

## **DEPOSITS**

### **[Revenue, security, election, criminal court deposits]**

- 1] In the treasuries, a register of receipts Form No. TA 20 should be maintained to record transactions relating to receipt amounts in respect of revenue, security, election, criminal court deposits. Each entry should be attested by the STO at sub-treasury and ATO at Dist.Treasury
- 2] The deposit can be repaid at the orders of the departmental authority and shall be preferred in APTC Form 64.
- 3] For refund, original challan and sanction order issued by the departmental officer should be enclosed.
- 4] The repayment register should be maintained in Form TA 21
- 5] On completion of each transaction / day , the accountant concerned and the STO should strike of the balances invariably
- 6] Every month a plus and minus memo should be appended in the deposit register under proper attestation of the Treasury officer
- 7] The deposit that have been lapsed should not be repaid without the specific pre-audit by the DTO
- 8] The claim of lapsed deposit item should be preferred in Form 65
- 9] The claim for repayment of any deposit amount shall not be honoured without verification of the original receipt entry.

### **REVENUE DEPOSITS:**

- 1] The name of the payee after the words ' passed for the payment' should be specified.  
**[Authority: SR 31[s] of TR 16 of APTC Volume-I]**
- 2] The claim should be preferred in A.P.T.C. form 64
- 3] The original challan should be enclosed. Stamped receipt should be furnished and refund order issued by the competent authority has to be enclosed.  
**[Authority: SR 32 [p] of TR 16 of APTC Vol-I]**
- 4] Details of original credit i.e., challan Number, date and amount has to be recorded on the claim
- 5] The personal entitled to the refund should personally appeared to receive payment **[Authority:SR 33[p] of TR 16 of APTC Vol-I]**
- 6] The certificate to the effect that payment will be made within 3 months from the date of orders or, close of the financial year which ever is earlier. **[Authority: As per insn.21 of TR 16 & 32[q] of TR 16 of APTC Vol.I]**
- 7] In case of repayment of earnest money deposit , repayment order has to be recorded on the original challan itself, part of the amount cannot be repaid.  
**[Authority: 31 of TR 16 of APTC Vol-I]**

- 8] In case of repayment of lapsed deposit, certificate to the effect that a note of repayment has been recorded against original entry is required. Claim has to be preferred in APTC form 65- **[Authority: SR 31[a] of TR 16]**
- 9] The bill for refund of revenue deposit has to be preferred in APTC Form 64 **[Authority: SR 27 of TR 16]**
- 10] A certificate that the refund has been noted against in original receipt has to be furnished
- 11] A certificate to the effect that restriction prescribed in regard to time limits in Art.35 of APFC Vol-I is required.  
**[Authority: As per Sub-Para 2 of SR 27 of TR 16 of APTC Vol.I]**
- 12] Certificate to the effect that the sanction of refund satisfied conditions prescribed in the department rules and administrative orders is required.
- 13] Sub-vouchers have to be enclosed, original claim is also enclosed **[Authority: Sub-para 5 of SR 27 of TR 16 of APTC Vol.I & Insn.16 of TR 15]**
- 14] The bills requires revalidation since the period of 3 months has expired from the date of issue **[Authority: Note under SR 27 of TR 16 of APTC Volume.I]**
- 15] In case of refund of spoiled/damaged stamps the spoiled/damaged stamps duly cancelled have to be enclosed, the claim should be preferred in APTC Form No. 63

#### **PD ACCOUNTS :**

**[Local funds – Zilla Parishad, MPP, Municipality, VPF, Education funds, Port and Marine funds, Market Committee funds, Central funds, Library funds, funds of APSRTC]**

- 1] Each local body should maintain a PD account at the nearest treasury
- 2] All the receipts of such local bodies should be deposited in the treasury
- 3] PD Accounts should be maintained in Form TA 22 in respect of each local body
- 4] The administrators of local bodies should draw the moneys through cheques only
- 5] The cheque issued by the administrator is up to 1[one] month **[SR 49 TR 16 of APTC Vol.I & G.O.Rt.No. 873 dt.24-4-2001]**
- 6] If a cheque issued by the administrator is lost before payment he shall report the fact to the TO and request him to stop payment of the cheque if presented by anyone. Accordingly, the TO shall take necessary steps to stop the payment on the lost cheque and send a certificate to the administrator accordingly. In case any stopped cheque is presented at Treasury, the Treasury Officer shall refuse

payment and return the cheque to the party with an endorsement payment stopped written across the cheque, if the cheque is payable directly at the bank intimation should be given to the bank [ **SR 15 TR 16 Inst.41 Para 2 , Inst. 57 and 58 of APTC Vol.I ]**

- 7] If a cheque book lost by the administrator, he should report to the police for investigation besides sending a report to the treasury immediately. The treasury officer after thorough verification of the records , the matter should be reported to all the DTOs in the state for further action
- 8] For every transaction, the closing balance should be struck correctly and attested by the STO/ ATO and cheques should be honoured to the extent of balance available. Cheques/challans in a PD account shall be posted day wise in chronological order.
- 9] If there is any over-draft under deposit of local fund, the amount should be recovered with interest 12% for the period of over-drawl[**Authority: Para 16.14.6. of A.P.T&A Functionary manual**]
- 10] If a personal deposit Account is not operated for more than 3 complete years and there is reason to believe that the need for the deposit account has seized, the same should be closed in consultation with the Administrator. [**Authority: Art 271 [IV] of APFC Vol.I**]

#### **CERTIFICATE OF ACCEPTANCE OF BALANCES (C.A.B.s):**

The Administer should submit CAB's to Treasury by 30th of June of every year duly reconciled the figures up to 31<sup>st</sup> March. If the CAB' are not received from the Administrator by Treasury officer within the stipulated Period the Treasury Officer may withhold further payments. If the cheques are payable directly at the bank. The Treasury Officer may advise the bank not to honor the Cheques of an Administrator who fails to send a Certificate of acceptance of balance.[**Inst.3 & 4 Chapter 4 of, A.P.F.C. Volume-I G.O.Ms.No.43 F&P(FWACT.II) Dept., dt.24-2-87.**]

#### **SYNOPSIS ON THE G.O.43 F & P(W & M) Dept.dt.22-04-2000.**

The Government have issued orders classifying all Deposit accounts into three categories

Category A : Non-lapsable deposit accounts

Category B: Lapsable deposits as per codal provisions

Category C: Lapsable as per Govt. orders

**CATEGORY A : NON-LAPSABLE:**

Deposit the amounts which are collected as their own collections like Taxes collected by the IOcal bodies, Special Fee collected by the Education institutions, Other fees and User Charges collected directed from the Public. APart from their own collections, amounts are deposited in these accounts on account of statutory devolution like property tax, professional tax, entertainment tax etc. and also statutory grants received from the Government. These are non-lapsable deposit accounts.

**CATEGORY B: LAPSABLE AS PER CODAL PROVISION:**

The amounts deposited will get lapsed to the Government under Article 271 of A.P.F.C. Volume I. For example Revenue deposits, Civil & Criminal Court deposits, Official receiver deposits, Caution money deposits. These are lapsable as per codal provision.

**CATEGORY C: LAPSABLE AS PER GOVT. ORDERS**

These deposits will generally consist of the funds deposited on account of execution of various schemes and works sanctioned by the Govt. from time to time. These are lapsable as per Govt. orders if these deposits released duly a particular financial year shall lapse by the 31<sup>st</sup> of the Next financial year.

**HEAD OF ACCOUNT FOR LAPSING OF DEPOSITS**

MAJOR HEAD : REGULAR RECEIPT HEAD

SH : 79 REMITTANCE TO CONSOLIDATE FUND FROM DEPOSIT ACCOUNT

800 OTHER RECEIPTS

**PROFORMA FOR IDENTIFYNG THE LAPSABLE AMOUNTS AS ON 31-03-2010**

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OB AS ON 01-04-2009	RECEIPTS FROM 1-4-09 TO 31-3-10	TOTAL	EXPEN FROM 4/09 TO 3/10	CB AS ON 31-03-2010
1	2	3	4	5

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Lapsable amount as on 31-03-2010  
(OB – Expenditure)(1-4)

## **PLUS AND MINUS MEMOS**

Plus and minus memos shows the Opening balance, receipts, payments, closing balance in respect of the item for which are prescribed and serve as an abstract of Outstanding in each class of transactions acting as counter-check on the accuracy of the detailed account kept of such transactions. They are prepared in respect of class of deposits including cash orders, each local fund, banking at the treasury, stamps,

**[Authority: Art.110,123 and LR under Art 90 of APAC Vol.II]**

## **RECONCILIATION OF DEPOSIT ACCOUNTS:**

The bank shall send a statement of the closing balances of each PD Account e closure of the month to the Treasury before 4<sup>th</sup> of the succeeding month. The DTOs/STOs should verify the closing balances in his books with the bank Statement to find out the correctness of the Accounts. In case of any difference he shall depute a person to the bank to effect reconciliation of the Accounts under consideration. Administrators of the PD Accounts shall reconcile the balances with the Bank every month and with the Treasury at the end of every Quarter immediately within 15 days thereafter and record a certificate to that effect in the Treasury Pass Book. In case of failure to do so by the administrator within 3 months, The Dist. Treasury Officer, after a notice, may advise the Bank to stop payments duly informing the Administrator,

## **LETTER OF CREDIT(LOC):**

- 1] The system is in operation in the PWD Department
- 2] PWD Officers draw money through PAO cheques for incurring of expenditure for the execution of works only
- 3] Moneys are not drawn on cheques by the PWD Officers towards the expenditure for the establishment like salary, TA, contingencies etc.,(except irrigation department)
- 4] The Chief Engineer is the competent authority to issue LOC
- 5] The LOC issued by the Chief Engineer to the Executive Engineer to incur the expenditure up to the limit specified in it.PAO/APAO issues the cheques to the extent of LOC after scrutiny of claims submitted by the Executive engineers.
- 6] A copy of the LOC is sent to the DTO and he should maintain a drawing account in Form TA 11
- 7] For opening of new drawing account in favour of EE ,orders of the Govt. and the Authorization of the AG are necessary

- 8] The cheques drawn by the PAO/ PWD Officers are directly payable at bank without intervention by the treasuries
- 9] At the treasuries , the ledger in respect of each drawing officer maintained in Form TA 11 and there is no provision to add departmental receipts. Cheques are drawn only against the balance of LOC.
- 10] After receipt of paid cheques from the bank, the treasury staff should post the paid cheques into the respective ledgers, arrived the closing balances for each transaction and strike the balances under the attestation of the accountant/STO concerned.
- 11] Periodically the PWD Officers should present the pass books in which the entries as per the ledger should be recorded under the attestation of the TO.
- 12] Whenever the balances are exhausted, fresh LOC is issued by the Chief Engineer only throughout the financial year
- 13] When it appears that there is a over-drawl the Treasury Officer should immediately send a letter to the bank directing it to stop further payment otherwise the Treasury staff will responsible for over-draft.
- 14] At the close of every month, the DTO send a CTI and CTRs to the Executive Engineer/PAO
- 15] For reconciliation purpose, the bank after close of transaction every month should submit a statement showing the opening balance for the month and the total amount paid on cheques and the closing balance of the account to the drawing officer. It should be reconciled with the Treasury every month. In case of failure to do so by the administrator within 3 months the TO should issue a notice to the bank to stop the payments and copy marked to the administrator.