

## **COMMON REQUIREMENTS ON ALL TYPES OF BILLS**

1. The bill should be signed by the DDO with dated signature  
**[Authority :SR 1 OF TR 16 of A P Treasury Code Vol-I]**
2. The correct classification up to 7 tier 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 TR16 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 1 A.P. Treasury Code Vol - I]**
4. The bill is to be preferred in printed and in the revised APTC forms with relevant Certificates 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 admitted.  
**[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(c) 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.Treasury Code Vol-I]**
8. Net amount payable should be expressed correctly in words and figures.  
**[Authority: Art 45 of A P 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 A P Financial Code Volume-I]**
11. The alterations/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.Treasury CodeVol-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.Treasury Code Vol-I]**

15. The claim should be covered under proper sanction by the competent authority, wherever required.  
**[Authority: Art.3 (a) and 38 of A P Financial Code Volume-I read with SR 2(a) of TR 16 A.P. Treasury Code 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 A P Financial Code Volume-I]**
17. Ink signed orders of sanctioning the expenditure leading to the drawl of money from exchequer is to be enclosed in original to the bill (stencil or facsimile signatures are not permissible)  
**[Authority: Art .45 of A P Financial Code Vol-I and Govt. Memo.No.20721-A/434/TFR-i.dt.25-08-2004 of fin(TFR I) Dept communicated by the DTA,AP, Hyderabad Memo.No.M1/16084/04.dt.31-08-2004.**
18. The validity of a sanction order is within one year from the date of sanction or otherwise the same will be lapsed and requires renewal for the expenditure when it was not met from Contingency fund.  
**[Authority: Art.50 of A P Financial Code Vol-I]**
19. The sanction 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 A P Financial Code Volume-I]**
20. The DDO should furnish Non-drawl certificate stating that the claim has not been Preferred and paid previously  
**[Authority: SR 14 under TR 16 A.P.Treasury Code Vol-I]**
22. The bills to be drawn by a Non-Gazetted Govt. Servant should be got countersigned by the competent authority  
**[Authority: S.R.7 T.R. 16 A.P. Treasury Code Volume-I]**
23. Totals in the bill should be correct [Arithmetical accuracy]  
**[Authority: S.R.7 T.R. 16 A.P.Treasury Code Volume-I ]**
24. All bills should be presented through TBR in A.P.T.C. Form 70 No bill should be received at treasury without entry in TBR.  
**Authority: T.R. 16 Ins. 33 A.P.Treasury Code Vol-I ]**
25. The cancelled bill should be enclosed to the present bill along with reply against the objection raised by the Treasury.  
**[Authority: DTA's L.Dis.No.172774/TM-IIC/64 Dated: 28-10-74.]**
26. The claim is not admissible before the expiry of the month in respect of Pay and Allowances  
**[ Authority: Art.72 of A P Financial Code Volume-I ]**
27. 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 Treasury Code Volume-I ]**

28. 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.Treasury code Vol-I ]**
29. Not to utilize the private money to Government purpose 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 not arise When such expenditure is not authorized by the competent authority 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 FW.TFR]Dept.**
30. 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  
**[Authority: Memo. No. 2326/B/35/A1/ Admn.I/98 of F&P (Fin Wing Admn.I) Dept., dt.19-3-98]**
31. Separate bill should be prepared for the expenditure debitale to each Major head  
**[ Authority: S.R.2(e) T.R.16 A.P.Treasury Code Vol-I ]**
32. Cello tape should be affixed by the DDO both on words and figures indicating amount of bill to avoid interpolation of amounts
33. The Treasury Officer should also affix the cello-phone tape on the pass order both on words and figures.