

CONTINGENT BILLS:

- 1] The bills should be preferred in A.P.T.C. Form 58 [Fully vouched contingencies.]
- 2] The Head of the Office is competent to accord sanction according to the powers delegated in Appendix – 7 of A.P.F.C. Volume-I
- 4] While scrutinizing the contingent bills covered by special sanction, the competency of such sanction should be scrutinized and attested copies of the special sanction orders also should be enclosed to the bill.
- 5] A Gazetted Govt. Servant who is the head of the office is competent to draw contingent bill. If he is having a Gazetted Assistant, he may delegate his powers of drawing of bills from the treasury **[SR 2[h] under TR 16 of APTC Volume-I]**.
- 6] If the head of the Office is non-gazetted government servant, he may draw contingent bills if they are included in Appendix 13 of APTC Volume-II.
- 7] Full particulars of charge with Sub-voucher numbers for individual item should be furnished in the statement enclosed to the bill.
- 8] The Budget authorization statements issued by the DTA once in the year in the beginning of the financial year itself and will be valid for the full financial year and it should be watched on quarterly basis. [GO Ms. No. 207 F&P[FW.BG]Dept. dt. 15-12-97]
- 9] The duty of the treasury personnel who pass the bill is to see that the DDOs do not draw money over and above the budget authorization, for this purpose each bill passing accountant should maintain a budget control registers in the prescribed proforma. As and when the bill is passed, it should be entered in the budget control register duly initialed by the Accountant /STO/ATO/DD

The following Departments are exempted from Budget Control 'i.e.' Charged expenditure

- 1] High Court of A.P.[Memo. No. 56253 /758/Fin[Rev] 67-4 dt. 28-8-67
- 2] Electricity Department
- 3] A.P. Administrative Tribunal
- 4] Legislative Assembly
- 5] Andhra Pradesh Public Service Commission
- 6] A.P. College Service Commission
- 7] Forest Department & PWD where LOC through cheques
[G.O.Ms.No. 101 Finance dt. 18-5-1967]
- 8] All Secretariat Departments
- 9] Raj Bhavan

The following items are exempted from budget control:

- 1] Salaries
- 2] Ex-gratia payments
- 3] FTA
- 4] Pensions, Gratuities and Commuted value of pension

5] Funeral Charges.

TELEPHONE BILLS

- 1] In case of telephone bills a certificate to the effect that all the calls included in telephone bill are official and except which are private and action has been taken to recover the charges has not been furnished.
- 2] Use of telephones by ministers and government officials' prescription of ceiling limits in terms of **G.O.Ms.No. 583 GAD [OP-III] Dept. dt. 26-10-98**, G.O.Ms.NO.450 GA(OP III)Dept.dt.02-08-1988 and G.O.Ms,No.10 GAD(OP III)Dept.dt.09-01-1990.

Name of the Minister/Official telephone	Office telephone	Residence
1] Governor, C.M., C.S., High Court Judges, Secretaries to CM/Governor Commissioner of relief, DGP, IGP Dist. Collectors, range DIGPs, SP	NO LIMIT	NO LIMIT
2] For ministers	5000 calls	5000 calls
3] Secy. To Govt/ HOD equivalent to Secy to Govt.	5000 calls	1500 calls
4] Jt.Secy to Govt/HOD and Officers of Equivalent ranks	3000 calls	NIL
5] Dy. Secty to Govt/JD, Regl. Head etc for two months of equivalent rank etc	2000 calls	1000
6] Dist. Heads other than dist Collectors	1500 calls	NIL
7] all other officers	1000 calls	NIL

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- 10] certificate to the effect that all Telephone calls included in the Telephone bill are official is to be furnished.
 - 11] Original Vouchers should be enclosed to the bills duly passed for payment by the DDO.
 - 12] The discharge endorsement of cheque in favor of party is to be made. **[Authority: Art. 114 of A P Financial Code Vol- I]**
 - 13] The discharge endorsement should be appended on the bill. **[Authority: SR 32(g) of TR 16 A.P.T C Vol-I]**

Note:-An endorsement on a contingent bills shall lapse after three months from the date of endorsement or at the end of financial year whichever is earlier.

[Authority: SR 32(i) of TR 16 A.P.Treasury Code Volume-I]

- 14] Nomenclature of the head of account up to 7 tier should be noted on the bill.
[Authority: SR 19 (ii) of TR 16 A.P. Treasury code Volume-I]
- 15] When the Goods manufactured within the state are purchased then no CST is leviable in addition to APST
- 16] The percentage of CST/APST claimed is in order with reference to the respective Act.
- 17] Wherever I.T at 2% on gross amount of the bill is recoverable at sources or in lieu thereof a certificate as to the recovery of I.T. is recorded.
- 18] No contingent bill should be admitted on PROFORMA INVOICES WHICH are only quotations.
- 19] Copy of supply order should be enclosed.
- 20] Extension of delivery time for supply of Goods if any should be enclosed.
- 21] Stock entry certificate with page Numbers on the voucher should be appended under authentication.
- 22] A certificate to the effect that the goods are received in Good condition should be appended on the bill.
- 23] Sub vouchers for the amounts exceeding Rs.1000/- duly passed by the competent authority should be enclosed.**[Authority: SR 18 (e) of TR 16 A.P.Treasury Code Vol-I]**
- 24] Certificate to the effect that sub vouchers for the amount less than Rs.1000/- are cancelled and retained in the office of DDO should be furnished.
[Authority: SR 18 (e) of TR 16 A.P. Treasury Code Volume-I]
- 25] Sanction from the competent authority should be obtained and furnished
[Authority:SR 19 (vi) of TR 16 A.P.Treasury Code Volume-I]
- 26] Special sanction from superior authority wherever necessary should be furnished.**[Authority:SR 19 (vi) of TR 16 A.P.Treasury Code Volume-I]**
- 27] If the demurrage charges are included in the freight charges, for payment of demurrage requires sanction.
- 28] Log book entry duly indicating page Numbers for the consumption of fuel should be appended.
- 29] If ceilings prescribed by Govt. for consumption of fuel are exceeded, sanction orders from the higher authority is required. **[Authority: G.O.Ms.4844 GA (OP.II) Dept ., dated 12-12-83. G.O.,Rt.No.5162 GA (OP. II) Dept., dated 19-**

10- 1984 & G.O.Rt.No.2964, GA (OP II) Dept., Dt.8-7-85 G.O. Ms.No.529, GA (OP II) Dept. Dt.13-9-90.

- 30] Repairs to vehicles have been carried out in PWD/HB works shops or recognized workshops and the annual ceilings prescribed by Govt. towards repairs and replacement should not be exceeded per vehicle per annum. **[Authority: G.O. Ms. No. 102 GA (R&T Desk) Dept., Dt.24-2-1986.**
- 31] Claim for conveyance is not resorted as a routine manner, which is prohibited. **[Authority: Govt . Memo No.78A /616/ TA /86 Dt.14-7-84. of R&P (FWTA.)Dept.,**
- 32] Consumption of water and electricity exclusively for office use.
- 33] Certificate to the effect that the previous bill drawn for the said purpose is remitted and Obtained receipt.
- 34] Sanction orders from the competent authority for payment of surcharge if any is enclosed. **[Authority: Govt.Memo No.8431/802/A&L/82 Dt.7-3-83, of F&P (FW A&L)**
- 35]. Sanction accorded for payment of Rent issued by the competent authority is to be enclosed **[Authority: G.O. Ms. No.102,GA (AR&T Desk) Dept., Dt.24-2-1986. read with G.O. Ms.No.317, GA (AR&T Desk) Dept., Dt.13-6-1986**
- 36] Ceilings prescribed by Govt. towards repairs to typewriters and Duplicators with reference to the life of the machine is to be followed. **[Authority:G.Oms.No. 2092 Home (Printing. A) Dept. Dt.15.7.1982.]**
- 37] Financial sanction accorded for payment of bill towards repair to typewriters and duplicators issued by the competent authority. **[Authority: G.O.Ms.No.102 G..(AR & T) Dept. Dt. 24-2-1986.**
- 38] the sanction accorded for drawl of advance A.C. Bill in APTC FORM NO. 57 by the Government. **[Art.99 of A.P.F.C. Volume –I Read with G.O.Ms.NO.102 GA (ART DESK) Dept,dt.24-2-1986.]**
- 39] Every receipt for a sum exceeding Rs.5000/- is duly stamped by the payee with a one rupee Revenue stamp under the rules **[Authority:S.R. 2(s) under T.R. 16 of A.P.Treasury Code Volume-I] and G.O.Ms.No.110, Finance(TFR I)Dept.dt.26-04-2005.**
- 40] The invoice/Bills attached to the bill should be passed for payment and with the full dated signature of the drawing officer **[Authority: C&AG'sletter No.864 Tech. /Admn. 1/687/65 dt.24-3-66**
- 41] Any addl. Funds over and above the budget Provisions sanctioned in relaxation of Treasury control orders shall require authorization from DTA for drawl of the amount **[Authority : G.O.Ms.No.207/F&P(FW.BG) Dept., dt.17-12-97.**

- 42] Endorsement of bill and payment of bills in respect of private parties must be paid by way of Demand Drafts. **[Authority: Art. 114 of APFC Vol.I & SR 44,45 of TR 30 of APTC Vol.I & Sec. C Chapter VI of APTC Vol.I] & G.O.Ms.NO. 95 F&P dept. dt. 27-3-1980.**
- 43] The repairs & replacements of motor vehicles involving Expenditure over and above Rs.2000/- Will be referred to the R.T.O and repairs are to be done from any authorised or approved agency only **[Authority: G.O.Rt.No.3117, GAD(OP II) Dept.dt.08-07-1999.**
- 44] In respect of expenditure under POL, log book entry is to be appended on the Bill, vehicle number is to be noted.45] A certificate to the effect that vehicle is receiving in good condition should be furnished. **[Authority: G.O. Ms. No. 63 Fin. 14-2-76 & G.O Ms. NO. 54, Fin. (Accts.110). Dt.14-2-79,Art.98 of Of A P Financial Code Volume-I.**
- 46] The prescribed sales tax certificate should be recorded on the invoices/bills. **[Authority: C&AG Lr. No. 864/Tech/Admn.10/687/65 dt. 24-3-1996 & SR 19 (v) of TR 16 A.P. Treasury Code Volume-I]**
- 47] A certificate to the effect that the articles or material bills, have been purchased on the tender system as prescribed in **Art. 125 of A P Financial Code Volume-I.**
- 48] A certificate to the effect that the materials and stores billed for the above, have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in **Art. 133-145 of A P Financial Code Volume I should be furnished.**
- 49] A certificate to the effect that the conditions laid down in Govt. Memo. No. 6431-D/67/1 Industries dt.8-1-68 read with G.O.Ms.No. 3233 dt. 6-4-68 regarding purchase of stores from the Small Scale Industries Sector covered by this bill have been fulfilled should be furnished **[Authority: Govt.Memo.No. 58889-D/71/Ind& Commerce dept dt. 2-2-72] and G.O. Ms.No. 181, Ind. Commerce & Power(SSl)Dept.Dt.09-04-85.**
- 50] Certificate of reasonableness of rent should be furnished. **[Authority: Inst. 7 under TR 16 Treasury Code Volume- I]**
- 51] For purchase of books and periodical a certificate to the effect that the books/ periodicals and other non-Govt. publications are clearly necessary for the discharge of official duty should be furnished.**[Authority: Rule 1 under B[1] under Item 7 of A P Financial Code Volume-II]**
- 52] A certificate to the effect that the scales of expenditure and other implications restrictions prescribed in the rules for office expenses has been observed, should be furnished **[Authority: Item, 37, Appendix 7 of A P Financial Code Volume-II]**
- 53] A certificate to the effect that the sanctioning authority has satisfied himself that the scales and conditions prescribed by the Government in respect of remuneration to examiners have been observed in each case should be

furnished **[Authority: Item 7 Appendix 15 of A P Financial Code Volume-II]**

- 54] A certificate to the effect that the M.O. commission for the issue of MO was unavoidable and was necessary in the public interest should be furnished **[Authority: Item 37[v] Appendix 7 of A P Financial Code Volume-II]**
- 55] In respect of the private pleader engaged to conduct a prosecution, a certificate to the effect that it was most inconvenient in the public interest for the public prosecutor or the police prosecuting Inspector to attend at the hearing and that the case could not in regard to the public interest be postponed should be furnished. **[Authority: Note 2 under Item 9[E] of A P Financial Code Volume-II- Appendix 15]**
- 56] A certificate to the effect that the fees paid are not in excess of the fees that the officer is drawing or countersigning the bill is authorized to pay should be attached **[Authority: Note 1, item 9[E] Appendix 15 of A P Financial Code Volume-II]**
- 57] A certificate to the effect that the individuals for whom rewards [non-recurring] have been claimed/have passed the prescribed tests and that the scale of expenditure has not exceeded should be furnished. [POLICE] **[Authority: Item 13 [F] vi [a] Appendix 15 of APFC.Vol.II & SR 19 under TR 16 of A P Treasury Code Volume-I]**
All appropriations, sanctions and budget allotments for contingent expenditure shall be lapsed by the end of the financial year **[Authority: Art. 39 of A.P.F.C.- Volume-I]**

BILLS CONTAINING FASCIMILE SIGNATURE

The contingent bills for the following items shall be allowed with facsimile signatures.

- [a] Bills issued by the Post and Telegraph Department for Telegrams and Telephone bills
- [b] Bills issued by the Municipalities, corporations for water and rent taxes
- [c] Bills issued by the AP Transco for electricity bills

REGISTER OF SPECIAL SANCTIONS:

A register showing the special sanction for recurring or non-recurring expenditure accorded by the competent authority should be maintained, posting therein the particulars of sanction, Head of Account debitale, amount sanctioned with the initials of STO/ATO. At the time of passing of bills at treasury verify the genuineness of the claim with reference to the information available with treasury to avoid double/irregular payments and pass the bills. A copy of the sanction orders should be enclosed to the bill.

CEILING LIMIT FOR PETROL:

A] Govt have issued orders to fix up to ceiling limit is 160 liters Petrol/Diesel per month to Govt vehicles as per G.O.Ms.No. 529 GAD (OP.II) Dept dt 13-9-1990

B] This was relaxed upto 250 liters per month per vehicle to the Information and Public Relation Department as per G.O. Ms.No. 251 GA (I&PR) Dept dt. 23-5-1994]