



**GOVERNMENT OF JAMMU AND KASHMIR,  
FINANCE DEPARTMENT.**

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Subject:- Accounting and settlement of contingent expenditure of Government of J&K in contravention of codal provisions.

**C I R C U L A R**


The Accountant General, J&K, vide D.O.No. DC-1/2017-18/125 dated 24.08.2017, has invited attention of Finance Department to the wrong procedures and incorrect Accounting practice being adopted by the Drawing & Disbursing Officers of the Government Departments in settlement of Abstract Contingent (AC) bills and Grant-in-Aid contribution bills in contravention of Rule 7.18 and Rule 10.20 (2) of J&K Financial Rules which provides that Abstract Contingent (AC)/ White Detailed Contingent (WDC) bills & Grant-in-Aid (GIA) bills shall be drawn on Form F.C.28 and Form F.C. 40 respectively as the contingent expenditure of these vouchers cannot be readily obtained before payment. In view of adoption of incorrect procedures in the preparation of Abstract Contingent (AC)/ White Detailed Contingent (WDC) and Grant-in-Aid (G.I.A) bills in contravention of Codal Provisions, the contingent expenditure on the said account remain under "Suspense" till the bills are resent to the Accountant General by the concerned authorities after following correct Codal procedures.

2. In order to adopt correct procedure as per Codal provisions, the details in relation to preparation of bills by the Drawing & Disbursing Officers of the Government Departments in contravention of rules with corresponding correct procedure as per codal provisions is listed below:-

<b>Bill Type</b>	<b>Codal Provision/Rule</b>	<b>Current incorrect practice</b>	<b>Correct procedure as per codal provision</b>
A.C/WDC Bill	7.18 of J&K Fin.Code Vol-I	(i) Bills are submitted in wrong format/common format depicting advance drawal. The sanction order attached with the bill shows requirement of U.C's which is a requirement of G.I.A bill. (ii) Vouchers are presented in Form F.C 28 as advance draws with a sanction showing requirement of both Red Account as well as Utilization Certificate.	Form 28 of J&K Financial Code Vol-II, Form 28 & Requirement of Red Account only.

Red Account/ Detailed Contingent Bill	7.10 of Financial code Vol-I	Not being submitted in prescribed format. It is being submitted in plain typed paper.	Form F.C 26 of J&K financial Code Vol-II.
Grant-In-Aid	10.20(2) of Fin.Code Vol-I	Prescribed format is not used. Instead a common format is being used.	Form F.C 40 of J&K Fin. Code Vol.-II, Form F.C-41 in case of education scholarship, stipend etc.
Utilisation Certificate	Annexure Proforma-III of J&K Fin. Code Vol.-I	Simple Certificate on plain typed paper is being submitted	Annexure proforma-III of J&K Fin-Code Vol.-I

3. It is impressed upon all the Departments/ Drawing & Disbursing Officers to immediately stop the incorrect practice of preparation of A.C/WDC & G.I.A Bills in contravention of Codal Provisions and ensure strict adherence to the prescribed procedure with regard to accounting of contingent expenditure of which vouchers cannot be readily obtained before payment. The adoption of correct Codal procedure in the submission of A.C/WDC/G.I.A Bills by the Department concerned will ensure that contingent expenditure do not get booked under Suspense by the A.G and bills not returned to the Department concerned for want of correct Codal Procedure.

  
 (Altaf Hassan Mirza)  
 Director General,  
 Accounts & Treasuries,  
 Finance Department.

No. DGAT/TA/Circulars/2017/188/PS/DR/ 315

Dated: 26-09-2017

Copy to:-

1. Vice-Chairman and Director General, J&K Institute of Management, Public Administration and Rural Development.
2. All Financial Commissioners.
3. All Principal Secretaries to the Government.
4. Principal Secretary to Hon'ble Chief Minister.
5. Principal Secretary to HE the Governor.
6. Accountant General (A&E), J&K Srinagar/Jammu.
7. Principal Resident Commissioner, 5-Prithvi Raj Road New Delhi.
8. All Commissioner/Secretaries to the Government.
9. Director General, J&K Funds Organization/J&K Local Fund Audit & Pensions/Information J&K/J&K Police Department.
10. All Head of the Departments
11. Director, Accounts & Treasuries, Kashmir/Jammu.
12. All Treasuries Officers.
13. Private Secretary to Hon'ble Finance Minister for information of the Hon'ble Minister.
14. Private Secretary to Principal Secretary to Government, Finance Department.