

**GOVERNMENT OF MANIPUR  
FINANCE DEPARTMENT  
(FINANCE COMMISSION CELL)**

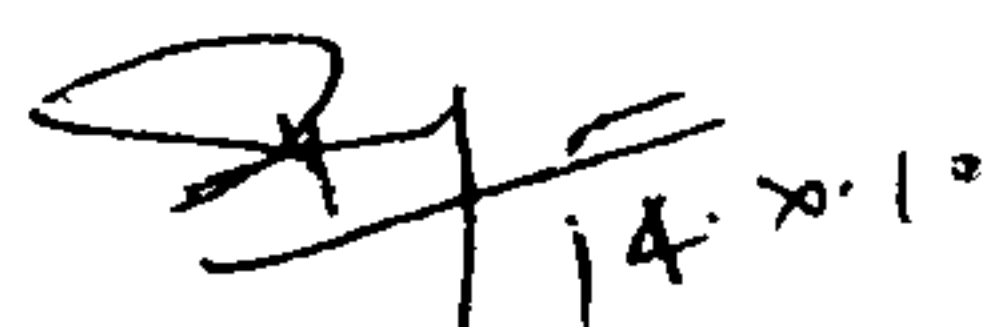
**OFFICE MEMORANDUM**  
Imphal, the 14<sup>th</sup> October, 2010.

**Subject : Adjustment of AC Bills for Civil Works and Funds drawn through AC Bills and deposited to MH -8443- Other Deposits.**

**No.1/3/2009-FC :** The issues of partial adjustment for the money drawn through AC Bills for Civil Works and the mechanism for adjustment of funds drawn through AC Bills and deposited to MH-8443- Other Deposits have been impeding the departments in early settlement/adjustment of AC Bills. The Finance Department had taken up the two issues with the office of the Accountant General, Manipur.

2. Based on suggestions received from AG, Manipur, the following instructions are hereby issued with immediate effect:

- (i) **Partial adjustment of AC Bills for Civil Works :** In case of money already drawn through AC Bills for Civil Works and involving long gestation period, DCC bills may be prepared for adjustment in 4(four) parts for the total amount drawn in one AC Bill.
- (ii) **Funds drawn through A C Bills and deposited to MH-8443 -Other Deposits :** In case of funds drawn through AC Bills and deposited to MH-8443- Other Deposits, the amounts were withdrawn from the budgetary functional head of a particular Department through AC Bills and thereby debiting the concerned functional head. As such, drawal of money through AC Bills under CTR 308 will necessarily be required for adjustment by submission of DCC Bills for the purpose of adjustment under CTR 310 & 387. Further, non-presentation of DCC bills for such AC bills due to transfer/ deposition of funds to MH-8443- Other Deposits will create an imbalance for the purpose of accounting from which the original funds were drawn.

  
**(Vivek Kumar Dewangan)**  
Commissioner (Finance)  
Government of Manipur.

To

1. Secretary to H.E. Governor of Manipur, Imphal.
2. Secretary to Hon'ble CM, Manipur.
3. The Staff officer to Chief Secretary, Manipur, Imphal.
4. AG, Manipur, Imphal.
5. All Administrative Commissioners/ Secretaries, Government of Manipur for information and necessary action.
6. All Deputy Commissioners, Manipur for information and necessary action.
7. All DDO/ HODs, Manipur for information and necessary action.