

No. 12 - 1 - 97 / Fin. (Exp.)
Government of Goa,
Finance Department,
Finance (Expenditure) Department,
Secretariat, Porvorim, Goa.

Dated: 25 / 07 / 2012

CIRCULAR

Sub: - Drawal of funds on A. C. Bills ... reg.

In supersession of all earlier instructions / guidelines / orders in this regard; Government has decided that the drawal of money on Abstract Contingent (A. C.) Bills shall be regulated and processed as follows: -

(i) The Head of Department / Office shall be competent to draw funds on A. C. Bills on items of expenditure which he is competent to sanction under Goa Delegation of Financial Powers Rules, 2008; subject to the items of expenditure listed in *Appendix - I* appended to this Circular.

(ii) In the event funds are needed to be drawn on A. C. Bill beyond the sanctioning powers / limits of the Authority drawing the Bill; prior sanction of the Competent Authority shall be obtained either through countersignature on the A. C. Bill itself or by formal sanction order.

(iii) The A. C. Bill shall be settled by preferring a Detailed Countersigned Contingent (D. C.) Bill within a period of three (03) months from the date of drawal of funds on A. C. Bill. In no case shall the A. C. Bill be kept pending for settlement for a period beyond three (03) months from the date of drawal of funds on A. C. Bill, failing which Directorate of Accounts, shall not admit for processing fresh A. C. Bills from the Department concerned.

(iv) At any given point of time there shall be no more than 03 A. C. Bills pending for settlement, failing which Directorate of Accounts shall not admit fresh A. C. Bills, for processing, from the Department concerned.

(v) In the event the conditions at (iii) and (iv) above need to be relaxed, prior sanction of Finance (Exp.) Department shall be obtained.

(vi) While submitting the proposals for drawal of funds on A. C. Bills to Finance Department, involving cases beyond the sanctioning powers of the Authority concerned drawing the Bill or in cases involving relaxation of the conditions at (iii) and (iv) above; the Department concerned shall submit in file, the statement of pending A. C. Bills with the Department and those submitted to the Directorate of Accounts for settlement; in the format prescribed in *Appendix - II* appended to this Circular. Proper justification for drawal of funds on A. C. Bills should be provided, so also proper reasons with justification for non settlement of pending A. C. Bills should be provided by the Department concerned.

(vii) Every A. C. Bill should contain adequate details as to the nature of expenditure and the reasons explaining the need for drawal of funds on A. C. Bill. As far as possible money should be paid by means of PAO cheques or by e-payment facility to the beneficiaries concerned.

2. It is emphasized that moneys required for payment for various supplies / services / purchases / stores etc. shall generally be drawn only on Fully Vouched Contingent Bills supported by pre-receipts and funds drawn on A. C. Bills shall be bare

minimum required for the occasion / event. Provisions of General Financial Rules shall be observed for this purpose.

3. The Directorate of Accounts shall bring to the notice of Finance (Exp.) Department, every month, the details of A. C. Bills yet to be settled and those submitted to the Directorate of Account for settlement, separately for each Department.

Kamat
(Sushama D. Kamat)
Under Secretary (Fin-Exp.)

To:-

1. All Heads of Departments / Offices.
2. Directorate of Accounts, Panaji.
3. Accountant General, R.A.O., Porvorim.

APPENDIX - I

List of items of contingent expenditure, which may be drawn on A.C. bills.

A. APPLICABLE TO ALL DEPARTMENTS / OFFICES IN GENERAL

- ✓ 1. Fuel, Oil, Petrol and spares for vehicles, other than these purchased through Government Garages.
2. Subscriptions, purchase of books (including textbooks), periodicals, journals, audiovisual and computer aids.
3. Payment towards cost of imported machinery / equipment including freight / insurance and duties.
4. Payment of freight, insurance where applicable, packing, forwarding, taxes and duties, loading and unloading charges.
5. Cost of VPP parcels, service postage and licence for franking machine, demand notes / advances of telephone, gas, water, electricity connections.
6. Casual labour charges of non-recurring nature.
7. Service / maintenance contracts for computers and other equipment and machinery.
8. Clearance of documents received through Banks in respect of supplies of goods and materials.
9. Payment of compensation to victims of natural calamities.
10. Expenditure in connection with official functions, days of National importance, exhibitions, trade fairs, tourism events and publicity in India and Abroad.
11. Payment towards purchase of court fees stamps, stamp papers. ✓
- ✓ 12. Prizes to participants taking part in competitions organized by various Departments.
13. Expenditure on visits of Parliamentary Committees, National Commissions and State Legislature Committees.
14. Expenses of contingent nature relating to study tours, training programmes, examinations, refresher courses, coaching camps, workshops, conferences, seminars, symposia, Committees and Commissions.
15. Payment of affiliation / inspection fees to other Government Agencies, Statutory Bodies, Institutes, Councils, Associations and Federations.
16. Purchase of vehicles.
17. Secret Service Expenditure.

B. APPLICABLE TO SPECIFIC DEPARTMENTS / OFFICES ONLY

a) Police Department

- 1) Payment of remuneration to Home Guard volunteers including expenses towards honorarium, diet, pocket money and transportation.
- 2) Purchase of Arms and Ammunition.
- 3) Purchase of food and medicines for Dog Squad.
- 4) Purchase of medicines for Police medical dispensary.

b) Office of the Inspector General of Prisons

- 1) Diet charges and raw materials required for manufacturing operations in Jails.
- 2) Purchase of medicines for under trials / convicts of Jails.

c) Directorate of Health Services / Social Welfare / Women & Child Development / Goa Medical College / Institute of Psychiatry & Human Behaviour / E.S.I.

- 1) Diet charges and clothing for inmates in hospitals, asylums, Bal Niketan, remand homes, anganwadis and such other Institutions subject to scales/limits laid down by competent authority.
- 2) Payment of rent to owners of aganwadis in urban and rural areas.

- 3) Expenditure towards transportation of Juveniles, delinquent children, commercial sex workers, to their native places with escorts and to incur expenditure towards lodging, boarding and refreshment food etc.

d) Goa Medical College / Directorate of Health / Agriculture / Animal Husbandry.

- 1) Expenses on epidemic control and purchase of biologicals.

e) Goa Medical College / Directorate of Health Services / Institute of Psychiatry & Human Behaviour / E.S.I.

- 1) Payment of remuneration to volunteers towards incentives approved by Government for blood donations, family welfare and other purposes.
- 2) Emergent purchase of life saving drugs, medical stores, equipment and apparatus.

f) Directorate of Agriculture / Animal Husbandry / Fisheries

- 1) Purchase of seeds, samplings, plants, prawn seeds, livestock, liquid nitrogen required by concerned Departments.

g) Directorate of Art & Culture / Sports & Youth Affairs / Archives & Archaeology

- 1) Payment towards cost of art objects including paintings / crafts / statues / models / books / manuscripts / coins / stamps of historical importance etc.

2) Expenses towards participation in camps, meets, tournaments and other sports, youth and cultural events at State, National or International levels.

h) **Government Printing Press**

1) Purchase of raw material for time bound jobs.

2) Payment wages to inmates of other organizations for work of binding assigned.

APPENDIX - II

Statement of pending A.C. Bills

Sr. No.	Date on which AC bill was drawn	Purpose for which AC bill was drawn (give full details)	Amount drawn on AC bill	Reason for pending / non settlement of AC bill	Remarks if any

Signature of the
Head of Department
