

**GOVERNMENT OF MANIPUR
FINANCE DEPARTMENT
(FINANCE RESOURCE)**

**OFFICE MEMORANDUM
Imphal, the 28th February, 2011**

Subject: Drawal and deposit of Funds by Departments for Deposit Works to be executed by the Engineering Departments.

No. 12/2/2010-FR: The State has been having huge unadjusted amounts drawn on Abstract Contingent Bills (AC Bills). Despite efforts, the unadjusted amounts have not reduced considerably as adjustment of old amounts is off-set by new amounts drawn. This is further compounded by the inability of Engineering Departments to furnish Detailed Countersigned Contingent Bills (DCC Bills) for the amounts drawn and deposited by departments to MH-8443-Civil Deposits. Non presentation of DCC bills for such AC Bills due to transfer/deposition of funds to MH-8443-CD create an imbalance for the purpose of accounting in the functional head from which the funds were originally drawn. The office of the Accountant General, Manipur has been reminding the Government repeatedly to adjust the funds drawn through AC Bills. With a view to keep a control over the increasing amounts drawn on AC Bills, the following instructions are issued for transfer of funds from Service Head to Deposit Heads of Engineering Departments;

- 1) Sanction Orders issued by the departments shall indicate that the amount is drawn from service head subject to deposit into MH-8443-CD/108-Public Works.
- 2) The concerned Executive Engineer of the Division to which the deposit is to be made shall give a pre-receipt, as an acknowledgement of the deposit.
- 3) The Department preparing the bill for deposit work to be executed by the Engineering Departments shall prepare the bill as a Fully Vouched Bill and not as an Abstract Contingent Bill by using the pre-receipt given by the Concerned Executive Engineer as a voucher. The Department shall also ensure that the Challan for deposit is prepared properly and submitted to the Treasury.
- 4) The Treasury/Sub-Treasury Officers shall accept the pre- receipt, only for such deposit works, submitted by the Department as Vouchers.

- 5) The drawal of such deposited amount by Engineering Departments shall be done by the prevailing CDA mechanism based on progress of work. The operation of such drawal by Engineering Departments shall be open for scrutiny by the Accountant General, Manipur's office.

These instructions shall take immediate effect.


(H. Gyan Prakash)
Addl. Secreatry (Finance)
Government of Manipur

Copy to:-

1. Secretary to Hon'ble Chief Minister, Manipur
2. The Chief Secretary, Government of Manipur.
3. The Addl. Chief Secretary, Government of Manipur.
4. All Principal Secretaries, Government of Manipur.
5. All Commissioners/Secretaries, Government of Manipur.
6. The Accountant General, Manipur.
7. The Director, Treasury & Accounts, Manipur
8. All Treasury Officers/ Sub-Treasury Officers, Manipur