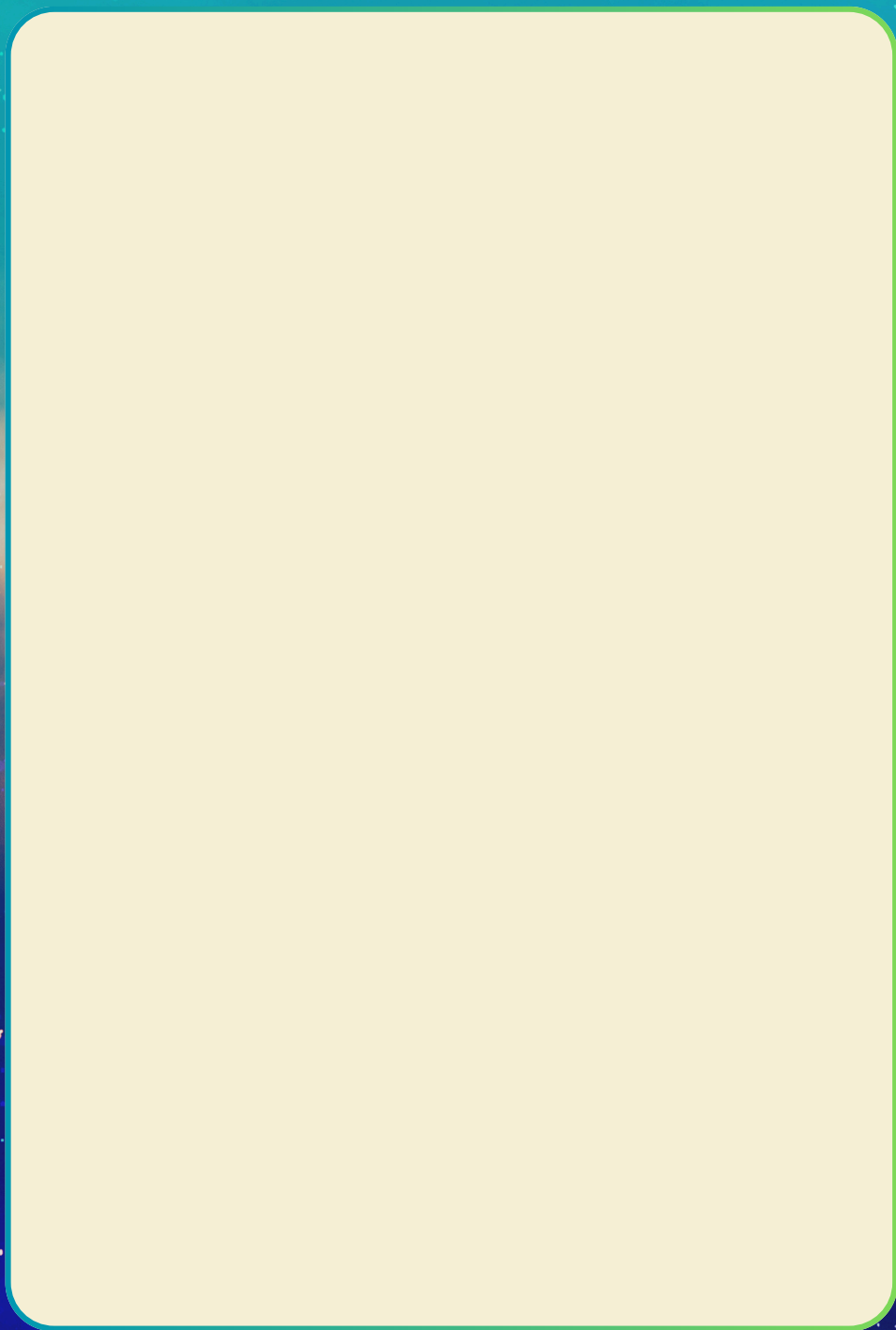


BROCHURE ON AC&DC BILLS



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

**OFFICE
OF
THE PRINCIPAL ACCOUNTANT GENERAL (A&E)
ANDHRA PRADESH**



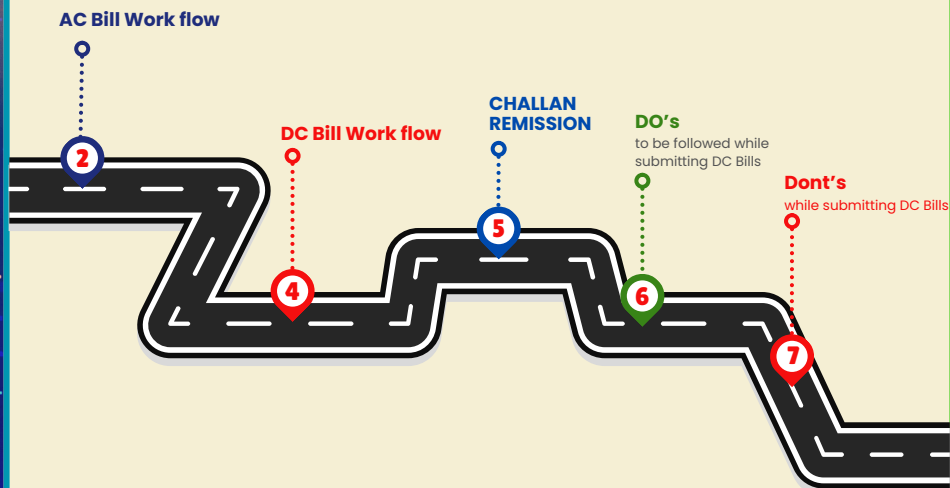
Foreword

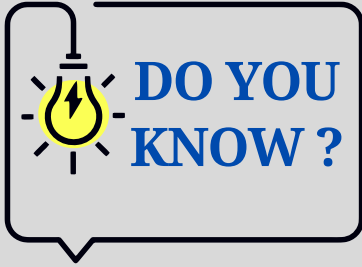
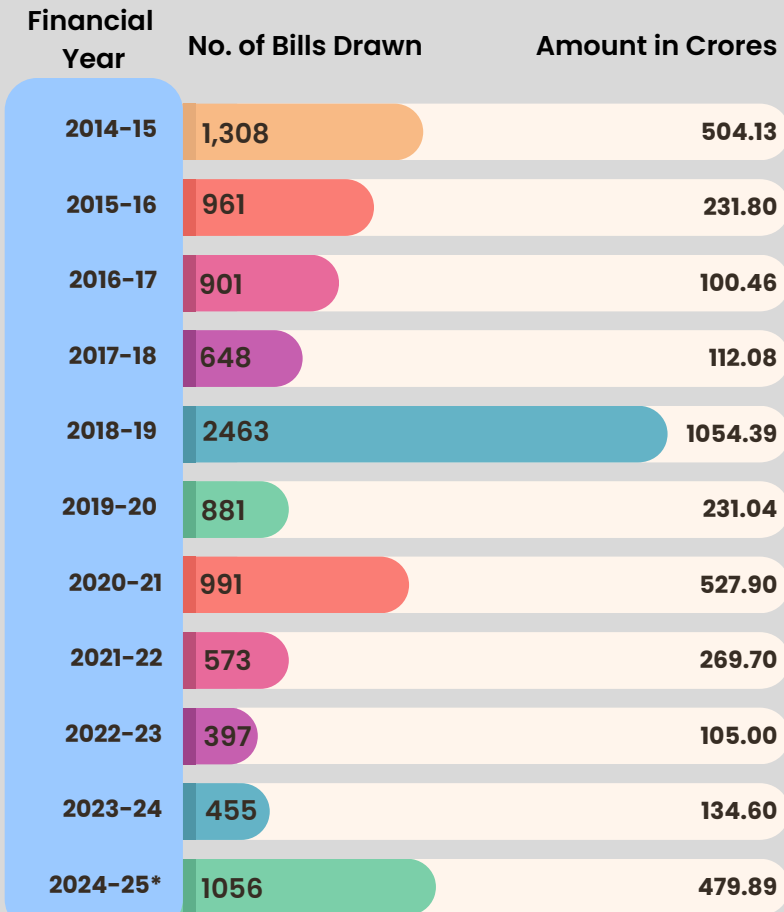
This booklet is designed to enhance understanding. It is not intended to be a comprehensive treatise on the subject, but rather a guide to help you build a brief understanding. We encourage you to read through the existing GOs and Codes issued from time to time by the Government of Andhra Pradesh.

**-Sd/-
Principal Accountant General(A&E),
Andhra Pradesh**



INDEX & PAGE NUMBERS





*TILL DATE

ABSTRACT CONTINGENT BILL

SYNOPSIS ON AC BILL

- Drawn as Advances by the Govt. officers for departmental purposes for which detailed bills are required to be submitted to the Accountant-General.
- Drawn by Collectors or any other Officers in circumstances of urgency.
- Permitted only against the general or specific sanction of the Government.
- A Copy of the sanction of the Government should be enclosed while presenting the Bill

AC Bill Work flow

01

DDO

- Prepares the AC Bill
- Presents to Treasury for Payment

02

TREASURY

- Approves the AC Bill for payment
- Transmits to AG through Monthly Account

03

AG

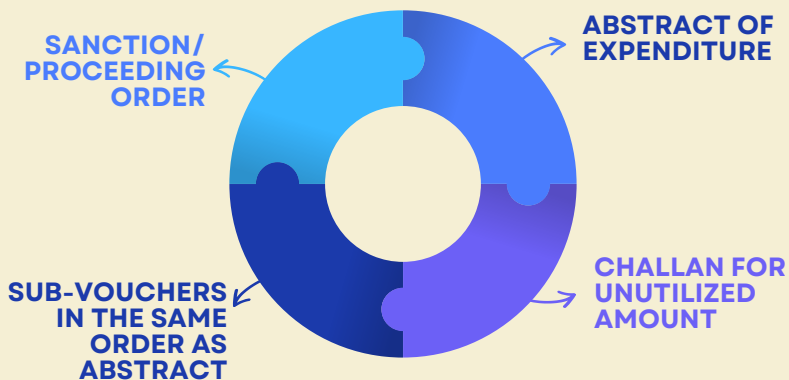
- Verifies the Sanction and related documents
- Makes entry into Objection Book for watch of DC Bill

DETAILED CONTINGENT BILL

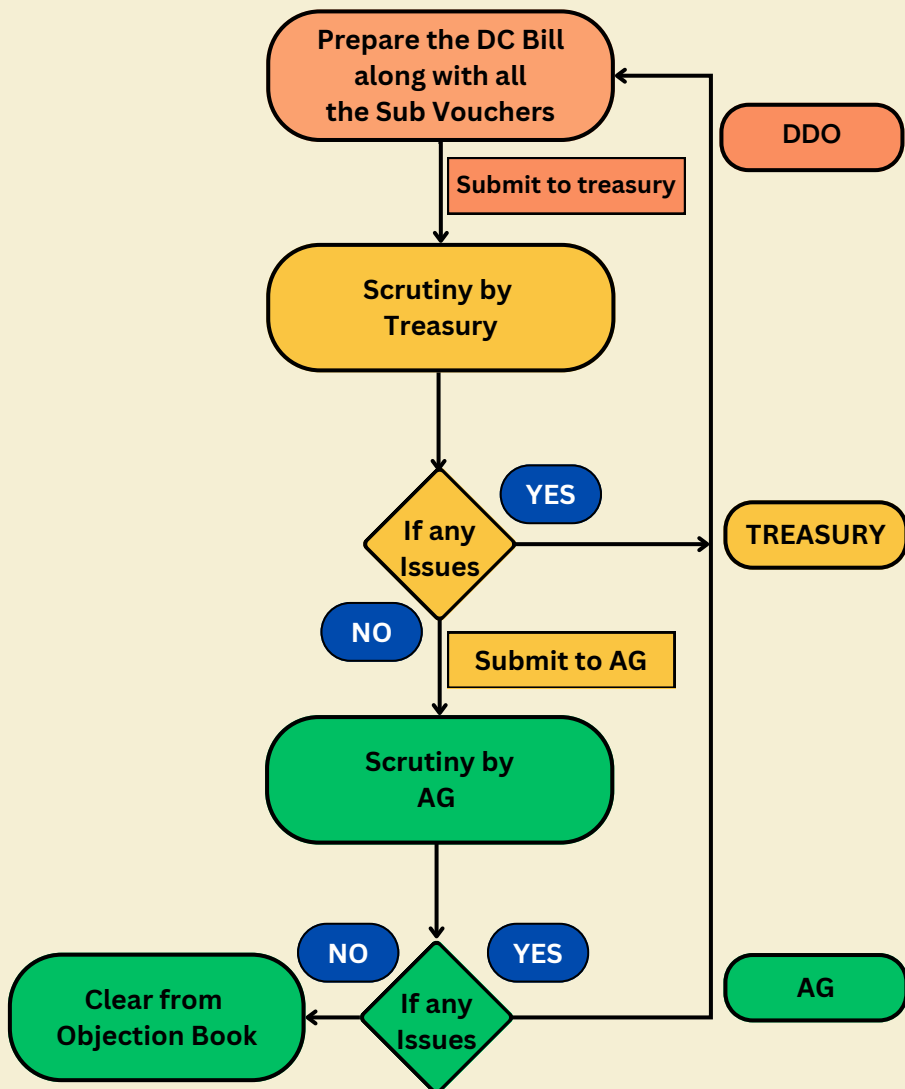
SYNOPSIS ON DC BILL

- As per G.O. MS. No. 172 dated 14.08.2014 DC Bill shall be submitted with in three months from the date of drawal.
- Contains details of Expenditure and sub-vouchers.
- Bill shall be in correct and complete shape.

KEY COMPONENTS OF DC BILL



DC Bill Work flow in CFMS



CHALLAN REMISSION



**If remitted in the
same year as AC
Bill**

**Remit to
same HOA
as AC Bill**



**If remitted in the
next Financial Year**

**Remit to Minor Head
911("Deduct-
Recoveries") under
corresponding
MH-SMH**

DO'S

while submitting DC bills



Submit the DC bill within the stipulated time.



Invariably de-face the sub-vouchers with AC Bill Number.



Scan and upload the originals of sub-vouchers and make sure that Scanned Copies are clear and legible.



Pass order, Stamp/ Seal and dated initials of the authority.



Bank statements shall be attested by the corresponding authority (both bank authority and DDO).



Each page of the acquittance roll shall be attested by the DDO.



Hand Receipts shall be attested by the recipient on Revenue Stamp.



Remit Challan to correct HoA.

DON'TS

while submitting DC bills



Delayed submission of DC Bills



Scanning and uploading of photocopies.



Recording of Statutory deductions under unutilized amount.



Delayed remission of unutilized amount.



Uploading of Distorted or illegible scanned copies.



FOR QUERIES & FEEDBACK 🔍



08662999411 and Extn 724 or 663



<https://cag.gov.in/ae/andhra-pradesh/en>



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Governorpet, Vijayawada-52002

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ANDHRA PRADESH**