

GOVERNMENT OF ASSAM
FINANCE(AUDIT AND FUND)DEPARTMENT
: : : : :
OFFICE MEMORANDUM

NO.FM.53/93/1

Dated Dispur, the 26th August, 1993.

Subject:- Drawal of fund in A.C.Bill and regularisation thereof.

1. As per provision under Rule 21 of Assam Contingency Manual the A.C. bill drawals are required to be regularised by submitting D.C.C. Bill preferably by 5th Day of the following month but not later than the 25th Day of the following month without which no further A.C. drawal is permissible.
2. It has, however, been observed that most of the departments do not follow the above procedure and submit proposals to Finance for further drawal of A.C. without regularisation of earlier drawal and sometimes without even mentioning if any earlier drawal is pending for regularisation. It has now been decided that while submitting the proposal to Finance Department for A.C. Bill drawal the Administrative Department should invariably certify that there is no A.C.Bill, drawn earlier, pending for re-regularisation.
3. It has also been observed that the Administrative Department submit proposal which do not contain full details. As such it becomes difficult on the part of Finance to examine the proposal for A.C. drawal.
4. It is, therefore, urged upon all the departments to furnish the following particulars/information while submitting proposals for A.C. drawal :-
 - (i) A signed copy of sanctioning letter with Finance U.O. No. when sanction is issued with Finance concurrence along with relevant file.
 - (ii) A signed copy of sanction letter quoting the Schedule No./Sl.No. of D.F.P.Rules/Finance Department authorisation letter when sanction is issued under D.F.P.Rules/ other delegation along with relevant file.
 - (iii) Reasons as to why A.C.drawal is necessary.
 - (iv) A certificate regarding position of earlier A.C.drawal as mentioned in para 2 above.
 - (v) Whether adequate L.O.C. is available or not.
 - (vi) Approval of Secretary for the proposed A.C.drawal.

Sd/- H.S.Das.

Secretary to the Govt. of Assam,
Finance(A.&F.)Department.
: : :
Memo No.FM.53/93/1-A Dated Dispur, the 26th August, 1993.

- Copy forwarded to:-
- 1) The Accountant General (A&F), Assam, Guwahati/Shillong.
 - 2) The Accountant General (Audit), Guwahati/Shillong.
 - 3) Special Commissioner & Spl. Secretary/Commissioner & Secy./ All Secretaries to the Govt. of Assam, Dispur, Guwahati-6.
 - 4) All Administrative Departments/Heads of Departments.
 - 5) Senior F.A./F.A./Senior F.A.O./F.A.O.
 - 6) All Deputy Commissioners/Sub-divisional Officers.
 - 7) All Treasury Officers.
 - 8) The Superintendent, Assam Government Press, Guwahati-21, for

(2)

GOVERNMENT OF ASSAM
FINANCE(AUDIT AND FUND) DEPARTMENT
: : : :

NO.FM.7/96/52,

Dated : Dispur, the 5th March, 1997.

OFFICE MEMORANDUM

Subject : Drawal of fund in A.C.bill.

Rule 21 of the Assam Contingency Manual provides that D.C.C.Bills should invariably be submitted to the Accountant General not later than 25th of the month following the month in which the amount was drawn in A.C.Bill. The importance of regularisation of all drawals in A.C.Bill by submitting D.C.C.Bill has been reiterated time and again. In spite of that, proposals are being received in Finance Department from various departments for drawals of fund in A.C.Bill without indicating whether earlier drawals in A.C.Bill have been regularised by submitting D.C.C.Bills or not. But, if D.C.C.Bill cannot be submitted within 25th of the month following the month in which the amount was drawn in A.C.Bill, it can be inferred that the amount was drawn when it was not necessary. This practice is, highly irregular.

It has, therefore, been decided that, henceforth no advance drawal in A.C.Bill will be entertained pending regularisation of earlier drawals in A.C.Bill by submitting D.C.C.Bill. As such, while submitting proposal for drawal of fund in A.C.Bill with all the information/materials as per this department O.M.No.FM.53/93/1, dated.26-8-93, all the departments should furnish copy(s) of forwarding letter(s) to the Accountant General indicating that the D.C.C.Bills(s) in respect of the earlier drawals in A.C.Bill(s) have been submitted, in addition to the certificate that the earlier drawal by the department in A.C.Bill have been regularised by submitting D.C.C.bill.

Joint Secretary to the Govt. of Assam,
Finance (Audit and Fund) Department,
: : :

Memo No.FM.7/96/52-A, Dated : Dispur, the 5th March, 1997.

Copy forwarded to :-

1. The Accountant General (At&E), Assam, Guwahati/Shillong.
2. The Accountant General (Audit), Assam, Guwahati/Shillong.
3. The Principal Secretary/Special Commissioner and Special Secretary/Commissioner & Secretary/Secretary to the Government of Assam
4. All administrative departments/Heads of Departments.
5. All Senior Financial Advisers/Financial Advisers/Senior Finance & Accounts Officers/Finance & Accounts Officers/Treasury Officers.
6. Finance (Budget) Department for information and necessary action with reference to their U.O.No.BB.181/96/2, dated. 26-12-96.
7. The Deputy Director, Assam Government Press, Bamunimaidan, Guwahati-21 for publication of the Office Memorandum in the next issue of the Gazettee and for supplying of 200 copies of the printed copy.

By order etc.

(60) (A)

GOVERNMENT OF ASSAM
FINANCE (AUDIT AND FUND) DEPARTMENT
: : : : :

NO.FM.7/96/60

Dated Dispur, the 9th January, 1998.

OFFICE MEMORANDUM

Subject:- Drawal of funds in A.C. bill.

The Governor of Assam is pleased to order that henceforth, proposals for drawal in A.C. bill in connection with (1) Purchase of arms and armunations from the Government ordnance Factories and, (2) For purchase of new vehicles from Manufacturers/authorised dealers need not be sent to Finance (Audit and Fund) Department for approval and, sanction for A.C. drawal for the purpose may be issued by the Administrative Department, subject to fulfilment of the following conditions:-

1. Sanction is issued with the concurrence of Finance Department after observing all required formalities.
2. Fund is available for the purpose under 'Ceiling' wherever necessary.
3. Earlier drawals in A.C. bill have been regularised by submitting D.C.C. bill.
4. Approval of the Secretary of the Department for the drawal in A.C. bill has been obtained.
5. The drawal in A.C. Bill shall be regularised by submitting D.C.C. bill preferably by 2nd day but not later than 25th of the month following the month of drawal.

Sd/-

(S.C.Das)

Commissioner & Secretary to the
Government of Assam,
Finance Department.

Dated Dispur, the 9th January, 1998.

Copy forwarded to:

- 1) The Accountant General (A&E), Guwahati-28.
- 2) The Accountant General (Audit), Assam, Guwahati-28.
- 3) Principal Secretary/Commissioner and Secretary/Secretary to the Government of Assam.
- 4) All Administrative Department/Heads of Departments.
- 5) All Senior F.As/F.As/Sr.F.A.O./F.A.O./Treasury Officers
- 6) Finance (Budget) Department for information.
- 7) The Deputy-Director, Assam Government Press, Bamunimaidan, Guwahati-21 for publication of this order.

Recd 7/26/98
1-26-893 is
at Reg. A below
x Recd 7/26/98
at 5-92
at 14-13

61^c

GOVERNMENT OF ASSAM
FINANCE (AUDIT AND FUND) DEPARTMENT

OFFICE MEMORANDUM

No.FM.7/96/61

Dated Dispur, the 30th March, 1998.

Subject:- Drawal of funds in A.C. bill.

In continuation of Office Memorandum No.FM.7/96/60, dated 9-1-98 the Governor of Assam is pleased to order that henceforth, proposals for drawal in A.C. bill in connection with purchase of tyre, tubes and Batteries etc. need not be sent to Finance (Audit and Fund) Department for approval and, sanction for A.C. drawal for the purpose may be issued by the Administrative Department subject to fulfilment of the following conditions:-

1. Sanction is issued with the concurrence of Finance Department after observing all required formalities or under D.F.P. Rules where ever applicable;
2. Fund is available for the purpose under 'Ceiling' wherever necessary.
3. Earlier drawals in A.C. bill have been regularised by submitting D.C.C. bill.
4. Approval of the Secretary of the Department for the drawal in A.C. bill has been obtained.
5. The drawal in A.C. bill shall be regularised by submitting D.C.C. bill preferably by 2nd day but not later than 25th of the month following the month of drawal.

Sd/-S.C.Das
Commissioner and Secretary to the
Government of Assam,
Finance Department

Memo No.FM.7/96/61-A Dated Dispur, the 30th March, 1998.

Copy forwarded to:-

- 1) The Accountant General (A&E), Assam, Maidamgaon, Guwahati-28.
- 2) The Accountant General (Audit), Maidamgaon, Guwahati-28.
- 3) Principal Secretary/Commissioner & Secretary/Secretary to the Government of Assam.
- 4) All Administrative Department/Heads of Departments.
- 5) All Senior F.As/F.As/Sr.F.A.O./F.A.O./Treasury Officers
- 6) Finance (Budget) Department for information
- 7) The Deputy Director, Assam Government Press, Bamunimaidan, Guwahati-21, for publication of this O.M. in the Assam Gazette and for supplying of 200 copies to this department.

By Order etc.,

(J.K. Baruah)

A 1 /