



Preparation of Bills

JVN Rajanikanth

Senior Faculty

ATW



Budget

- Budget provision
- Budget release order
- DTA authorization



Types of Bills

- Paybills
- Contingent bills
- T A bills
- Loans and Advances
- Grant in aid bill
- Subsidies
- Scholarship bills etc.,



Controlled-Uncontrolled

Salaries010

LTC rules

FTA

Med Reim

EEL

Subs. All

FA

GPF, GIS, FBF

Pensions

OOE132

tele131

240 POL

300 OCS

PD a/c

GIA

Loans

wages020



Pay bills

Bill form

APTC Form 47

(photo copy not allowed-TR 16)



TR-16

- Period of claim
- Department stamp
- DDO designation and code
- TBR No



- Head of Account- (7 tier)
- Plan /Non Plan
- Voted/Charged
- Earnings and Deductions



- Signature of the DDO
- DDO (HOO-GO-NGO)
- Discharge and **protective** endorsement (APFC art.45)
- Separate bill for each HOA, P/NP



HRA

Slab rate

maximum limit

30%

Rs.12000

20%, 14.5% and 12%

Rs. 8000



Conveyance allowance

For physically handicapped persons:

10% of Basic pay subjected to a maximum of Rs.900 per month



GPF

- Minimum 6% of emoluments of March (pay) {with APGLI/GIS/PLI/LIC}
- Minimum 12% of emoluments of March (pay) {without APGLI/GIS/PLI/LIC}
- Class IV employees-4% of Pay



GPF

- Need not be recovered during suspension
- Recovery shall be stopped 4 months prior to retirement.
- Temporary advance recovery installments shall be watched



GPF Advance bill

- Claim in APTC Form 40 with Form 40A
- Appendix-I shall be enclosed to Temporary Advance.
- Appendix-O shall be enclosed to Part final/ final withdrawal.
- Original authorization for final withdrawal
(shall be claimed with in 3 months)



APGLI

The Govt. vide G.O.Ms.No. 199 Finance(Admn.II) department dt-30/07/2013 the Govt. have **removed the condition of requirement of one year service** from the date of issue of Orders.

(insurable age of 21-53 years)

These Orders are effective for the Policies issued w.e.f 01/08/2013



APGLI

Slab rates

Pay

From Rs. 6700-Rs8440	: Rs250
From Rs. 8441-Rs10900	: Rs350
From Rs. 10901-Rs14860	: Rs450
From Rs. 14861-Rs18030	: Rs600
From Rs. 18031-Rs25600	: Rs750
From Rs. 25601 and above	: Rs1000

(G.O Ms No.231 fin(admn-II) dt.28.06.2010)



GIS

Group Insurance Scheme(GIS) Slab Rates RPS 2010 G.O Ms No.225 Fin (Admn-II) dt. 22.06.2010

Sl.No	Corresponding proposed Slabs RPS 2010	Classification of Groups	Unit of Subscription (Rs.15/- per eachUnit)
1	Rs. 18030 – 55660	A	8 Units Rs. 120/-
2	Rs. 11860 – 42590	B	4 Units Rs. 60/-
3	Rs. 8440 – 33200	C	2 Units Rs. 30/-
4	Rs. 6700 – 23650	D	1 Unit Rs. 15/-



- APGLI and GIS shall be recovered even during
 - The period of suspension
 - All kinds of leave periods including EOL



Professional Tax

- G.O Ms No.82 Rev(CT-IV) dept. 04.02.2013

Monthly salaries or wages (gross)	Tax Rate
Up to Rs. 15,000	Nil
Rs. 15,001 to 20,000	Rs. 150 per month
Above Rs. 20,000	Rs. 200 per month



Professional tax

- Shall be recovered during the period of suspension also.
- Physically handicapped persons with 40% disability or more of any kind are exempted from payment of PT.



CPS

- Employees contribution : 10% of (Basic+DA)
- 10% of arrears of pay and allowances shall also be credited to CPS



EWF/SWF

- EWF shall be @ Rs. 20 shall be recovered from the pay bill of March every year.
- EWF shall be recovered @ Rs.50 shall be recovered from first salary of a newly recruited employee.
- Flag day fund shall be recovered @ Rs.20 for NGOs and @Rs.50 for GOs from the salary of December every year.



Festival advance

Spl festival advance(ApCo)

- To be recovered in 10 in installments.
- Sanctioned once in a financial year.
- Festival Advance:
 - Rs. 2000 Class IV
 - Rs. 3000 For employees in pay scale 13360-38570/- or less
- Special Festival Advance:
 - Rs. 5000 GOs
 - Rs. 4000 NGOs
 - Rs. 3000 Class IV



First pay bill

- Shall be accompanied by
 - Appointment order
 - Physical fitness certificate
- On transfer shall be accompanied by
 - Original LPC
 - Transfer order
 - joining date confirmation



Surrender of earned leave

- 15/30 days surrender permitted with a gap of 12/24 months.
- If credit of EL exceeds 286 or more as on 30th June, surrender permitted without 12 months gap.

Memo No.14781/C/278/FR-I/2011 Fin dt.22-6-2011



Surrender of EL bills

- Pay, DA, HRA (even for those staying Government qtrs), AHRA eligible.
- IR/conveyance allowance shall not be included.
- Sanction order valid for 90 days.



FAC bills(FR-49)

- No FAC for newly created post
- No FAC for lower cadre post
- No FAC with retrospective effect.
- FAC can be given for suspension vacancy.



FAC bills

- For the drawl of additional pay on FAC arrangement no of working days should be greater than 14.
 - Upto 3 months ::HOD:1/5th pay
 - 3-6 months ::Government;1/10th pay
 - Above 6 months no additional pay
 - FTA shall be max of two posts.



FTA bills

- Required no of days of touring (15/20)
- Slabs as per G.O.Ms.No 99 Fin(TA) dt. 06.04.2010
- If Employee is on leave, then eligible FTA shall be regulated



FTA bills

- (Duty period/no of days in month)*required no of days rounded to next whole gives eligible days
- Each day FTA = (eligible FTA as per G.O/required no of days as per GO)
- FTA admissible = Each day FTA * eligible days



FTA bills

- If required no of touring days not covered then,
no of days toured * each day FTA will be the
admissible FTA
- Conveyance allowance and FTA are mutually exclusive
(Memo No. 14500/78/TA/A2/99 (F&P-TA dept) dt.28-04-99)



LTC bills

- 5 years of service
- At last one day leave
- Claim to DDO shall be with in 30 days form last journey date (otherwise 15% cut)
- Block period shall be observed



LTC bills

- For journeys anywhere in India, claim shall be limited to 3500Km and Rs.12500/-
- Journey to any place in India is permitted in second half of block period
- Online, reservation, bank, service charges can be claimed.



LTC bills

- Parents of Gaz officers not eligible
- Dependent parents of NGOs allowed
- Allowed for Two children.(01.04.1996)
- Earnings of the dependents, if any shall not exceed (minimum pension Rs.3350+DR)
- Proceedings shall have prospective effect.



LTC bills

Block period

2014-Home town

2015-Home town

2016-any where in State

2017-any where in State

(eligible for HT/once in country)



T A bills

- Grades shall be decided on original pay scale only.
- DA should not be claimed on the day of availing leave.
- $\frac{1}{4}$ th DA if Boarding and lodging provided.
- $\frac{1}{2}$ DA if any one facility is provided.



Rounding off

- Each item of Pay and allowances shall be rounded off to nearest rupee.
 - 50 ps and above to next rupee
 - Below 50 ps shall be ignored
- Interest amounts, challans by private parties shall be in whole rupees
- Pension/CVP/Gratuity shall be rounded off to next rupee.



General guidelines

- Annual grade increment certificate shall be attached in APTC form 49.
- Regular Salary shall become due on 1st working day of next month
- Income tax recovery certificate shall be enclosed to the pay bill of February.



General guidelines

- Every correction shall be attested in full by DDO
- Every bill shall contain non drawl certificate.



Contingent bills

- In respect of controlled items, BRO and DTA authorization shall be enclosed to the bill
- All third party payments shall be paid through DD/Cheques directly to beneficiaries only.
- Sanction order from competent authority shall be enclosed.



Mobile phone bills

(G.O Rt. No.234 IT dept. dt 25-07-2009)

Cat-I: HoDs, Secretaries and above:

Rs. 12000 for handset,

Rs.3000 monthly charges

Cat-II: Dy. Secretaries and above

Rs.3000/- for handset,

Rs. 1375 monthly charges

Cat-III: Other Gaz. Officers

Rs.3000/- for handset,

RS.625 monthly charges



Mobile phone bills

- Cell phone eligibility only for Gaz. Officers in general
- Hand set replacement may be considered once in three years



Hiring of Pvt. vehicles

- Taxi vehicle registration
- Driving license and badge of the driver, pollution certificate, permit, fitness, insurance certificates shall be produced while hiring.
- Hiring charges(2500Km)

Districts	: Rs.24000
GHMC, Vijayawada, Guntur, VSKP:	Rs.25000
Delhi	: Rs.26000



Hiring of Pvt. vehicles

- If the limit of 2500km exceeds, then sanction from competent authority is required.



Contingent bills

- Non drawl certificate
- Stock received in good condition and entered in register at page no. _____ under proper attestation.
- Vouchers below Rs.1000 cancelled and retained in office.



Contingent bills

- Certified that all contingent vouchers with serial no and date are entered in register.
- A revenue stamp of Rs.1/- shall be affixed on every receipt for sum exceeding Rs.5000.



Contingent bills

- For purchases made, a certificate stating that 'the procedure laid down in Art.125, APFC is followed' shall be enclosed.
- FOR POL bills, Certificate that entries are made in the log book with page no. and vehicle no. shall be enclosed.
- Certificate of reasonableness of rent shall be enclosed for every two years



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