



**GOVERNMENT OF ANDHRA PRADESH
A B S T R A C T**

Andhra Pradesh Treasury Code Volume – II – Bill Forms for drawal of moneys from the Treasury – Further orders – Issued.

FINANCE (TFR) DEPARTMENT

G.O.Ms.No. 75 ,

Dated:03-04-2014

Read the following:-

1. G.O.Ms.No.87, Finance (TFR) Department, dt:31-01-2002.
2. U.O.Note No.30987-A/612/TFR.I/2004, dt:10-12-2004.
3. Cir.Memo No.3250/487/A1/TFR.1/2008, dt:13-03-2009.
4. Lr.No.M1(2)/10670/2013, dt:21/12/2013 of the DTA., A.P., Hyderabad.

-oOo-

ORDER :-

Orders have been issued in the references 1st to 3rd read above, indicating the Bill Forms for drawal of moneys from the Treasury.

2. The Director of Treasuries & Accounts, A.P., Hyderabad in the reference 4th read above, has informed that the District Treasury, Hyderabad (U) is authorized to admit and audit the claims meant for adjustment to P.D. Account, whereas in the BROs of those claims the procedure for drawl of claims is being mentioned as fully vouchered bill and the bill form is noted as Grant-in-Aid Bill i.e., APTC form 102. APTC Form 58 is prescribed for fully vouchered Contingent Bill and such bill is not preferred for adjustment to the P.D. Account. Therefore she has requested the Government to arrange specific mention of adjustment to the P.D. Account and the Bill Form to be used in the BRO's.

3. Government after careful examination of the proposal in the reference 4th read above, Government hereby issue further orders, in continuation of the orders issued in the references 1st to 3rd read above, as ANNEXED to this order.

4. All the Finance (Expenditure) Sections are requested to indicate the Drawal procedure, specifically as Annexed to this order, while issuing Budget Release Orders.

5. These orders are also available in Andhra Pradesh Government Website <http://www.aponline.gov.in> and <http://www.apfinance.gov.in>.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**AJEYA KALLAM,
PRINCIPAL SECRETARY TO GOVERNMENT**

To

All the Secretariat Departments.

All the Heads of Departments.

The Principal Secretary to Governor of Andhra Pradesh.

All Special Chief Secretaries/Principal Secretaries/Secretaries to Government.

All the District Collectors and District Magistrates

The Secretary, A.P. Public Service Commissioner, A.P. Hyderabad.

The Registrar General of A.P. High Court, Hyderabad.

The Registrar of A.P. Administrative Tribunal, Hyderabad.

The Director of Treasuries and Accounts, A.P. Hyderabad.

The Director of Works Accounts, A.P. Hyderabad.

The Pay & Accounts Officer, Hyderabad.

The Principal Accountant General (A&E) A.P. Hyderabad.

The Principal Accountant General (Audit) A.P. Hyderabad.

All the District Treasury Officers in the State.

All the Chief Executive Officers, Zilla Parishad in the State.

All District Panchayat Officers.

All the District Educational Officers.

All the Recognised Service Employees Associations.

All the Recognised Pensioners Associations.

All Secretaries of Zilla Grandhalaya Samsthas through DPL., A.P., Hyd.

All the Commissioners/Spl. Officers of the Municipalities/Corporations.

Copy to:

The Director (IT) Finance Department.

All the Officers in Finance Department.

All Sections in Finance Department.

Budget Computer Section.

SF/SCs.

-oOo-

A N N E X U R E to G.O.Ms.No. 75 Finance (TFR) Dept., dt:03-04-2014.

	List of Object heads	APTC Bill Form	Drawal Procedure
010	Salaries	APTC - 47 (Salary Bill Form)	Direct Credit to the Bank A/c of Employee
011	Pay		
012	Allowances		
013	Dearness Allowance		
014	Sumptuary Allowance		
015	Interim Relief		
016	House Rent Allowance		
017	Medical Reimbursement	APTC - 47/58 (Salary Bill Form/Fully Vouched Contingent Bill)	
018	Encashment of Earned Leave	APTC - 47 (Salary Bill Form)	Direct Credit to the Bank A/c. of Employee
019	Leave Travel Concession	APTC - 52 (T.A. Bill Form)	
020	Wages	APTC - 58 (Fully Vouched Contingent Bill form)	Detailed Voucher Bill - Credit to the Account of DDO
030	Overtime Allowance		
040	Pensionary Charges		
041	Pensions	APTC - 75/76 (Pension Bill form)	Direct Credit to the Bank A/c. of Employee
042	Gratuities		
050	Rewards		Credit to the Account of payee
110	Domestic Travel Expenses		
111	Travelling Allowance	APTC - 52 (T.A. Bill Form)	T.A. Bill form - Credit to the Bank Account of Employee/Travel Agent
112	Bus Warrants		
113	T.A./D.A. to Non Official Members	APTC - 52 (T.A. Bill Form)	Direct Credit to the Bank A/c. of Employee
114	Fixed Travelling Allowance		
115	Conveyance Allowance		

120	Foreign Travel Expenses		T.A. Bill Form - Credit to the Bank account of payee
121	Foreign Travel Expenses		
122	T.A./D.A. to Non Official Members		
130	Office Expenses		
131	Service Postage, Telegram and Telephone Charges	APTC - 58 (Fully Vouched Contingent Bill form)	D.V. Bill - Credit to the Bank account of the Service Provider
132	Other Office Expenses		
133	Water and Electricity Charges		
134	Hiring of Private Vehicles		
140	Rents, Rates and Taxes	APTC - 58 (Fully Vouched Contingent Bill form)	
150	Royalty		
160	Publications	APTC - 58 (Fully Vouched Contingent Bill form)	
200	Other Administrative Expenses		
210	Supplies and Materials		D.V. Bill - Credit to the Bank account of the supplier/P.D. A/c. In case of State Govt. Public Enterprise like APTS/APCO
211	Materials and Supplies	APTC - 58 (Fully Vouched Contingent Bill form)	
212	Drugs and Medicines		
220	Arms and Ammunition	APTC -58 (Fully Vouched Contingent Bill Form)	Direct credit to the Bank A/c of the Supplier

		APTC - 58 (Fully Vouched Contingent Bill form)	D.V. Bill - Credit to the account of the supplier/P.D. A/c. In case of State Govt. Public Enterprise like APTS/APCO
230	Cost of Ration/Diet Charges		
240	Petrol, Oil and Lubricants		D.V. Bill - Credit to the account of the Supplier
250	Clothing, Tentage and Store		D.V. Bill - Credit to the account of the supplier/P.D. A/c. In case of State Govt. Public Enterprise like APTS/APCO
260	Advertisements, Sales and Publicity Expenses	APTC - 58 (Fully Vouched Contingent Bill form)	D.V. Bill - Credit to the Account of Contractor
270	Minor Works		
271	Other Expenditure		
272	Maintenance		
273	Workcharged Establishment		
274	HTCC Charges		
275	Buildings		
278	Emergency Repairs		
280	Professional Services		
281	Pleaders fees	APTC - 58 (Fully Vouched Contingent Bill form)	
282	Payments to Home Guards		
283	Payments to Anganwadi Workers		
284	Other Payments		
300	Other contractual services		
310	Grants-in-Aid		Grant-in-Aid Bill
311	Grants-in-Aid towards Salaries	APTC - 102 (Grant-in-aid Bill Form)	
312	Other Grants-in-Aid		
313	Percapita Grants	APTC - 102 (Grant-in-aid Bill Form)	D.V. Bill - Credit to the
314	Seignorage Grant		

315	E.F.C Grants		Account of the Contractor
316	Maintenance Grant		
317	Exgratia Payments (accidental death/compassionate appointment)	APTC - 58/102 (Fully vouched Contingent Bill/ Grant-in-aid Bill form)	
318	Obsequies Charges	APTC - 102 (Grant-in-aid Bill Form)	
319	Grants for creation of Capital Assets		
320	Contributions		
330	Subsidies		
340	Scholarships and Stipends	APTC - 103 (Scholarships & Stipends Bill Form)	Scholarship Bill
410	Secret Service Expenditure	APTC - 58 (Fully Vouched Contingent Bill form)	D.V. Bill - Credit to the Account of the Contractor
420	Lumpsum Provision		
430	Suspense		
431	Purchases- Dr.		
432	Stock- Dr.		
433	Miscellaneous P.W. Advances-Dr.		
434	Work Shop Suspense-Dr.		
450	Interest		
460	Share of Taxes/duties		
500	Other charges		
501	Compensation		
502	Transport facility		
503	Other Expenditure		
504	Cosmetic Charges		
510	Motor Vehicles		
511	Maintenance of Office Vehicles		
512	Purchase of Motor Vehicles		
520	Machinery and Equipment		
521	Purchases		
522	Tools and Plant		
523	Deduct-Receipts & Recoveries Towards Maintenance		
530	Major Works		
531	Other Expenditure		
532	Lands		
533	Buildings		
534	Workcharged Establishment		
540	Investments		
550	Loans and advances	APTC - 40 (Employees Advance Bill form)	Loans Bill
560	Repayment of Borrowings	APTC - 58 (Fully Vouched Contingent Bill form)	D.V. Bill - Credit to the

600	Other capital expenditure	APTC - 58 (Fully Vouched Contingent Bill form)	Account of the Contractor
610	Depreciation		
620	Reserves		
630	Inter Account Transfers		
640	Writes Off and Losses		
700	Deduct - Recoveries		
701	Receipts and Recoveries on Capital Account		
702	Receipts and Recoveries due to Tools and Plant		
703	Suspense Credits		
704	Purchases- Cr.		
705	Stock- Cr.		
706	Miscellaneous P.W. Advances-Cr.		
707	Work Shop Suspense-Cr.		
800	User Charges		
801	User Charges - Other Expenditure		
802	User Charges - Transport Facility		
803	User Charges - Travelling Allowance		
804	User Charges - Utility Payments		
805	User Charges - Other Office Expenses		
806	User Charges - Advertisements, Sales and Publicity Expenses		
807	User Charges - Maintenance		
808	User Charges - Other Payments		
809	User Charges - Other Grants-in-Aid		
810	User Charges - Other Administrative Expenses		
811	User Charges - Materials and Supplies		
812	User Charges - Petro, Oil and Lubricants		
813	User Charges - Scholarships and Stipends		
814	User Charges - Purchases		
			D.V. Bill - Credit to the Account of the Contractor

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 Advance like FA, G.P.F., A.P.EW.F., 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 Medial Expenses

[3] Salary bill form-A.P.T.C. Form 47

Drawl of pay and allowances for both Gaz. And Non-Gaz., Encashment of 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
- [l] 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 Extension workers etc. Education,
- [t] Recoupment of imprest.

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] Repayments 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

[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.