

Dr. **MCR** HRD INSTITUTE



- **WELCOME TO THE PARTICIPANTS**

- **Duties and Responsibilities of the D.D.Os.**

A) General points of check while drawing money from Govt Account.

B) Various BILL forms

-BNN LAKSHMAJI RAO, AAO



Introduction

i) Fund and Further Receipts

- TR.3 – Moneys standing in the Govt Account must be held either in the treasury or in the Bank. The transactions shall be governed by the terms of agreement made between the Governor and the Bank.
- TR.4 – There shall be a Treasury and Sub Treasuries in every district. The DTO observes rules and procedures for submission of all returns to the Govt., AG & RBI.
- TR.7 – All moneys received in the official capacity shall be paid in full into the treasury or into the Bank

ii) Withdrawal of Moneys from Govt Account



- TR.12 – refers to withdrawal by the DDO from Govt A/c. for disbursement on behalf of the state.
- TR.14 – The AG may permit withdrawal money.
- TR.15 – A Treasury Officer permits the DDO withdrawal of sums due from Govt., sums that may become due to – (1) Govt. Servants and (2) Private Parties.
- Sums due: Arrears of pay, Charges towards works executed & Goods and Services supplied.
- Sums that may become due: FA,EA,Grant-in-Aid

Procedure for withdrawal –

A) General Checks



- TR.16 – Withdrawal cannot be permitted unless the claim is presented by such person and in such form and after subjected to such checks as prescribed.
- I) Common to DDO/Treasury:
- i) General or Specific sanction by competent authority
- ii) Sufficient budgetary allocation & balance
- iii) For immediate need, not to avoid lapse or for stocking;
- iv) Not in rush of expenditure at the end of FY.
- v) Not more than the occasion demands.

Procedure for withdrawal–A) General Checks (Contd)



- II) Specific to Scrutinising Treasury:
 - i) DDO should affix full signature;
 - ii) Correct classification upto 7-tiers;
 - iii) Original Bill – not carbon or xerox copy;
 - iv) Prescribed bill form;
 - v) Within the financial powers delegated;
 - vi) Discharge endorsement, protective endorsement and pass order with office seal;
 - vii) Superscription of Plan/Non-Plan and or Permanent/Temporary Establishment.

Procedure for withdrawal—A) General Checks (Contd)



- viii) The word “only” after rupees in words;
- ix) DDO’s attestation on each corrections, alterations and erasures;
- x) Arithmetical accuracy;
- xi) Non-Drawal Certificate;
- xii) Ink-signed copy of the sanction order;
- xiii) Stock Entry Certificate for goods purchase claim;
- xiv) Original cancelled vouchers each of which worth Rs.1000 and above;
- xv) Pass order on each of the sub-vouchers enclosed;
- xvi) Specimen signature on record and the signature on the Bill should match.

B) BILL FORMS

APTC BILL FORM	Object Heads coming under the Category	Nature of Claims
Receipts:		
Form - 10	Challan for Receipts	Receipt of money
Expenditure:		
Form – 40 (40-A to be enclosed)	550-Loans and Advances – HBA,CA,MCA,MA	Loans and Advancs, GPF,APEWF, GIS, FBF
Form - 40	010-Salaries, 110-Domestic Travel Expenses	Pay Advances, TA Advances, Adv for Medical Expenses
Form - 47	010-Salaries	Pay and Allowances, Arrears of Pay, Educational Concessions for NGOs
Form - 50	110-Domestic Travel	TA, TTA, LTC, Bus

B) BILL FORMS (Contd)



APTC BILL FORM	Object Heads coming under the Category	Nature of Claims
Expenditure (Contd):		
Form - 57	As per the BRO	Abstract Contingent (A.C.) Bill supported by Govt Order; Drawals under T.R.27 supported by Collector's Order for drawal in cases of floods etc.
Form – 58	Relevant Heads such as 020, 131, 132,133,134,140,160,200, 210,220,260,270,280,500 , 520, 530, 560&800– Fully Vouched Contingent Bill	Medl Reimbursement, Wages, Publications, M&S, Diet Charges, OE, RRT, ASPE etc.

B) BILL FORMS (Contd)



APTC BILL FORM	Object Heads coming under the Category	Nature of Claims
Form - 62		Refund of Revenue, Refund on account of Spoiled Stamps
Form - 64		Repayment of... Revenue Deposits, Court Deposits, EMDs, Security Deposits, User Charge Deposits
Form – 75/76	040-Pensionary Charges	Payment of First Pension, Lifetime arrears, Death Relief
Form - 102	310-Grants in Aid	Salaries, Non-Salaries, Maintenance Grant, Exgratia, Obsequies, Creation of capital assets, Contributions, Subsidies etc.

B) BILL FORMS (Contd)



APTC BILL FORM	Object Heads coming under the Category	Nature of Claims
Form - 103	340-Scholarships&Stipends	Scholarships & Stipends
Form - 108	Loans from Government	Loans sanctioned by Govt in f/o Institutions & Private Individuals.

Form-69: Return slip recording the objections raised in pre-audit.

Refer for full details:-

G.O. Ms. No.87, Finance (TFR) Dept., dated 31-01-2002

G.O. Ms. No.75, Finance (TFR) Dept., dated 03-04-2014.



THE END

THANK YOU ALL OF YOU

..... BNN LAKSHMAJI RAO, AAO,
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Bannaji Rao