

प्रधान महालेखाकार (लेखापरीक्षा)
का कार्यालय, तेलंगाना
सैफाबाद, हैदराबाद – 500004



OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL
(AUDIT), TELANGANA,
SAIFABAD, HYDERABAD - 500004

No.PAG(Audit)/Telangana/Admn,I/Genl./2025-26/

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CIRCULAR

Sub: Advances for Contingent and Miscellaneous purposes-
procedure to be followed on drawal of Advance and submission
of Detailed Contingent Expenditure Bills - Reg.

The procedure to be followed while incurring the contingent expenditure by drawal of Advance (AC Bill) and submission of Detailed Contingent Expenditure bill (DC Bill) thereof is detailed below for information and necessary action.

1. The Advances for special purposes needed, which can't be met out of Permanent Advance (Imprest) and/or managed under the normal procedure, envisaging post-payment system, as enunciated in Rule 323(2) of the General Financial Rules-2017 can be drawn following the due procedure prescribed below.
2. The Branch Officer (Indenting Officer) organising the event or proposing the procurement of special purpose is required to prepare the budget requirement/estimate and get it approved by the Head of the Department (PAG/AG). The budget estimate should contain the item-wise expenditure under each Object Head under the relevant Head of Account.
3. The approval of HoD has to be communicated to SAO/L&S Section (Nodal Officer) for further processing *i.e.*, (i) Amount of Advance required for the event/procurement to be drawn under Rule-323(2), GFRs-2017 and (ii) Amount required to be incurred through normal procurement procedure under Rule-154/155, GFRs-2017.
4. Where there is no direct involvement of any particular Branch Officer in the event/procurement, L&S Section will prepare the budget requirement/estimate and get it approved by the HoD.
5. In case, the funds are not available, Headquarters office need to be approached for release of funds by the SAO, Bills (Monitoring Officer) through BEMS, as per the approval of the HoD.
6. The SAO/L&S is required to bifurcate the expenditure into two parts *i.e.*, (i) Items of contingent expenditure to be met from the Advance amount and (ii) Items of the expenditure to be incurred

through the normal usual procedure prescribed under Rule-154/155, GFRs-2017. The SAO/L&S has to make a claim to the SAO/Bills for sanction of Advance.

7. The SAO/Bills will process the claim and send it to the PAO for release of Advance. Upon release of the Advance, the amount will be drawn by the SAO, L&S and proceed to incur the expenditure towards the proposed event/procurement. The Advance amount may be re-distributed among the various staff engaged in the event as per the need, who will submit within 7 days the bills/invoices in support of the expenditure to SAO/L&S.
8. The SAO/L&S has to collect the Invoices, Bills, Receipts/Acknowledgements for the payments made etc., and present the Detailed Contingent Expenditure Bill to the SAO/Bills within 10 days. In turn, the SAO/Bills will process/pass the bills expeditiously and send it to the PAO for adjustment of Advance. This will ensure compliance of the procedure prescribed under Rule-323(2), GFRs-2017.
9. The SAO/L&S will also present the claim for other items of expenditure related to the event/procurement but not included in the claim of Advance. The SAO/Bills will process these bills as per the usual procedure under Rule-154/155, GFRs-2017.
10. There is no scope to incur the expenditure over and above the amount of Advance, hence, the expenditure shall be limited to the amount of Advance drawn. The excess item(s) may be detached from the expenditure to be met out of the Advance amount and incurred as per the normal procedure.
11. In case the overall expenditure is exceeding the sanctioned amount, approval of the HoD may be obtained invariably. It is not permissible to draw two advances for the same Procurement/Event purpose.
12. The due diligence of the above procedure will ensure the better performance score being projected in the half-yearly returns on the 'Performance Monitoring Framework for Evaluation of Administration of Filed Offices of IA&AD'.

This issues with approval of the Principal Accountant General.

VIJAYA SEKHAR SB
SENIOR AUDIT OFFICER

To

Notice Boards

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