

Constitutional Binding: Article 283(2)

- 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

TR.3: Location of Moneys in Govt. Account

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



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TR.9: A Government servant may not deposit moneys withdrawn from a Government Account in a bank, except with the special permission from the Government.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



SR.7(d): A Government servant shall not keep any private money in the cash chest.

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.



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.



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.

Proper sanctioning orders shall be enclosed to the bill

(Art.3 and Art.38 of APFC Vol-I)

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.

The word only should be written at the end after the number in whole rupees

Net amount of the bill should be written in words and figures in Pass order

(Art.45 of APFC Volume-I)

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

(Art.321 and 322 of APFC Vol-I)

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



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

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

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

SR.2(h): No bill or voucher shall be signed by a clerk for head of the office. The Head of the office may delegate the powers to his subordinate 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.

When an illiterate person/ a person unable to sign his name but can put his thumb impression, in such cases payment may be made at treasury/bank only on the authentication of the impression by a person known to treasury or bank who shall not be an employee there in and shall furnish his address also.

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(k): Any amount to be recovered by the order of a court shall be deducted by the DDO

Such recoveries shall be shown in schedules in APTC form 41-C

SR.2(l): Deductions made in the bills shall be supported by proper schedules in prescribed form

SR.2(q): All cheques and bills preferred at treasury for payment can be endorsed only in favour of the specific party to whom money shall be paid.

(Art.114 of APFC. Vol-I)

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.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(FR.10)

Last pay certificate shall be attached to the bill where ever necessary.

SR.7: The bills to be drawn by a Non-Gazetted Govt. Servant as DDO should be countersigned by the competent authority

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

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.

Amend: G.O 172 14082014

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.

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.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.

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.

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)



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.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.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.

Instruction.2: If the relieved officer proceeds before the arrival of relieving officer, the specimen signatures may be attested by any drawing officer not below his rank whose specimen signature is available with the treasury.

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

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

SR.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.

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.

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.

THANK YOU

AP TREASURY CODE

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