

## CONTRIBUTORY PENSION SCHEME (NPS)

1. Introduction of Contributory Pension Scheme to Andhra Pradesh State Govt. Employees and all the posts with effect from the 1st September 2004. (G.O.Ms.No. 653 Fin.(Pen-1) dept. dt : 22-9-2004)
2. Non-Applicability of the General Provident Fund (A.P.) Rules to those are recruited on or after 1-9-2004. (G.O.Ms.No. 654 Fin. (Pen-1) dept. dt : 22-9-2004)
3. It is mandatory for all the new employees, who are recruited on or after 1-9-2004 to become members of the scheme. Each employee will pay a monthly contribution of 10% the Basic pay and D.A. from his salary of C.P.S. And a Matching contribution 10% will be made of Government.
4. The amount recovered from the Pay Bill shall be credited to the revised Head of Account 8342-117-04-001 (G.O.Ms.No. 151, Fin (Pen.1 Dept., dt : 2-7-2007.)
5. The arrears of subscription to contributory Pension Scheme (One subscription for current month and one additional for arrears of subscription).
6. The DA Arrears of the said employees should be credited to the M.H. 8009-01-101-03 CSS till to date of allotment PRAN Number.
7. The Employees who are in service before 1.9.2004 join another organization / Dept. where same rules applicable after submitting technical resignation, such employees will not come under the purview of New CPS. In other words, they would continue to remain under earlier Pension rules (Govt. Memo No. 21944/379/A2/Pen-1/2005 dt : 26-9-2005).
8. The Service Register and leave account and Pension etc., will be continued under rule 26 (2) Note-1 of APRPR1980.
9. The Basic Pay will be protected under F.R. 22 (a) (iv). The Annual Grade Increment will be after completion of one year from the date of Joining New Post.
10. The C.P.S. application Forms are to be obtained for PRAN Number from website :-  
"www.npscra.nsdل.co.in"

11. The PRAN Number should be noted in Service Register of the Employee.
12. The DA Arrears amount 90% will be paid in cash to the Employee and 10% credited to CPS - PRAN number of the employee (G.O.Ms.No. 22 Fin. (Pen-1) dept. dt : 22-1-2013).
13. The PRAN Number will be continued in the case of appointment to another post by technical resignation to earlier Post. (Govt. of India, Ministry of Finance, New Delhi, O.M. No. 11/25/2011-PR dt : 25-1-2012)
14. As per G.O.Ms.No. 62 Fin. (Pen-1) dept. date : 7-3-2014 Annexure-I :-
  - 1) The following modes are prescribed for existing the NPS in case of Govt. Employees subscribers :-
    - a) **Upon Normal Superannuation :-**
      - At least 40% of the amount will be kept for Monthly Pension Scheme.
      - Remaining 60% of amount will be refunded to the employee.
    - b) **Upon death :** 100% amount will be paid to the Nominee / Legal Heir.
    - c) **Exit from NPS before Normal Superannuation (Irrespective of cause) :-**  
(i.e., Voluntary Retirement / Compulsory / Resignation, etc.)
      - 80% of the amount will be kept for monthly pension scheme.
      - 20% of amount will be refunded to the employee.
15. If the accumulated Pension wealth on superannuation is equal to or less than Rs. 2,00,000/- (Rupees Two Lakhs only), the subscriber may withdraw the entire amount.
16. The CPS (NPS) subscription should be deducted from the salary of the employee from the date of Joining into govt., service  
(Govt. Cir.Memo : 2557/131/A2/Pen-1/2012 dt : 20-2-2013).
17. Procedure for drawal of funds in case of employees who died or Retired or Resigned before assigning a PRAN Number.  
(G.O.Ms.No. 123 Fin. (HRM-V) dept. dt : 31-7-2017)

18. Extension of benefit of “Retirement gratuity and Death Gratuity” to the State Government employees covered by CPS (NPS). On pattern applicable to employees governed by TS Revised Pension Rules 1980.  
(G.O.Ms.No. 60 Fin. (HRM-V) dept. dt : 23-5-2018.)
19. Extension of Benefits of Retirement Gratuity and Death Gratuity to the State Govt., employees covered by CPS (NPS) - Operational Guidelines.  
(Govt.Cir.Memo No. 1149/223/A2/2016 dt : 6-7-2018).
20. Procedure for drawal of funds in case of employees who died or retired or resigned before assigning PRAN Number :-  
(G.O.Ms.No. 24 Fin. (HRM-V) dept. dt : 20-3-2019)
  1. Principle amount (i.e. (Accumulated fund) MH. 8342-117-04-002
  2. Intrest :- MH. 2049-03-117-(04)-450 - Interest (charged)
21. Introduction of NPS for members of the All India Service who Joined the All India Services on or after 1-1-2004. And Pay & Accounts officer Hyderabad Appointed as State Nodal Officer at the State Capital vide G.O.Ms.No. 509 GAD (Spl-B) dept. dt : 4-9-2010 and G.O. Ms. No. 250 Fin. Dept. dt. 6-9-2012.
22. The Director of Treasuries and Accounts AP Hyderabad appointed as Nodal Officer for State Govt. Employees for all the issues relating to NPS, vide G.O.Ms. No. 28 Fin. Dept. dt. 23-8-2014.
23. Operational guide lines issued for Implementation of New Pension System - (NPS) for the following (Govt. Cir.Memo. No. 41/01/A2/Pen-1/2012 dt : 18-6-2012).
  1. State Autonomous Bodies (SABs) &
  2. Rural and Urban local Bodies such as :-
    - (a) Gram Panchayats (b) Mandal Parishad (c) Zilla Parishad (d) Municipalities
    - (e) Municipal Corporations (f) Urban Development Authorities (g) Co-op & Urban local bodies.
  3. Zilla Grandhalaya samthas 4.Agriculture Marketing Committee. 5. All the Universities in the state. 6. Including all the Institutions functioning under the Universitites.



### Family Benefits to the Legal Heirs under CPS (NPS) :

The following are family benefits to the Legal Heir / Nominee of the Govt. Servant who died while in service and who appointed on or after Introduction of C.P.S. (NPS) from 1-9-2004.

1. Compassionate Appointment
  2. Encashment of Earned leave.
  3. Payment of Insurance fund - under Group Insurance Scheme.
  4. Payment of Saving Fund Under Group Insurance Scheme.
  5. Payment Telangana Govt. Life Insurance Fund.
  6. Payment of 100% of accumulated CPS Amount.
  7. Death Gratuity under T.S. Revised Pension Rules, 1980.
- (Note : Please see last page)

### Various Forms Under CPS (NPS)

- |  |   |               |
|--|---|---------------|
| 1. For Registration  | - | Form CSRF - 1 |
| 2. Addl. Request details   | - | Annexure - 2  |
| 3. Add. Nomination details   | - | Annexure - 3  |
| 4. Subscriber Application  | - | Form - S1     |
| 5. D.D.O. Covering Letter  | - | Form - S5     |
| 6. For DDO Registration  | - | Form - N3     |
| 7. DDO Covering Letter<br>(For Subscriber Registration)              | - | Form - N6     |
| 8. DDO Covering letter<br>(For DDO Registration)                     | - | Form - N6     |
| 9. Change of Subscriber details                                      | - | -----         |
| 10. Subscriber photo & signature change                              | - | Form - S2     |
| 11. For 10th column DDO covering letter                              | - | Form - S7     |
| 12. Subscriber complaint   | - | Annexure-58   |
| 13. Withdrawal on superannuation                                     | - | Form-101-GS   |
| 14. Withdrawal on otherthan<br>Superannuation & Resignation          | - | Form-102-GP   |
| 15. Withdrawal (expired while in service)<br>by Nominee / Legal Heir | - | Form-103-GD   |

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The PFRDA has empanelled the following service providers as of now :-

1. Life Insurance Corporation of India
2. SBI Life Insurance Co.Ltd.
3. ICICI Prudential Life Insurance Co.Ltd.
4. HDFC Standard Life Insurance Co.Ltd.
5. Bajaj Allianz Life Insurance Co.Ltd.
6. Reliance Life Insurance Co.Ltd. and
7. Star Union Dai-Ichi Life Insurance Co.Ltd.

### **Abbreviations Used in Contributory Pension Scheme**

CPS	-	Contribution Pension Scheme
NPS	-	National Pension Scheme
PRAN	-	Permanent Retirement Account Number
NSDL	-	National Security Depository Limited
PFRDA	-	Provident Fund Regulatory Development Authority
CRA	-	Central Record Keeping Agency
DDO	-	Drawing & Disbursing Officer
DTA	-	Director of Treasuries & Accounts
PAO	-	Pay & Accounts Officer
DWA	-	Director of works & Accounts
NO	-	Nodal Officer
T.O.	-	Treasury Officer
TB	-	Trustee Bank
SNO	-	State Nodel Officer
AIS	-	All India Services
CSS	-	Computsory Saving Scheme
JDPPPO	-	Joint Director of Pension Payment Office
PPO	-	Pension Payment Officer
FS	-	Foreign Service
PD A/c	-	Personal Deposit Account
AGTSHyd	-	Accountant General (A&E) Telangana state, Hyderabad
GPF	-	General Provident Fund
PRN	-	Provisional Receipt Number

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- 24) Guidelines on process to be followed by subscribers and Nodal Office / POP / Aggregator for processing of Partial withdrawal - Request vide Chief General Manager, PFR & DA Cir. No. PFRDA/2018/40/Exit date : 10-1-2018.
- 25) Operational Procedures issued by the Pension Fund Regulatory and Development Authority (PFRDA) on exit and withdrawals - Adoption - Delegation of powers to the DTA vide G.O.Ms. No. 164 Fin. (HRM - V) Dept., dated : 5-10-2018.
- 26) Extension of option of Invalidation Pension and Family pension to the State Govt., Employees covered by contributory pension scheme (National Pension System) and their family member in case of premature exit due to Invalidation / Death, vide G.O. Ms. No. 58 Fin. (HRM -V) Dept., date : 11-6-2021.

As per the existing regulations of the PFRDA, the benefit mentioned in the Para (8) of the above G.O. shall be extended only after remitting to the Govt. Account the amount withdrawn from their CPS account by the employees or their family members.

It is responsible of the Pension Sanctioning Authorities / Pension Payment Authorities to see the CPS amount adjusted to Govt. Account.

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## Preparation of Bills.

1. Bill Forms
2. New Object Heads
3. Common requirements on all types of bills
4. Pay and allowances (Salaries Bills)
5. Increment bills
6. Pay fixations & A A S Bills
7. Subsistence allowance Bills
8. Additional Charge Arrangements Bills
9. Educational Fee Reimbursement Bills
10. Medical Reimbursement Bills
11. General Provident Fund Rules Bills
12. Leave Salary Bills
13. Tour Travelling Allowance Bills
14. Transfer Travelling Allowance Bills
15. Fixed Travelling Allowance Bills
16. Leave Travel Concession Bills
17. Festival Advance Bills
18. Education Advance Bills
19. House Building Advance Bills
20. Vehicle Advance Bills
21. Computer Advance Bills
22. Marriage Advance Bills
23. Pay fixation Arrear Claims Bills
24. Contingent Bills
25. Motor Cycle / Motor Car /  
Cycle Advance

1. Certificate of credit
2. Certificate of Payment
3. Wanting vouchers
4. Alteration of Memorandums (A.M)
5. Bi-weekly certificate in TBR
6. Only one TBR for one DDO
7. Reconciliation (List of payments)
8. Budget watch Register
9. Retirements watch Register
10. Audit/Inspection pending para watch  
Register
11. Number statement
12. Budget estimates
13. Certification Acceptance of  
Balances(CABs)
14. Letter of Certificate (LOC).
15. Cadre Strength Register
16. Pay Bill Register
17. SLO Register maintained in Treasury
18. Fly leaf Register maintained in Treasury

### The following items are exempted from

#### budget control:-

1. Salaries
2. Ex-gratia payments
3. Fixed travelling Allowance
4. Funeral charges
5. Service pension
6. Gratuities
7. Commutation value
8. Family pensions

Sl. No. 4 to 25 = 22 Bills.



**A.P.PENSION.CODE:**

1. The Pension Act, 1871
2. A.P. Extraordinary Pension Rules
3. A.P. R.P.R. 1951 of Ex-Hyderabad State.
4. A.P. Liberilised Pension Rules,1961
5. A.P. Govt. Servants (F.P.) Rules, 1964
6. A.P. Revised Pension Rules, 1980
7. A.P. C.P.S.(NPS) 1.9.2004

1. Civil Pensions: (Central & State Govt.)
2. Defence Pensions:(Nav.), Army, Air force)
3. Railway Pensions
4. Central Political Pensions

1. District Office Manual
2. Fundamental Rules & Pay Fixations
3. A.P. Leave Rules 1933
4. A.P. Loans & Advances, Rules
5. API Medical attendance Rules, 1972
6. AP GPF Rules, 1935
7. APTA/TTA/ITC Rules 1996
8. APPE (HRA) Rules, 1998
9. AP Foreign Service Rules  
(GO Ms No 10, Dt. 22-1-1993)
10. APSEGIS Rules, 1984
11. APSEFBF Rules, 1975
12. APRP Scales, 2010
13. AP Revised Pension Rules, 1980
14. APCS (Conduct) Rules,1964
15. A.P.C.S. (CCA) Rules, 1991
16. A.P. Ministerial Service Rules, 98
17. APS & S Service Rules, 1996
18. AP Last Grade Service Rules, 92
19. APCS (Commutation) Rules, 44
20. Work charged employee rules

**Books for Accounts:**

For Drawing &amp; Disbursing Officer

1. A.P. Treasury Code
2. A.P. Financial Code
3. A.P. Accounts Code
4. Budget Manual
5. Constitution of India
6. An Introduction to Indian Govt. A/cs. & Audit.

5. State Political Pensions
6. Land Less Agril. Pensions
7. Widow Pensions & O.A.P.
8. Physically Handicapped Pensions.

21. AP Gen. SC Rules, 1995
22. Compassionate Appointment Rules
23. Right to Information Act, 2005
24. Presidential Order, 1975  
(GO Ms No. 610, Dt. 30-12-1985)
25. The Allotment of Govt. Quarter Rules, 1975
26. APPE (Age of Superannuation) Act, 1984
27. AP Govt. Drivers S&S Rules, 2002
28. Income Tax Rules.
29. AP Govt. Life Insurance Fund Rules
30. AP Welfare Fund Rules

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**FOR BILLS PREPARATION**  
**(As per Treasury Code)**

**RESPONSIBILITIES OF DDO'S**

BILLS FORMS: As per G.O. Ms. No 97, Fin. (TFR) Dept., Dt. 3101-2002 w.e.f 1-1-2002.

* Challan Form	A.P.T.C. Form - 10
* Employees Advance Bill Form	A.P.T.C. Form 40
* Salary Bill Form	A.P.T.C. Form 47
* T.A. Bill Form	A.P.T.C. Form 52
* Abstract contingent bill (A.C. bill)	A.P.T.C. Form 57
* Fully vouched contingent bill form (D.C. bill)	A.P.T.C. Form 58
* Refund of Revenue Bill	A.P.T.C. Form 62
* Deposit repayment bill form	A.P.T.C. Form 64
* Pension Bill Form	A.P.T.C. Form 75/76
* Grants-in-aid bill form	A.P.T.C. Form 102
* Scholarships and stipends bill form	A.P.T.C. Form 103

**Example: MAJOR HEAD OF ACCOUNTS: Receipt Payments**

Name of Dept.	Receipt M.H	Payment M.H.	S.A. No
Land Revenue	0029	2029	21
Stamps & Registration	0030	2030	23
State Excise	0039	2039	25
Taxes on Sales, Trade etc.	0040	2040	27
APPSC	0041	2041	29
Police	0051	2051	-
Other Administration Services	0070	2070	-
Medical & Public Health	0210	2210	51
Civil Supplies	1456	3456	65

**Object Heads:** As per G.O.Ms. No. 664 Fin. (B.G.-I) Dept. Dt 27.10.2001 w.e.f 1-4-2002.

**Example:-** 0.10 Salaries. 011 - Pay, 012 As. 013 D.A. 0.15 - I.r. 16. H.R.A., 0.17 - M.R. 0.18 - E.E.L., 0.19 - LTC, 020 - Wages. 110 - RI - TA. 130-131-S T.C. 132-OOE. 133 - W & E, 134 - H.V.

**As per G.O.Ms. No. 1799, GAD, Dt. 7-10-1965 (U.K. Vol - VI) - P.No 757:-**

The Govt. Servant who passed A/c rest for Sub-ordinate officers - Part I & II shall be exempt from passing A/c test for "Executive Officers."

- **Reconciliation:** As per G.O.Ms. No 12, Fin. (TFR - Ii) Dept.,Dt. 13-1-2004.
- **Delegation of Financial Powers:** As per G.O.Ms. No. 148, F & P (FR), Dt. 21-10-2000.

- All bills should be presented through TBR in A.P.T.C. Form 70 in Treasury/PAC under TR 16 in Section 33 A.P.T.C. Vol I.
- Separate bill should be prepared for the expenditure debitable to each Major Head: SR 2 (e) T.R. 16 A.P.T.C. Vol-1.
- Employees payments through Banks: vide G.O.Ms. No 90, Fin (TFR) Dept., Dt. 31.01.02.
- The Govt. cheque valid up to one month from the date of issue. Vide G.O. Ms. No 873, F & P (F.W. -TFR) Dept. 24-4-2001.
- **Opening of Personal Deposit (P.D.) Accounts:** Vide G.O. Ms. No. 140, Fin. (BG) Dept. Dt. 2-6-2005, read with Govt. Memo No. 3727/149/AI/BG-1/2006, Fin. (BG-I) Dept. Dt.19-4-2006.
- Withdrawal of Funds from Deposit Account: Vide G.O.Ms. No 43, F&P (W&M). Dept. Dt.22.4.2000 (Through LOC & Cheques) (Lapsed deposit three categories i.e. A.B.C.).
- Assignment of Code to each and every employee of the Govt. Vide G.O.Ms. No 80 Fin. (IOC & IT) Dept., Dt. 19-3-2008.
- Remittance of Govt. Money - 15 days from the drawal of amount by DDO Vide G.O.Ms. No. 254, Fin (TFR. II) Dept., Dt 17-4-2004.
- Proforma - I - Reconciliation, Proforma II - Pending Audit Paras, Proforma III- Pending DC bills for AC bills Vide G.O. Ms. No 507, Fin (TFR) Dept., Dt.10.4.2002.

<b>Books</b>	<b>Mode</b>	<b>Examples</b>
1) Financial Code	In three Volumes	Under Article - 84, 239 of Vol. I
2) Treasury Code	In two volumes	Under Treasury Rules (TR-16, SR-4) of Vol. I
3) Account Code	In three volumes	Under Article 297, Local ruling 2 of Vol. I
4) Budget Manual	One volume	Under para 19.7-1
5) Constitution of India	One volume	Under Article 10
6) Indian Audit & Accounts	One volume	Under para 20.4.
7) Fundamental Rules	One volume	Under Rules (FR-9, 24.2, 26.53)
8) A.P. Revised Pension rules	One volume	Under Rules (Rule-45,46,50)
9) TA/LTC/L&A/MR/CCA/LR/GPF - do-		Under Rules

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<b>PUBLIC ACCOUNT T/MH:</b>	8009 - 01-101 GPF Regular 03, CSS 05 Class-IV
(Example)	8011 - 106 - 01, FBF
	8011 - 107 - 01 - 001, IF. 002 - SF
	8342 - 117 - 04 - 001, Employees Contribution
	8121 - 117 - 01, E.W.F.

#### **Govt. Receipts :**

- Through Challan / By book adjustment / schedules.
- Payments (Exp): Through Bills/Cheques/By book adjustment.
- Payments of Employees & Private Persons: Through Bank Accounts (ECS)/Through DDO A/c's/DDs/BCs/ Account pay.



## TREASURY AUDIT OBSERVATIONS

### DETAILS OF BILL FORMS:

(G.O.Ms. No 87 Finance (TFR) Department Dt. 31-1-2002 w.e.f. 1-4-2002

- (1) Challan Form - APTC Form 10
- (2) Employees Advance Bill form - A.P.T.C. Form 40
- (a) All Loans and Advances like FA, GPF, AP EWF, GIS, FBF, HBA, MCA, MA, CA etc. -- APTC FORM 40A shall also be used as Annexure to APTC Form 40 for GPF withdrawals.
- (b) Pay Advance / TA Advance
- (c) Advance for Medical Expenses
- (3) Salary bill form - A.P.T.C. Form 47 demand of pay and allowances for both Gaz and Non-Gaz Encashment Leave, Leave Salary, Educational concessions.
- (4) **TA Bill form A.P.T.C. Form 52**
  - (a) T.A.
  - (b) TTA
  - (c) F.T.A.
  - (d) Conveyance Allowance
  - (e) Bus Warrants
  - (f) L.T.C.
- 5) **Abstract contingent bill (A.C. bill) - A.P.T.C. Form 57**
  - a. For drawl of all types of advances by the Government Officers authorized by the Government with specific sanction for departmental purposes for which detailed bill are required to be submitted to the AG.
  - b. Drawls under T.R. 27
- 6) **Fully vouched contingent bill form -- A.P.T.C. form 58**
  - a) Over time allowances
  - b) Tiffin Charges
  - c) Medical Reimbursement
  - d) Ex-gratia/adhoc payments
  - e) Honoraria payments
  - f) ESI allowance
  - g) Wages
  - h) Office expenses
  - i) Professional and special services
  - j) Rents, rates and taxes
  - k) Publications
  - i) Advertising sales and publicity
  - m) Hospitality charges
  - n) Secret services
  - o) Materials and Supplies
  - p) Other charges - legal charges
  - q) Diet charges
  - r) Purchases of all kinds with vouchers
  - s) Monthly Honorarium to Village Servants/Anganwadi Workers / Adult Education, Extension workers etc.
  - t) Recoupment of imprest.
- 7) **A.P.T.C. Form 62**
  - a) Refund of Revenue
  - b) Refund on account of spoiled stamps
- 8) **Deposit repayment bill form -- A.P.T.C. Form 64**
  - a) Repayment of revenue deposits
  - b) Repayment of court deposits - Civil and Criminal
  - c) Repayment of earnest money deposits

- d) Repayment of other departmental deposits or Security deposits  
 e) Repayment of user charges deposits
- 9) **Pension Bill form -- A.P.T.C. form 75 / 76**  
 a) First Payment of pension  
 b) Lifetime arrears  
 c) Death relief
- 10) **Grants-in-aid bill form -- A.P.T.C. form 102**  
 a) Grants-in-aid of all kinds (obsequies charges - 310-318  
 b) Social Security - Exgratia payments  
 c) Exgratia and Relief to victims of Natural calamities  
 d) Legal aid to poor  
 e) Discretionary grants made to individuals / institutions  
 f) Adjustment of taxes /cess to local bodies such as entertainment tax, profession tax, water tax, surcharge on stamp duty, motor vehicles tax, mineral cess etc.  
 g) Consolidated pay on 300 contractual services
- 11) **Scholarships and stipends bill form -- A.P.T.C. 103**  
 For drawl of all kinds of scholarships and stipends
- 12) **Loan Bill form -- A.P.T.C. Form 108**  
 For drawl of loans sanctioned by the Government in favour of institutions and private individuals.
- 13) **Stamp discount bill form**  
 A new bill form was introduced for allowing stamps discount to the stamp vendors.

### STANDARDISATION OF OBJECT HEADS - CLASSIFICATION OF REVISED OBJECT HEAD

(As per G.O.Ms. No 664, Fin. (BGI) Dept. 27-10-01, W.E.F. 01-04-20(Cir/Memo No. 23929/A/1987/BG/2005, t. 20-9-2005 of Finance (B.G.I.) Department)

Sl.No	Detailed Head	Sub-Detailed Head
1.	010 Salaries	011 Pay 012 Other Allowances 013 D.A. 014 Sumtuary Allowances 015 I.R. 016 H.R.A. 017 Medical Reimbursement 018 Encashment of E.L. 019 L.T.C.
2.	020 Wages	000
3.	023 Over Time Allowance	000
4.	0-10 Pensionary Charges	011 Pensions 012 Gratuities
5.	050 Rewards	000
6.	110 Domestic Travel Exp.	111 TA 112 Bus Warrants 113 TA/DA to Non-official members

Sl.No	Detailed Head	Sub-Detailed Head
7.	130 Office Expenses	131 SPTC, Telegram & Telephone 132 O.O.E. 133 Water & Electricity 134 Hiring of Vehicles
8.	140 Rents, Rates and Taxes	000
9.	150 Royalty	000
10.	160 Publications	000
11.	200 Other Admn. Expenses	000
12.	210 Supplies and Materials	211 Materials and Supplies 212 Drugs and Medicines
13.	220 Arms and Ammunition	000
14.	230 Cost of ration/diet charges	000
15.	240 P.O.L.	
16.	250 Clothing and Tentage	000
17.	200 Advertising and Publicity	000
18.	270 Minor Works	271 Other Expenditure 272 Maintenance 273 Work Charges Establishment
19.	280 Professional Services	281 Pleaders Feet 282 Payments to Home Guards 283 Payments to Anganwadi Workers 284 Other Payments
20.	300 other contractual services	000
21.	310 G.I.A.	311 GIA towards Salaries 312 Other GIA 313 Per Capita Grants 314 Seigniorage Grant 315 EFC Grants
22.	320 Contributions	000
23.	330 Subsidies	000
24.	340 Scholarships and Stipends	000
25.	410 Secret Service Expenditure	000
26.	420 Lumpsum provision	000
27.	430 Suspense	000
28.	450 Interests	000
29.	460 Shares of Taxes/Duties	000
30.	500 Other Charges	501 Compensation 502 Transport Facilities. Other Expenditure
31.	510 Motor Vehicles	000
32.	520 Machinery and Equipment	521 Purchases 522 Tools and Plant 523 Deduct Receipts and Recoveries



Sl.No	Detailed Head	Sub-Detailed Head
33.	530 Major works towards Maintenance	000
34.	540 Investments	000
35.	550 Loans and Advances	000
36.	560 Repayments of Borrowings	000
37.	600 Other Capital Expenditure	000
38.	610 Depreciation	000
39.	620 Reserves	000
40.	630 Inter Account transfers	000
41.	640 Write-off and loses	000
42.	700 Deduct recoveries	000

### Observation of Treasury Rules in preparation of bills:

1. The bill should be signed by the DDO with dated signature  
(Authority SR 1 OF TR 16 of AP Treasury Code Vol-I)
2. The correct classification up to 7 per head of account i.e. Major head, sub Major Head, Minor head, sub minor head, group head, detailed head, sub detailed head are to be noted on the bill (Authority: SR 2 (a) of TR 16 A.P, Treasury Code Vol-I).
3. Information about the nature / period of claim should be noted in the bill  
(Authority SR 2 (a) of TR I A.P. Treasury Code Vol. I).
4. The bill is to be preferred in printed / computerize and in the revised APTC forms which relevant Certificate should be recorded at the appropriate place, but not in a separate sheet.  
(Authority: SR 2 (b) of TR 16 A.P. Treasury Code Vol-I).
5. Carbon copy of the bill / voucher should not be admired.  
(Authority : SR 2 (b) of TR 16 A.P. Treasury Code Volume - I).
6. The bill should contain the office seal of the department affixed on the left side top corner  
(Authority: SR 2 (6) of TR 16 A.P. Treasury Code Vol-I).
7. The bill should contain protective endorsement in red ink, be written vertically beside the classification on the bill (Authority: SR 2 (c) of TR 16 of A.P. TC Vol. I).
8. Newt amount payable should be expressed correctly in words and figures.  
(Authority: Art 45 of AP Financial Code Volume-I).
9. The word 'only' should be written at the end.  
(Authority: SR 2(c) of TR 16 A.P. Treasury Code Vol.I)
10. The bill should contain discharge endorsement and pass order in figures and words duly rounding off the amount to the nearest rupee. (Art 45 of AP FC Volume-I).
11. The alteration - / corrections and erasures should be attested with full signature of the DDO  
(Authority: SR 2(d) of TR 16 A.P. Treasury Code Vol-I).

12. The expenditure to be booked under plan or non-plan should be indicated  
(Authority : SR 2(e) of TR 16 of A.P, Treasury Code Vol-I).
13. The specimen signature of the DDO should tally with the specimen signature available with Treasury (Authority: Inst.1 and 2 of TR 29 A.P. TC Vol-I).
14. The specimen signature of DDO duly attested should be obtained in triplicate and preserve one copy with the Bill passing Accountant, another copy with the Sub Treasury Officer and third copy with the ATO/DD for verification of the specimen Signature of the DDO. To that effect a rubber stamp should be affixed on the bill under authentication by the STO.  
(Authority: SR 2 (h) of TR 16 A.P, TC Vol-I).
15. The claim should be covered under proper sanction by the competent authority, wherever required. (Authority: Art 3 (a) and 38 of AP FC Vol-I & r/w SR 2(a) of TR 16 A.P, TC Vol-I).
16. Sufficient funds are to be provided in the current financial year / re-appropriation from the Competent Authority (Authority: (Art 3(b) and 38 of AP FC Volume - I).
17. Ink signed copy of the orders for sanction of expenditure issued by the competent authority is to be enclosed in original to the bill (stencil or facsimile signatures are not permissible)  
(Authority: Art 45 of AP Financial Code Vol-I and Govt. Memo. No. 20721-A/434/IFR-i. dt. 25-08-2004 of fin (TFRI) Dept communicated by the DTA, AP, Hyderabad Memo No. M1/16084/04, dt. 31.08.2004).
18. The sanction order is for a specified budget financial year, then the claim should be preferred within that financial year otherwise it will be lapsed by 31st March of that financial year. The budget memoranda should be noted on the bill in the space provided for it. (Authority: Art 50 of AP Financial Code Volume-I).
19. The bills to be drawn by a Non-Gazetted Govt. Servant should be got countersigned by the competent authority. (Authority: SR-7. T.R.16 A.P.C Volume-I).
20. Totals in the bill should be correct (Arithmetical accuracy).
21. All bills should be presented through TBR in A.P.T.C. Form 70. No bill should be received treasury without entry in TBR. (T.R. 16 Ins. 33 A.P.T.C. Vol-I).
22. If an objection raised by the Treasury, the cancelled bill should be enclosed to the present bill along with reply against the objection raised by the Treasury. (Authority: DTA's (L.D.is No. 1727774/TM-IIC/64 Dated: 28-10-74).
23. The claim is not admissible before the expiry of the month in respect of Pay and Allowances (Authority: Art 72 of AP Financial Code Volume-I).
24. A Treasury Officer shall not honor a claim, which he considers to be disputable; he shall refuse the claim and refer it to AG. A Treasury Officer should not under take on behalf of the claimant any correspondence with any authority in regard to a claim, which consider being disputable. (Authority: TR 18 of AP Volume-I).
25. A Govt. Servant shall not place any Private money in a cash chest for keeping the Money received in his Official capacity, as such the money found to be in excess should be credited to Govt. Account (Authority: S.R. 7 (d) T.R.10 A.P.T.C. Vol-I).



26. Not to utilize, the private money to Government purposes as per Art. 3 and 38 of A.P. Financial Code volume-I, precludes the use of personal / private money for Government / public purpose. Hence the question of reimbursement does in terms of Chapters I and IV of A.P.F.C. Volume I such bills claiming the amount should be Dishonored (Authority: Govt. Memo No. 1109/44/TFR/A2/91-2 dt. 30.3.91 of F&P F.W.T.F.R) Dept.)
27. The above restriction is exempted for payment of Telephone, postage bills subject to the condition that 'paid receipts' have to be enclosed to the bill duly noting that they were paid by the DDO, on that undertaking given by the DDO the Bills can be passed for payment only by means of Cheque/Demand draft only (Memo. No 2326/B/35/AI/Admn. I/98 of F&P (Fin Wing Admn. I). Dept. Dt. 19-3-98).
28. Separate bill should be prepared for the expenditure debit to each Major head.  
(Authority: S.R. 2 (e) T.R. 16 A.P. Treasury Code. Vol. I)
29. Cello tape should be affixed by the DDO both on words and figures indicating amount of bill to avoid to interpolation of amounts.
30. The Treasury Officer should also affix the cello-phone tape on the pass order both on words and figures.

### PAY AND ALLOWANCES

1. The claim is not admissible before expiry of month except in exceptional cases (Authority: Art 72 of AP Financial Code Volume-I)
2. All enclosures to the Pay Bill should be in ink. signed by the competent authority.
3. Indication as to whether the posts is/are permanent or temporary. If temporary the G.O. No. and date in which the posts were last sanctioned is to be noted (Authority: SR 7 of TR 16 of AP Treasury Code Vol-I).
4. Declaration from the controlling officer in respect of temporary establishment beyond the period of sanction is to be enclosed.  
(This is applicable for a period of three months after expiry of last sanction)
  - a) When the staff is for a specified period this will not arise.
  - b) When the scheme is continuous one and the original sanction is given at least for a period of one year, the certificate is acceptable.  
(Authority: G.O.Ms. No 163, Fin. (Accts.) Dept. Dt. 25-6-73 and G.O.Ms. No 268 Finance (Accts) Dept. Dt. 05-11-1973).
5. Separate claims have to be preferred in respect of AIS officers duly noting the same on the right side top of the bill with red ink as "AIS BILL". If any change in the gross of the bill it should be supported by pay slips in original issued by the PAO Hyderabad when the claim is either preferred for the first time or an increase in pay is noticed and other recovery schedules.
6. Separate bills for permanent and temporary establishment and separate bills for Plan and Non Plan shall be presented (Authority: SR 7 of TR 16 A.P.T.C. Vol. I).



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7. Correct schedules in respect of all deductions like GPF, Class IV GPF, CSS APGLI, PT, GIS, CPS all loans and advances, Interest on loans except FA, Sp. FA & EA, interest on loans, IT etc. are to be enclosed in Prescribed forma in triplicate duly signed by the DDO separately. Employee I.D. Number should be noted in all employees related claims and all schedules invariably. (Authority: SR 2 (1) of TR 16) and (Rule 10 of GPF Rules and Govt. Act No. 87789/B/Dt. 21-5-68) A.P. Treasury Code Volume-I).
  8. Total deductions should be tallied with reference to schedules.  
(Authority: SR 2I) of TR 16 A.P. Treasury Code Volume-I).
  9. The Accountant concerned is totally responsible for Arithmetical accuracy of the bill.  
(Authority: SR 7 of TR 16 A.P. Treasury Code Volume-I).
  10. Certificate for the drawl of HRA and other compensatory allowances should be furnished.  
(Authority: Note 2 of SR 4 under FR 44)
  11. If, the bill relates to leave salary, the period of leave, nature of leave should be noted in the bill duly supported by leave sanction orders issued by the competent authority. The leave already availed and balance of leave at their ..... to leave proceedings (Authority: G.O.Ms. No. 384 F & P (FW TR.I) Dept. Dt. 05-11-1977).
  12. Number of posts in each category / designation / scale of pay and pay drawn by the Individual to be tallied with reference to entries in fly leaves besides maintaining SLP Register for observation of cadre strength.  
(Authority: Article 72 of AP Financial Code Volume-I).
  13. Officer is to be noted on the top of the bill in the Red Ink, TBR No. and Date should be noted at appropriate Column and also indicate Plan and Non Plan on the bill (Authority: S.R. 7 T.R. 16 A.P. Treasury Code Vol-I).
  14. Sanction of continuance of Temporary Post with the period should be noted in the bill (Authority: S.R. 7 T.R. 16 A.P. Treasury Code Vol-I).
  15. List should be furnished in respect of the persons whose names have been omitted in the pay bill with reasons. (S.R.9 T.R. 16 of APTC Vol.I).
  16. The claim in respect of each item under Pay. D.A., H.R.A., CCA etc. in the bill shall be rounded off to the nearest rupee. (Authority: S.R. 2 (g) T.R. 16 of TC Volume-I and Art 321 and 322 of A.P.F.C. Volume-I).
  17. A Certificate to the effect that the Income Tax has been recovered from the employees who comes under the purview shall be appended in the pay bill for the month of 'February payable in March.'
  18. A certificate to the effect that the APEWF Contribution @ 20/- from all cadres shall be deducted in the March Salary bill payable on April may be appended. (Note under Art. 325 of A.P. Financial Code Volume-I).
  19. A certificate to the effect that the Permanent Advance Acknowledgement has been sent to the A.G.A.P. Hyderabad shall be appended in the salary bill of April payable in May.
  20. A certificate to the effect that the service verification as on 31st March of all employees have been made in the SRs shall be appended in the salary bill for May (payable in June).  
(Authority: Note under Art 325 of A.P. Financial Code Volume-I).

21. In the Pay bill for the month of December, recovery of Flag Day fund @ 20/- from NGO and @ Rs 50/- from Gazetted Officers may be effected. This should be shown in the salary bill form in Non Govt. deductions column. (Authority: G.O. Ms. No. 299 Home (Gen. C) Dept dt. 18-12-2007).
22. The certificate prescribed G.O.Ms. No 163 Finance (Accounts) Dept. Dt 25-6-73 and G.O. Ms. No 67, F & P, Dt. 16-2-76 in respect of Temporary Estt. Continued beyond the sanction period should be enclosed to the pay bill.
23. The entries in respect of all kinds of bills should be noted in the flyleaf Register and cadre strength particulars with regard to Duty pay leave salary, subsistence allowance and vacancy particulars should be noted in the S.L.O. Register along with token number and date.
24. In respect of claim of fresh appointments the relevant order of the selection authority, Government and appointment authority should be obtained.
25. In case of salary bill of a newly recruited employee, a certificate to be appended to the effect that the Physical fitness certificate has been obtained and filed in the DDOs office.
26. In case of 1st pay bill of a newly recruited employee an amount of Rs. 50/- is to be recovered towards APEWF subscription compulsorily.  
Authority: G.O.Ms No. 68 Dt. 24-4-1992)
27. In case of first salary bill of a new employee, a certificate to the effect that the appointment was made in accordance with the provisions contained in Section 4 of Act 2 of 1994 issued by the appointing authority only. Otherwise the pay bill shall be returned by the treasury officer. The Pay bill should be preferred in duplicate by the DDO. Original should be passed and the duplicate should be retained in the treasury, making an entry the separate register maintained for this purpose (Authority: GO. Ms. No. 68 F & P, FW PC-I Dept. Dt. 24-4-92 and Memo No. P2/28950/6 Dt. 18-10-96 of DTA AP Hyderabad).
28. Original LPC should be insisted for 1st drawl of salary bill of the transferred employee duly noting the date of joining of the individuals in the post under proper attestation of the DDO who presents the pay bill (TR.23 of APTC Vol. I).
29. In respect of transferred employee the minimum pay with usual allowances attached to the post has to be claimed for first 3 months without LPC.
30. In respect of GIS claims, subscription shall be recovered from the employee Irrespective of his being on duty, leave or suspension.
31. No interest on arrears of subscription due, shall be levied, if the non-recovery is due to delayed payment of salary.
32. If an employee is on EOL during which no salary is payable, his subscription for the month for which no payment of salary is made to him, shall be recovered with interest admissible under the scheme is not more than 3 installments from his salary for the months following the month in which he resumes duty after leave. If an employee dies while on EOL, the subscription due from his shall be recovered with interest from his family under the scheme.
33. All Pay bills and employee related claims are to be generated from the HRMs package only.



## CERTIFICATES TO BE APPENDED ON ALL TYPES OF BILLS

### REGULAR PAY BILLS:

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that the salaries of the following persons are not being drawn in this bill (reasons may be specified).
- 3) Certified that the Flag Day fund has been recovered in the month of December Pay bill from all staff members are sent to concerned Authorities by Demand Draft in favour of Director, Sainik Welfare, Hyderabad with D.D. No \_\_\_\_\_ Dt. \_\_\_\_\_
- 4) Certified that the Income Tax has been recovered has been recovered from the employees Who comes under I.T. Purview (For February Salary Payable on March ) (Art. 86 of APFC Volume I).
- 5) Certified that the annual incomes of the staff members for whom Salary is drawn in their bill does not comes under the purview of Income Tax (For February salary bill payable in March for employees who does not comes under I.T. Purview).
- 6) Certified that the A.P.E.W. Fund Subscription @ Rs. 20/- has been recovered from all staff members (for March salary payable in April (G.O. Ms. No 85 Dt. 10.04.2006).
- 7) Certified that the Permanent Advance Acknowledgement was Sent to A.G.A.P. Hyderabad on \_\_\_\_\_ (for April Salary payable in May (G.O.Ms.No 63 Finance dt. 14-02-1976).
- 8) Certified that the Service Verification Particulars as on 31st March of All Staff members have been made in the S.R. of the individuals (For May Salary payable in June) (Art. 325 of APFC Vol. I).
- 9) Certified that the Physical Fitness Certificates of the individual has been obtained and filed in this office (For First Appointment Salary B (III) FR. 10.
- 10) Certified that this appointment has been made in accordance with the Provisions Contained in Section 4 of Act 2 of 1994 (For First Appointment Salary Bill).
- 11) Certified that necessary entries have been made in the S.R.s of the individuals.  
(For all increments bills, pay fixation bills. Arrear bills, Leave Salary bill, Surrender Leave, Part Final G.P.F. with drawl bill, EEL at the time of retirement, FBF/GIS bills, HBA, MCA, MA, Motor Car and Computer Advance Bills).
- 12) Certified that no senior person is overlooked in the panel appointing him to the Automatic Advancement Scheme (For pay fixation bill relating to Automatic Advancement Scheme).
- 13) Certified that if the claim preferred in this bill is found to be excess at a faster date, the entire amount will be recovered from the individual and remitted to the Government Account (For all pay fixation bills and all arrear bills).
- 14) Certified that the enhanced D.A. has been claimed as per G.O. Dt. No \_\_\_\_\_



- 15) Certified that the H.R.A. has been claimed as per G.O.Ms. No. \_\_\_\_\_
- 16) Certified that the employee who was suspended and claimed subsistence allowance in this bill has furnished required certificates as per FR 53 (2) (for Subsistence allowance bill).
- 17) Certified that who was suspended has submitted a certificate stating that he/she is not engaged any employment/business/profession for the amount claimed in this bill (for subsistence allowance bills).
- 18) Certified that necessary proposals have already been submitted to the Higher Authorities for continuation of temporary posts for further Period (for Temporary Establishment bills preferred beyond the Sanctioned period up to 3 months from the date of lapse sanction) (G.O.Ms. No 268 Dt. 05.11.1973 r/w G.O. Ms. No 67 Finance Dt. 16-02-1976).
- 19) Certified that the pension proposals of the persons who are going to be retired within six months have been already been sent to AG/LF (January Salary bills and June Salary bill) (Cir. Memo No. 459/84/PSC/09 of Finance (PSG) Department.
- 20) Certified that the Reconciliation of both receipts and expenditure was Completed upto \_\_\_\_\_ (for pay bills every month) (G.O.Ms. No. 507 Dt 10-04-2002).

#### **ADDITIONAL CHARGE ARRANGEMENT BILLS**

- 1) Certified that the amount has been drawn and paid previously.
- 2) Certified that there are no persons in approved panel awaiting for Promotion (FR. 49).

#### **EDUCATION REIMBURSEMENT BILLS**

- 1) Certified hat this amount has not been drawn and paid previously.
- 2) Certified that the spouse of the Government Servant for whom Education Reimbursement is claimed in this bill is not a Government/Quasi Govt./Aided./other Government employee (if Spouse employee obtain Non drawl Certification from the Sanctioning Authority under who's the spouse is employed)
- 3) Certified that the spouse is not a Gazetted Government Servant.
- 4) Certified that the children of the Govt. servant who claimed in this bill have been promoted to the next higher class.

#### **MEDICAL REIMBURSEMENT BILLS**

- 1) Certified that this amount has been drawn and paid previously.
- 2) Certified that the Spouse of the Govt. Employee is not a Govt./Quasi Govt./Aided/Other Government employees (if employee, obtain non-Drawl certificate from the DDO in which the spouse is working)
- 3) Certified that the Parents of the Govt. employee are not State Govt./Central Govt./Other Govt. Pensioners (if claim relates to parents of the Govt. employee).
- 4) Certified that necessary entries have been made in the S.Rs of the individual.
- 5) Certified that the claim is received in this office within time, but delay due to administrative reasons (in respect of delayed claims).

- 6) Certified that the Parents of the claimant have no property or income of their own and they are wholly dependent on the claimant (Rule 7 (b) (ii) of APIMA Rules).

**GPS BILLS**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that necessary entries have been made in the S.Rs of the individual (In respect of Part Final with draws).
- 3) Certified that this is first! Part final with drawl during the current Financial Year on respect of Part Final with draws)

**LEAVE SALARY BILLS**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that necessary entries have been made in the S.Rs of the individual.
- 3) Certified that the individual has not undertaken any employment for the period of leave sanctioned and claimed in this bill.
- 4) Certified that the individuals is having less than two surviving children (for Maternity Level / Abortion Leave bills).
- 5) Certified that the Conditions imposed in SR.4 and FR44 are fulfilled in respect of HRA and CCA.
- 6) Certified that the individual is having \_\_\_\_\_ number of days EL/HPL at his credit after sanctioning the present leave (G.O.Ms. No. 364 F & P Dt 05-11-1977).
- 7) Certified that the individual would have been continued in the same Post, but for his going on leave.

**SURRENDER LEAVE BILLS**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that necessary entries have been made in the S.R. of the individual.
- 3) Certified that the individuals are not availed this concession during this current Financial Year.
- 4) Certified that the individuals are not availed this concession during the Previous financial year and current financial year (For 30 days Surrender bill).

**TOUR T.A. BILLS (BY THE INDIVIDUAL)**

**Note:** Obtain signature of the individual at the place provided on the back side of the Inner Sheet of TA Bill form. Certified that I have performed the journey in TRAIN/APSRTC Bus only).



**TOUR T.A. BILLS (BY THE DDO / CONTROLLING OFFICER)**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that his claim was preferred in time by the claimant, but the delay is due to administrative reasons. (Art.54 of APFC Vol.I)
- 3) Certified that the T.A. advance taken by the individual was adjusted in this bill & No. TA advance is pending for recovery.
- 4) Certified that the individual has not been provided with free boarding & Lodging
- 5) Certified that the individual has not been provided with Govt. conveyance
- 6) Certified that I have satisfied myself about the necessity, frequency and duration of journeys and halts claimed in this bill.
- 7) Certified that I have personally satisfied that the Government employee have performed their journey by TRAIN/APSRTC Bus only.

**TOUR T.A. BILLS (BY THE INDIVIDUAL)**

- 1) I Certify that myself and members of my family and personal servants have actually travelled.
- 2) I Certify that personal effects were actually transported by road and spend a sum of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) towards their freight and the Claim is limited to the amount that would be eligible had the maximum number of Kgs of Personal effects, been taken by goods train at the rate of Rs \_\_\_\_\_ per Kg.
- 3) I Certify that the claim made for the family members of my family is in respect of those who are actually needing with me at the time of transfer and they are wholly, dependant on me.
- 4) I Certify that the Personal effects including conveyance transported as claimed in this bill were actually under my possession at the time of receipt of orders of transfer.
- 5) I Certify that my self and members of my family and personal servants actually travelled by road for which bus fare or mileage allowance is claimed in this bill for road journeys.

**TRANSFER T.A. BILLS (BY THE DDO /CONTROLLING OFFICER)**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that I have satisfied myself about the distance and rates claimed in this bill (Rule 94).
- 3) Certified that this claim was preferred in time by the claimant, but the delay is due to administrative reasons. (Art 54 of APFC Vol. I).
- 4) Certified that the individual did not avail any kind of leave exceeding 4 months (Rule 68 (1)).



**FIXED T.A. BILLS L.S. (F.T.A. BILLS) (BY THE CLAIMANT)**

- 1) Certified that I have travelled the required number of days and submit the journals to the controlling officer for the previous month on Dt. \_\_\_\_\_ (Nos later than 10th of month succeeding to which it relates),
- 2) Certified that I have used / not used the Government vehicle \_\_\_\_\_ (No of days) for the tour performed for the previous month (Rule 15).

**FIXED T.A. BILLS (F.T.A, BILLS) (BY THE DDO/CONTROLLING OFFICER)**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that I have obtained the four journals and satisfied myself the previous month made the requisite tour and the journals were retained in this office for audit purpose.

**L.T.C. BILLS (BY THE CLAIMANT)**

- 1) Certified that the block period of \_\_\_\_\_ and not submitted any claim so far for L.T.C. in respect of persons for which L.T.C is claimed in this bill.
- 2) Certified that the L.T.C. Advance already taken has been fully adjusted in this bill.
- 3) Certified that the persons for whose journey the claim is preferred to this bill have performed the journeys from \_\_\_\_\_ to \_\_\_\_\_
- 4) Certified that my husband / wife is not a Govt. employee (If employed furnish a certificate from the Sanctioning Authority to whose office he / she is working containing that he / she has not availed this concession for the block period \_\_\_\_\_)
- 5) Certified that the family members for which claim has been made in this bill are wholly dependent on me.
- 6) Certified that the claim is preferred within 30 days of the case of completion of journey.
- 7) Certified that I have performed the journey along with my family members in Train / APSRTC Bus only)

**L.T.C. BILLS (BY THE CONTROLLING OFFICER)**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that the claim was preferred in time by the claimant and that the delay in presentation at the treasury is due to administrative reasons.
- 3) Certified that necessary entries have been made in the S.R. of the individual.
- 4) Certified hat apart from normal of check. I have verified the claim after obtaining all the required details, as to the actual travel correctness of number of family members, distance travelled, fares and mileage claimed and I am satisfied that the claim is in order.
- 5) Certified that the individual has completed 6 years of Service (for first time LIC bill).
- 6) Certified that I have personally satisfied that the Government employees along with family members have performed their journey by TRAIN/APSRTC Bus only.

**LOANS AND ADVANCE BILLS:**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that necessary entries have been made in the S.R. of the individual (except( FA/AFA/FA/APEWF bills).
- 3) Certified that the Spouse of the Govt. Employee is not a Govt. / Quasi. Govt. / Aided / Other Government employee (if employees, obtain non-Drawl certificates from the DDO in which the spouse is working).
- 4) Certified that no previous advance is outstanding for recovery.
- 5) Certified that this is first Festival advances for the current financial year (For F.A. Bills).
- 6) Certified that the Govt. employees have furnished a declaration that they are not having more than two children (Education Advance and Marriage Advance bills).
- 7) Certified that this individual has completed required service as specified in the rules (for all loans and advances bills).
- 8) Certified that the marriage was already performed but applied before Marriage (Marriage Advance Bill) 6 (b) of G.O.Ms. No. 90 dt. 26-3-1970.
- 9) A Certificate to the effect that this personal security bond in Form II is obtained and retained in this office (by the DDO) (For Marriage Advance bills).
- 10) Certified that the Father / Mother of Govt. Servant are not Government Employees (Self Marriage Advance bills).
- 11) Certified that the Loanee has not been sanctioned any other Conveyance advance during the preceding 5 years (Motor Cycle / Motor car/ Cycle advance bills)
- 12) Certified that the agreements and security bonds have been obtained and retained in the office (For Loans and Advances Bills).
- 13) Certified that the Government Servant has not been sanctioned any kind of HBA previously (HBA Advance Bills).

**ARREAR CLAIMS:**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that necessary entries have been made in the S.R. of the individual.
- 3) Certified that the Claim was preferred by the individual within the time, but delay in presentation of claim at Treasury is administrative reasons only. And also certified that no negligence, or carelessness on the part of the claimant.
- 4) Certified that the claim has been checked / verified with reference to the corroborated records available in this office.
- 5) Certified that the note of arrears have been made in the office copy of the pay bills of the individual under proper attestation. (SR 14 Under TR 16 of APTC Vol. I).



**020 WAGES BILLS:**

- 1) Certified that the amount has not been drawn and paid previously.
- 2) Certified that the individuals is working as \_\_\_\_\_ Since \_\_\_\_\_
- 3) Certified that the monetary limits have not been exceeded.
- 4) Certified that all the contingent employees whose wages have been claimed in this bill are actually supported on or before 25-11-1993.
- 5) Certified that all the Contingent employees whose pay is changed in this bill were actually utilized in Government Service during the Period concerned. (SR 20 under TR 16 of APTC Vol-I).

**TELEPHONE BILLS:**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that all telephone cells included in the telephone bills are Official only.
- 3) Certified that the Ceiling Limits Prescribed by the Government from time to time are not exceeded.
- 4) Certified that the previous bill drawn for the said purpose is paid and obtained receipt.

**HIRING OF VEHICLE BILLS:**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that while procuring the vehicle on hired basis, procedure laid down in Ari. 125 of A.P.F.C. Volume I was followed.
- 3) Certified that all vehicles claimed in this bill are under TAXI Quota.
- 4) Certified that the Pollution Certificate / insurance Policy / Fitness Certificates / Driver Licene are in force for the vehicles claimed in this Bill.
- 5) Certified that the vehicles are solely used for Official purposes only.
- 6) Certified that the payment has been made to the Owner of the Taxi only.
- 7) Certified that the Ceiling Limits prescribed in the G.Os are not exceeded.

**CONTINGENT BILLS**

- 1) Certified that this amount has not been drawn and paid previously.
- 2) Certified that Stock has been received in good condition and entered at Page No. \_\_\_\_\_ in the Stock Register under proper attestation.
- 3) Certified that the scales of expenditure and other implications restrictions prescribed in the rules for office expenses has been observed.
- 4) Certified that the vouchers below Rs.1,000/- have been cancelled and retained in this office for audit purpose.
- 5) Certified that the entry has been made in this LOG BOOK at Page No \_\_\_\_\_ of \_\_\_\_\_ (Vehicle Number) under proper attestation (For PETROL / BILLS).



- 6) Certified that the ceiling limit for consumption of Oil, for the vehicle No. \_\_\_\_\_ has not been exceeded (OIL BILLS).
- 7) Certified that the amounts drawn previously for the said purpose was paid to the respective parties, obtain required receipts and filed in this office for audit purpose.
- 8) Certified that the Ceiling Limit for repairs to the typewriters has not been exceeded (For Repairs to Type Writers).
- 9) Certified that the nature of expenditure in this bill has been issued within the financial powers delegated by the Government / Competent authority (for all contingent bills).
- 10) Certified that the Articles / Material bills have been purchased on the tender system as prescribed in Art, 125 of A.P.F.C. Vol - I).  
(For all purchase of stores bills).
- 11) Certified that the materials and stores billed have been brought on the respective inventories and materials and stores are being duly accounted for and verified in the manner laid down in Art. 133-145 of A.P.F.C. Vol-I (for all purchases of stores bills).
- 12) Certified that the Book / Periodicals and other Non-Govt. publications are clearly necessary for the discharge of official duty (for purchase of books and periodicals bills) (Rule 13 (1) under item 7 of APFC Vol. I).
- 13) Certified that the rents drawn in the previous bill has been paid to the concerned party, obtained receipt and retained in this office for record purpose (For Rent Bill).
- 14) Certified that the Govt. Office placed is in private building on rent basis and the building is insured (for Rent bill).
- 15) Certified that the rent claimed in this bill are reasonable which was issued by the EE R & B and accord Administrative Sanctioned by the Competent Authority. (For Rent bill).
- 16) Certified that no portion of the building is let out or used for residential purpose (for rent bills).
- 17) Certified that the repairs and parts purchased for motor vehicles are entered in Form-B Register (for Motor Vehicles repair Bills).
- 18) Certified that the repairs / replacement charges have been got scrutinized by the transport authorities concerned (for vehicle repairs / spare bills).
- 19) Certified that all contingent vouchers with Serial Number, date has been entered in the contingent register (for all Content Bills).
- 20) Certified that the quantitative and monetary limits have not been exceeded (for all Contingent bills).
- 21) Certified that the attendance for payment of scholarships for the students claimed in this bill for the period specified in the proceedings has been obtained and (retained in this office for audit purpose (for Scholarship bills).
- 22) Certified that the names of the colleges have been inducted in the first approved by the Government for payment of scholarships for the current financial year. (for Scholarship bills).

- 23) Certified that the attendance of the contractual employees for the period claimed in this bills have been obtained and retained in this office for audit purpose. (for Contractual payment bills - 300 Head).
- 24) Certified that the attendance of the employees for whom the Honorarium was claimed in this bill has been obtained and retained in this office for audit purpose. (for payment of honorarium bills).
- 25) Certified that this amount was initially paid by the DDO/individual to meet the urgency (for the contingent amount bills credited to the DDO Account/individual).
- 26) Certified that the consumption of water for office purposes only (for water tax bills).
- 27) Certified that non-tax limits delegated as per respective orders of the Government are not exceeded (all purchase bills).
- 28) Certified that the purchase of stores from the small scale industries sector claimed in this bill have been fulfilled the instructions issued by the Government from time to time (all purchase bills).
- 29) Certified that the sanctioning authority has satisfied himself that the scales & conditions prescribed by the Government from time to time (for remuneration to the examiner bills).
- 30) Certified that the condition laid down in Govt. Memo No. 6451/d/67-1, Industries Dt. 08-01-1968, G.Os. Ms. No. 323 dt. 06-04-1968, have been fulfilled. (For all purchase bills).
- 31) Certified that a Note of repayment has been recorded against original entry. (Repayment of lapsed deposit bills) (SR 31 of TR 16 of APTC Vol. I).
- 32) Certified that the restrictions prescribed in regard to time limits have not been contravened. (Refund of Revenue Deposit Bills). (Art 35 of APFC Vol. I).

#### **CERTIFICATE ON NEW T.B.R BY THE DDO**

- \* Certified that all the bills presented through the previous T.B.R. either passed or returned have been properly accounted for Treasury Bill Register has been closed and kept in my personal custody.

Signature of the D.D.O.



**వివిధ సందర్భాలలో 2015 సవరించిన వేతన స్కేళ్లలో రాష్ట్ర ప్రభుత్వ ఉద్యోగ వేతన నిర్ధారణలు**

**1. సాధారణ పరిస్థితుల్లో :**

తేది	ప్రస్తుత స్కేలు	పొందిన వేతనం	2015 సవరించిన వేతన స్కేలు	నిర్ధారించిన వేతనం
1-7-2013న	రూ 14,850	16,600	28940-	35,120
బేసిక్ పే	39540	78910		
డి.ఎ 63.344 శాతం		10,515		
43 శాతం ఫిట్మెంట్ బెనిఫిట్		7,138		
మొత్తం		34,253		
2015 సవరించిన వేతన స్కేళ్లలో మరుసటి స్టేజీ				35,120
1.7.2013 తర్వాత గల ఇంక్రిమెంటు కలుపుకొని				36,070
తదుపరి ఇంక్రిమెంటు కలుపుకొని				37,100

**2. 1-7-2013వ అసాధారణ సెలవులో ఉన్న సందర్భంలో ప్రస్తుత స్కేలు రూ 9460-27700**

1-7-2013న మూల వేతనం	రూ 10,900
డి.ఎ. 63.344 శాతం	రూ. 6,904
43 శాతం ఫిట్మెంట్ ప్రయోజనం	రూ. 4,887
మొత్తం	32,491
2015 సవరించిన వేతన స్కేలు	రూ 18,400-55410
మరుసటి స్టేజీ	రూ 23,100
నోట్: 2-6-2014 తరువాత డ్యూటీలో చేరినచో ఆ తేది నుండి లేక 2-6-2014కు ముందే డ్యూటీలో చేరినచో 2-6-2014 నుండి ఆర్థిక ప్రయోజనం లభిస్తుంది.	

**3. 1-7-2013న సస్పెన్షన్లో యున్నచో, సస్పెన్షన్ తేదికి ముందున్న వేతనంపై, పైన తెలిపిన విధంగా 2015 సవరించిన వేతన స్కేళ్లలో వేతన నిర్ధారణ చేసి 2-6-2014 తరువాత సస్పెన్షన్ నుండి విడుదలై డ్యూటీలో చేరినచో ఆ తేది నుండి, లేక 2-6-2014కి ముందే డ్యూటీలో చేరినచో 2-6-2014 నుండి ఆర్థిక ప్రయోజనం లభిస్తుంది. అయితే సస్పెన్షన్ కాలంలో జీవన భృతి పాత స్కేలులో సస్పెన్షన్ తేదికి ముందున్న వేతనం ఆధారంగానే చెల్లిస్తారు.**

**4. 1-7-2013 నాటికి ఇంక్రిమెంటుల కోత అమలులో యున్న సందర్భంలో 2015 వేతన స్కేళ్లలో వేతన నిర్ధారణ**

కోత కారణంగా 1-8-2012, 1-8-2013 నాటి ఇంక్రిమెంటులు అగిపోయినవి.



1-7-2013కు ముందు వాస్తవంగా

పొందిన వేతనం	రూ 27,000
శిక్ష విధించిన తేది.	1-12-2001
శిక్షా కాలం	2 సం
ఇంక్రిమెంటు ఆర్డరు తేది	1-8-2014
2015 సవరించిన వేతన స్కేజ్ లో వేతన నిర్ధారణ	1-7-2013 న

ప్రస్తుత స్కేజ్ లో

మూల వేతనం	రూ 27,000
63.314 శాతం డి.ఎ.	17,103
43 శాతం ఫిట్ మెంట్	11,610
మొత్తం	55,713
మరుసటి స్టేజి	56,870

క్యూములేటివ్ ప్రభావం లేని ఇంక్రిమెంట్ కోత సందర్భంలో:

1.7.2013న ఊహాజనిత వేతనం	27,700
63.344 శాతం డి.ఎ.	17,546
43 శాతం ఫిట్ మెంట్	11,911
మొత్తం	57,157
మరుసటి స్టేజి	58,330

1-8-2013 ఊహాజనిత ఇంక్రిమెంట్ రూ 59,890

1-8-2014 ఇంక్రిమెంట్ రూ. 61,450

2-6-2014 నుండి 31-7-2014 వరకు రూ. 56,870 మరియు 1-8-2014 నుండి రూ 61,450 ఆర్థిక ప్రయోజనం లభిస్తుంది.

క్యూములేటివ్ ప్రభావంతో ఇంక్రిమెంటుల కోత విధించినచో, 2-6-2014 నుండి 31-7-2014 వరకు రూ. 56,870 మరియు 1-8-2014 నుండి మరుసటి ఇంక్రిమెంట్ రూ 58,330 ఆర్థిక ప్రయోజనం లభిస్తుంది.

5. 1-7-2013కు ముందే ప్రమోటయి, ఆ తరువాత గల ఇంక్రిమెంటు తేదీన ఎఫ్.ఆర్.22-బి క్రింద వేతన నిర్ధారణ జరిగిన సందర్భంలో రెండు పోస్టులలో వేతన స్థిరీకరణ.

1-8-2013న ప్రమోటయి, 1-10-2013న గల ఇంక్రిమెంట్ తేదీన ఎఫ్.ఆర్.22-బి క్రింద వేతన స్థిరీకరణ జరిగింది.

1-7-2013న పొందిన మూల వేతనం ఆధారంగా

	దిగువ స్థాయి	పోస్టు ప్రమోషన్ పోస్టు
మూల వేతనం	15,280	రూ. 15,700
63.344 శాతం డి.ఎ.	9,679	రూ. 9,945
43 శాతం ఫిట్ మెంట్	6,570	రూ. 6,751
మొత్తం	31,520	రూ. 32,396

2015 వేతన స్కేలులో

మరుసటి స్టేజి

రూ. 32,340

రూ. 33,220

తేది

దిగువ స్థాయి పోస్టు

ప్రస్తుత ప్రమోషన్ పోస్టు

ప్రస్తుత 2015

ప్రస్తుత 2015

స్కేలు

వేతన స్కేలు

స్కేలు

వేతన స్కేలు

10900 - 22460-

14860-

28940-

31550 66330

39540

78910

1-7-2013

15,280 32,340

15,700

35,220

1-10-2013

33,220

నోషనల్ ఇంక్రిమెంట్

950

మొత్తం

34,170

మరుసటి స్టేజి

34,520 (ఎఫ్.ఆర్. 22-బి)

1-10-2014

36,070 (ఇంక్రిమెంట్)

6. 1-7-2013కు ముందే అనగా ఉదాహరణకు 1-4-2013న రెగ్యులర్ గా ప్రమోటయి ఖాళీలు లేని కారణంగా 1-7-2013న రివర్టయి తిరిగి అదే పోస్టుకు 30-6-2014 లోగా ఉదాహరణకు 1-8-2014న ప్రమోటయిన సందర్భంలో వేతన స్థిరీకరణ.

దిగువస్థాయి పోస్టు

ప్రమోషన్ పోస్టు

1-1-2013

24,300

1-4-2013

24,300

నోషనల్ ఇంక్రిమెంట్

650

మొత్తం

24,950-

మరుసటి స్టేజి

25,600 (ఎఫ్.ఆర్. 22-బి)

1-7-2013న రివర్టయిననూ, ఆ తేదీన ప్రమోషన్ పోస్టులోనే ఉన్నట్లు భావించి 2015 స్కేళ్ళలో వేతన నిర్ధారణ చేయాలి.

మూల వేతనం

రూ. 25,600

63,344 శాతం డి.ఎ.

రూ. 16,216

43 శాతం ఫిట్ మెంట్

రూ. 11,008

మొత్తం

రూ. 52,824

మరుసటి స్టేజి

రూ. 53,950

1-5-2014

రూ 53,950 (అర్థిక ప్రయోజనం 2-6-2014 నుండి)

1-5-2015

రూ. 55,410 (ఇంక్రిమెంట్)



## 7. సీనియర్, జూనియర్ల వేతన వ్యత్యాసాల పరిష్కారము

1-7-2013న సీనియర్, జూనియర్ ఉద్యోగుల వేతనము 2015 స్కేళ్ళలో సమాన స్టేజీపై వేతన నిర్ధారణ జరిగి జూనియర్ ఉద్యోగి ఇంక్రిమెంట్ తేది, సీనియర్ ఉద్యోగి ఇంక్రిమెంట్ తేది కన్నా ముందే ఉన్నచో, సీనియర్ ఉద్యోగి ఇంక్రిమెంట్ జూనియర్ ఉద్యోగి ఇంక్రిమెంట్ తేది నుండియే అనుమతించాలి.

8. ప్రస్తుత స్కేలులో అనుమతించిన 3 స్టాగ్నేషన్ ఇంక్రిమెంట్లు పొంది 1-7-2013 వాటికి సంవత్సరం పూర్తి చేసి యున్న సందర్భంలో.

ప్రస్తుత స్కేలు రూ29200 - 53060

1-8-2011 నుండి పొందుచున్న వేతనం 53060 + 1300 + 1300 + 1300 (3 స్టాగ్నేషన్ ఇంక్రిమెంట్లతో)

2015 రివైజ్డ్ స్కేలు : రూ 56870-105810

1-7-2013 రివైజ్డ్ స్కేలులో వేతన నిర్ధారణ

మూల వేతనం : 53060

స్టాగ్నేషన్ ఇంక్రిమెంట్లు : 3900

మొత్తం : 58960

మూల వేతనం + స్టాగ్నేషన్ ఇంక్రిమెంట్లపై

63.344 శాతం డి.ఎ. : 36081

43 శాతం ఫిట్మెంట్ : 24493

మొత్తం : 117534

2015 రివైజ్డ్ స్కేలు : రూ 56870-105810లో

వేతన నిర్ధారణ : 105810 + 11724 పి.పి.

1-7-2013 మరుసటి ఇంక్రిమెంట్ : 105810+2520+9204 పి.పి.

1-7-2014 ఇంక్రిమెంట్ : 105810+2520+2520+2520+4164 పి.పి.

(సర్కులర్ మె.మో.నెం. 40577/581/పిపి1/2000 తేది. 23-11-2000 ప్రకారం)

9. ప్రస్తుత స్కేలులో అనుమతించిన 3 స్టాగ్నేషన్ ఇంక్రిమెంట్లు పొంది 1-7-2013 వాటికి సంవత్సరం పూర్తి కాని సందర్భంలో

ప్రస్తుత స్కేలు : రూ 25600-50560

1-6-2013 నుండి పొందుచున్న వేతనం : రూ 50560 + 1200 + 1300 + 1300

(3 స్టాగ్నేషన్ ఇంక్రిమెంట్లతో)

2015 రివైజ్డ్ స్కేలు : రూ 49870-10700

1-7-2013న రివైజ్డ్ స్కేలులో వేతన నిర్ధారణ

మూల వేతనం : 50560

స్టాగ్నేషన్ ఇంక్రిమెంట్లు : 3800

మొత్తం : 54360

మూల వేతనం + స్టాగ్నేషన్ ఇంక్రిమెంట్లపై

63.344 శాతం డి.ఎ.	:	34434
43 శాతం ఫిట్మెంట్	:	2337 5
మొత్తం	:	112169
2015 రివైజ్డ్ స్కేలులో	:	రూ 49870 - 100770
స్కేలులో వేతన నిర్ధారణ	:	100770 + 11399 పి.పి.
1-6-2014 మరుసటి ఇంక్రిమెంట్	:	100770+2520+8879 పి.పి.
1-6-2015 ఇంక్రిమెంట్ - 100770 + 2520 + 2520 + 5359 పి.పి.		

(సర్కులర్ మెమో నెం 40577/581/పిపి1/200 తేది 23-1 -2000 ప్రకారం)



FUNDAMENTAL RULES

(as corrected up to 16-01-2006)

- (iii) Clause (c) applies where the interruption of duty in an officiating capacity in a permanent post or in any capacity in a temporary post is caused by appointment to a higher permanent post in an officiating capacity or to a higher temporary post in any capacity. It provides that, subject to the restriction in the penultimate sentence of the Clause, such interruption counts for increment in the Time Scale applicable to the lower post which he held previously. If he re-appointed to the lower post whether immediately on reversion or after break.

(Comptroller and Auditor General's Letter No. 117A/118-44, Dated: 5th April 1945)

EXECUTIVE INSTRUCTIONExecutive Instruction (I): Regulation of increments on the first of the month Certain Clarifications - Issued:

In G.O.Ms. No. 133, Finance and Planning (F.W.F.R.II) Department, Dated 13-05-1974, and G.O.Ms. No. 197, Finance and Planning (FW-FR.II) Department, Dated 01-08-1974, orders were issued regarding regulation of Grade Increments on the first of the month in which they fall due under the operation of the normal Rules. In the implementation of these orders, doubts are likely to arise and hence the following clarifications are issued.

S.No	Point of Doubt	Clarification
1.	How the increment will be regulated if the employee happen to be on leave on the first of the month.	An employee during leave draws leave salary and not duty pay. As increment accruing during leave cannot therefore, be drawn during leave. The increment in such cases will be drawn from the date of resumption of duty on return from leave.
2.	How the increment will be regulated in cases in which there is postponement due to employees proceeding on leave without pay which is not counted for increment.	The postponement of normal increment will be worked out as per the existing Rules and Orders. If the postponed increment falls on any date of a month it will be granted from the first of that month.
3.	When the date of appointment of an employee is, say 19-12-1973 can he be given increment on 1-12-1974 before completing 12 months service? Similarly, when he is promoted on 19-12-1973, can he get increment before completing 12 months in the higher post.	In the case of initial appointment of promotion accruing after 1-6-1974, it is inherent in the orders that the first increment will be taken earlier before completing the normal incremental period of 12 months.
4.	Periods of service at the same stage count for increment, if by counting those broken	Increment will be payable from the first of the month in which the next increment

	periods, the date of next increment falls on a date later than the first of the month, whether the increment is to be allowed on the specific date when the employee completes one year's service at the same stage as on the first of the month of the broken periods together become less than one complete year	falls due after counting the broken periods equal to one year, provided the Government Servant has also been holding the post from the first of that month to the date it falls due. In case he is not holding the post on the first of the month, the increment will be granted from the date it falls due.
5.	How to regulate the grant of increment when the normal increment is withheld for specified period and the period of such penalty expires after the first of the month.	The orders will not apply in cases where increments are withheld as a measure of penalty. Increments in such cases will be granted / restored from the date the penalty cases. However, the subsequent normal increments will be regulated according to the orders cited (i.e.) from the first of the month
6.	Abnormal / Finished Increments are allowed on the date of passing of certain examinations. Will these increments be allowed from the first of the month in which these become due ?	These orders relate to only drawal of normal increments in the prescribed Scales and are not applicable to Advances / Enhanced increments due to passing of certain examinations. Such increments if permissible, will be governed by the Rules and Orders. However, the subsequent normal increments will be regulated according to the orders cited (i.e. from the first of the month.

(Memo No. 49463-A/2111/F.R. II/74-1/Fin. Dated: 06-10-1974)

**Executive Instruction (2): Increment falls due on the day following retirement: Allowed notionally for pensionary benefits:**

Orders were issued in G.O.Ms. No. 197, Fin. & Pig. (FW.Pen.I) Department, Dated: 11-07-1991 constituting a Committee of Officers to examine matters relating to Pensioners:

2. Among others, the Committee has recommended that:

"Whether an employee's date of increment falls due on the day following his retirement, he may be given the benefit of increment notionally purely for the purpose of pensionary benefits, as such cases may be rare and few.

3. Government after careful consideration of the above recommendations of Officers Committee, hereby order that where an employee's date of increment falls due on the day following his retirement, he may be given the benefit of increment notionally, purely for the purpose of pensionary benefits, subject to the conditions that this should not be considered for any other purpose.



4. These orders came into force with immediate effect.

(G.O.Ms. No. 215, FIN & PLG. (F.W.F.H.-II) department, dated: 27-10-1998)

27. As authority may grant a premature increment to a Government Servant on a Time Scale of Pay, if it has power to create a post in the same cadre on the same Scale of Pay.

**'Exception:** In respect of the posts which are created by the General Administrative Department, being the authority to create posts in the Secretariat Departments, the Administrative Departments of Secretariat concerned may, at their discretion, grant Advance Increments to the incumbents of the posts only with the previous approval of the Finance Department.

*'Added by G.O.Ms. No. 217, Finance, Dated: 31-10-1956*

Note 1: Not Printed.

Note 2: The exercise of power under this Rule shall not be used by Department of Secretariat or other Competent Authorities to grant premature increments.

**GOVERNMENT OF TELANGANA**  
**FINANCE (FIRM - III) DEPARTMENT**

Letter No. 13821/227/A2/HRM-III/17,

Dated: 16.11.2017

From:

The Public Information Officer,  
Finance (HRM - III) Department,  
Telangana Secretariat,  
Hyderabad.

To

Sri A.Ranga Rao,  
H.No. 3-1-163  
Aashraya Apartments  
Flat No. 208, Gowtham Nagar,  
Road No 3, Saroornagar,  
L.B.Nagar, Hyderabad - 500 074.

**Sub:** RTI Act ' 2005 - Sri A.Rana Rao, Saroornagar, Hyderabad - requested to furnish a copy of the Government orders issued incontinuation of Telangana Increment - Information - Furnished - Reg.

**Ref:** Letter from Sri A.Ranga Rao, Saroornagar, Hydreabad, Dt. 9-11-2017

\* \* \*

Adverting letter cited, it is informed that Finance (HRM-III) Department have not issued further orders with regard to allowing and calculating the 'Telangana Increment' for encashment of Earned Leave on retirement / death while in service as desired by you under RTA Act, 2005.

Yours faithfully  
Sd./-  
Asst. Secretary to Govt.

### RECOVERIES TO BE EFFECTED IN PAYBILLS

**GPF: Subscription**

- i) Minimum 6% of Basic Pay  
ii) Maximum 1/2 of the Basic Pay

**A.P. Employees Welfare Fund**

- i) Initial subscription to be deducted in the first pay bill -- Rs 50-00  
ii) Thereafter, to be deducted in the March Pay bill every year -- Rs 20-00

Note: 1) The G.P.F. Subscription should not be enhanced from the Month of Dec. of the Financial Year.

2) The G.P.F. Subscription should not be deducted from the last 4 months of the Retirement.

\* \* \*

**Professional as per G.O.Ms. No 82, Rev.Dept. (CT-IV) Dt. 4-2-2013**

	Rs.P	
Upto 15,000/-	- nil -	The P.T. amount to recovered on gross Salary and Wages
From 15,001/- to 20,000/-	150-00 P.M. 200-00 P.m.	

**TGLI Subscription Rates as per G.O.Ms. No 49 Fin. (Admn. I) Dept. Dt. 27-4-2015**

Pay Slabs - Under RPS 2015	Monthly Premium Rs	The Revised Premium Rates shall be effected from the pay of June 2015 payable on 01-07-2015.
Pay from Rs. 13,000 to Rs 16,400	500-00	The Employees between the age group of 21 to 53 years are only eligible for obtaining Insurance Policies. No policy allowed after 53 years. The Premium should be effected from 1st Salary of the Employee vide G.O.Ms. No 199 Dt. 30-7-2013 Fin. Dept. on appointment.
Pay From Rs. 16,041 to Rs 21,230	650-00	
Pay from Rs. 21,231 to Rs. 28,940	850-00	
Pay from Rs. 28,941 to Rs. 35,120	1,150-00	
Pay from Rs. 35,121 to Rs 48,600	1,400-00	
Pay from Rs. 48,601 and above	2,000-00	

Max. Premium should be allowed to extent of 20% of basic pay.



**T.G.E.G.I.S. - 1984 - Subscription Recovery as per G.O.Ms.No. 151 Fin. (Admn.I) Dept. Dt. 16-10-2015**

Corresponding proposed Slabs in the pay Under Revised Scales of Pay, 2015	Classification of Groups	Unit of Subscription (Rs. 15% per each unit)
Rs. 35,120 - 1,10,850/-	A	8 units Rs. 120/-
Rs. 23,100 - 84,970/-	B	4 units Rs 60/-
Rs. 16,400 - 66,330/-	C	2 units Rs 30/-
Rs. 13,000 - 47,330/-	D	1 unit Rs 15/-

- 1) The date of assumption of the charges of a higher post and the date of orders of reversion to a lower post shall be taken as criteria for determining the change of Group.
- 2) In case of appointment to Automatic Advancement Scales, the date of orders shall be taken as criteria for change of higher group.
- 3) The D.D.O. shall be held responsible for recovery of correct subscription.
- 4) The above revision of groups will be effected from Feb.' 2015

**GENERAL - Un-Employee/Retd. Employee**

**EMPLOYEE, A parrot in Cage**

- No Govt. Employee enjoy the Fundamental Rights on par with citizens as per A.P.
- Civil Services (conduct) Rules 1964. The alteration of date of Birth in the service book of the employees shall not be entertained under any circumstances under A,P. Public Employment (Recording and Alteration of date of Birth) Rules 1984. Once entered in SR is final.
- "Every Govt. Servant should submit Property Statement every year in the Month of January under AP (Conduct) Rules 1964.

**The Law of Services can be divided into Three (3) Viable Subjects:-**

1. The first and foremost in importance is that subject of Law which deals with the Recruitment to services. Disciplinary Actions, Promotions and Seniority etc.
2. The Second Branch is that which deals with the Fixation of Pay, Regulations of Leave etc. as contained in the F.R.
3. The Third Branch is the Law relating to the Grant of Pension, the counting of Service for Pension, Withdrawing, withholding and Reduction of Pension etc.

The following Pay and Allowances are Admissible :-

Subsistence Allowance (under F.R.-53)	Additional charge Allowance (under F.R.-49)	Half Pay Leave Salary (under T.S.L.R. -1933)
1	2	3
Up to Re-Instatement	Upto 3 months    Next 3 months	No Maximum Limit
Pay - 1/2 (Half)	Pay 1/5th    1/10th	Pay - 1/2 (Half)
D.A. - Proportionate	D.A. 1/5th    1/10th	D.A. - 1/2 (Half) **
H.R.A. - In Full	H.R.A. 1/5th    1/10th	H.R.A. - <del>In Full</del>
C.C.A. - In Full	C.C.A. 1/5th    1/10th	C.C.A. - In Full

1. The Unemployment certificate should be obtained in Form-I as per G.O.Ms.No. 398, GAD Dt: 25.09.2001.	1. The H.R.A. and C.C.A. should not exceed to larger of the two allowances. 2. The A.C.A. is allowed exceeds 14 working days	1. No HRA & CCA beyond 180-days in general vide G.O.Ms. No. 28 Fin.Dept. dt. 9-3-2011.
2. As per G.O.Ms.No. 13431-160-A/FR-II/93 Dt:01.04.1993- Revision of subsistence should not be given retrospective effect.	3. Special pay attached to the Addl. Post shall not be allowed during the period of Addl. Charge.	2. ** As per Govt. Memo No. 3290/87/A1/PC-I/2005, dt: 19.02.2005.

**SUBSISTANCE ALLOWANCE :- (Important Points to be Observed)**

1. The subsistence allowance is payable during suspension period with full HRA & CCA upto reinstatement.
2. The Time to Time Enhanced D.A. will be paid on the Subsistence Allowance under FR 53 r/w Govt. Memo No. 13262/507/FR-II/2009, dt. 26-8-2009.
3. The Suspension Vacancies may be filled vide Govt. Cir. Memo - 14572 - B/297/A2/W&M/2004 dt: 17-6-2004 of Fin (W&M) Dept.
4. The Medical Reimbursement Claims may be admitted during suspension period under rule (6) of Medical Attendance rules 1972.
5. The GPF Part final withdrawal may be sanctioned during suspension period vide Govt. Lr.No. 00868/45/A2/HRM-V/2018 dt: 26-4-2018 (Udyoga Kranthi Magazine for 5/2018).
6. The Pay may be fixed after Re-Instatement vide para (7) of Notification of RPS 2015 of G.O. Ms. No. 25 dt. 18-3-2015 of Fin. Dept.
7. The Annual grade Increment may be released after completion of one year from the date of Re-Instatement vide G.C.Memo.No. 27703/778-A/FR-II/2012 dt: 26-2-2013 of Fin. Dept. (Udyoga Kranthi Book Vol-IX)
8. The I.R. not admissible during suspension period vide Memo No. 44113/541/PC-1/1/98-1 dt: 11-11-1998. (P.No. 27 of Udyoga Kranthi Book Vol.-V).
9. No Annual Grade Increment should be sanctioned during suspension period.
10. No Leave should be sanctioned during Suspension period.
11. The APGLIF, GIS, PT, IT, EWF should be recovered from substance allowance.
12. The GPF may be recovered at request of the Employee.



ప్ర.19. నేను 5 సంవత్సరములలోపు డిగ్రీ పాస్ కావాలనే నిబంధనపై జూనియర్ అసిస్టెంట్లుగా తేది 29.11.2013న కార్యనిర్వహణ విభాగం ప్రకటించిన ప్రకారం ద్వారా చేరినాను. నేను చివరిగా 8.12.2013న డిగ్రీ పాస్య్యాను. నా సర్వీసెస్ ఎప్పటినుండి రెగ్యులరైజ్ చేస్తారు? ప్రాబేషను డిక్లరేషన్ ఎప్పటి నుండి చేస్తారు? అనగా సూపర్ న్యూమరి పోస్టు నందు చేరిన తేది నుండా? లేక అప్రెంటిస్మెంట్ అయిన తేది నుండి చేస్తారా? తెలియచేయగలరు.

స.: G.O. Ms.No.151, GAD, Dt.22.06.2004 ప్రకారం మీ యొక్క సర్వీసెస్ డిగ్రీపూర్తి చేసిన తేది నుండి రెగ్యులరైజ్ చేయబడును. ("Regularisation of Services from the date of acquiring Qualification fully") మరియు రెగ్యులరైజ్ తేది నుండి లెక్కలు ప్రాబేషను డిక్లరేషను చేయబడును.(Rule-16 of State and Subordinate Service Rules) మీకు ఇంక్రిమెంట్లు మీరు చివరిగా పరీక్ష పాసయిన తేదీ నుండి (అనగా 8.12.2013), ఒక సంవత్సరం పూర్తయిన తరువాత ఇంక్రిమెంట్లు ఇవ్వబడును.(Rule-10(c) and 10(g) of S & SS Ruls and F.R.31-A(2)(i)). సూపర్ న్యూమరి పోస్టుకు మరియు అబ్సార్వ్ నకు సంబంధం లేదు.

**ఉద్యోగక్రాంతి ఫిబ్రవరి-2018**

ప్ర.1. (అ). నేను 2012వ సంవత్సరంలో జూనియర్ అసిస్టెంట్-కమ్-టైపిస్టుగా తెలుగు హయ్యర్ గ్రేడు, ఇంగ్లీషు హయ్యర్ గ్రేడు పాస్ కావాలనే నిబంధనతో ఉద్యోగంలో చేరినాను. నేను 2017వ సంవత్సరంలో రెండు పరీక్షలు పూర్తి చేసినాను. నా సర్వీసెస్ ఎప్పటి నుండి రెగ్యులరైజ్ చేస్తారు? ప్రాబేషను డిక్లరేషన్ ఎప్పుడు చేస్తారు? ఇంక్రిమెంట్లు ఏ తేదీ నుండి ఇస్తారు?

(అ) నాకు టైపింగ్ 'స్పెషల్ పే' వస్తుందా?

స.: (అ). మీ యొక్క సర్వీసెస్ G.O. Ms.No.151, GAD, Dt.22.6.2004 ప్రకారం మీరు పాసయిన తేదీ నుండి మీ సర్వీసెస్ రెగ్యులరైజ్ చేయబడును. ("from th date of acquiring such qualification fully") (ఉద్యోగక్రాంతి ప్రచురించిన Compassionate Appointment పుస్తకం చూడగలరు.) రెగ్యులరైజ్ చేసిన తేదీ నుండి 3 సం॥లలో రెండు సంవత్సరములు పూర్తి చేసినచో మీ ప్రాబేషను డిక్లరేషను చేయబడును. (Rule-9 of A.P. Ministerial Service Rule. 10(c), 10(g) of State and Subordinate Services Rules-1996) మరియు F.R.31-A(2)(i) ప్రకారం మీరు పరీక్షలు పాసయిన తేదీ నుండి ఒక సంవత్సరం పూర్తయిన తేదీ నుండి మాత్రమే ఇంక్రిమెంట్లు వచ్చును. మీకు 2012 నుండి 2017 వరకు మీకు ఇంక్రిమెంట్లు రావు.

(అ). మీరు టైపిస్టు పాసయిన తేదీ నుండి మీకు టైపిస్టు కేడరులో 'స్పెషల్ పే' లభిస్తుంది.

స.: ప్రభుత్వ లోన్స్ అండ్ అడ్వాన్సెస్పై ఈ క్రింది ఫార్ములాస్ను ఉపయోగించి వడ్డీని లెక్కించవలెను.

**Calculation of Interest on Loans & Advances**

① Cases where the principal has been repaid in equal number of instalments from month to month:

$$\text{Interest} = n \frac{(n+1)}{2} \times \frac{v}{12} \times \frac{r}{100}$$

n = No. of instalments of repayment  
v = Amount of each instalment  
r = Rate of interest.

② Cases where a portion of the principal is paid in equal monthly instalments and balance is paid in lumpsum

$$\text{Interest} = \frac{n}{2} (a+1) \times \frac{r}{100} \times \frac{1}{12}$$

n = No. of instalments of repayment including last installment or lumpsum payment.  
a = Amount of principal.  
l = Last balance for which interest is due  
r = Rate of interest.

③ Calculation of Interest in diminishing balance method: Formula:  $A \times \frac{1}{12} \times \frac{r}{100}$   
A = Total Diminishing Amount  
r = Rate of interest

Note: - As per Govt. Cir. Memo. 25322/177/AFL/04 date. 16-11-2004: - The Loan Sanctioning Authority is Competent to write off the Dues. P.T.O



**GOVERNMENT OF TELANGANA STATE****FINANCE (FR.II) DEPARTMENT****Cir. Memo No. 27703/178-A/R.II/2012****Dt. 26-2-2013**

Sub:- Fundamental Rules - Sanction of increments for the suspension period without regularizing the same - instructions - issued.

\* \* \*

As per proviso under FR 26 (a) of the purpose of arriving at the date of next increment, the total of all such periods as does not count for increment in that time shall be added to the normal date of increment."

2. Thus, for giving next increments the periods which are not treated as duty such as Extraordinary leave on private affairs, dies-non, not duty period etc. should not be taken into account. In cases of suspension/deemed suspension after finalization of the disciplinary/criminal proceedings, if the suspension period is regularized as 'duty', then only it will count for sanction of increments. Otherwise, i.e. in case it is regularized as 'not duty', then it will not count for sanction of increments. Hence, unless the suspension period is regularized as either 'duty' or 'not duty', next date of increment could not be arrived as per FR 26.

3. It has come to the notice of the Government that the Government servants who were kept under suspension, after their reinstatement pending, finalization of the departmental proceedings/criminal cases, requesting for 'sanction of increments for the suspension period also without regularizing the same.

4. It is also noticed that the Hon'ble A.P. T and Hon'ble High Court in their judgments are giving direction for sanction of increments for the suspension period even though the final orders were not issued by the disciplinary/competent authority for regularization of suspension period/deemed suspension period, and in some cases to those employees who are still under suspension and quoting case laws, in private publications of Fundamental Rules which are not authorized Fundamental Rules) stating that during the suspension period contract subsists. Further in some instances Government is directed to release increments as no action is taken under A.P.C.S. (CC & A) Rules to withhold the increments. Because of the said court orders, the administrative departments concerned are facing difficulty in contesting such cases and also in implementation of the said orders, as they are contrary to the provisions of the Fundamental Rules.

5. As per FR 24 "an increment shall ordinarily be drawn as a matter of course unless it is withheld. An increment may be withheld from a Government servant by the State Government, or by any authority to whom the State Government servant may delegate this power if his conduct has not been good, or his work has not been satisfactory. In ordering the withholding of

an increment the withholding authority shall state the period for which it is withheld, and whether the postponement shall have the effect of postponing future increments."

6. "But the cases of suspension cannot be termed as 'ordinary' to sanction increments as a matter of course. Therefore, as in the case of Extra-ordinary leave on private affairs, and dies - non, the period of suspension also does not count for increment, unless it is regularized as duty. During Extra-ordinary leave, dies-non also the employee is a Government servant, and other provisions are applicable to the employee, yet the employee is not eligible for the benefit of increments for such period. In cases of suspension wherein the disciplinary action is pending, the increments are not being withheld, but only are not being released. Thus 'non release' of increments is distinct counting of EOL for sometime of AGI & Pension vide G.O.Ms. No. 307 Fam Dept. dt. 3-12-2012 from 'withholding' of increments. In such cases action under the provision of A.P.C.S. (CCA) Rules, 1991 is not required. Only in case of withholding increments necessary action has to be taken as per A.P.C.S. (CC & A) Rules 1991.

7. In view of the above, and Rule position mentioned at paras 1-6 ante, all departments of Secretariat and Heads of departments are requested to examine all the cases keeping in view the above clarification and also issue instructions to their subordinate officers accordingly, and also bring to the notice of concerned Government Pleaders the difference between non-release of increments and withholding the same, and various provisions with reference to the increments under fundamental) Rules, and file appeals in the higher courts/forums when orders are in contravention of Fundamental Rules.

**Dr. D. Sambasiva Rao**  
**PRL. SECRETARY TO GOVERNMENT (FP)**

To  
All Departments of Secretariat (20 copies each)



**THE NEW GOVERNMENT SERVANTS SHOULD KNOW THE  
FOLLOWING MAIN BASICS AT A GLANCE:**

<i>Sl.No</i>	<i>Subject</i>	<i>Type (1)</i>	<i>Type (2)</i>
1.	Employee	<i>Govt. Employee</i>	<i>Private Employee</i>
2.	Appointment In Government Service	<i>Direct Recruitment</i>	<i>Compassionate Appointment</i>
3.	Service In Government	<i>Superior</i>	<i>Inferior</i>
4.	Salary	<i>Working Days Salary</i>	<i>Leave Salary</i>
5.	Fixation (Either Revised Pay Scales Or On Promotion)	<i>With Option</i>	<i>Without Option</i>
6.	Stoppage Of Increments	<i>With Cumulative</i>	<i>Without Cumulative</i>
7.	Promotion	<i>With Monetary Benefit</i>	<i>Without Monetary Benefit (Notional)</i>
8.	Pay Fixation	<i>Monetary Benefit</i>	<i>Notional</i>
9.	Punishment	<i>Major</i>	<i>Minor</i>
10.	Surrender Of Earned Leave	<i>May Surrender</i>	<i>May Not Surrender</i>
11.	Leave	<i>With Salary</i>	<i>Without Salary</i>
12.	Loans	<i>With Interest</i>	<i>Without Interest</i>
13.	Group Insurance	<i>Savings Fund</i>	<i>Insurance Fund</i>
14.	Govt., Funds	<i>Central Funds</i>	<i>State Funds</i>
15.	Medical Attendance	<i>Reimbursement</i>	<i>EHS Treatment</i>
16.	Foreign Service (Other Than Govt.,)	<i>With Leave Salary Contribution And Pension Contribution</i>	<i>Without Leave Salary Contribution And Without Pension Contribution</i>
17.	Govt., Accounts In Offices	<i>Drawing And Disbursing Officers Account</i>	<i>P.D. Account (Personal Deposit)</i>
18.	Conduct Rules	<i>Do's</i>	<i>Do Not's</i>
19.	Final Judgment	<i>Acquitted</i>	<i>Convicted</i>
20.	Head of Accounts In Govt.,	<i>Receipts</i>	<i>Payments</i>
21.	Pensions	<i>Service Pension</i>	<i>Family Pension</i>
22.	Pension Rules	<i>RPS 1980(OPS)</i>	<i>CPS 2004 (NPS)</i>



23.	Pension Forms	<i>With Nominee</i>	<i>Without Nominee</i>
24.	Promotion	<i>Accept</i>	<i>Relinquish</i>
25.	Balance In Accounts	<i>Book Balance</i>	<i>Cash Balance Or Physical</i>
26.	Transfers	<i>On Administrative Grounds</i>	<i>On Request</i>
27.	Taxes	<i>Direct Taxes</i>	<i>Indirect Taxes</i>
28.	Govt., Transactions	<i>Through Treasury</i>	<i>Through Bank</i>
29.	Govt., Depts., Types	<i>Receipt Department</i>	<i>Welfare Department</i>
30.	Implementation Of Punishments	<i>Prospective Effect</i>	<i>Retrospective Effect</i>
31.	Information Under RTI Act-2005	<i>Official</i>	<i>Personal</i>
32.	Deputation	<i>To Government Department</i>	<i>To Other Than Government Depts., Like GHMC, TSVVP</i>
33.	Appointment Without Regular Scales	<i>Contract Basis</i>	<i>Outsourcing Basis</i>
34.	Delegation Of Powers	<i>Administrative Powers</i>	<i>Financial Powers</i>
35.	Option For Commutation Of Pension	<i>Willing</i>	<i>Not Willing</i>
36.	Travelling Allowance	<i>Regular T.A.</i>	<i>Fixed T.A.</i>
37.	House Rent Allowance	<i>Without Quarters (Regular H.R.A)</i>	<i>With Quarters (No H.R.A.)</i>
38.	Joining Time	<i>On First Appointment (60 Days)</i>	<i>On Promotion (15 Days)</i>
39.	Applying of Reservation On Promotion	<i>More Than Five Post of The Cadre Strength</i>	<i>No Reservation For Below Five Post of Cadre Strength</i>
40.	Irregularities	<i>Financial Irregularities</i>	<i>Procedural Irregularities</i>
41.	Fixation On Promotion Under	<i>F.R.22(a)(i) r/w F.R.31(2)</i>	<i>F.R.22(B)</i>
42.	Property Statement	<i>Movable</i>	<i>Immovable</i>