Treasury for renewal or the issue of a duplicate, is a note made in pencil in the remarks column of the register of pension payment orders and struck out after the receipt of the new pension payment order? [Subsidiary Rule 85(a) under Treasury Rule 16.]
48. Are notices in the principal language of the district posted in a convenient place to which pensioners have access at the Sub-treasury giving information as follows—
- (1) The death of a pensioner should be immediately reported and the arrears of pensions claimed by heirs, and all arrears of pension lapse to the Government concerned three years after the pensioner's death.
49. Are descriptive rolls forthcoming for all pensioners and are they kept in locked boxes in the strong room?
50. Are the entries in the check register relating to names of pensioners, dates and period of payment and special conditions if any, duly attested by the Sub-treasury Officer?

### *Accounts*

51. Consequent on computerisation of transactions of Government receipts, payments and Accounting through digitalization, the transactions are done through eKuber Platform of RBI. As soon as the receipt/payment transaction takes place in a Treasury the Account Rendering Unit in the Central Processing System captures and renders to the Accountant General. In view of digitalization and online receipts/payments transactions there are no physical vouchers and challans. The Payment vouchers are not sent to Accountant General Office but stored in the office of the Drawing and Disbursing Officer for a period of 3 years for verification by audit parties of Department and Accountant General.

### *Miscellaneous*

52. Give a list showing the last occasion on which the Treasury was inspected and the name of the inspecting officer.



- 53.** Is a separate register maintained for retrenchments? Are there delays in effecting recoveries, if so, what explanation is forthcoming?
- 54.** Is a register of all objections received from the District Treasury Officer maintained and have all been replied to promptly? [Give reasons for pendency with duration]
- 55.** Is a register maintained for advances of pay and travelling allowances granted to Government Servants on transfer and are the recoveries regularly made? Are any such advances pending? How long and why?
- 56.** Is a register showing the names of all All India Service Officers, who draw their pay from the District Treasury & Accounts Office maintained and are the entries made therein up-to- date and attested by the Sub-treasury Officer?

***General***

- 57.** What is the general result of the inspection of the Sub-treasury registers and records?

***Note:***— In the case of non-banking Sub-treasury, the general remarks should be given at the end of the questionnaire in Appendix II-B.

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**APPENDIX 5**  
**(see TR 6, T.R. 15)**

LIST OF TREASURIES AND SUB-TREASURIES IN THE STATE W.E.F. 04.04.2022

( G.O.Ms.No. 91 Fin. (Admin-I) Dept. Dt. 7.4.2022)

S.No	Name of the Treasury	Mandal covered
<b>1. SRIKAKULAM District(13)</b>		
1	1.District Treasury & Accounts Office, Srikakulam (Bills) & 2. Hqrs. ST, Srikakulam (Pensions & deposits)	1.Srikakulam
		2.Gara
	3. Ichapuram	3.Ichapuram
		4. Kaviti
	4. Sompeta	5. Sompeta
		6. Kanchili
		7.Mandasa
	5. Palasa	8.Vajrapukothuru
		9. Palasa
	6. Kotabommali	10. Jalumuru
		11. Kotabommali
	7. DST, Tekkali	12. Tekkali
		13. Santhabommali
		14. Nandigam
	8. Pathapatnam	15. Pathapatnam
		16. .Meliaputti
		17. Saravakota
	9. Amudalavalasa	18. Amadalavalasa
		19. Sarubuyili
		20. L.N.Peta
	10. Ponduru	21. Burja
		22. Ponduru
	11. Narasannapeta	23. G.Sigadam
		24. Narasannapeta
	12. Ranastalam	25 Polaki
		26.Etcherla
		27. Laveru
	13. Kothur	28. Ranastalam
		29. Kothur
<b>Vizianagaram District (11)</b>		
2	1.District Treasury & Accounts Office, Vizianagaram (Bills) & 2. Hqrs. ST, Vizianagaram (Pensions & Deposits)	1. Vizianagaram
		2. Gantyada

	3. Bhogapuram	3.Pusapati rega 4.Denkada 5.Bhogapuram		
	4. S.Kota	6.Srungavarapukota 7. Jami 8. Vepada		
	5. Kothavalasa	9.Lakkavarapukota 10. Kothavalasa		
	6.Nellimarla	11. Nellimarla 12. Gurla		
	7. Cheepurupalli	13.Cheepurupalle 14. Garividi 15. Merakamudiam		
	8.Gajapathinagaram	16. Gajapathinagaram 17. Dattirajeru 18. Bondapalle 19. Mentada		
	9. Rajam	20. Rajam 21.Vangara 22. Regidiamandalavalas 23. Santhakaviti		
	10. Bobbili	24. Bobbili 25.Ramabadrapuram		
	11. Therlam	26. Therlam 27. Badangi		
	<b>Parvathipuram Manyam District at Parvathipuram (05)</b>			
3	1. District Treasury & Accounts Office, Parvathipuram Manyam at Parvathipuram(Bills relating to District Offices)			
	2. DST, Palakonda	1. Palakonda 2. Seethampeta 3. Veeraghattam 4. Bhamini		
		3. DST, Parvathipuram (Usual functions)	5.Parvathipuram 6. Komarada 7. Garugubilli 8. Seethanagaram 9. Balijipeta	
			4. Salur	10. Salur 11. Pachipenta 12. Makkuva
				5. Kurupam

<b>Alluri sitharamaraju District at Paderu(07)</b>		
4	1. District Treasury & Accounts Office, Allurisitharamaraju District at Paderu (Billsrelating to District Offices)	
	2. Araku	1. Araku Valley
		2. Dumbriguda
		3. Ananthagiri
	3.DST, Paderu (Usual functions)	4. Paderu
		5. G.Madugula
		6. Hukumpeta
		7.Pedabayalu
		8. Munchingiputtu
	4. Chinthapalli	9. Chintapalle
		10. G.K.Veedhi
		11. Koyyuru
	5. DST, Rampachodavaram	12. Rampachodavaram
		13.Devipatnam
		14.Maredumilli
	6. Addateegala	15. Y.Ramavaram
		16.Addateegala
		17.Gangavaram
		18.Rajavommangi
	7. Chintoor	19. Chintoor
		20. Kunavaram
		21.Vararamachandrapuram
22. Yetapaka alias Nellipaka		
<b>Visakhapatnam District (03)</b>		
5	1. District Treasury & Accounts Office, Visakhapatnam (Bills ) & 2. Hq.ST, Visakhapatnam (Pensions and Deposits)	1. Gajuwaka
		2. Pedagantyada
		3.Gopalapatnam
		4.Muiagada
		5.Seethammadara
		6. Visakhapatnam Rural
		7. Maharanipecta
		8.Pendurthi
	3. Bheemunipatnam	9.Bheemunipatnam
		10.Anandapuram
		11.Padmanabham

<b>Anakapalli District (09)</b>		
6	1. District Treasury & Accounts Office, Anakapalle (Bills relating to District Offices) & (Usual functions)	
	2. ST, Anakapalle(West) (Pensions & Deposits)	
	3. ST, Anakapalle(East)	1. Anakapalle
		2. Kasimkota
		3. Munagapaka
		4. Paravada
		5. Sabbavaram
	4. V. Madugula	6. Madugula
		7. Butchayyapeta
		8. Ravikamatham
	5. Chodavaram	9. Cheedikada
		10. Devarapalle
		11. IN. Kotapadu
		12. Chodavaram
	6. Yelamanchili	13. Yelamanchili
		14. Rambilli
		15. Atchutapuram
	7. DST, Narsipatnam	16. Narsipatnam
		17. Golugonda
		18. Rollugunta
	8. Kotauratla	19. Makavarapalem
		20. Nathavaram
		21. Kotauratla
	9. Nakkapalli @Payakaraopeta	22. Nakkapalli
23. Payakaraopeta		
24. S. Rayavaram		

<b>Kakinada District (07)</b>		
7	1.District Treasury & Accounts Office, Kakinada(Bills ) &	1.Karapa
		2.Kakinada Rural
		3.Kakinada Urban
		4.Kajuluru
	2.DST, Kakinada (Pensions and Deposits)	5.Thallarevu
		6.Pedapudi
	3. DST, Peddapuram	7.Peddapuram
		8. Samalakota
	4.Jaggampeta	9.Jaggampeta
		10.Gandepalle
		11.EIeswaram
	5.Prathipadu	12.Kirlampudi
		13.Prathipadu
		14.Sankhavaram
	6. Tuni	15.Tuni
		16.Thondangi
		17.Kotananduru
		18.Rowthulapudi
	7.Pithapuram	19.Pithapuram
		20. Gollaprolu
		21.Kothapalle
<b>BR Ambedkar Konaseema District at Amalapuram (08)</b>		
8	1.District Treasury & AccountsOffice, Konaseema District at Amalapuram (Bills relating to District Offices)	
	2. Mummidivaram	1.Mummidivaram
		2.I.Polavaram
		3.Katrenikona
		4.Ainavalli
	3. DST, Amalapuram	5.Amalapuram
		6.Uppalaguptam
		7.Allavaram
		8.Ambajipeta
	4.Kothapeta	9. Kothapeta
		10.P.Gannavaram
		11.Ravulapalem
		12.Atreyapuram
	5.Razole	13.Rozole
		14.Malkipuram
		15.Sakhinetipalli
16.Mamidikuduru		

6.Ramachandrapuram	17.Ramachandrapuram
	18.K.Gangavaram at Pamaru

	7.Rayavaram	19.Rayavaram
	8. Alamuru	20.Mandapeta
		21.Kapileswarapuram
		22.Alamuru
<b>East Godavari District Rajamahendravaram (06)</b>		
9	1. District Treasury & Accounts Office, East Godavari at Rajamahendravaram (Bills relating to District Offices) & 2. DST, Rajamahendravaram Usual functions)	1.Rajamahendravaram Urban
		2.Rajamahendravaram Rural
		3.Kadium
		4.Rajanagaram
	3. Korukonda	5.Seethanagaram
		6.Korukonda
		7.Gokavaram
	4.Anaparthi	8.Anaparthi
		9.Biccavolu
		10.Rangampeta
	5. DST, Kovvur	11.Kowur
		12.Tallapudi
		13.Devarapalle
		14. Nallajerla
		15.Gopalapuram
	6. Nidadavole	16.Chagallu
		17.Nidadavole
		18.Undrajavaram
		19.Peravali
<b>West Godavari District at Bhimavaram (08)</b>		
10	1. District Treasury & Accounts Office, West Godavari District at Bhimavaram (Bills relating to District Offices)	
	2. DST, Narsapuram	1.Narasapuram
		2.Mogalthur
	3. Palacole	3.Palacole
		4.Poduru
		5.Yelamanchili
	4.Penukonda	6.Achanta
		7.Penugonda
		8.Penumantra
	5. Tanuku	9.Tanuku
		10.Atili
11.Iragavafam		



6. Bheemavaram	12.Bheemavaram
	13.Veeravasaram
	14.KaIIa
	15.Palacoderu

	7. Akividu	16.Undi 17.Akividu
	8. Tadepalligudem	18.Tadepalligudem 19.Pentapadu
	<b>Eluru District (09)</b>	
11	1. District Treasury & Accounts Office, Eluru (BiIS) 2. DST, Eluru (Pensions Deposits)	1.Eluru 2.Pedavegi
		3.Pedapadu
	3. Bhimadole	4.Dendur
		5.Bhimadole
		6.Unguturu
		7.Nidamaru
		8.Ganapavaram
		9.Dwarakatirumala
	4. Kaikalur	10.Kaikalur
		11.Mandavalli
		12.Kalidindi
		13.Mudinepalle
	5. Nuzvid	14.Nuzvid
		15.Agiripalli
		16.Musunuru
	6. Chintalapudi	17.Kamavarapukota
		18.T.Narasapuram
		19.Chintalapudi
		20.Lingapalem
		21.Chatrai
	7. DST, Jangareddigudem	22.Jangareddigudem
		23.Jeelugumilli
		24.Koyyalagudem
		25.Buttayagudem
	8. Polavaram	26.Polvaram
	9. Kukunur	27.Kukunur
		28.Valairpadu
		<b>Krishna District at Machilipatnam (09)</b>
12	1. District Treasury & Accounts Office, Krishna District at Machilipatnam ( Bills) & 2. Hqs. ST, Bandar ( pensions & Deposits)	1.Pedana 2.Gudur
		3.Machilipatnam
		4.Bantumilli
	3. Bantumilli	5.Kruthivennu
		6.Avanigadda
	4. Avanigadda	7.Mopidevi
		8.Nagayalanka
		9.Koduru

	5. Movva	10.Challapalli
		11.Ghantasala
		12.Movva
	6. DST, Gudivada	13.Gudivada
		14.Nandivada
		15.Pedaparupudi
	7. Pamarru	16.Gudlavalleru
		17.Pamarru
	8. Vuyyuru	18.fankipadu
		19.Thotlavalluru
		20.Vuyyuru
		21.Pamidimukkala
		22.Penamaluru
	9.Gannavaram	23.Gannavaram
		24.Bapulapadu
25.Unguturu		
<b>NTR District at Vijayawada (09)</b>		
13	1.District Treasury & Accounts Office, NTR District at Vijayawada (Bills relating to District Offices) & 2. ST, Vijayawada (East) (Pensions & Oeposites)	
	3. Nandigama	1.Nandigama
		2.Chandarlapadu
		3.Penuganchiprolu
	4. Kanchikacherla	4.Kanchikacherla
		5.Veerullapadu
	5. Jaggayyapeta	6.Jaggayyapeta
		7.Vatsavai
	6. Mylavaram	8.Mylavaram
		9. G.Konduru
		10. Ibrahimpatnam
	7.Visannapet	11.Reddigudem
		12.Visannapet
	8. Tiruvuru	13.Tiruvuru
		14.Gampalagudem
		15.A.Konduru
	9.DST, Vijayawada(West)	16.Vijayawada Rural
		17.Vijayawada West
		18.Vijayawada Central
19.Vijayawada East		
20.Vijayawada North		

<b>Palnadu District at Narasaraopet (10)</b>		
14	1. District Treasury & Accounts Office, Palnadu District at Narasaraopet (Bills relating to District Offices)	
	2. DST, Gurazala	1. Gurajala
		2. Rsntachintala
		3. Karempudi
	3. Piduguralla	4. Dachepalle
		5. Piduguralla
		6. Machavaram
	4. Macherla	7. Macherla
		8. Veldhurthi
		9. Durgi
	5. Pedakurapadu	10. Pedakurapadu
		11. Amaravati
	6. Sattenapalli	12. Sattsnapalli
		13. Muppalla
		14. Achampeta
		15. Krosuru
	7. Rajupalem	16. Rajupalem
		17. Bellamkonda
	8. DST, Narasaraopeta	18. Nekarikallu
		19. Narasaraopet
		20. Rompicherla
	9. Chilakaluripet	21. Chilakaluripeta
		22. Nadendla
		23. Yediapadu
	10. Vinukonda	24. Vinukonda
		25. Bollapalli
		26. Nuzendla
		27. Savalyapuram
28. Ipur		
<b>Bapatla District (07)</b>		
15	1. District Treasury & Accounts Office, Bapatla (Bills relating to District Offices)	
	2. Repalle	<b>1. Kolluru</b>
		2. Bhattiprolu
		3. Vemuru
		4. T sundur
		5. Amruthalur
		6. Reptile
	3. Nagaram	7. Nizampatnam
		8. Nagaram
9. Cherukupalli		

	4. Bapatla	10.Bapatla
		11.Pittalavanipalem
		12.Karlapalem
	5. Chirala	13.Chirala
		14.Vetapalem
		15.Paruchuru
		16.Karamchedu
		17.Inkollu
		18.Chinaganjam
	6. Addanki	19.Addanki
		20.J.Pangulur
		21.Korisapadu
	7. Martur	22.Santamagluru
23.Ballikurava		
24.Yeddapanudi		
25.Martur		
<b>Guntur District (06)</b>		
	1.District Treasury & Accounts Office, Guntur ( Bills) & 2. DST, Guntur ( pensions & Deposits)	1.Guntur East
		2.Guntur West
		3.Prattipadu
		4.Vatticherukuru
		5.Pedakakani
		6.Phirangipuram
		7.Medikonduru
	3.Ponnuru	8.Ponnur
		9.Chebrolu
		10.Kakumanu
		11.Pedanandipadu
	4. DST, Tenali	12.Tenali
	5. Duggirala	13.Kollipara
		14.Duggirala
	6.Mangalagiri	15.Mangalagiri
		16.Tadepalli
		17.Tadikonda
		18.Thulluru
<b>Prakasam District at Ongole (09)</b>		
17	1.District Treasury & Accounts Office, Prakasam District at Ongole ( Bills) & 2.Hqrs. ST, Ongole (Pensions & Deposits)	1.Ongole
		2.Kothapatnam
		3.Santanuthalapadu
		4.Naguluppalapadu
		5.Maddipadu
		6.Chimakurthy
		7.Tanguturu
		8.Zarugumalli
		9.Singarayakonda

	3. DST, Markapur	10. Markapuram
		11. Dornala
		12. Peddaraveedu
		13. Tharlupadu
	4. Giddalur	14. Giddalur
		15. Racherla
		16. Komarolu
	5. Cumbum	17. Bestavaripeta
		18. Cumbum
		19. Ardhveedu
	6. Yerragondapalem	20. Yerragondapalem
		21. Pullala cheruvu
		22. Tripuranthakam
	7. Podili	23. Podili
		24. Konakanamitla
		25. Marripudi
26. Kondapi		
8. Kanigiri	27. Kanigiri	
	28. Peddacharlopalle	
	29. Chandrasekharapuram	
	30. Pamuru	
	31. Veligandla	
	32. Ponnaluru	
9. Darsi	33. Hanumanthunipadu	
	34. Darsi	
	35. Donakonda	
	36. Kurichedu	
	37. Mundlamuru	
38. Thalluru		
<b>SPSR Nellore District at Nellore (12)</b>		
18	1. District Treasury & Accounts Office, SPSR Nellore District at Nellore (Bills) &	1. Nellore rural
		2. Nellore Urban
		3. T.P. Gudur
		4. Muthukur
		5. Venkatachalam
	2. DST, Nellore (pensions & Deposits)	6. Manubolu
	3. DST, Xavali	7. Kavali
		8. Bogole
		9. Jaladanki
	4. DST, Kandukur	10. Kandukur
		11. Lingasamudram
		12. Gudluru
		13. Ulavapadu
		14. Voleivaripalem

	5. Kovuru	15.Kovuru
		16. Vidavalur
		17. Kodavalur
		18.Allur
	6. Buchireddypalem	19.Buchireddypalem
		20. Dagadharthi
		21. Sangam
	7. Indukurpet	22. Indukurpeta
	8. Podalakur	23.Podalakuru
		24.Chejerla
		25.Kaluvayyi
	9.Atmakur	26.Atmakur
		27.Anumasamudrampeta
		28.Anantha sagaram
	10.Udayagiri	29. Marripadu
		30.Udayagiri
		31.Seetaramapuram
		32.Varikuntapadu
11. Vinjamur	33.Dutthalur	
	34.Vinjamur	
	35.Kaligiri	
12. Rapur	36.fondapuram	
	37.Sydapuram	
	38.Rapur	
<b>Tirupati District (13)</b>		
19	1. District Treasury & Accounts Office, Tirupati ( Bills relating to District Offices)	
	2. DST, Gudur	1.Gudur
		2.Chillakur
	3. Vakadu	3.Kota
		4.Vakadu
		5. Chittamuru
	4. Venkatagiri	6.Venkatagiri
		7.Dakkili
		8.Balayapalli
	5. DST, Tirupati (Usual Functions)	9.Tirupati Urban
		10.Tirupati Rufal
		11.Renigunta
		12. Ramachandrapuram
	6. Pakala	13.Pakala
	7. Chandragiri	14.Chandragiri
		15. Yerravaripalem
		16. Chinnagottigallu
		17.Sullurpeta
	18.Doravari satram	

	8. Sullurpeta	19.Tada
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	9. Naidupeta	20. Naidupeta
		21. Pellakur
		<b>22. Ojili</b>
	10. Srikalahasti	23. Srikalahasti
		24. Yerpedu
	11. Thottambedu	25. Thottambedu
		26. KVB puram
		27. BN Kandriga
	12. Satyavedu	28. Satyavedu
		29. Varadaiahapalem
		30. Nagalapuram
	13. Puttur	31. Vadamalpet
		32. Puttur
33. Pitchatur		
34. Narayanavanam		
<b>Chittoor District (07)</b>		
20	1. District Treasury & Accounts Office, Chittoor ( Bills) & 2. Hqrs. ST, Chittoor (pensions & Deposits)	1. Chittoor
		2. Gudipala
		3. GangadharaneIlore
		4. Puthalapattu
		5. Penumuru
		6. Irala
		7. Palasamudram
	3. Bangarupalyam	8. Yadamarri
		9. Bangarupalyam
		10. Thavanampalle
	4. Nagari	11. Srirangarajapuram
		12. Vedurukuppam
		13. Karvetinagar
		14. Nagari
		15. Nindra
		16. Vijayapuram
	5. Palamaneru	17. Palamaner
		18. Gangavaram
		19. Baireddypalle
		20. V Kota
	6. Punganur	21. Peddapanjani
		22. Somala
		23. Chowdipalli
		24. Punganuru
		25. Rompicherla
		26. Sodam
		27. Pulicherla
	7. Kuppam	28. Kuppam
		29. Santipuram
		30. Gudupalle

	31.Ramakuppam
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<b>Annamayya District at Rayachoti (09)</b>		
21	1. District Treasury & Accounts Office, Annamaya District at Rayachoti (Bills relating to District Offices)	
	2. DST, Madanapalle	1. Madnapalli
		2. Nimmanapalli
		3. Kurabalakota
		4. B. Kothakota
		5. Ramsamudram
	3. Thambalapalli	6. Thambalapalli
		7. Mulakalacheruvu
		8. Peddamandyam
	4. Vayalpadu	9. Peddatippa samudram
		10. Kalikiri
		11. Vayalpad (Valmikipuram)
	5. Kodur	12. Gurramkonda
		13. Kodur
		14. Chitvel
	6. DST, Rajampet	15. Obulavaripalle
		16. Penagaluru
		17. Pullampeta
		18. Rajampet
	7. Rayachoti	19. Nandaluru
		20. Rayachoti
		21. Sambepalle
		22. Chinnamandem
	8. Lakkireddypalli	23. Veeraballe
		24. T. Sundupalle
		25. Galiveedu
	9. Pileru	26. Lakkireddipalle
		27. Ramapuram
		28. Pileru
	<b>YSR District at Kadapa (10)</b>	
22	1. District Treasury & Accounts Office, YSR District at Kadapa (Bills) & 2. Hqrs. ST, Kadapa (pensions & Deposits)	1. Kadapa
		2. Chennur
		3. Chinthakommadinne
		4. Pendlimarry
	3. Kamalapuram	5. Yerranguntla
		6. Veerapunayunipalle
		7. Kamalapuram
		8. Valluru
		9. Jammalamadugu

	4. DST, Jammalamadugu	10.Peddamudiyam
		11.Mylavaram

	5. Muddanur	12. Muddanur	
		13. Kondapuram	
		14. Thondur	
	6. Pulivendula	15. Pulivendula	
		16. Simhadripuram	
		17. Lingala	
		18. Vemula	
		19. Vempalli	
		20. Chakrayapet	
	7. Proddutur	21. Proddutur	
		22. Rajupalem	
		23. Duvvur	
		24. Chapad	
	8. Mydukur	25. S. Mydukur	
		26. S. V. Kasinayana	
		27. Porumamilla	
		28. Brahmamgarimatam	
		29. Khajipeta	
	9. Badvel	30. Kalasapadu	
		31. B. Koduru	
		32. Badvel	
		33. Gopavaram	
	10. Sidhout	34. Sidhout	
		35. Vontimitta	
		36. Atlur	
	<b>Sri Satya Sai District at Puttaparthi (08)</b>		
	23	1. District Treasury & Accounts Office, Sri Satya Sai District at Puttaparthi (Bills relating to District Offices)	
		2. DST, Dharmavaram	1. Dharmavaram
			2. BathalapaIle
			3. Tadimarri
			4. Ramagiri
			5. Kanagapalli
		3. Mudigubba	6. Mudigubba
			7. Thalupula
			8. Nallamada
			9. O.D. Cheruvu
4. DST, Penukonda		10. Penukonda	
		11. Somadepalli	
		12. Roddam	
	13. Chennekothapalli		

	5. Hindupur	14.Parigi
		15.Hindupur
		16.Lepakshi
		17.ChiIamathur
	6. Madakasira	18.GorantIa
		19.Madakasira
		20.Amarapuram
		21.Gudhibanda
		22.Rolla
	7. Kadiri	23.Agali
		24.Kadiri
		25.Nambulipulikuta
26.GandIapenta		
27.NalIacheruvu		
8.Kothacheruvu	28.Thanakai	
	29.Amadagur	
	30.Puttaparthi	
	31.Bukkapatnam	
		32.Kothacheruvu
<b>Ananthapuramu District (10)</b>		
24	1.District Treasury & Accounts Office,Ananthapuramu ( Bills) & 2. Hqrs. ST, Ananthapuram ( pensions &DepositS)	1•Atmakur
		2.B.K.SamudramM
		3.Raphthadu
		4. Ananthapuramu
	2. Rayadufg	5.Rayadurg
		6.D.Hirehal
		7.Gummagatta
	3. Kanekal	8.Kanekal
		9.Bommanahal
	4.Kalyandurg	10.Kalyandurg
		11.Brahmasamudram
		12.Belguppa
	5. Kambadur	13.Settur
		14.Kundurpi
		15.Kambadur
	6. Tadipatri	16.Tadipatri
		17.Peddapapur
		18.PutIur
	7.SinganamaIa	19.Yellanur
		20.Singanamala
		21.Garladinne
	8. Uravakonda	22.Narpala
		23.Uravakonda
		24.Vidapanakal
		25.Vajrakarur

	9 Guntakallu	27.GuntaKallu
	10.Gooty	28.Gooty
		29.Pamidi
		30. Yadiki
		31.Peddavadugu
<b>Nandyal District (09)</b>		
25	1 District Treasury & Accounts Office, Nandyal (Bills relating to District Offices)	
	2. DST, Nandyal	1.Nandyal
		2.Mahanandi
		3.Bandi Atmakur
		4 Panyam
		5.Gadivemula
	3.Allagadda	6.Sirvel
		7.Chagalamarri
		8 Rudravaram
		9.Allagadda
	4. Dhone	10.Dhone
		11.PeaPally
	5. Banaganepalle	12.Bethamcherla
		13.Banaganapalle
		14 Owk
	6. Koilakunta	5.Kolimigundla
		16.Koilakunta
		17.Uyyalawada
		18.SanjamaIa
		19.Gospadu
	7. Srisailam	20.Dornipadu
		21.Srisailam
	8. Atmakur	22.Atmakur
		23.Velgodu
		24.Kothapalle
		25.Pamu(apadu
	9.Nandikotkur	26.Nandikotkur
		27 Pagidyala
		28.J Bunglow
29.Midthur		
<b>Kurnool District (07)</b>		
26	1 District Treasury & Accounts Office,Kurnool ( Bills) & 2. DST, Xurnool ( Pensions & Deposits)	1.Kallur
		2.Orvakal
		3.Kurnool Urban
		4.Kurnool Rural
		5,Krishnagiri
		6.Veldurthi

	3. Kodumur At Gudur	7.C.Belagal 7.Gudur 9.Xodumur
	4 DST, Adoni	10.Adoni 11.Peddakadubur 12.Kosigi 13.Kowthalam
	5. Yemmiganur	14.Mantralayam 15.Yemmiganur 16.Nandavaram 17.Gonegandla
	6 Alur	18.Alur 19.Holagunda 20.Halaharvi 21.Aspari 22.Cnippagiri
	7.Pattikonda	23.Devanakonda 24.Pattikonda 25.Maddihera East 26.Thuggali
<b>Capital Region Treasury, Ibrahimpatnam</b>		
27	Capital Region Treasury, Ibrahimpatnam	Accounting of receipts collected in electronic and physical modes, Adjustment Bills and PD accounts of all HODs and Secretariat departments of Amaravati area and Payment of Pensions to the Employees Retired from the HODs and Secretariat Departments of Amaravati area



**Appendix 6**  
**[T.R. 84, T.R. 186]**

**Rules regarding the Stamping of Receipts**

1. Every receipt for a sum exceeding Rs. 5000/- (G.O.Ms.No. 110 Fin (TFR) Dept Dt. 26.4.2005) should be stamped unless it falls within a class of receipts specifically exempted. The following are exempted:-

(a) Receipts given by, or on behalf of the Government.

(b) Receipts on Cheques.

(c) Receipts for interest on Government Securities.

(d) Receipts on Postal Money Orders.

(e) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, crantage, haulage, wharfage, demurrage, etc.

(f) Receipts given by a Railway Company for amounts paid to it in connection with transactions relating to a wholly Government owned Railway.

(g) Receipts for pay and allowances of non-commissioned officers and soldiers of the Army when serving in such capacity or for their pensions in receipt of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.

(h) Receipts for pensions and allowances paid by the Union Government to the heirs of deceased non-commissioned officers or soldiers on account of service in the Army.

(i) Receipts for any payment of money without consideration within the meaning of exemption (b) under Art. 53 of Schedule I of the Indian Stamp Act (India Act II of 1899), such as receipts for grant-in-aid for compensation in lieu of magisterial fines paid to local authorities and private bodies and for land cess paid to Presidents of Panchayats.

**Note** :—Receipts given by Chairmen of Zilla Praja Parishads and Chairmen of Municipal councils or by the Executive Authorities of such Local Bodies

duly authorized on their behalf for amounts transferred from State to local funds by adjustments in the Treasury accounts in respect of payments without consideration referred to in this exemption are also exempt from stamp duty.

(j) Receipts for advances made by the Government under the Agriculturist's Loans Act, 1884 (India Act XII of 1884).

(k) Receipts for payments made on account of discharges of Post Office Five-year Cash Certificates.

(l) Receipts given by or on behalf of any society registered under the Cooperative Societies Act or by any officer or member of any such society and relating to the business of the society.

(m) Receipts for their maintenance allowances executed by internees and parolees confined in Internment Camps and Parole Centres in India.

(n) See also the list of exemptions relating to "receipts" in Item 53 of Schedule I of the Indian Stamp Act (India Act II of 1899).

(o) Exemption from obtaining the Stamped Acquittance / Advance Stamp Receipt in respect of all the payments made on-line and credited to the respective beneficiaries' bank account.

(G.O.Ms.No. 128 Fin ( TFR-HR VI-VA) Dept. Dt. 31.7.2017)

**Note** :—The Limit of Rs. 5000/- upto which a receipt is not required to be stamped should be applied to the net amount payable on a bill and not the gross claim preferred therein.

As adjustment bills for 'Nil' amount involve no payment it is not necessary to insist upon any acknowledgment of payment in receipt of such bills".

[Subs. by G.O.Ms.No. 300, Fin. Accts., Dt. 18-4-1968

2. The following documents do not come under any of the exemptions mentioned above but are subject to the general rules as to stamp duty :—

(a) Receipts [other than the receipts mentioned in Rule 1(e) and (f above)] drawn by the Railway or by a Municipality.

**Note** :—This rule applies also to receipts drawn for claims, the adjustment of which may be made through settlement Accounts.

(b) Receipts [other than those mentioned in Rule 1(i)] drawn on account of cantonment and other local funds including receipts signed by a Government Servant as the Executive Authority of a Municipality.

(c) Receipts for refund or repayment of deposits other than those covered by Rule 1(i).

(d) Receipts drawn by the Accountant-General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

3. When the drawer of a bill is the sole payee of the amount claimed in it, the receipt stamp should always be affixed to the bill.

4. The receipts given by Official Receivers for sums in excess of Rs. 5000/- paid to them in Insolvency Proceedings should invariably be stamped with a One Rupee stamp under Section 3b of the Indian Stamp Act, since their receipts for the moneys that they receive in the course of administering estates of insolvents are not receipts “given by or on behalf of the Government” within the meaning of the exemption in Rule 1(a) above.

5. The bills presented by a Departmental Officer, personal claims preferred by a Government Officer and all cheques tendered at the Treasury or at an authorized office of disbursement shall be duly receipted for payment and stamped where necessary, for all other payments made on bills shall be given at the time of payment. [G.O.Ms.No. 34, Fin. & Plg. (A&L) Dept., Dt. 7-2-1977]

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## Appendix 7

**(T.R. 88, T.R. 98 b(i) )**

### List of Non-Gazetted Government Servants who Draw Bills on Treasuries

**Note (1) :**—This list relates only to Pay (including leave salary), travelling allowance and contingent bills. As regards refunds, loans, advances etc., the bills should be signed or countersigned by the authorities competent to sanction the charges or should be drawn by the Government servant concerned on the basis of the sanction accorded by the competent authority.

**Note (2) :**—The powers to draw contingent bills should be exercised only by a Non-gazetted Government Servant, who has got substantive appointment in Government service. A Non-gazetted Government Servant who has no substantive appointment shall get his bills drawn by his superior Gazetted Officer.

<i>Class of Government Servants</i>	<i>Class of bills drawn</i>	<i>Officer, if any, whose counter signature is required before payment</i>
(1)	(2)	(3)
1. Official Receivers.	Pay and Travelling allowance Bills of Self and Establishment and contingent Bills.	Dist. Judge.
<b>Note:-</b> When the District Judge is absent out of India with permission, to avail himself of the vacation either by itself or in conjunction with leave, the Senior Sub-judge in the district is authorized to countersign pay and contingent bills relating to Official Receiver's Establishment.		
2. Superintendent-Reception home for Boys, Vijayawada.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills. [G.O.Ms.No. 423, Fin. (A&L) Dept., Dt. 25-9-1976]	Chief Probation Supdt., Andhra Pradesh, Vijayawada.

3. Health Inspectors	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills. Note :—Whenever Health Inspectors are posted for plague duty or festival duty in municipalities, their pay and travelling allowance bills will be countersigned by Municipal Health Officer before payment.	District Malaria Officer)
4. Health Inspectors employed in the Special Tracts specified in Annexure V to the Andhra Pradesh Travelling Allowance Rules.	(a) Pay bills of self and vaccinators (b) T.A. Bills of self & vaccinators (c) Contingent bills.	District Malaria Officer or Regional Malariologist or First-class Health Officer.
5. Managers of Govt. Agricultural stations.	Contingent bills of farms.	
6. Honorary Arbitrators in the Co-operative Department.	Travelling allowance bills.	Dy. Registrar of the Circle.
7. Honorary Correspondent, Govt. Higher Elementary School for the communities eligible for help by the Social Welfare Dept., Masulipatnam and the Honorary Supdt. Govt.	Bills for the allowance of the Honorary correspondent, pay of the Establishment, and mental staff and all contingent expenditure of the schools and the hostel.	Collector in Krishna. <b>Note</b> :—The bills may also be countersigned by any Gazetted Officer to whom the Collector has delegated this power under Articles 93(b) and 110 of the A.P. Financial Code.

depressed Classes  
Hostel, Masulipatnam.

8. Managers of Govt. Habitual Offenders Settlements.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Dy. Inspector-General of Police, Railways & C.I.D.
9. Yenadi Reclamation Inspector.	(a) Pay bills of self and Establishment (b) T.A. Bills of self and Estt. (c) Contingent bills.	Collector, Chittoor.
10. Panchayat Secretaries Gr. 1,2,3,4, shall prepare the bill and Sarpanch shall authenticate Biometrically.	All PD bills	---
12. Panchayat Secretaries Gr. 1,2,3,4, shall authenticate Biometrically in respect of Grama Sachivalayams	All bills	---
14. E.O. Panchayats draws for Major Panchayats	All Bills	

**Appendix 8**  
**(T.R. 99 (vi))**

**List of Classes of Menial Servants whose pay should be drawn on  
Contingent Bills**

<i>Sl.No.</i>	<i>Classes of Menial Servants</i>	<i>Department or Offices to which the servants are attached</i>
1.	Sweepers	All departments and offices
2.	Scavengers	-Do-
3.	Totis (except totis in Government hospitals who belong to a regular establishment)	-Do-
4.	Cooks	-Do-
5.	Dhobies	-Do-
6.	Tailors	-Do-
7.	Gardeners	-Do-
8.	Waterman (including watermen, water carriers, water Brahmans and punkalies)	All departments and offices
9.	Watchmen (including night watchmen or night peons).	All departments and offices except watchmen in the Secretariat offices.
10.	Lascars	Medical Department, Public Works Department, Stationery Office, Government Press, the Inspector-General of Registration and District Welfare Officers.
11.	Measurers	Survey Department.
12.	Chainman	Survey Dept. (Municipal Town Survey

		Establishment) and Revenue Department.
13.	Masalchis	Revenue Department.
14.	Sarangs attached to staff boats of the Collectors of the East and West Godavari districts. (Proposed for deletion as there is no separate system of Staff Boats.)	-Do-
15.	Ward coolies	Jail Department.
16.	Chokra	Government Museum
17.	Carpenters	Medical Department
18.	Cleaning men	-Do-
19.	Coolies	-Do-
20.	Icemen	-Do-
21.	Kitchen women	-Do-
22.	Nurses headmen	-Do-
23.	Servants headmen	-Do-
24.	Ward Attendants in Veterinary Dispensaries	Animal Husbandry Department.
25.	<del>Hand-cartmen</del>	Public Works Department.
26.	Tinker, carpenter and his assistant marker	Stationery Office.
27.	<del>Hammerman, bellows-boy, carpenters, carpenter boys, glazier and cartmen.</del>	Government Press.

**Note** :—This list is not exhaustive. The procedure prescribed in T.Rs 98 and 99 should be followed for all menial servants of the same kind as those mentioned above, whatever designation they bear. That procedure does not, however, apply to the following classes of servants, and their pay should not be drawn on contingent bills :-

(1) Minor Irrigation lascars in the Revenue Department.

(2) Elephant servants employed in the scheduled areas of Visakhapatnam and East Godavari Districts.

(3) Ward and operation attendants in Government Hospitals.

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## Appendix 9

### [T.R. 138 (a)]

#### **List of Classes and Payments which may be made at Divisional Sub Treasuries/Sub-treasuries without the Express Pay Order of the District Treasuries & Accounts Officer**

1. Bills signed by Gazetted Government Servants.

**Exceptions** :—( 1) Pay Bills of Government Servants whose headquarters are not situated in the same place as the Divisional Subtreasury/Sub-treasury should not be paid without the production of a last pay certificate, unless the bills have already been passed for payment by the Treasury Officer.

(2) Bills of the Police Department on account of claims of bus owners and travelling allowances of the Railway Police and C.I.D. may be paid at Divisional/Sub Treasuries/Sub-treasuries without a pay order signed by the Treasury Officer.

2. Establishment, travelling allowance and contingent bills signed by Health Inspectors and countersigned by the District Malaria Officer of the district except at headquarters Sub-treasuries.

3. Pay bills drawn by Municipal Health Officers for State staff posted on malaria or plague duty, except at headquarters Sub-treasuries.

4. Pay, travelling allowance and contingent bills of Agricultural Department farms.

6. Contingent bills drawn by Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, pay bills of Mandal establishments and bills of all kinds.

**Note** :—The term ‘Mandal establishments’ should be deemed to include—

(i) Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates,

(ii) Clerical and menial establishments of Tahsildars, Deputy Tahsildars and Stationary Sub-Magistrates, including Bench Clerks in Sub-Magistrates’ Offices,

(iii) Revenue Inspectors, and

(iv) Minor Irrigation Assistant Engineers (formerly Supervisors/Overseers) and their lascars.

7. (a) *In areas where separation of judiciary has not been introduced :-* Travelling allowance bills of Mandal establishments, when duly countersigned by the Revenue Divisional Officers and the travelling allowance bills of the Revenue Divisional Officer and Sub-divisional Magistrates, when duly countersigned by the District Collectors,
 

(b) *In areas where separation of judiciary is in force :—*Travelling allowance bills of Stationary Sub-Magistrates when duly countersigned by the Sub-divisional Magistrates, and the travelling allowance bills of the Sub-divisional Magistrates, when duly countersigned by the District Magistrates.
8. Bills for the remuneration of copyists in Mandal and Stationary Sub-Magistrates' Offices countersigned by the Revenue Divisional Officer.
9. Travelling allowance, remuneration and contingent bills on account of Government Examinations signed by the claimant countersigned by the Secretary to the Commissioner for Government Examinations.
10. Bills for educational grants countersigned by officers of the Education Department as required by the rules under which the grants are sanctioned.
11. Online PD bills drawn by local bodies within the Jurisdiction of the Sub Treasury.
12. PD Bills drawn by Collectors or 'Administrators of wards' estates or attached estates.
13. Bills drawn by Tahsildars for advances replacing boundary marks.
14. Repayment of deposits made at Divisional Sub Treasuries/Sub-treasuries.
15. Refunds of Magisterial fines.
16. Refunds of the Registration Department.
17. Refunds of the Commercial Taxes Department.

18. Other refunds, provided that the payment is made at the same Divisional Sub Treasury/Sub-treasury at which the amount was originally credited.
19. Payment on receipts in the prescribed form on account of compensation for land acquired under the Land Acquisition Act (India Act I of 1894).
20. Bills for advance of pay or travelling allowance on transfers presented to Sub-treasuries specially authorized by the Collector. (The Collector should not issue such authority, unless he is satisfied that the Sub-treasury concerned can be relied on to see that payments are made only on sanctions accorded by competent authority)
21. Payments by the Inspector-General of Local Administration of grants from the amount placed at his disposal for the improvement of communications and water-supply in Village Panchayat areas.
22. Bills presented by Sarpanch/Secretary of Village Panchayats for grants-in-aid for elementary schools sanctioned by the Regional Inspectors of Local Administration.
23. Bills drawn by Co-operative Sub-Registrars when countersigned by the Deputy Registrar of Co-operative Societies concerned.
24. Pay bills of self and establishment drawn by Co-operative Sub-Registrars without the countersignature of the Deputy Registrar.
25. Pay bills drawn by Sub-Registrars.
26. Pay bills of the headmaster and his establishment in the Government Secondary Schools in the scheduled areas of the Alluri Seetharamaraju Paderu district, and their travelling allowance and contingent bills when countersigned by the District Educational Officer.
27. Pay, travelling allowance and contingent bills of headmaster and headmistress of schools (other than hill schools) and their establishments.
28. Pay bills of head teachers of Government elementary schools for girls in the scheduled areas of the Alluri Seetharamaraju Paderu district and their establishments.
29. Pay and contingent bills signed by Deputy Commercial Tax Officers and Assistant Commercial Tax Officers in independent charge, their travelling allowance

bills, when duly countersigned by the Commercial Tax Officers and miscellaneous bills of their officers.

30. Pay, travelling allowance and contingent bills relating to the habitual offenders settlements at Sitanagaram and Siddhapuram.

31. Pay, travelling allowance and contingent bills of the Fire Service Branch of the Police Department.

32. Travelling Allowance bills when duly countersigned by the District Treasury Officer, pay bills and contingent bills drawn by Sub-treasury.

33. Bills for pay and allowances of the Mandal Praja Parishad Development Officers and the staff working under their control and contingent bills drawn by the Mandal Praja Parishad Development Officers.

34. Travelling allowance bills of the Mandal Praja Parishad Development Officers and the staff working under their control when duly countersigned by the Chief Executive Officer of Zilla Praja Parishads.

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**Appendix 10**  
**[T.R. 142 (a)]**  
**List of Class of Bills Payable or Adjustable at the**  
**Headquarters Sub-treasuries**

1. Payments relating to Civil Pensions (State) inclusive of Gratuities and Communications, Political Pensions, Financial Assistance to retired teachers of Aided Schools.
2. Payment of Mandal Praja Parishad Funds and Village Panchayat Funds.
3. Payment of Pay and allowance of Staff of Village Secretariat and Honorarium to Village volunteers.
4. Audit of Bills of CPS of the DDOs under the jurisdiction of Headquarters Sub Treasury.
5. Audit of Bills of expenditure debitable to Finance Commission Grants which were adjusted to Village Panchayats.
6. Audit of PD Bills of Pay and Allowances of Gurajada JNT University, Vizianagaram.

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**Appendix 11**  
[See T.R. 201]

**Instructions for the Payment of Pension to Leper Pensioner  
through the agency of Village Officers**

1. On production of the Annual Verification Certificate by a leper pensioner and if he has intimated his desire to be paid in his village through the Village Revenue Establishment, the District Treasury or the Sub-treasury where the leper pensioner has to be paid should prepare a pension bill separately for each pensioner. The bill together with the amount of the pension and a form of certificate of payment by the village headman referred to in the next paragraph should be handed over to the headman of the village where the pensioner resides, if the village headman happens to come in person to cash the salary bill of his village establishment or to the village menial who has come for the purpose. If the pensioner is paid from a District Treasury, the village headman or the village menial, as the case may be, should obtain the pension bill and the amount of the pension from the District Treasury ; the Sub-treasury Officer should instruct the village headman or menial to go over to the District Treasury for this purpose, if he has received a requisition to that effect from the Treasury Officer. When the payment to the village establishment has been made before the pension bill could be prepared, the pension bill should be sent on the next occasion when the village headman or a menial of the village happens to be in the taluk office.

2. A register of payments of pensions to leper pensioners through the village officers should be maintained in the paying Treasury in Form 98. Acknowledgments for the money paid and the bill handed over to the village headman or the village menial should be obtained in the column provided in the register for the purpose. If the menial is illiterate, the payment should be certified to by the disbursing officer in the remarks column of the register. The village headman should, on receipt of the money, pay it promptly to the pensioner in the presence of two respectable villagers and sign a certificate of payment of the pension in the following form on the bill or separately and get it attested by the same respectable witnesses:

I certify that I have today paid in person to ..... the sum of Rs .....  
(in Words ..... being his pension for the month(s) of .....

Place :

(Signed)

Date :

Signature of Village headman.

*Paid in our presence :-*

1.

2.

***Signature of the witnesses.***

*This Signature or the thumb impression of the pensioner should never be taken for the payment.*

After the disbursement of the amount, the village headman should return the pension bill with the certificate referred to above to the Treasury which issued it, on the next occasion when a village officer or a menial of the village happens to go to the taluk headquarters. The payment should, however, be brought to account in the relevant monthly accounts of the Treasury concerned. Accordingly, when there is no likelihood of the return of the voucher with the certificate of payment to the Treasury in time through a Village Officer or a village menial, should be sent to the Treasury by post.

3. When the pension bill is received back after disbursement, the Treasury Officer should record the fact of payment in both halves of the pension payment order under his initials. Necessary entries should also be made in the register of payments of pensions in Form 98. In the case of payment by a Sub-treasury Officer, the paid pension bills and the certificate should be sent to the District Treasury along with the next batch of pension vouchers.

4. The amount handed over to the village headman, etc., for disbursement should be debited to "Suspense Payments" and the suspense item should be cleared on receipt of the pension voucher with the certificates of payment.

5. The ordinary procedure for the payment of pensions should be followed in all other respects.

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**Appendix 12**  
**[T.R. 170]**

**Rules Regulating the preparation of Last-Pay Certificates in cases of Transfers on duty or of return from leave.**

[**N.B.** :—These are rules made by the Comptroller and Auditor-General of India, except where otherwise stated].

1. *Transfer on duty may be of two kinds:—*
  - (i) A Government Servant may proceed on duty from one State or Circle of audit to another.
  - (ii) A Government Servant may proceed on duty from one place to another in the same State or circle of audit.
  
2. *In the former case the certificate should be given as follows :—*
  - (a) If Government Servant is employed at the station of the Accountant-General of his State or circle of audit and the system of payment after pre-audit is followed in his office, the certificate should be given by that officer and a duplicate of it should be forwarded to the Accountant-General of the transferred Government Servant's new State or Circle of audit ; otherwise the procedure laid down in clause (b) below should be adopted.
  
  - (b) If he has to pass through that station on his way to his new State or circle of audit, the certificate should be given in duplicate by the officer in charge of the Treasury from which he last drew pay and both copies countersigned by the Accountant- General ; one copy of the countersigned certificate should be forwarded by the latter to the Accountant-General of the transferred Government Servant's new State or Circle of audit.
  
  - (c) If he is not employed at, and has not to pass through, the Accountant - General's station, the certificate should be given by the officer in charge of the Treasury and a duplicate of it should be forwarded by the Treasury Officer to the Accountant- General for countersignature and transmission to the Accountant-General of the transferred Government Servants new State.

**Exception** :—As an exception to the preceding rules, the last-pay certificate of Non- gazetted Government Servants transferred from one State or Circle of



audit to another may be given by the head office and need not be countersigned by the Accountant-General concerned; but in the case of transfers out of India, the last-pay certificate should be signed by the Accountant-General.

3. In the Second case of transfer the Government Servant should obtain a last pay certificate from the officer in charge of the Treasury from which he last drew pay, or, if he is a non-Gazetted Government Servant, from the head of the office whom he was last employed.

[Transfer within the same State or Circle of audit—See Rule 1 (ii) above.]

### ***Rulings of the Government***

(1) No last-pay certificate is necessary when a non-gazetted Government Servant who does not draw his own bills is transferred from one Revenue district to another but his pay continues to be drawn by the same drawing officer.

(2) If the Government Servant who is transferred is a non-gazetted Government Servant who draw his own bills the last-pay certificates should be countersigned by his immediate superior departmental officer in the district or circle in which he last drew pay.

***Exception*** :—No last-pay certificate is necessary when a non-gazetted Government Servant who draws his own bills is transferred but continues to draw his bills after transfer on the same Treasury but he should attach a certificate, showing the date and hour of making the charge of his former office assuming charge of his new office, to the bill on which he first draws pay, after transfer.

4. A Government servant who has drawn his leave salary in India should before returning to duty, obtain a last-pay certificate from the Accountant-General by whom within whose Jurisdiction his leave salary was last paid.

In the case of Gazetted Government Servant who has been reverted to non-Government Post, the Treasury Officer should send a copy of the last pay certificate to the Audit Officer concerned for countersignature and onward transmission to the Drawing Officer. (Memo.No. 34982/1299/Accts/64-5, Dt. 13-5-1965)

5. The last-pay certificate shall be prepared in all the cases mentioned above in the form appended to these rules. This form provides for details of the fund

deductions although the officer preparing the bills is responsible for their correctness ; but the officer preparing the last-pay certificate is responsible not only for entering in the certificate all demands against the departing Government Servant including any mode under an order of attachment of his pay by a Court of law of which he may have received notice before granting the certificate, but also for passing on any, of which he may afterwards receive notice, to the Treasury or the disbursing office from which the Government Servant will in future draw pay.

Whenever a Gazetted Officer is transferred to or from the Pay and Accounts Officer payment circle, the Officer incharge of the Treasury or Pay and Accounts Office, as the case may be, should prepare the last pay certificate in duplicate and give one copy to the Officer and forward the second copy to the Accountant-General for countersignature and transmission to the Pay and Accounts Officer incharge of the Treasury concerned.

(Govt. Memo. No. 8082/Accts/145/72-9, Dt. 1-5-1974)

6. In all cases of transfers from one district to another within the same audit circle, the last-pay certificate should specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new district except where the Treasury or the financial rules of a Government provide to the contrary.

*Last Pay Certificate*

Last - pay Certificate of the ..... Proceeding on ..... to .....

2. He has been paid upto ..... at the following rates :

<b>Particulars</b>	<b>Rate</b>
Pay	
FP	
Allowances, etc.	
Gross	

Recoveries are to be made from the Pay of Government Servant as detailed on the reverse.

.....  
*Deductions—*  
 .....  
 .....

3. He made over charge of the office of .....  
on the ..... noon of .....

4. Recoveries are to be made from the pay of the Government Servant as detailed on the reverse.

5. He has been paid leave salary as detailed below. Deductions have been made as noted on the reverse.

<b>Period</b>	<b>Rate</b>	<b>Amount</b>
From ..... to.....	at Rs .....	a month.....
From ..... to.....	at Rs .....	a month.....
From ..... to.....	at Rs .....	a month.....

6. He is entitled to draw the following :—

7. He is also entitled to joining time for ..... days.

8. The details of the Income-tax recovered from him up to the date from the beginning of the current year are noted on the reverse.

(Signature)  
(Designation)

Dated :..... 20...

*Reverse*

Details of Recoveries

Nature of recovery

Amount Rs.....

To be recovered in..... instalments

*Deductions made from leave salary*

From ..... to..... on account of ..... Rs.....

From ..... to..... on account of ..... Rs.....

From ..... to..... on account of ..... Rs.....

<b>Name of months</b>	<b>Pay</b>	<b>Gratuity, fees, etc.,</b>	<b>Funds and other deductions</b>	<b>Amount of income tax recovered</b>	<b>Remarks</b>
April 19....					
May, 19....					
June, 19....					
July, 19....					
August, 19....					
September, 19....					
October, 19....					
November, 19....					
December, 19....					
January, 19....					
February, 19....					
March, 19....					

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## Appendix 13

### **Form of Reconveyance of Property (Form in which reconveyance of immovable property should be executed)**

THIS INDENTURE made the..... day of..... 19.... BETWEEN the Governor of Andhra Pradesh (hereinafter called the mortgagee which expression shall, where the context admits, include his successors in office and assigns) of the first part, and..... (hereinafter called the mortgagor) of the second part and ..... and of ..... the third part .....

WHEREAS on the..... day of..... 19.... the mortgagor retired (or was dismissed') from the service of the State under the Government of Andhra Pradesh (hereinafter called the Government).

AND WHEREAS it has been agreed by and between the parties hereto that the immovable property in the first schedule to the within-written bond or obligation and particularly mentioned and described in the schedule hereunder written shall be released from all further liability or charge under or by virtue of the within-written bond or obligation AND WHEREAS in part-performance of the said agreement, the several instruments of title and documents specified in the second schedule to the within-written bond or obligation have been returned and delivered up by the Government to the mortgagor. NOW THESE PRESENTS WITNESS that in pursuance of the said agreement and in a consideration of the premises he, the mortgagee, both hereby release unto mortgagor his executors, administrators, legal representatives, and assigns ALL and singular the messuages, lands and premises in the first schedule to the within-written bond or obligation and particularly mentioned and described in the schedule hereunder written or which now by any means are subject to redemption under or by virtue of the within-written bond or obligation with their rights, easements and appurtenances AND all the estate, right, title, interest, claim and demand whatsoever of the State into and upon the same premises TO HAVE and to hold the said premises hereinbefore expressed to be hereby released upto the mortgagor, his executors, administrators, legal representatives, and assigns discharged from all moneys intended to be secured by the within-written bond or obligation and from all claims and demands for or in respect of the said moneys or any part thereof or of the within-written bond or obligation. PROVIDED ALWAYS and it is hereby agreed and declared that nothing herein contained shall be deemed to release or discharge mortgagor, and and or any or either of them or any or either of their executors, administrators or legal representatives from any liability under or by virtue of the within-written bond

or obligation incurred prior to the date of these presents AND the mortgagee doth hereby covenant with the mortgagor, his executors, administrators, legal representatives, and assigns, that he the mortgagee, has not done or knowingly suffered or been part er privy to anything Whereby the said premises hereinbefore expressed to be hereby released or any part thereof are, is, or, may be, impeached, affected or encumbered in title estate or otherwise howsoever, or whereby he the mortgagee, is in anyway hindered from releasing the said premises or any part thereof in manner aforesaid. In WITNESS whereof ..... acting on behalf of and by the order and direction of the Governor of Andhra Pradesh ..... has hereunto Let his hand and seal the day and year first above written.

The schedule above referred to.

SIGNED, sealed and delivered by ..... the above named in the presence of.....

[G.O.No. 1840, Rev., Dt. 2-8-1940, B.P. Press No. 125, Dt. 5-12-1940  
& G.O.Ms.No. 1804, Rev., Dt. 29-4-1957]

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**Appendix 14**  
**[T.R. 144]**  
**DETAILED DOCUMENT OF RBI (eKuber)**

**Electronic Transfer modalities agreed by the State Government and RBI**

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