PASSING OF BILLS RELATING TO

ADVANCE FROM CONTINGENCY FUND

1]   Contingency fund is like Permanent Advance/Imprest amount maitained in Government Offices.

2]   It is kept in the custody of Governor of Andhra Pradesh

3]   The amount is meant to meet the un-foreseen and urgent expenditure of Governemnt Departments.

4]   Whenever any advance is sanctioned from the contingency fund by any Administrative Department of Secretariat/it releases a G.O. and submits necessary proposals to the Finance (BG) Department for issue of concurrence G.O.

5]   The Finance (B.G) Department issues a G.O. giving its concurrence for passing of the bill in Treasury/PAO

6]   The Finance Concurrence G.O. issued by the Finance (B.G.) Department should be sent to the Director of Treasuries and Accounts by the Head of the Department concerned for issue of DTA authorisation. This authorisation is necessary in view of computerised monitaring of budget Vs.Expenditure figures in the Home page of DTA.

7]   After receipt administrative Department G.O. and Finance Concurrance G.O.(both put together 2 G.Os are necessary for passing of bill in Treasury or PAO), the DDO should prepare a bill in A.P.T.C. Form-58 writing the Head of Account given in the G.Os. The DDO should prominently write in red ink on the top of the bill as " ADVANCE FROM CONTINGENCY FUND SANCTIONED VIDE FINANCE [BG]DEPT GO RT NO._____".

8]   The Treasury Accountant while issuing token for this bill should enter 'C' when the field Contingency Fund/Non Contingency Fund appears on the screen. If in the Data entry when 'C' Contingency Fund option is elected, then only the amount will be classified in PART-II OF MAIN ACCOUNTS in the District Treasury under MH 8000 – Contingency Fund.

If by mistake, if the amount is entered under 'N'—Non Contingency Fund option, the amount will be misclassified in the Consolidated Fund under the regular department head of Account.

9]   The Treasury/PAO should take the precautions of checking for both department and finance G.O.s and proper computer data entry while passing the bill.

10] The G.Os issued by the Administrative Department or Finance Department are valid for a period of one year or closure of the Budget session of Assembly whichever is earlier.

11] After the bill is passed in the Treasury/PAO, the AdministrativeDepartment /Finance Department should see that the amount is recouped by putting proposals before the Legislative Assembly.