

# The Andhra Pradesh Treasury Code

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

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

Treasury code contains two volumes – Volume-I and II

Volume-I has three parts

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

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

Part III : Miscellaneous statutory rules and executive instructions.

Volume-II has two parts

Part -I : 27 Appendices

Part- II: 109 Forms

## Volume-I

### Section-I

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

### Section-II

#### **TR.2:** Definitions

State -state of Andhra Pradesh

The Governor -Governor of Andhra Pradesh

The Government -Government of Andhra Pradesh

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

Treasury- any treasury of the state

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

Collector- Head of the district

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

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

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

DTA- head of T & A department

### Section-III

#### **TR.3:** Location of Moneys in Govt. Account

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

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

### Section-IV

#### General System of Control over treasuries

**TR.4:** District treasuries: There shall be one treasury for each District in general. The immediate executive controller shall be the District treasury Officer who shall be subordinate to the Director of treasuries and accounts. The Inspection of treasuries by the officers of Indian Audit Department shall not relieve the DTA of his responsibilities for management and inspection.

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

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

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

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

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

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

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

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

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

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

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

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

Instruction 13: The monthly accounts prescribed by the AG shall be rendered to the District treasury Officer by 7<sup>th</sup> of succeeding month

**TR.6:** Accountant General: AG works as per Audit manual under the control of CAG.

Section-V

**TR.7:** Payment of moneys into Government account: All moneys received by or rendered to Government servants in their official capacity shall be credited to treasury/bank without undue delay. Any amount received by a department on Government account shall not be kept out of the account.

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

**TR.8:** DELETED

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

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

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

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

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

- 1) Where it is not possible to collect the amount below Rs.50/- in cash, the amount can be realized by DD drawn in favour of departmental officers; those DDs shall be deposited in bank in at convenient intervals along with a challan for remittance into Government Account.
- 2) The amounts deducted towards APGLI, GIS etc. may be paid through challan even though amount is less than Rs.50/-
- 3) There shall be no limit for remittance of amounts by departments into treasuries even it is below Rs.50/-

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

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

**Challans:**

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

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

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

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

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

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

## Section-VI

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

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

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

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

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

### **Strong Room**

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

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

*Instruction 4(c): Every strong room should be inspected once in every three years by the Executive Engineer or by an experienced*

*Assistant Engineer or upper subordinate holding sub divisional charge deputed by the Executive Engineer for the purpose and the Treasury Officer should obtain a certificate of Safety from the Inspecting Officer after every three years of inspection.(G.O Ms. 6 Fin(TFR) Dept dated 21.01.2011 orders wef 01.04.2011)*

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

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

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

Pad locks and Duplicate Keys:

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

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

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

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

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

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

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

- (a) Sealed boxes containing valuables from civil courts
- (b) Sealed boxes containing the double lock keys of the cash chests and strong rooms of banks
- (c) Sealed packets containing the keys of iron safes and cash chests of other Government institutions

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

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

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

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

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

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

## Section-VII

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

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

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

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

Dues from Government to drawing officer;

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

To make payments due from Government to private parties

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

**TR.16:** Drawl of funds from Government accounts

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

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

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

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

SR.2(c): The designation and seal of the DDO shall be duly affixed below the signature of DDO.

The spaces left blank in the money column of the bill shall be invariably be covered in oblique lines.

The bill should contain protective endorsement *in red ink* expressed in whole rupees slightly in excess of the total amount of the bill.

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

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

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

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

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

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

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

Interest amounts, challans by private parties, bills for recoupment of PA shall be made in whole rupee.

(Memo No.18877/231/TFR/89 Fin&Plg. Dt 4.2.1990 & Art 320 APFC Vol.I)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 1) That no part of the amount claimed in this bill has been claimed previously and
- 2) That a note of the arrear claim has been recorded in the office copy of the pay bills.

SR.18(b): A Gazetted head of the office may draw contingent bills. He may delegate the powers to his sub ordinate Gazetted officer. (Exceptions are given in APTC Vol.II appendix.13 in regard to Non Gazetted Government servants)

SR.18(d): Abstract contingent bills shall be presented in Form 57. He shall attach a certificate that the detailed bill of the previous AC bill has been submitted to the controlling officer for counter signature already and shall specify the date of dispatch of the same.

SR.18(e): Fully vouched bills for contingent expenditure shall be presented in form- 58. All sub vouchers exceeding Rs.1000/- shall be enclosed to the bill and vouchers not exceeding one thousand rupees shall be retained in the office and a certificate to that effect be appended on the bill.

SR.19: Directions for preparing contingent bills:

Head of account related to contingent expenditure shall be entered.

Charge debitable to more than one head shall not be claimed in a single bill.

Prescribed certificates for contingent expenditure shall be appended on the bill.

SR.20: Works expenditure charged as contingent expenditure: charges on account of petty works and repairs allotted to departments other than public works shall be drawn in form 59.

When a bill contains payments for labour engaged departmentally, the DDO shall certify that the amount charged was paid on muster rolls maintained as per rules.

Instruction.7: For every two years, a certificate from the executive engineer that suitable Government building is not available and the rent charge is reasonable shall be obtained. It shall be enclosed to the bill preferred in Treasury.

SR.26: Compensation awarded by courts out of fines to injured parties: When a court orders for payment of compensation to injured party of an amount kept in Treasury, the payment order shall clarify that-

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

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

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

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

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

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

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

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

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

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

SR.32(e): The Treasury officer shall use a book of counterfoil forms in form 69 for communication of objections to DDOs. The DDO shall furnish reply on the third part and retain the second part in his office. The treasury officer shall paste the slip on the

corresponding original copy in the book of objections. Such objections shall not be written as endorsements on the bill.

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

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

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

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

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

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

*{Art. 80 APFC Vol-I: Pay, leave salary and other emoluments can be drawn for the day of a Government servant's death; the hour at which the death takes place does not affect the claim.*

*Pay, etc., due to and claimed on behalf of a deceased Government servant may be paid without the production of the usual legal authority:—*

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

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

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

(2) Recoveries of excess payments made to a Government servant shall be adjusted against last pay and allowances or leave salary due to him. If the amount due to Government exceeds the amount payable to Government servant then written consent of the employee shall be taken to recover the amounts from his pension in installments. If he refuses to do so then legal action may be initiated.

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

Note: Form 70A shall be used in PAO.

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

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

b) Certified that I am presenting the bills in the Pay & Accounts Office/Dist./ Sub-Treasury through this Register of Bills/

Treasury Bills Book only, and I have personally satisfied myself that no other Register of Bills/Treasury Bills Book is currently in use for presenting the bills at the PAO/ Dist./Sub-Treasury”.

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

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

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

(1) Opening balance

(2) Bills sent during 1<sup>st</sup> half/2<sup>nd</sup> half of the week (from \_\_\_\_\_ to \_\_\_\_\_)

(3) Total (1+2)

(4) Bills passed during 1<sup>st</sup> half/2<sup>nd</sup> half of the week (from \_\_\_\_\_ to \_\_\_\_\_)

(5) Balance(3-4)

(6) Brief reasons for pendency

Instruction.38A: Payment of net proceeds of entertainment tax to panchayats: The commercial tax officer after reconciling the departmental figures with treasury shall issue proceedings sanctioning the allocation of entertainment tax amounts to panchayats and other local bodies.

Instruction.38B: Payment of net surcharge on Stamp duty, professional tax, compensation and Grants due to panchayats: The sub registrar shall prefer bills to treasury in triplicate based on the authorization of the District Registrar. The triplicate copy shall be forwarded to district panchayats officer.

Out of the amount 5% shall be credited to registration department and out of remaining 95%- 3/5<sup>th</sup> will go to village panchayats, 1/5<sup>th</sup> to mandal praja parishads and 1/5<sup>th</sup> to Zilla parishads.

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

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

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

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

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

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

Only one cheque book shall be issued on one request from the DDO.

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

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

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

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

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

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

#### **TR.17: Special Instruction to Treasury officers**

Instruction.1: A treasury officer is authorized to pass the pay bills of Gaz. Officers and non Gaz. Establishment which involves payment not covered by sanction when temporary establishments have been continued beyond the period covered by original sanction, **up to three months**, provided the head of the office attaches a certificate counter signed by the controlling authority stating that the continuation is awaited.

Instruction.4: The bill in which the final withdrawal of GPF is made shall not contain the claims of more than one subscriber to the fund.

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

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

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

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

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

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

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

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

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

Instruction.1: In case of arrears due to Government servant at old station, the Drawing officer at new station shall prepare the arrear statement based on LPC and send the same to the earlier parent officer. The parent officer shall check the correctness of the statements, record a note of the arrears in his office copies and return the statement to the new drawing officer, who shall claim the arrears.

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

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

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

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

### **Instructions to Drawing officers**

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

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

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

### Section-VIII

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

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

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

**TR.32:** Responsibility for the money with drawn: A Government servant supplied with funds for expenditure shall be responsible for such funds until an account of them is rendered to the satisfaction of AG. He shall also be responsible to see that the payments were received by the entitled person.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**TR.37:** Disbursements and Receipts of the state in United Kingdom

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

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

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

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

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

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