



**GOVERNMENT OF KERALA**

Finance (Streamlining) Department

**CIRCULAR**

No. 8/2010/Fin.

Dated, Thiruvananthapuram 19.01.2010.

Sub: Abstract Contingent Bills-submission of Detailed Contingent Bills to the Accountant General-Instructions issued -Reg.

Ref:- 1) Circular No. 48/02/Fin dtd 26.6.02

2) Circular No.34/2003/Fin dtd 25.4.2003.

3) Para 2.9 of the Report of the Comptroller and Auditor General of India for the year ended on 31.3.08.

As per circular first cited instructions have been issued to all Drawing and Disbursing Officers to comply with Rule 187 (d) of KTC Vol.I regarding the submission of detailed contingent bills. Directions were also issued to all the Drawing and Disbursing Officers to take necessary steps for timely submission of Detailed Contingent Bills to Accountant General, Kerala vide circular 2nd cited. It has also been directed to make immediate arrangements to furnish all sub vouchers of Rs.500 and above to Accountant General (A&E), Kerala along with the Detailed Contingent Bills within a month of drawal of the Abstract Contingent Bills.

In Audit Report (Civil) for the year ended 31.3.08 (para 2.9) it was mentioned that 301 Abstract Contingent Bills of 11 Departments for the period up to 2007-08 were not adjusted due to non-receipt of Detailed Contingent Bills. According to Rule 187 (d) of KTC Vol.I all contingent claims that require the counter signature of the controlling authority after payment are to be initially drawn by Drawing and Disbursing Officers from the treasury by presenting an Abstract Contingent Bill in Form T.R. 60. The Drawing and Disbursing Officers are also required to send monthly detailed bills in KFC Form No.11 to controlling authority for countersignature and for onward transmission direct to Accountant General, Kerala not later than 20th of the month succeeding that to which the bills relate. Abstract Contingent Bills can be drawn only by an authorised officer for the items of expenditure listed in Appendix 5 of KFC Vol. II. The Drawing and Disbursing Officers should maintain a register of Abstract Contingent Bills and monitor submission of detailed bills there against.

**P.T.O**

It was also mentioned in the Audit Report that majority of Abstract Contingent Bills drawn by Drawing and Disbursing Officers could not be categorised as Abstract Contingent Bills, and were actually fully vouched contingencies or contingencies requiring Counter Signature before payment. Such bills are to be drawn in Form T.R. 59 or T.R. 61 and not in bill form T.R. 60 meant for AC Bills.

In the circumstances all the Drawing and Disbursing Officers are once again directed to ensure that Abstract Contingent Bills, in Form T.R. 60, are drawn only by those departments and for the items of expenditure listed in Appendix 5 to KFC Vol II. The Detailed Contingent Bills (in KFC Form II) with sub vouchers as specified, in respect of such claims are to be submitted to the controlling authority for counter signature not later than 10th of the month succeeding that to which it relates. The Detailed Bills pertaining to a month's claim should reach the Accountant General (A&E), Kerala, not later than 20th of the succeeding month as provided in rule 187(d) KTC Vol. I. Regarding drawal of fully vouched Contingent Bills and contingencies which require counter signature before payment the Departments/ Drawing and Disbursing Officers should ensure that these were prepared in the relevant Form T.R. 59 or 61 as the case may be as prescribed in rule 187(d) KTC Vol. I, in order to safe guard against wrong classification by Accountant General. Instructions contained in KFC (Art.103-111) in this regard may also be strictly followed.

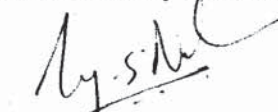
All Head of Departments / Drawing and Disbursing Officers are directed to follow the above instructions scrupulously.

**ISHITA ROY**  
**SECRETARY (FINANCE EXPENDITURE)**

To

All Secretaries of Administrative Department / All Head of Departments  
The Principal Accountant General (Audit) Kerala, Thiruvananthapuram.  
The Accountant General(A&E) Kerala, Thiruvananthapuram.  
The Director of Treasuries, Thiruvananthapuram.  
All District Treasury Officers / Sub Treasury Officers (Through Director of Treasuries)  
Stock file/ Office copy

Forwarded/By Order,

  
Section Officer