

GOVERNMENT OF ASSAM  
FINANCE (AUDIT AND FUND) DEPARTMENT  
DISPUR

NO. FM. 7/96/67.

Dated : Dispur, the 18th, May, 1999.

OFFICE MEMORANDUM

SUB. : DRAWAL OF FUNDS IN A.C. BILL - CHANGE OF PROCEDURE.

As a matter of general financial norms, the Finance Department does not encourage drawal of funds in A.C. Bills. Funds cannot be drawn in A.C. Bill where construction works is involved. Now a days, development departments have many schemes apart from schemes relating to construction activities. In such schemes development Departments need funds to make advance payment to the authorised dealers of some companies where A.C. Bills drawal can be considered. The Finance Department has meanwhile authorised Administrative Departments to draw funds in A.C. Bills for some particular schemes vide Office Memo. No. FM. 7/96/60, dated. 9th January, 1998 & FM 7/96/61, dated. 30th March, 1998. As the above delegation of power covers a few schemes, Administrative Departments have to move Finance Department for A.C. Bills drawal authority where advance payments are unavoidable. At present A.C. Bill drawal is concurred by the Finance (Audit & Fund) Department after expenditure is concurred by the concerned Expenditure Control Branch of Finance Department. This practice causes unnecessary delay in execution of the schemes.

Henceforth, all matters relating to the approval of A.C. Bill drawal shall be dealt by the respective Expenditure Control Branch of the Finance department to avoid unnecessary time consumption. The Administrative Departments may submit proposals for drawal in A.C. Bill to the concerned expenditure control branch of the Finance Department alongwith proposal for concurrence to the sanction of the expenditure whenever administrative departments satisfy themselves that expenditure is of urgent or immediate nature subject to the fulfilment of the following conditions :-

1. Earlier drawals in A.C. Bill have been regularised by submitting D.C.C. Bill.
2. Approval of the Secretary of the Department for drawal in A.C. Bill has been obtained.
3. The drawal in A.C. Bill shall be regularised by submitting D.C.C. Bill preferably by 2nd day but not later than 25th day of the month following the month of drawal.

A.C. Bill drawal for sanction issued under DFP Rules shall also be sent to concerned Control Branch for concurrence. The power delegated for drawal of funds in A.C. Bill vide Finance Department's Office Memoranda stated above shall continue to remain in force.

*[Signature]*  
Commissioner & Secretary to the  
Government of Assam,  
Finance Department.

Memo No. FM. 7/98/67rA.

Dated : Dispur, the 18th May, 1999.

Copy forwarded to :-

1. The Principal Secretary/Commissioner & Secretary/Secretary to the Government of Assam.
2. All Administrative Departments/Heads of Departments.
3. All Senior F.As/F.As/Sr.F.A.O./F.A.O./Treasury Officers.
4. Finance (Budget) Department for information.
5. All Control Branches of Finance Department. They are requested to take necessary action.

By order etc.

*[Signature]*  
Deputy Secretary to the Govt. of Assam,  
Finance (A & F) Deptt.

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