

The Andhra Pradesh State Accounts Rules,2022

Volume II

PART I

CHAPTER 1

INTRODUCTORY

Treasury Accounts

The directions contained in this Volume deal primarily with the initial accounts to be kept at treasuries and accounts department and with the accounts returns to be rendered by treasuries and accounts department to Accountant-General(Accounts & Entitlements). They are supplementary to the general directions in Volume I. which shall apply to all treasuries unless there be something repugnant in the subject or context except to the extent that they are modified by the directions in this Volume.

Article 2. The forms of initial accounts prescribed in this Volume should be regarded as standard or model forms which may be modified by Government according to local requirements in consultation with the Accountant-General (Accounts & Entitlements) Andhra Pradesh, Similarly, as regards accounts returns, the Accountant-General (Accounts & Entitlements) may introduce such changes in detail as he may deem necessary.

Article 3. Unless there be something repugnant in the subject or context, the following expressions in this Volume should be interpreted in the sense hereby explained:—

(1) “Accountant-General” (Accounts & Entitlements) includes a Comptroller and when used in relation to a treasury means the Accountant-Genera (Accounts & Entitlements) to whom that treasuries and Accounts Department renders accounts.

(2) “The Bank” means the Reserve Bank of India, or any branch or agency of the Reserve Bank of India and includes any branch of the State Bank of India, and(other Nationalized/Public Sector/Private Sector Banks shown in

the Annexure exclusively for collection of Commercial Taxes in Vijayawada in the Office of the Commissioner of Commercial Taxes and in the State of Andhra Pradesh) acting as the Agent of the Reserve Bank of India in accordance with the provisions of the Reserve Bank of India Act, 1934 (Act II of 1934). (Substituted by G.O.Ms.No.82, Fin (TFR) Department, Dated: 29.06.2015.

(3) “Bank Treasury” means online Cyber Treasury system, wherein the business of which is conducted in electronic format on the RBI Core Banking Solution portal.

(3-A) “Central Treasury” means and includes any treasury or sub-treasury not being a treasury or sub-treasury under the control of a State.

(4) **May be deleted**

5) “Treasury” includes District Treasuries and Accounts Office, sub-treasury and newly established A.P.State Capital Region Treasury.

(6) “Government” when used in relation to a Central treasury means the Central Government and when used in relation to a State treasury means the State Government.

(7) “Department” or “Departmental Officers” exclude the Railway Department and the Railway Officers respectively.

(8) “State” refers to State in the First Schedule to the constitution.

PART II
CHAPTER 2
CLASSIFICATION OF TRANSACTIONS IN TREASURY ACCOUNTS
GENERAL

Article 4. Save as provided hereafter in this Volume each item of receipt and payment occurring at a treasury should be broadly classified in the Treasuries and Accounts Department accounts.

- (a) Firstly, with reference to the Government to which transactions appertain, namely, the Central or the State Government concerned; and
- (b) Secondly, with reference to the department of such heads of receipts and expenditure as may be required by the Accountant-General (Accounts & Entitlements).

Note :—May be deleted

Article 5. Any transactions which cannot be allocated directly to any particular department, or to any of the prescribed heads of classification, should be entered in the accounts as an “Unclassified item” the debits and credits to this suspense head being cleared by the Accountant-General (Accounts & Entitlements) by adjustment against the Government, concerned under the appropriate heads of account. Such transactions in a State treasury as cannot be allocated directly to the Central Government should likewise be taken to the Accounts of the State to which the treasury belongs.

B. TRANSACTIONS WITH OTHER GOVERNMENTS

I. In State Treasuries

Article 6. The transactions of the Central Government in a State online Cyber Treasury system, subsidiary digital registers/reports maintained separately from those of the State Government.

Article 7. Transactions of the Central Government occurring at online Cyber Treasury system, which will be taken by the Core Banking Solutions (CBS) direct to the accounts of the Central Government, should be incorporated in the “Central” section of the treasury accounts under the appropriate heads of classification, the net credit or debit being taken to the head “8675 Deposits with Reserve Bank”. Such transactions occurring at a treasury should likewise be accounted for under the appropriate heads of receipts and payments in the “Central” section of accounts but the net totals of those receipts and payment should be entered in the accounts of the State Government under the suspense head “8786-Adjusting Account between Central and State Governments”.

Article 8. Transactions relating to other States taking place at a treasury, should be classified in the “State” section of the treasury accounts under the suspense head “8793. Inter-State Suspense Account—Government or

LOCAL RULING UNDER ARTICLE 8

If the net payments or receipts during a week in all the treasuries, departmental accounts and transfer entries etc., on behalf of the Telangana Government come to Rs. 10 lakhs or more, they should be cleared by the Accountant-General(Accounts & Entitlements), Andhra Pradesh by the issue of weekly advices to the Central Accounts Section of the Reserve Bank of India, Nagpur for monetary settlement between Andhra Pradesh and Telangana. Where the net transactions on any particular day happens to be Rs. 10 laths or more it should be cleared as and when they occur. Otherwise, the adjustments will be made at longer intervals, but positively once in a month after the accounts are closed. In order to enable the Accountant-General (Accounts & Entitlements), Andhra Pradesh to affect the monetary settlement at more frequent intervals than once a month, if necessary, as indicated above, all Treasury Officers will arrange to send to the Accountant-General (Accounts & Entitlements), Andhra Pradesh, Vijayawada weekly statements of inter-State transactions between Andhra Pradesh and Telangana which are accounted for under the head "8793. Inter-State Suspense Accounts-Telangana State" in a form similar to T.A. XV prescribed in Andhra Pradesh Account code, Volume II in respect of Central transactions. In cases, where the net payments or receipts are Rs. 10 lakhs or above, on any particular day, daily advices should be sent to the Accountant- General(Accounts & Entitlements), Andhra Pradesh, Vijayawada for being cleared forthwith. In all such cases the Weekly advices make a specific mention of the daily advice and the amount, so as to enable the Accountant-General (Accounts & Entitlements), Andhra Pradesh, Vijayawada to exclude these figures for the purpose of the weekly settlement.
[Government Memo No. 829941Aects159- 1, dated 6-2-1960]

II. In Central Treasuries

Article 9. Transactions on behalf of a State Government originating in a Central treasury should be classified in the treasury accounts under the head “8786. Adjusting Account between Central and State Governments — Governments of “ Such transactions occurring at a State District Treasury and Accounts Office should be accounted for under the appropriate heads of e-receipts and e-payments in the “State” section of the treasury accounts, the net amounts so accounted for being set off by an entry under the suspense head “8786. Adjusting Account between Central and State Governments”.

C-TRANSACTIONS ON BEHALF OF RAILWAYS

Article 9-A. -May be deleted

D-TRANSACTIONS ON BEHALF OF GOVERNMENTS OF OTHER COUNTRIES

Article 10. Transactions on behalf of Governments of other countries (other than the Government of Burma) should be classified under appropriate heads of accounts in the “Central” section of the treasury accounts. Transactions on behalf of the Government of the Burma should be treated as Central or as pertaining to the State according to such instructions as may be given by the Accountant-general(Accounts & Entitlements), Andhra Pradesh.

LOCAL RULING UNDER ARTICLE 10

The Accountant-General(Accounts & Entitlements, Andhra Pradesh has issued the following instructions in regard to the classification of transactions on behalf of the Government of Burma in the treasuries of the State of Andhra Pradesh :—

1. All the transactions relating to Burma which arise in State treasuries in the State of Andhra Pradesh other those

initiated by departmental officers of the Central Government should be taken initially against the balances of the Andhra Pradesh Government and accounted for under the major head '8679. Accounts with Governments of other Countries', M.H.103 Burma with suitable detailed heads. Separate schedules with necessary particulars should be enclosed in support of the figures booked against the detailed beads in the account. The Accountant-General (Accounts & Entitlements), Andhra Pradesh, will arrange for the final settlement of these transactions with the Government of Burma.

2. The procedure prescribed in Instruction I above should also be followed in the case of transactions relating to the Postal and Defence Departments of the Government of Burma which arise in treasuries in the State of Andhra Pradesh.

3. The transactions relating to Burma which arise and are finally brought to account in the treasuries of the State of Andhra Pradesh, and which are initiated by officers of the Civil Department of the Central Govt. such as Income-tax Officers, should be accounted for under the exchange account, head '8797. Exchange Accounts - A. Account between Civil and Civil-Account between Central Revenues and Andhra Pradesh - Items adjustable by the Accountant-General, Central Revenue", e.g., a refund of income-tax which is authorized by an Income-tax Officer in Andhra Pradesh and is debit to the Government of Burma should be debited to the head mentioned above.

4. Transactions of the Federated Shan States arising in treasuries in the State of Andhra Pradesh should be exhibited in the accounts separately from those pertaining to the Government of Burma, under the detailed head Items adjustable by the Accounts Office, Federated Shan States" under 8679. Accounts with Governments of the Countries – M.H. 103 Burma.

E-ACCOUNTS WITH THE RESERVE BANK

Article 11. Electronic Receipts and Electronic Payments on account of the Reserve Bank of India originating in a District Treasuries and Accounts Office or Sub-Treasury or A.P State Capital Region Treasury should be credited or debited to the head “8658. Suspense Accounts - Transactions on behalf of the Reserve Bank” in the State section of the treasury accounts. Such transactions occurring at other treasuries or sub-treasuries should be credited or debited to that head in the account of the Central Government.

F-TRANSACTIONS WITH DEPARTMENTS WHICH DRAW MONEY BY CHEQUES

Article 12. Save as otherwise provided in this Code or as may be authorized by the Accountant-General (Accounts & Entitlements) in any special cases, transactions with or on behalf of departments which draw money from the treasury by PD bills, should be entered in the treasury accounts in lump without detail as receipts or payments, as the case may be, of the department concerned.

Article 13. Pay and Allowances and Contingencies of officers of the Public Works Department drawn on regular bills should be classified under the particular heads of classification noted on those bills.

LOCAL RULING UNDER ARTICLE 13 - May be deleted

Article 14. Payments on account of compensation for lands for the Public Works Department made by Land Acquisition Officers not acting as Public Works Disbursers should be entered in the treasury account as debitable to the Public Works Department, the name of the division or office being specified in such case.

LOCAL RULING UNDER ARTICLE 14

Miscellaneous payments made at the treasury on behalf of the Public Works Department such as those relating to law charges or expenditure on special establishments incurred in connection with the acquisition of land by Civil Authorities on behalf of the Public Works Department should be debited direct in the day books in the electronic format, the name of the division or office concerned being specified in each case.

Article 15. Earnest money deposits made by intending tenders of the Forests Department, either direct or through the Departmental Officers concerned, should be credited as “Security Deposits” or should not be earned to the credit of those departments.

Note :—Earnest money deposits made in treasury in favor of a departmental officer of another Government should be classified in the treasury accounts in accordance with the directions in Articles 7 to 9.

Article 16. [Deleted].

G. — REMITTANCES
I. Cash Remittances

Article 17. A remittance, direct through online Cyber treasury system or between any two treasuries should be classified as follows in the treasury accounts :—

(1) if both the treasuries are under a single Government.	as a “Local Remittance” in the account
(2) if they are under different Governments.	as a “Foreign Remittance” in the account

Note :— x xxxx

LOCAL RULINGS UNDER ARTICLE 17 -May be deleted

Article 18. Deleted.

Article 19. Remittances between two sub-treasuries in the same district or between a District Treasury and a Sub-Treasury subordinate to it should be treated merely as “Transfers within the Treasury”. If however, the business of the remitting or receiving treasury is conducted by the Core Banking Solutions, the remittance should be classified as a “Local Remittance”.

Article 20. May be deleted

Article 21. Deleted.

II. Reserve Bank of India Remittances

These remittances relate to the Reserve Bank’s Scheme of remittance facilities which is dealt with fully in Section-C, Chapter VI, Part II of the Andhra Pradesh Treasury Code, Volume I.

Article 22. -May be deleted

III. Military Treasure Remittances

Article 23. [Deleted].

Article 24. [*Deleted*].

H. — ADJUSTMENTS BY TRANSFER

Article 25. When a payment is authorized to be made “by transfer” that is, by entry of the amount in the accounts and received under some head of receipt, the amount should be debited to the appropriate heads of payment by per contra credit to the receipt head concerned.

Article 26. [Deleted].

ACCOUNTS TO BE KEPT AT TREASURIES
SECTION 1-GENERAL DIRECTIONS
A.-INTRODUCTORY

Article 27. The directions contained in this Chapter shall apply primarily to accounts kept at District treasuries. Except as specifically provided in this code and subject to such modifications as may be authorized by the Accountant-General (Accounts & Entitlements), they shall also apply to accounts kept at sub-treasuries.

Article 28. In the State of Andhra Pradesh where classified accounts are rendered by sub-treasuries to the District Treasury and by the latter to the Accountant-General(Accounts & Entitlements), the directions in this Chapter shall have effect subject to such modifications as may be authorized by the Accountant-General(Accounts & Entitlements), Andhra Pradesh, to suit the special arrangements obtaining in that State.

B. TREASURER'S RECORDS

I. Cash

Article 29. May be deleted

LOCAL RULING UNDER ARTICLE 29 -May be deleted

Article 30. May be deleted

II. Stamps and Opium

Article 31. May be deleted

LOCAL RULINGS UNDER ARTICLE 31 -May be deleted

C. — ACCOUNT BOOKS

I. Cash Book

Articles 32, 33, 34. [Deleted].

[N.B. — The day-book used in the treasuries of the State of Andhra Pradesh corresponds to the cash book mentioned in the Comptroller and Auditor-General's Rules

LOCAL RULINGS UNDER ARTICLES 32-34

1. The entire Treasuries and Accounts procedure migrated to online Cyber Treasury system. Every e-receipt into or e-payment from the treasury should be online and the report must be generated and at once be saved in the data base. E-Receipts and E-payments of certain departments and classes of transactions (See Local Ruling under Article 41 below) should be entered in detail in subsidiary reports in the day-book. The total e-receipts or e-payments recorded in working day in 24hrs timeline(i.e.,00.01hrs to 24hrs)

2. There should be two day-books, one for Central transactions and the other for State transactions. Separate subsidiary registers should also be maintained for Central and State transactions respectively in Cyber Treasury System.

3. In Cyber Treasury System the Cash transactions and transactions “by adjustment” should be entered in the appropriate columns of the Central or State day-book report, as the case may be.

For example an income-tax deduction made from a bill of an officer of the Andhra Pradesh Government should be entered in the column “by adjustment” on the receipt side of the day- book of the Central Government, while the gross amount of the bill should be entered on the disbursement side of the day-book of the Andhra Pradesh Government, partly in the column for cash payments and partly in the column for payments “by adjustment”.

4. A monthly total should be struck in each subsidiary register in the electronic format and compared with the corresponding entry in the monthly account of the treasury before the monthly account is digitally signed.
5. As soon as remittance of treasure (other than a currency remittance) is des- patched, it should be entered in the day book as a payment under “Local Remittances” or “Foreign Remittance,” as the case may be - See Articles 17 and 19 in Chapter II. Similarly as soon as a remittance of treasure (other than a currency remittance) is received, the whole invoiced amount should be entered in the day-book, as a receipt, with a note of the office from which it is received.
6. **May be deleted item 6** of L.R. 32-34

II. Subsidiary Registers

(a) General

Article 35. [Deleted].

(b) Register of Adjustments between Central and State Governments

Article 36 and 37. [Deleted].

(c) Register of Adjustments with other State Governments

Articles 38. [Deleted].

(d) Register of Transactions with Railways**Article 38-A. -May be deleted****(e) Register of Adjustments by Transfer****Articles 39 and 40. [Deleted].****(f) Other Registers**

Article 41. Special forms of registers are prescribed in Sections 2 to 5 for e-receipts and e-payments relating to certain departments which draw money by PD bills and for deposits, bills and other specified classes of transactions

LOCAL RULING UNDER ARTICLE 41

In this State, subsidiary reports should be maintained for receipts and disbursements of the following classes:-

RECEIPTS

(i)	Register of Reserve Bank of India remittances drawn	(iv)	Telegraph receipts.
(ii)	Cash orders issued.	(vii)	Revenue deposits.

(iii)	Military receipts	(viii)	Civil Court's deposits.
(iv)	Public Works receipts	(ix)	Criminal Court's deposits
(v)	Postal receipts	(x)	Personal deposits.

PAYMENTS

(i)	Register of Reserve Bank of India remittances cashed.	(x)	Payments on account of the Customs Department.
(ii)	Postal Payments.	(xi)	Advances under the Local Authorities Loans Act(India ActIXof1904).
(iii)	Telegraph Payments.	(xii)	Refunds.
(iv)	Military Payments.	(xiii)	Repayments of revenue deposits.
(v)	Public Works Payments.	(xiv)	Repayment of Civil Court's deposits.
(vi)	Cantonment cheques.	(xv)	Repayments of Criminal Court's deposits.
(vii)	Municipal cheques.	(xvi)	Repayments of personal deposits.
(viii)	Forest cheques.	(xvii)	Interest paid on Govt. securities.
(ix)	Payments on account of the Salt Dept.		

Note :—When receipts or payments of any particular kind are sufficiently numerous in a sub-treasury, a subsidiary register may, with the approval of the Treasury Officer, be maintained for recording them.

The following items covering subsidiary registers noted against serial numbers with regard to Receipts and Payments

may be deleted since they are not in operation.

Receipts: Sl Nos. (ii),(iii),(v),(vi) & Payments: Sl Nos.(ii),(iii),(iv),(vi),(vii),(viii),(ix),(x),(xi)&(xvii). Further, the PD Accounts and other deposit accounts as classified in G.O.Ms.No.99, Finance (Cash & Debt Management) Dept., Dt.14.08.2019 and G.O.Ms.No.145, Finance (Cash & Debt Management) Dept., Dt.08.11.2019 should be maintained in digital format in the Online Cyber Treasury system.

III. Special Directions for Bank Treasuries

(a) General

Article 42. Where the cash business of a District Treasury or AP State Capital Region Treasury or sub-treasury is conducted by the online Cyber Treasury system on Core Banking Solution (CBS) portal (e-Kuber system), it renders two daily accounts of e-receipts and e-disbursements of Central and State Governments, the latter embracing transactions not only on behalf of the State in which the Core Banking Solution (CBS) portal (E-Kuber system) is situated but also on behalf of other State. Such accounts, however, rendered in respect of District Treasury, AP State Capital Region Treasury and sub-treasuries consist of a single account for the Central Government, all transactions on behalf of any State Government being taken by the Core Banking Solution(CBS) portal (e-Kuber system)against the balance of the Central Government.

Article 43. The transactions reported by the online Cyber Treasury system on Core Banking Solution (CBS) portal (e-Kuber system) in the daily statement of e-receipts and e-payments should, after examination with the e- challans and e-vouchers accompanying it, be posted into the electronic cash book either through online or through some subsidiary digital register/report.

Note1 :—The net amounts only of payments are entered in the statements of the Core Banking Solution (CBS) portal(e-Kuber system); for example, when a deduction is made from the amount of a bill on account of income-tax the daily statements of the Core Banking Solution (CBS) portal shown only the net amount paid after deduction.

X XX

Note 2 :—When the electronic Cash book and the subsidiary digital registers are posted the voucher should be numbered and arranged according to the digital register in which they are entered.

LOCAL RULING UNDER ARTICLE 42 & 43

The Core Banking Solution (CBS) portal (E-kuber system) will maintain the scroll electronic cash book through which digital cash book/report is generated, which is the primary record for recording Government transactions. Treasury Officer at the close of every day the total e-receipts or e-payments recorded in working day in 24hrs timeline (i.e.,00.01hrs to 24hrs) with the digital register of daily e-receipts and e-payments with the classification of accounts.

(b) Register of Reserve Bank Deposits

Article 44. The net difference between the total receipts and the total payments as shown in the Core Banking Solution (CBS) portal (E-Kuber system) daily statement should be posted in a subsidiary digital register/report called the Register of Reserve Bank Deposits (Form T,A. 6). In State treasuries this register should be kept in two volumes - One for the Central Government and another for the State.

(c) Register of Misclassifications by the Bank

Article 45. -May be deleted

Article 46. -May be deleted

LOCAL RULING UNDER ARTICLE 46 -May be deleted

IV. Incorporation of Sub-treasury Accounts

Article 47. The transactions occurring at a sub-treasury should be reported in online Cyber Treasury system to the District Treasury and Accounts Office in a daily sheet in Form T.A. 8 showing e-receipt and e-disbursements and balance of the day.

LOCAL RULINGS UNDER ARTICLE 47

1. The sub-treasuries in the Andhra Pradesh State render monthly classified accounts. The sub-treasury transactions are incorporated into the online accounts of the District Treasury and Accounts Office only monthly
2. Every day each sub-treasury should prepare online Cyber Treasury system for submission to the district treasury a daily sheet (Form T.A.8) reporting the e-receipts, e-payments and balance of the day. The daily sheet should be sent online to the District Treasury and Accounts Office, supported by all electronic paid vouchers
The daily sheets should be numbered consecutively and one should be sent even on a day when there are no transactions unless it is a holiday and the sub-treasury is closed. These sheets enable the District Treasury and Accounts Office to submit lists of payments to the Accountant-General (Accounts & Entitlements on due dates and also to keep of the District Treasury and Accounts Officer informed of the State of the balances at the sub-treasury.

(Note 1 to 4 may be deleted)

Article 48. -May be deleted

LOCAL RULINGS UNDER ARTICLE 48 -May be deleted

Article 49. -May be deleted

LOCAL RULING UNDER ARTICLE 49

There is no Central Sub-treasury rendering accounts to a District Treasury and Accounts Office in the Andhra Pradesh State.

V. Daily Closing of Accounts

Article 50, 51, 52 & 53. x xxxxx

Article 54. May be deleted

LOCAL RULINGS UNDER ARTICLE 54 -May be deleted

VI. Monthly closing of Accounts

Article 55. As it is absolutely necessary that the figures given in the different receipts, accounts and returns exchanged with other departments should agree exactly with those shown in the treasury accounts, the formal closing of their accounts of the several sub-treasuries for the month should be fixed for the latest day by which any risk of failure to receive that day's returns at the headquarters' treasury before the end of the month will be eliminated any transactions of a later date should be included in the returns of the treasury for the next month. The headquarters accounts for March must, however, be kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year. Every endeavour should be made to close the March accounts not later than the 5th of April.

LOCAL RULINGS UNDER ARTICLE 55

1. The accounts of a sub-treasury should as a rule be closed at noon on the day previous to the last day of the month and despatched in the evening, so that all the accounts may reach through online Cyber Treasury system to the District Treasury and Accounts Office by the 1st of the month. If the day of closing should fall on a Sunday or any other holiday on which the sub-treasury is closed, the accounts should be submitted through online on the last previous working day. Any later transactions should be treated as transactions of the following month in the district accounts. The account for March, as an exception, should be kept open until the last day of that month and should be closed and despatched by the evening of the 1st April.

If any amount is paid into a sub-treasury at the end of a month after the accounts of the month have been closed, it should be accepted and brought into the accounts of the succeeding month. Similarly, payment from a sub-treasury should not be refused on the ground that the accounts for the month have been closed. Payments should be made and brought into the accounts of the following month.

2. In the case of Core Banking Solution (CBS) treasuries, the difference between the totals of the two money columns of the Register of Reserve Bank Deposits should, at the close of the month, be carried into the cash account if the total of the column for e-receipts exceeds the total of the column for e-payments, or into the list of payments if the total of the column for e-payments exceeds the total of the column for e-receipts.

3. The books of the Central Accounts Section of the Reserve Bank are closed for the month of March on the 15th April following, after that date no inter-governmental adjustments can be earned out in the accounts of the previous financial year. Special steps should, therefore, be taken to settle as promptly as possible all cash and book transactions involving inter-governmental adjustments that originate towards the close of the year, so that the Accountant-General (Accounts & Entitlements) may, as far as possible send the necessary advices to the Central Accounts Section of the Reserve Bank before the 15th April of the succeeding year. Such adjustments origination in the accounts for February and previous month should be completely settled in time for the advices to be sent to the Central Accounts Section of the Reserve Bank before the end of March. Treasury Officers should submit intimations of all correcting entries affecting inter-governmental adjustments included in the treasury accounts for March so as to reach the Accountant-

General (Accounts & Entitlements) by the 12th April at the latest. As the March Final Accounts are closed early in June, all communications affecting the accounts of a previous year should be submitted to the Accountant-General (Accounts & Entitlements) before the end of May.

Article 56. [Deleted].

SECTION 2

TRANSACTIONS OF DEPARTMENTS WHICH RENDER SEPARATE CASH ACCOUNTS

Article 57. May be Deleted

LOCAL RULINGS UNDER ARTICLE 57 -May be deleted

Article 58.(May be deleted)

LOCAL RULINGS UNDER ARTICLE 58 -May be deleted

Article 59 and 60 [Deleted].

Article 61.-May be deleted

LOCAL RULINGS UNDER ARTICLE 61 -May be deleted

SECTION 3— A C COUNTS OF DEPOSITS

A.-- GENERAL

Article 62. No item should be credited through online Cyber Treasury system as a deposit save under formal order of competent authority. Furthermore, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Govt. on account of a demand not yet due should at once •be carried finally to the proper revenue head, and should not be placed in deposit.

Article 63. The amount of a lapsed deposit refunded under the rules Government should appear in the treasury accounts as a miscellaneous refund and not as a payment of deposit.

LOCAL RULINGS UNDER ARTICLES 62 & 63

1. Except in the case of certain Civil and Criminal Court's Deposits (See Articles 71 and 72 and the Local Rulings there under), the detailed accounts of all classes of deposit transactions are maintained in the treasury. When the detailed accounts of Civil and Criminal Court's Deposits are not kept in the treasury, they are kept in the Court concerned. The detailed rules prescribing the accounts to be maintained and the returns to be furnished for all classes of deposits are contained in the sections that follow in this chapter and in Chapter IV.

2. No deposit account should be opened by a treasury for an officer of the Public works Department. Whatever sums are paid into a treasury by an officer of the Public Works Department, or on his account, should be carried to the credit of that department in the Treasury Account. This rule applies also to deposits made at the instance of the Public Works Department by local bodies to meet the cost of works to be carried out by the Public Works Department.

B. — SECURITY DEPOSITS

Article 64. Each item of Deposit received through online Cyber Treasury system should at once be entered in an electronic format register (Digital Form T.A. 20) and numbered. There should be a separate series of numbers for each register, beginning a new each year. The Treasury Officer should check carefully the amount and particulars of each entry and then set his initials in the proper column against each. A daily total only should be carried from each register to the electronic cash book.

Article 65. Every item should be recorded in electronic format register/digital report the name of the person from whom, not that of the Government official through whom, it is received; it should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

Article 66. Each repayment, of deposit should at once be recorded both in the electronic format register/digital report of Repayments, Form T.A. 21, from which the daily total should pass into the cash book, and in that of Receipts, Form T.A. 20, in the latter the date and amount of the repayment also being noted.

Note: **May be deleted**

Article 67. When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted in the electronic format register/digital report of receipts both in the Register of Receipts. And in the Register of Repayments, and it should be credited separately in the electronic cash book concerned. The voucher submitted with the list of repayments should state these facts, the statement being attested by the Digital signature/e-sign of the Treasury Officer.

LOCAL RULINGS UNDER ARTICLES 64-.67

Note :—The provisions of the above Articles and the following Local Rulings apply also to other classes of deposits such as deposits for work done for Public bodies, individuals, etc., for which detailed account are kept in the treasury.

1. In the electronic format register/digital report, the entry in the column ‘Nature of deposit’ in the Register of Receipts of deposits (Form T.A. 20) should be sufficiently detailed to show clearly why the amount is deposited.

When a deposit is made by one party to be repaid to another party the name of the second party should be clearly stated in the column ‘Nature of deposit’ in the Register of Receipts of deposit as a precaution against a refund of the amount by mistake to the depositor or his agents or creditors.

2. Notwithstanding the provisions of Article 65, the following classes of deposits may be recorded in the Register of Receipts of deposits in the name of the Government servant through whom the deposit is received :—

(a) Civil Court’s deposits which include a large number of items such as unspent witness batta, etc., may be recorded under the designation of the presiding judge of the Court concerned;

(b) **May be deleted**

3. In order to guard against a second repayment, every refund of a lapsed deposit should be recorded in the District Register of Receipts if the register has not already been destroyed under the rules.

4. When a treasury which transacts its Core Banking Solution (CBS) business through online Cyber Treasury system repays a deposit by issuing an order on the Core Banking, the entry in the electronic format register/digital report of Receipts of deposits should be made when the order on Core Banking is issued and the entry in the Register

of Repayments should be made when the repayment is reported in the Core Banking Solution (CBS) portal (e-Kuber system) daily sheet.

5. **May be deleted**

6. **Election deposits:-** (1) Deposits on nominations—

(a) **Cash Deposits** -T. Deposit and Advances - Part II - Deposit not bearing interest -C. Other Deposits Accounts - Departmental and Judicial Deposits.

The Deposits paid by or on behalf of candidates for Election to the State Legislature should be credited to the head of account - 8443. Civil Deposits - Deposits in connection with Elections - Deposits made by candidates for State Legislature.

(Govt. Memo. No. 90444/261 9/AcctsJ64-3, Finance, dated 4-9-1964)

Treasury Officers should see that the items are recorded in the deposits registers in sufficient detail in accordance with the procedure laid down in Article 65 and the above Local Rulings so as to distinguish each individual item. Particulars of the Returning Officer, the name of the candidate and of the constituency should be given against each item.

If the deposit is forfeited it will be credited under the detailed head “Other receipts” under 0070 Other Administrative Services - B. Elections Fees, fines and forfeitures, (Memo. No. 90444/2619/Accts/64-3, Finance, dated 4-9-1964)

All refunds of deposits should be authorized in writing by the Returning Officer concerned. The rules in the Andhra Pradesh Treasury Code, Volume 1, for the repayment of Revenue Deposits will apply in the case of refunds of these deposits also.

(b) **Deposits made in Government promissory notes:-** The procedure detailed in paragraph 108(a) of the Government Securities Manual should be followed with the modification that the Treasury Officers themselves should receive the deposits in these cases. If the deposit is forfeited, the Returning Officer will realize the amount of the promissory notes and remit into the treasury the amount prescribed as deposit, the balance if any, being refunded to the candidate. The amount paid into the treasury should be credited to the detailed head “Other receipts” under “0070 Other Administrative Services”.

(2) **Deposit on challenged votes:** — These will be in cash and in instructions in regard to cash deposit on nominations apply mutatis mutandis to them.

Article 67 (A). In April each year, the Treasury Officer should examine the registers of Receipts of Deposits (Form T.A. 20) which is in the electronic format/digital report, the second preceding year and transfer to a Clearance Register in Form T.A. 43 also in the electronic format/digital report with suitable change in the headings, all the outstanding balances which are not reported for lapse under the rules of Government (Vide Art. 127). To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government.

Note :—It is not intended that the Clearance Register should be used in District Treasuries; the repayment of items entered in the Clearance Register should continue to be recorded therein the original Receipt Registers vide Art. 66.

LOCAL RULINGS UNDER ARTICLE 67-A

1. Old items transferred from one Clearance Register to another should be carefully watched by the Treasury Officer. They should in the ordinary course lapse at the end of the two years for which the new Register is current. They should not be carried forward to a third clearance register without the special sanction of the Accountant-General (Accounts & Entitlements).

2. At the foot of each clearance register, a memorandum in the following form should be appended, and the total amount should be agreed with the closing balance in the plus and minus memorandum for March excluding the amounts of lapsed deposits.

Rs. Ps.

Balance on the 31st March prior to the last year but two	Balance on the 31st March of the last year but two	Balance on the 31st March of the last year but one	Balance on the 31st March of the last year
			Total

3. At the beginning of each financial year, each Civil Court dealing with a Treasury which transacts its cash business through the Bank should submit to the Treasury Officer a Clearance Register for all balance outstanding for more than one financial year, excluding there from the item of deposits reported for lapse. The deposits authorized to be paid but not yet paid by the treasury should be detailed at the foot of the Register and the grand total agreed with the balance as shown in the plus and minus memorandum.

A memorandum of balance for the last four years should also be given at the foot of the register in the form prescribed in Local Ruling 2 above.

Article 67 (B). Once a half-year, a certificate should be furnished to the Accountant-General (Accounts & Entitlements) by the Director of Treasuries and Accounts that he or one of the Dy. Director of Treasuries and Accounts has personally examined the Register of receipts of deposits (Form T.A. 20) in the electronic format/digital report and the Register of repayments of Deposits (Form T.A. 21) in the electronic format/digital report and that the entries are made with utmost care and regularity.

Note :—The examination is not intended to be Mechanical, and to secure only that all necessary entries are made and initialed without fail at the time of transaction, but also that no moneys are placed unnecessarily in deposit or allowed

to remain there without good cause.

LOCAL RULING UNDER ARTICLE 67(B)

1. General:—The certificate required under Art. 67 (B) should be based on a personal examination of the deposit registers by taking a few items at random in the Register of receipts of Deposits (Form T.A. 20) in the electronic format/digital report and the Register of Repayments of Deposits (Form T.A. 21) in the electronic format/digital report - See also instruction 5 under Treasury Rule 4. A note of the items examined should be entered in the Extract Register of Receipts of Deposits (Form T.A. 43) in the electronic format/digital report in which the half-yearly certificate is recorded, naming the items themselves or referring to the totals in which they are included.

C. — PERSONAL DEPOSITS

Article 68. Receipts and Payments on Personal Deposit accounts should be recorded in electronic format/digital report of personal ledgers in Form T.A. 22.

Article 69.- May be deleted

Article 70. - May be deleted

LOCAL RULINGS UNDER ARTICLES 68-70

1. Form T.A. 22 should be maintained in electronic format/digital report so as to update daily transactions and monthly reports.

2. **May be deleted**

3. **May be deleted**

4. The Treasury Officer should pay special attention to the following rules in maintaining the Personal Deposit Registers (Forms T.A. 22, 23, 24 and 45)

(i) **May be deleted**

(ii) **May be deleted**

(iii) **May be deleted**

(iv) **May be deleted**

(v) **May be deleted**

(vi) **May be deleted**

(vii) **May be deleted**

(viii) **May be deleted**

5. **Personal Deposits:**—The procedure prescribed in Local Ruling 1 under Art.

67 (B) applies mutatis mutandis to personal deposits. The registers to be examined in this case are:-

(i) Register of Personal deposits (Form T.A 22), and

(ii) The Register of daily receipts and payments of personal Deposits (Form T.A.24) should be in the electronic format/digital report.

(Ruling 5 Ins, by G.O. Ms. No. 37, Fin. & P1. Dt. 2-3-1981):

D. — CIVIL AND CRIMINAL COURT DEPOSITS

Article 71. There are two methods in which the accounts of Civil and Criminal Court Deposit may be kept.

(1) When each deposit is separately paid into and drawn from the treasury upon documents passed by competent authority and setting forth the particulars necessary for the entries in the deposit registers, the accounts of Civil and Criminal Courts Deposit should be kept in the manner prescribed in Articles 64 to 77 for revenue deposits, although the sets of registers and returns should all be separated from those of the revenue deposits proper.

(2) In cases where the Civil Courts and Magistrates merely Core Banking Solutions (CBS) with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by P.D. Bills on the treasury, the accounts at the treasury should be kept in the forms prescribed in Articles 68 and 70 for personal deposits, but quite separate from those of personal deposits proper; and the deposits should be designated as Civil Court or Criminal Court Deposits.

Whenever the latter system is permitted the detailed record of deposit transactions should be kept by the Court concerned in the form prescribed in Articles 64 to 66 for Treasury Officer's accounts of Revenue Deposits with such adaptations and modifications as may be Authorized by the competent Judicial authority after consultation with the Accountant-General (Accounts & Entitlements).

LOCAL RULINGS UNDER ARTICLE 71

1. (a) The first method of accounting described in Article 71 is adopted in the Andhra Pradesh State in all mufassal Civil Courts other than those dealing with treasuries when transact their cash business through the Core Banking Solutions(CBS). The same method is also adopted in the case of all mufassal Criminal Courts.

(b) The Treasury Officer should forward to each mufassal Civil Court dealing with a treasury which does not transact its cash business through the Core Banking Solutions (CBS) a weekly statement in the following form in electronic format/digital report.

Debit	Amount Rs. P.	Credit	Amount Rs. P.
Number of order		Number of challan	
Do		Do	
Do		Do	
Do		Do	
Balance to credit		Balance brought forward	
Total		Total	

As soon as this memorandum is received, the Court should compare the serial numbers of the challans and orders issued with those entered in the treasury statement and, by leaving out of account those not yet included by the treasury, ascertain whether its accounts correspond with the treasury accounts.

3. (a) The second method of accounting described in Article 71 is adopted in the case of Civil and Criminal Courts in

Vijayawada City, and in the case of Mufassal Civil Courts dealing with treasuries which transact their cash business through the Core Banking Solutions. When this method is followed, the Court or Magistrate should not incorporate in his own accounts and returns the deposit items of the Court subordinate to him, as a Treasury Officer incorporates in his accounts those of the sub-treasuries in his District, permission may, however, be accorded to any particular subordinate court or courts to keep independent accounts. Court of Small Causes keep independent accounts.

(b) Civil and Criminal Courts in Vijayawada City maintain the registers of Receipts and Repayments of deposit separately for each class of deposits.

(c) Under this method each transaction of receipt or repayment relating to a Civil or Criminal Court deposit should be initialled by -

(i) the Judge or Magistrate; or

(ii) in the case of the High Court, by any gazetted officers of the Court; or

(iii) in the case of a Court of Small Causes, unless otherwise ordered by the Government, by a Registrar appointed under Section 13 of the Presidency Small Causes Courts Act, 1882 (India Act XV of 1882) or under Section 12 of the Provincial Small Causes Courts Act, 1887 (India Act IX of 1887).

(d) The Treasury Officer should forward to a mufassal Civil Court dealing with a treasury which transacts its cash business through the Core Banking Solutions (CBS) a weekly statement in the form prescribed in Local Ruling 1(b) above. As soon as the memorandum is received, the court should check the details with its accounts in the manner prescribed in that clause. It should then total up the Register of Receipts and the Register of Repayments and show at the foot of the latter, register (1) P.D. bill issued but not paid during the month and (2) P.D. bills of the previous month paid during the month. The aggregate amount of the first should be deducted and that of the second should be added to the total of the entries in the Register of Repayments which is in the electronic format/digital report.

3. The Court shall prepare extracts of registers and the list of repayments and send them to the Treasury. The

Treasury Officer retains the documents.

[Memo. No. 4507 I/Accts/64-10, Fin., Dated 11-4-1969]

4. Civil Courts' Deposits :—At the end of the every quarter the presiding Judge of each Civil Court dealing with a Treasury which transacts its cash business through the Core Banking Solutions(CBS) should record a certificate in the following form on the Extract Register of Receipts transmitted to the Treasury

“I do hereby certify that I have personally examined the Register and that the entries are made with ‘the utmost care and regularity “.

The Treasury Officer should certify with digital sign at the end of each quarter at the foot of the consolidated extract Resister of Receipts that the Certificate is the above form was furnished by the presiding Judge of each Civil Court in the District dealing with a Treasury which transacts its cash business through the Core Banking Solutions (CBS).

Each Court should also write up a plus and minus memorandum of the balance of deposits on the Extract Register of Receipts transmitted to the Treasury Officer as shown below:-

Rs. Ps.

Balance at the beginning of the Month:

Add receipts during the month:

Total

Deduct payments made during the month (excluding cheques unpaid):

Balance at the close of the month

Article 72.- May be deleted

E. — DEPOSITS OF LOCAL FUNDS

Article 73. The transactions of all Local Funds, including Municipal funds, should be recorded in the forms used for personal deposits in electronic format/digital report (Forms T.A. 22 and T.A. 24), but should be kept quite distinct, and should pass into the treasury accounts as Deposits of Local Fund, and not as Personal Deposits.

[For a definition of the term “Local funds” and a list of “Local Fund”, see Instructions 1 and 2 in Chapter IV in Part III of the Andhra Pradesh Treasury Code, Volume I].

Article 74. The transactions of each fund should be entered in electronic format/digital report in a separate column in the register (Form T.A. 24) which should provide a separate column for every such fund in the district. Unless the funds are very few in number, there should be registers and totals for municipal funds separate from those of other funds.

LOCAL RULINGS UNDER ARTICLES 73-74

A separate register containing the following columns should be maintained in electronic format/digital report at every

District Treasury and Accounts Office and Sub-Treasury for the receipts of Universities

Date of receipt
 Amount Number of challan Remark
 Name of payer

(The last column should clearly show the nature of the receipt).

F. — DEPOSITS AT SUB-TREASURIES

Article 75. Deposits made at a sub-treasury should be brought, item by item, through the daily sheet upon the district reports and must be numbered in the general series. It may, however, be sufficient to enter in the district reports merely, the daily totals of transactions relating to personal deposits such as, Municipalities, etc., which take place at sub-treasuries, unless the Accountant-General(Accounts & Entitlements) for special reasons instructs otherwise in any case.

Article 76.- May be deleted

Article 77. In regards to repayment, the sub-treasury account in which the credit originally appeared should be indicated clearly so that it may be easy to trace the item and to charge off payment correctly in the district account.

LOCAL RULINGS UNDER ARTICLES 75-77

1. In the Andhra Pradesh State each deposit transaction at a sub-treasury is brought on to the district register in the electronic format/digital report daily from the challans and repayment vouchers received with sub-treasury daily sheets.
2. The receipts registers and the repayment registers should be maintained in Form T.A. 20 and Form T.A. VI respectively in electronic format/digital report as at a District Treasury and Accounts office.

SECTION 4- A C COUNTS OF RESERVE BANK OF INDIA REMITTANCES

A. — ISSUE OF TELEGRAPHIC TRANSFERS AND DRAFTS

Article 78. May be deleted

Article 79. May be deleted

Article 80. May be deleted

B. - ENCASHMENT OF TELEGRAPHIC TRANSFERS AND DRAFTS

Article 81. May be deleted

Article 82. May be deleted

C. — DRAWINGS AND ENCASHMENT AT SUB-TREASURIES

Article 83. May be deleted

D. — DRAFTS, ETC., CANCELLED

Article 84. May be deleted

E. — DRAFTS ETC., EXCHANGED

Article 85. May be deleted

LOCAL RULING UNDER ARTICLES 78-85 - May be deleted

SECTION 4-A — ACCOUNTS OF MILITARY TREASURE REMITTANCES

Articles 86-88. x xxx

Article 89. [Deleted].

SECTION 5— MISCELLANEOUS ACCOUNTS

Article 90. May be deleted

LOCAL RULINGS UNDER ARTICLE 90 - May be deleted

Article 91. In addition to the registers prescribed in the foregoing Articles, the following subsidiary registers should be kept for the record of transactions specified against each. Separate registers should be kept, where necessary, in State treasuries for transactions relating to the Central Government :—

(i) **May be deleted**

(ii) x xxx

(iii) Register in Form T.A. 33 for payments of Pensions. Separate registers should be kept for different classes of pensions, such as pensions debitable to “2075. Miscellaneous General Services Pensions in lieu of resumed Jagirs, Land, Territories, etc.” and “2071. Pension and other retirement benefits” etc., “3604. Compensation and Assignments to Local Bodies and Panchayat Raj Institutions”, etc.;

(iv) **May be deleted**

(v) **May be deleted**

CHAPTER-4**ACCOUNTS RETURNS TO BE RENDERED BY TREASURIES****A. — GENERAL**

Article 92. Except as specified otherwise the directions in this Chapter shall apply to Cyber Treasury system. In Andhra Pradesh in which the treasuries render classified accounts to the Accountant-General (Accounts and

Entitlements), the directions in this Chapter shall apply subject to such modifications as may be authorized by the Accountant-General (Accounts and Entitlements), Andhra Pradesh, to meet local requirements.

Article 93. The returns prescribed in this Chapter should be prepared from the APITS reports and dispatched to the Accountant-General (Accounts and Entitlements) punctually on the prescribed date. The returns due for dispatch on a holiday may be sent one day (but not more than one day) late.

Article 94. Separate returns should be rendered by State Treasuries in respect of transactions of the Central Government and in respect of those taken against the State

LOCAL RULINGS UNDER ARTICLES 92-94

1. In the State of Andhra Pradesh sub-treasuries render classified accounts to the District Treasury and Accounts Office in the same way as the District Treasury and Accounts Office to the Accountant-General (Accounts & Entitlements). The Comptroller and Auditor-General's Rules and the Local Rulings in the Chapter accordingly apply mutatis mutandis to sub-treasuries also.

All treasury returns, except those which the Core Banking Solutions (CBS) is required to furnish under the special orders of the Government or the Accountant-General (Accounts & Entitlements), should be prepared in the treasury and not in the Core Banking Solutions (CBS).

B. — COMPILATION OF MONTHLY ACCOUNTS**I. Cash Accounts and List of Payments****Articles 95, 96 & 97. x xxx****II. Supporting Schedules****(a) General****Articles 98 & 99. x xxx****LOCAL RULINGS UNDER ARTICLES 95-99**

Rendering of monthly account is computerized upon introduction of online receipt and expenditure modules for treasury transactions. All the transactions are captured in the online system as and when they occur in the Treasuries/PAO and automatically reconciled with reference to the bank scrolls. The Account shall be processed centrally in the system to generate Account Rendering Unit-wise monthly account and the same is provided to respective Account Rendering Units. The authorized officials in ARUs i.e., District Treasury & Accounts Offices/Pay and Accounts Office in capital area/Pay and Accounts Offices (works) shall verify and certify the monthly account electronically. All such certified accounts are transferred to Accountant General (Accounts & Entitlements) electronically. All such certified accounts are transferred to Accountant General (Accounts & Entitlements) electronically duly integrating State Centralized Processing System with that of Accountant General (Accounts & Entitlements) as per the standard integration procedures agreed by both parties.

9 Reports in PDF format from all DTAOs/PAO/PAO (W) are being sent to the Accountant General (Accounts & Entitlements).

1.Main Account(MA)

2.Deposits with Reserve Bank(RBD)

- 3.Sub-Account-wise Abstract for Receipts
- 4.Sub-Account-wise Abstract for Payments
- 5.List of Receipts(LOR)
- 6.List of Payments(LOP)
- 7.GPF Schedules Report
- 8.Loan Schedules Report
- 9.Plus and Minus Memorandum Report

The Accountant General (Accounts & Entitlements) shall consume the accounts files provided by the Central Processing System of the state into their system and process them as per their requirement.

Further, Head of Accounts of payments and receipts are system driven and there is very chance of misclassification but still the procedure of alteration of payments and receipts Head of Accounts may be continued in the form of electronic Alteration Memorandum.

(b) Schedule of Income Tax Receipts

Article 100. The procedure for classifying IT has been changed. The IT deducted from salaries, pensions and other services should be classified under 8658 HOA and the Treasury Officer is responsible for filing monthly 24G return along with details of TAN numbers of the Drawing Officers. The total amount classified under 8658 HOA, for which treasury should invariably tallied with the monthly 24G return filed and there should be no discrepancies in the return. The Drawing Office should in turn file the quarterly 24Q returns with the details of the PAN numbers of the employees from whom the TAX has been deducted. The Drawing Officer should be made responsible for any discrepancy occurred in the 24Q returns.

(c) Schedules for Railways and Departmental Disbursing Officers

Article 101. May be deleted.

Article 102. May be deleted

Articles 103 and 103-A. x xxxxx

Article 104. May be deleted

LOCAL RULING UNDER ARTICLE 101-104 - May be deleted

(d) Schedules of Deposit Transactions

Articles 105 to 107. [Deleted]. Memo. No. 45071/Accts,'64-IO, Dt. 11-2-1969)

Article 108. An “Extract Register of Receipts and Payments of Personal Deposits.” Form T.A. 45 should be in the electronic format/digital report written up from the Register of Personal Deposits (Form T.A. 52). The return should show only the monthly totals of receipts and repayments on each personal ledger the totals of the two columns, “Receipts of the month” and “Payments of the month” alone will be traceable in the Cash Account and the List of Payments. The monthly totals brought out on the return should be the same at those brought out by summation of the daily total columns of Form T.A. 24, which should also in electronic format/digital report

LOCAL RULINGS UNDER ARTICLES 105-108

1. An Extract Reports of Repayments of Deposits during the entire month, with vouchers appended, should be

submitted with the second list of payments. The vouchers relating to deposits ordered to be transferred to another head of account should be forwarded to the Accountant-General (Accounts & Entitlements) with the list of payments accompanied by a memorandum in Form T.A. XI in electronic format/digital report.

2. The payments exhibited in the “Extract Register of Receipts and Payments of Personal Deposits” (Form TA. 45) should be supported by the original pay PD Bills which should be retained in the treasury after payment.

3. **Civil and Criminal Courts Deposits** :—(a) In regard to deposits in Civil Courts in the mufassal dealing with treasuries which do not transact their cash business through the Core Banking Solution(CBS) and deposits in all Criminal Courts in the mufassal, the procedure prescribed in Articles 105-107 should be followed.

(b) In regard to deposits in Civil Courts in the mufassal dealing with treasuries which transact their cash business through the Core Banking Solutions (CBS), the detailed record of the deposit transactions is kept by the Court concerned and not by the Treasury - see Article 71. Each of these Courts should send to the Treasury Officer concerned every month an extract of the registers of receipts and repayments in Forms T.A. 43 and 21 (omitting the last four columns anti altering the heading of the later form). The Treasury Officer should then consolidate the extract registers received from all such Courts in his district and send the consolidated extract to the Accountant-General (Accounts & Entitlements). In consolidating the lists of repayments, the Treasury Officer should include only the items actually paid during the month; the “Paid” orders of the Civil Courts received from the Core Banking Solutions (CBS) should be attached to the extract register in support of payments.

(c) Civil or Criminal Courts in Vijayawada City maintain the registers of receipts and repayments relating to deposits in the Court. (See Local Ruling 2 (b) under Article 71.) These Courts, with the exception of the City Court of Small Causes, should send monthly to the Accountant-General (Accounts &Entitlements) extract registers of receipts and repayments. The detailed records of deposits in the City Court of Small Causes are kept in the Court.

4. **Sub-treasury extract registers of deposits**:—On the day on which the sub- treasury accounts are closed for

the month, extract registers of receipts and repayments of revenue deposits and Civil and Criminal Courts deposits for the entire month should be submitted to the District Treasury and Accounts Office in Forms T.A. XII and XIII in electronic format/digital report. A schedule of cash orders paid should also be appended.

On receipt of the extract registers of the various sub-treasuries in the district treasury, each item should be traced in the district registers (See Articles 75-77 and Local Rulings under them). The Sub-treasury number should be noted below the district number of each item for reference in electronic format/digital report. The district number for each item should then be communicated to the sub-treasury in electronic format/digital report, and should be noted against the corresponding entry in the sub-treasury receipt register automatically. Only the district numbers should be quoted in subsequent references.

5. (a) Deposits for work done for public bodies, etc.,.—The Treasury Officer should forward extract registers monthly (in Forms T.A. 43 and 21;) to the Accountant-General (Accounts & Entitlements).

As soon as the Land Acquisition Officer issues an award, the full amount thereof should be paid by the local body concerned and credited in the treasury account. The award statements should contain a digital certificate of credit in the treasury account and should be forwarded to the Accountant General (Accounts & Entitlements) invariably with the extract register for the month in the treasury account of which the amounts awarded have been credited. In cases, however, where the estimated cost of compensation is paid in advance by local bodies before the passing of the awards, a note should be made in the extract register of deposits that the necessary award statements will be furnished as soon as the awards have been passed.

On the orders or vouchers on which payments are made should be entered the head 8443. Civil Deposits - “Deposits for work done for public bodies etc.”. The number and date of the award statement as well as the date on which the amount was credited in the treasury should be noted on the vouchers before they are forwarded to the Accountant-General (Accounts & Entitlements) with the list of repayments of the deposits;

(b) **Local Funds:**—At the end of each month the Sub-treasury Officer should forward an extract from the register of

receipts of Universities in electronic format/digital report (see Local Ruling under Articles 73-74) to the Treasury Officer. The latter should prepare a similar extract from his own register for the purpose and enter at the foot of the page the total amount shown in the extract received from each sub-treasury. Items relating to sub-treasuries should not be included in the body of the district treasury extract. The grand total, which should, agree with the credit in the treasury account should then be worked out and the several extracts should be forwarded in original to the Examiner of Local Fund Accounts.

(e) Schedule of Seamen's Money Orders

Article 109. x xxx

III. Plus and Minus Memoranda

(a) General

Article 110. May be deleted 1st para only

The monthly plus and minus memo in Form T.A. 46 to be rendered to audit office in electronic format /digital report,

in respect of Revenue Deposits will indicate the opening balance in respect of each detailed head of Security Deposits. The plus and minus memoranda of Civil and Criminal Court Deposits will give similar particulars in respect of each Court, The payments will be supported by vouchers containing full details of payments.
(Memo. No. 45071/Accts/64-IO, Finance, dated 11-2-1964)

Note 1 :— **May be deleted**

Note 2 :— **May be deleted**

(b) Deposits

Article 111. Each head of deposit and each Local Fund should be detailed separately in the appropriate memorandum. The balance in the plus and minus memorandum of deposit transactions for the month of April, should be reduced by the amount reported for lapse under Article 127, so that it may agree with the aggregate of repayable deposit balances upon the deposit register as per the new technical application developed by the Government/APITS.

Note :—In the case of local funds, which have a State balance, the balance columns should not be filled up.

(The note applied to local funds which have accounts in more than one district).

LOCAL RULINGS UNDER ARTICLE 111

1. When the account of a local fund is maintained at a sub-treasury the Sub- treasury Officer should send a plus and minus memorandum for it to the district treasury in the electronic format/digital report on the day on which the monthly accounts are closed.
2. Each sub-treasury should submit to the district treasury a plus and minus memorandum for Revenue Deposits and Civil and Criminal Courts Deposits, along with the extract reports in the electronic format on the day on which the monthly accounts are closed. At the end of every quarter, the actual items outstanding should be totalled up and agreed with the closing balance of the plus and minus memorandum.

(c) Stamps**Articles 112 & 113. x xxx**

Article 114. The value of damaged and obsolete stamps should be deducted from the plus and minus memorandum after they have been destroyed or otherwise disposed of in accordance with the prescribed rules.

LOCAL RULING UNDER ARTICLE 114 - May be deleted**Miscellaneous Local Rulings - May be deleted****IV. Statement of Lapsed Sub-treasury Cash Orders**

Article 115. May be deleted

Article 116. May be deleted

LOCAL RULING UNDER ARTICLE 116 - May be deleted

C — SUBMISSION TO ACCOUNTANT-GENERAL

Article 117. On the 8th, 16th, 24th and the last day of each month (or on the previous open day if any of these days is a holiday), or at such other convenient intervals as may be settled between the Accountant-General (Accounts & Entitlements) and the Government of the State, State treasuries should forward to the Accountant-General (Accounts & Entitlements) through online technical application developed by the Government/APITS showing separately Central transactions other than Railways.

Article 118. Statement in the same form should be submitted to the Accountant- General (Accounts & Entitlements) by the treasury weekly or after such periodical intervals as may be settled between the Accountant-General (Accounts & Entitlements) and the Government separately in respect of Central transactions other than Railways.

LOCAL RULING UNDER ARTICLES 117-118

Treasury Officers should send to the Accountant-General on the 8th, 16th, 24th and the last day of each month statements showing Central (non-railways) transactions in treasuries through online technical application developed by the Government/APITS.

Article 119. x xxx

Article 120. The following and such other schedules as the Accountant-General (Accounts & Entitlements) may require (vide Article 98) should accompany the accounts mentioned above. (See also Note 2 to Local Ruling 11 under Articles 95-99).

(Schedules relating to the Central transactions which do not affect the treasury accounts have been omitted from the list below Articles 120).

(Reference is to the monthly accounts to be submitted by treasuries to the Accountant- General).

(a) With the Cash Accounts	
1. May be deleted	
2. May be deleted	
3. May be deleted	
4. Schedule of receipts in respect of Income tax deductions from bills for salaries & pensions	Vide Article 100.

(b) With the List/Schedule of Payments	
(1) Schedule of Forest Cheques paid	In the same form as the Register (Vide Article 101).
(2) Schedule of payments on account of Public Works Department	Form T.A. 42 (vide Article 104.
(3) May be deleted	
(4) Schedule of payments of pensions	Form T.A. 33 (vide Article 91(iii))

(c) Other Returns (to be submitted monthly)	
(1) Extract Register of Receipts and Payments of Personal Deposits (supported by the original paid cheques).	Form T.A. 45 (vide Article 108)
(In Andhra Pradesh, “Extract Register of receipts and payments of personal deposits” is not sent to the Accountant-General monthly).	
(2) Plus and minus Memoranda	Form T.A. 46 (vide Article 110)
(3) May be deleted	

Article 121. - May be deleted

Article 122. - May be deleted

LOCAL RULING UNDER ARTICLE 122 - May be deleted

Article 123. - May be deleted

LOCAL RULING UNDER ARTICLE 123 - May be deleted

Articles 124 & 125:—Deleted by G.O. Ms. No. 37, Fin. & Pin., Dt. 2-3-1981.

Article 126. For other classes of deposits which are accounted for as personal deposits, a certificate from the

administrator of every personal ledger account to the effect that the balance claimed by him is of a named amount, and detailing his outstanding PD bills in order to explain the difference between his balance and that admitted by the Treasury. Officer in his plus and minus memorandum should be sent with the Clearance Register.

Note :—If the certificate of balances are not received from the Administrators by the Treasury Officer within the stipulated time (three months) the Treasury Officer may withhold further payment through online.

LOCAL RUUNGS UNDER ARTICLE 126

May be deleted

Article 127. Immediately after 31st March each year, a list of deposits or balances of that year, which lapse under the rules of Government, should also be submitted to the Accountant-General.

The list of lapsed deposits as per the Government rules are made available in the logins of Treasury Officer and the Treasury Officer lapses the deposit with his biometric authentication and the list of such lapsed deposits are made available as display report to the Accountant General.

LOCAL RULING UNDER ARTICLE 127

1. General:—The treasury Officer should simply deduct the total amount of lapses front the plus and minus memorandum of deposits for March and not make any transfer adjustments of it in his account as this is made in the office of the Accountant- General after the statements have been verified.
2. Civil Courts' deposits :—(a) The High Court and the City Civil Court:—The High Court and the City Civil Court will prepare annual statement of lapses and send them to the Accountant-General.

In the case of the City Court of Small Causes, when deposits lapse by efflux of time, the Court clears the deposit head by actually drawing a cheque to the credit of the Government out of the deposits and remitting it to the bank for adjustment.

Extract registers of receipts and repayments, annual clearance registers and statements of lapses are not sent to the Accountant-General. The detailed records in this Court are inspected locally by the Outside Audit Staff of the Accountant-General's Office.

(b) Mufassal Civil Courts :—(i) Courts dealing with treasuries which do not transact their cash business through the Bank — Each year the Judge should sent to the Treasury Officer two statements of sums received in his Court and in Courts subordinate to it as deposit which have lapsed under the rules and are to be credited to the Government under the orders of the competent authority. The Statements should specify for each deposit the date of receipt, the number and the existing credit balance. One of the statements should include deposits not exceeding five rupees, unclaimed for one whole year ending with the 31st December, of the previous year, balances not exceeding five rupees of deposits partly repaid during that year and of all sums deposited in the Court on account of batta to witnesses, and of all sums paid into such Court for securing the services of Government Officers, which balances and sums have been unclaimed for the whole of that year. The Judge should attach a certificate to the Statement stating that he has accorded sanction for crediting to the Government, the items shown in the statement. This statement should be sent to the Treasury Officer on or before the 15th March of each year. The other statement should include all sum other than

those mentioned in the statement of items not exceeding five rupees, etc., lapsing on the first January of that year, if they have remained unclaimed for more than three full years, the period of three full years being computed with reference to the date of last payment and not from the date of original deposit. The Judge should append a certificate to the statement that he has accorded sanction for crediting to the Government the items shown in the statement. This statement should be sent to the Treasury Officer by the 15th March each year.

(ii) Court dealing with treasuries which transact their cash business through the Bank - At the end of each financial year the presiding Judge of each Court should furnish direct in the Treasury Officer of the district two statements of lapses in the manner prescribed in clause (I) above.

3. Criminal Courts:—the annual statements of lapses relating to the City Magistrates Courts should be prepared by the presiding Magistrates and sent to the Accountant-General. The annual statements of lapses relating to mufassal Criminal Courts should be prepared by the treasury in which the detailed accounts of the deposits are maintained.

4. When the list of lapses of deposits is made up by the Judge or Magistrate, notice of the amount which has lapsed should be sent to the Treasury Officer or the Bank so that the amount may be deducted in the personal ledger. All items which have lapsed should also be excluded from the plus and minus memorandum furnished by the Court for the month of March of each year.

5. Lapses of Official Receiver's deposits:—Official Receivers should prepare lists of items which will lapse to the Government and submit them to the treasury by the 31st March in each year with a cheque in favour of the Treasury Officer for the total amount of these items. The Treasury Officer should submit the lists to the Accountant-General along with the monthly treasury account.

6. Lapsed deposits in sub-treasuries:—In April of each year the Treasury Officer should prepare statements of lapses of revenue and Criminal Courts' deposits and forward them to the sub-treasuries of the district. Mufassal Civil

Courts should prepare statements of lapsed City Courts Deposits in April of each year and send them to the sub-treasury Officer concerned through the Treasury Officer. On receipt of these statements the Sub-treasury Officer should make an entry under his own initials, of the lapsing of each deposit in the register of receipts.

When the month accounts are closed, the sum lapsed should be subtracted from the balance in the plus and minus memorandum.

The list of lapsed deposits as per the Government rules are made available in the logins of Treasury Officer and the Treasury Officer lapses the deposit with his biometric authentication and the list of such lapsed deposits are made available as display report to the Accountant General.

PART III
CHAPTER V
ACCOUNTS OF SMALL COIN DEPOTS

[Note :—This chapter relates solely to Central transactions and has therefore been omitted.]