

## ARREAR CLAIMS

**[Art. 52 to 55 of A.P.Financial Code Volume-I]  
and SR 9 of TR 16 of A.P.T.C. Volume-I**

**[G.O.Ms.No.161 F&P dt. 27-4-91 and Memo. No. 44942/358/A2/TFR/96 dt. 4-2-97][Circular Memo. No. WAC.II/VII/Genl/2002-03/84 dt. 11/13-12-2002 of AG AP Hyd.Time-barred claims:- Art.52 to 54**

NOTE:- All arrear claims are not time-barred but all time-barred claims are treated as arrear claims for the purpose of obtaining financial sanction orders from the competent authorities or when the claim is not susceptible for verification in audit due to limited period of preservation of records- Adhoc sanction from the Head of the Department is required. No pre-audit is required for claims of last grade servants, up to Sub Inspector level of Police and Excise Departments whose name need not be mentioned in pay bills.

- 1] Arrear claim may be preferred in separate bill in APTC Form 47
- 2] Claim exceeding Rs. 500/- [each individual's monthly claim beyond one year] required pre- audit by the A.G.A.P. Hyderabad
- 3] Claim exceeding 3 years even less than Rs. 500/- also required for pre-audit by the AG AP Hyderabad.
- 4] Claims relating to N.G.Os should be referred to the A.G. for preaudit by the appointing authority.
- 5] Claims relating to Gazetted Officers should be referred to the A.G. by the H.O.D.
- 6] In case of arrear claims but the period for the claim relates to is not criterion to declare whether it is an arrear claim or not but the period between the date of its sanction and the date of preferring the bill shall be criterion and the SR shall accompany the claim.**[Authority:G.O. 161 dt. 27-4-91] Cir Memo No. 44942/358/A2/TFR/96,Dt.4-2-97 of F&P (FW.TFR) Dept.**
- 7] Approval of pay fixation within six months from the date of exercising the option by the individual.
- 8] 6 months from the date of pay fixation signed by the competent authority.
- 9] In case of revised pay scale one year from the date of pay fixation signed by the competent authority.
- 10] For increments one year from the date of accrual but not from the date of Increment certificate/sanction order signed by the competent authority.
- 11] If an Increment is withheld for want of declaration of probation, punishment, the date of sanction is criteria for one year purpose.
- 12] T.A. claim should be applied to the Head of the office within 3 months from the date of completion of journey.
- 13] Separate bill for arrears is preferred indicating nature of arrears along with copies of Govt. orders or sanction proceedings from the competent authority **[Authority: SR 14 of TR 16 A.P.Treasury Code Volume-I].**

- 14] For identification of the claims if it is more than six years or less than 6 years, the date of adhoc sanction issued by the HOD is criteria.
- 15] Adhoc sanction is required for entire arrear claim irrespective of time limit.
- 16] Less than six years claim required pre audit by the AG AP Hyderabad
- 17] More than six years claim shall be preferred in Treasury after obtaining adhoc sanction from HOD.
- 18] After payment is made at Treasury for claim relating to more than 6 years, make necessary entries in the SR and later the claim relating to less than 6 years shall be referred to AG AP Hyderabad for pre audit along with SR.
- 19] Although the amount of arrear claim is payable at Sub-Treasury, obtain specific pass order at District Treasury before payment [Express pass order].
- 20] In case where delay is attributed to the claimants, 15% cut should be imposed in such claim.  
**[Authority: Art.54 A P Financial Code Vol.I]**
- 21] Pay fixation order statement in respect of Pay fixation arrear claim has to be enclosed **[Authority: SR 14 TR 16 & F&P(FW.PRC-I) Dept., Memo No.317/63/PRC-I/79/1 Dt.3-10-79.**
- 22] Controlling officer has to furnish a certificate that the delay of the Claim is due to Claimant's negligence Or carelessness. **[Authority: Art.54 of A P Financial Code Vol-I]**
- 23] A certificate by the Head of the Office to the effect that claims has been checked/verified with reference to the corroborated records available in his office to be furnished.
- 24] Gross and Net particulars for the claim/period covered should be enclosed along with due drawn statement approved by the previous station DDO.
- 25] Necessary recoveries if any for the period covered in arrears should be effected i.e, Income Tax etc.
- 26] The duration of the arrear claim should be restricted to the date of retirement.
- 27] Non-drawl certificate should be appended that the amount of the bill has not been drawn and paid previously.
- 28] Certified that the note of arrears have been made in the office copy of the pay bills of the Individual under proper attestation.
- 29] Certified that the necessary entries have been made in the S.R. of the individual under proper Attestation.
- 30] Gross and Net particulars should be enclose under proper attestation of the Drawing officer concerned.
- 31] G.O.No. and Date should be noted for Drawl of special nature of allowances and pay fixation arrears in the inner-sheet of the bill and for other claims like incremental arrears, Surrender leave encashment, etc. The sanction orders of the concerned authorities should be noted.

- 32] Preamble of the bill in the inner sheet should be self explanatory (with full Details of the sanction orders).
- 33] The sanction orders of the authority concerned issued for pay and allowance are valid for 1 year and for contingencies are valid up to end of the financial year.
- 34] All the copies of the sanction orders are to be enclosed to the bill or to be communicated to the treasury as advice copy should be signed by the approving authority or by Gazetted Officer of the same office
- 35] Such claims should be got administrative sanction by head of Departments concerned and orders are to be enclosed to the bill.
- 36] In respect of arrear claims above 6 years, the Pay fixation arrears and protection of pay of the Senior on par with junior the entries in the Service register should be verified by the Treasury and amount passed is also to be noted there in under proper attestation of the treasury officer and duplicate bill with all enclosures should be obtained.
- 37] The arrear claim accompanied with the pay fixations statements, increment certificate, statement showing the rates of allowances, due and drawn statements, sanction orders, adhoc sanction issued by the HOD, pre-audit certificate issued by the AG AP Hyderabad, along with SR of the claimant duly noting the necessary entries under proper attestation for audit at treasury.
- 38] When the re-fixation of pay is done notionally consequent on revision of seniority , Monetary benefit should be given only to the period of actual working in the Promotion post.
- 39] Recovery of Income Tax from the arrear claimes as per the provisions of 21(A) and Sections 89 (i) , 192,192(2)(a) of Income Tax Rules/Act.
- 40] Arrear claims should be supported by an indemnity bond executed by the claimant agreeing to refund any excess or double or wrong payments.
- 41] Head of the office should append a certificate to the effect that the claim has been checked/verified with reference to Corroborated records available in this office.