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GOVERNMENT OF BALUCHISTAN
FINANCE DEPARTMENT
NEA (Regulation-I)

Dated: Quetta the 15th April, 2024.

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1. The Additional Chief Secretary (Dev.),
Planning & Development Department, GoB, Quetta.
2. The Additional Chief Secretary (Home),
Home and Tribal Affairs Department, GoB, Quetta.
3. The Senior Member/Members, Board of Revenue, Baluchistan.
4. The Chairman, Chief Minister's Inspection Team, Quetta.
5. The Principal Secretary to Chief Minister Baluchistan, Quetta.
6. The Principal Secretary to Governor Baluchistan, Quetta.
7. The Registrar, Baluchistan High Court, Quetta.
8. The [all] Administrative Secretaries, GoB,
9. The Accountant General Baluchistan, Quetta.
10. The Secretary, Baluchistan Provincial Assembly Secretariat, Quetta.
11. The Director General, Treasuries & Accounts Baluchistan, Quetta.
12. The [all] District Accounts Officers in Baluchistan _
Department, Quetta.

Subject: Policy for Withdrawal of Abstract Contingent Bill

Finance Department, Government of Baluchistan regularly receives requests from provincial government departments to allow drawal of funds / advances through Abstract Contingent Bill in order to avoid delay in expenditure in emergency situations. In this context, the following guidelines and procedures are hereby issued to be adhered by all the Administrative Departments, Autonomous/ Semi-Autonomous/Corporate Bodies, DNOs and Accounting Offices (AG/DAOs) while processing payment / drawal of advances using Abstract Bill (Form TR.31) under provisions outlined at Para-307, 308 and 309 of Federal Treasury Rules (FTR) Vol-I which state that:-

"307, Charges regulated by scales, and special contingencies which require the previous sanction of superior authority before they can be incurred shall be drawn in the abstract bill form (Form T. R. 31) with a full description of the charges and accompanied by the sub-vouchers above Rs.25 or such other limit as may be prescribed by the Auditor General. In the case of special contingencies, the orders of sanctioning authority must be quoted; and when expenditure, for which a lump sum is granted under a single special

sanction is continued more than one month, the second and subsequent months' bill shall bear a note of how much has been spent up-to-date under the sanction;

308. kixcept in the case of contingencies requiring countersignature before payment, contingent charges falling under the group may be drawn from the treasury by presentation of abstract bills in Form T. R. 31, subject to the presentation of detailed bills to the controlling officers for countersignature and transmission to the Accountant General in accordance with the procedure hereinafier prescribed.

09. 'The number assigned to the sub-vouchers pertaining to each entry in the abstract bill (Form T. R. 31) shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher ts for more than Rs.25. A certificate to the effect that the monthly detailed bill for abstract bills drawn in the previous month has been submitted for countersignature to the controlling officer on such and such a date shall be attached to the first contingent abstract bill presented for payment after the 1 Oth of each month. On no account may an abstract bill be cashed afier the 10th of the month

without this certificate"

2.

The detailed guidelines in interpretation and execution of the above rules are -

given below:-

(a) Definition: Abstract Contingent Bill is a bill without details either for contingent or travelling allowance expenditure (other than travelling allowance expenditure of the Public Works Department) paid at an Accounting Office without the scrutiny and countersignature www.ezqanoon.@fna controlling authority, to save delay in the discharge of a claim. Abstract Contingent Bills (A.C. Bills) are drawn from the items of contingencies which require scrutiny and counter signature of the controlling officer after payment.

3.

Eligibili rA rawl:

The following are considered for drawal of funds through Abstract Contingent Bills:-

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- (b)
- (c)
- (a)
- (b)
- (c)
- (d)
- (ec)

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Any contingency expenditure which is highly critical, immediate & urgent and cannot be delayed at any cost;

Any advance required for payment for which the expenditure has not actually been incurred; and

Specially approved funds through Summaries for which Budget estimates were not anticipated and which cannot be delayed due to bidding / tendering process given its emergent nature, but at the same time adheres to the rules prescribed the process.

General Guidelines:

The Department In-charge/PAO shall prescribe a money limit for the amount which can be drawn on abstract bills with regard to the circumstances of each case and submit the same to Finance Department for seeking approval of drawal;

The drawal of funds through Abstract Contingent Bill, supported by sanction of Finance Department shall be made in the name of DDO. The Finance Department will convey its concurrence on the format prescribed as at Annex-I;

The DDO shall submit detailed contingent bills of the funds drawn through Abstract Bill to controlling officer before the 10th of the succeeding month to which they relate. In no case should the submission of the detailed contingent bill be delayed beyond maximum 60 days of the date on which advance was drawn from the Accounting Office on Abstract Bill;

The concerned Accounting Office i. AG/DAO shall ensure that detailed contingent bill along with all vouchers, signed / countersigned by the DDO/Controlling officer received to them are completed in all manner, and may accordingly be accounted for within 60 days of the date on which advance was drawn or 30th June whatsoever comes earlier;

Upon receiving of detailed vouchers / memos / detailed contingent bill, the respective DDO and Vendor shall reconcile the expenditure made through funds drawn on abstract bill; and in case of availability of balances left un-utilized after completion of work for which advances had been drawn, the balances of advances shall instantly be deposited to Govt of Balochistan A/C-I against the detailed head of account "C03824 — Recoveries of Overpayment" mentioning relevant RCO Code. The same practice of reconciliation shall be observed by the respective AG/DAO where advance fund on Abstract Bills is drawn in respect of DO account;

(f) While incurring expenditure, for which a lump sum amount is granted under a single special sanction of a detailed object head is continued over more than one month, the second and subsequent months' bill shall bear a note by DDO, of how much has been spent up-to-date under the sanction;

www.ezqanoon.com(g) No sanction shall be issued for drawal of lump-sum amount without mentioning a detailed object head; neither shall two or more detailed object head be clubbed for drawal of funds as a lump-sum, rather each sanction shall mention the relevant detailed object head separately,

(h) No officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken and detail of any balance left being at the same time refunded to GoB A/C-I; and

(1) The Audit Office while conducting certification audit shall carry out an exclusive audit of all the funds drawn on Abstract Bill with identifying irregularities observed (if any) by the AG/DAO and DDO. The same may clearly be mentioned in the audit report of the respective office.

BABAR KHAN
Secretary Finance

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A copy is forwarded to:-

All the Additional Secretaries / Deputy Secretaries in Finance Department, GoB, Quetta.
'The Director Public Relation Balochistan, Quetta for information and necessary action.
All the Under Secretaries / Section Officers in Finance Department, GoB, Adetta.

'The PS to Secretary Finance Department, GoB, Quetta.

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A copy is forwarded for information to:-

'The Secretary, Finance Division (Regulation Wing) Government of Pakistan, Islamabad
The Secretary, Finance Department, Government of the Punjab, Lahore.
The Secretary, Finance Department, Government of Sindh, Karachi.
The Secretary, Finance Department, Government of Khyber Pakhtunkhwa, Peshawar.
The Secretary, Finance Department, Government of AJK, Muzaffarabad.

The Secretary, Finance Department, Government of Gilgit-Baltistan, Gilgit.

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(ABDUL BARI KASI)
Under Secretary (Regulation-I)
Phone No. 081-9201130

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The Secretary,
Department

Subject: Sanctioning Permission to draw funds on Abstract Contingent Bill

I am directed to refer to your letter No: dated

and to convey approval of this department along with certain

conditions / guidelines delineated at para-2 below for drawl of funds through Abstract Contingent Bill amounting to Rs. , Rupees ()
under the detailed head of account (Please mention detailed object classification / description e.g. A09701 - Purchase of Furniture) against the funds allocated / additionally released in respect of (Please mention code and description of DDO e.g. AW7012 - Government Boys high school Jhao Awaran) during the current financial year 2022-23. The drawl of funds through Abstract Contingent Bill under this sanction is allowed in respect of the [Note Please mention clearly that who will draw the fund,

Vendor or DDO];

Z, The concerned DDO and the respective Accounting Office may ensure that the following conditions are followed & fulfilled in true spirit:-

(i) The DDO shall submit detailed contingent bills of the funds drawn through Abstract Bill to controlling officer before the 10th of the succeeding month to which they relate. In no case should the submission of the detailed contingent bill be delayed beyond maximum 60 days of the date on which advance was drawn from the Accounting Office on Abstract Bill;

(ii) | The concerned Accounting Office i.e. AG/DAO shall ensure that detailed contingent bill along with all vouchers, signed / countersigned by the DDO/Controlling officer received to them are completed in all manner, and may accordingly be accounted for immediately. Any discrepancy or doubt in the detailed contingent bills may be reported to administrative department and no second drawl on abstract bill under this sanction may be allowed till removal of discrepancy in the vouchers;

(iii) Upon receiving of detailed vouchers / memos / detailed contingent bill, the respective DDO and Vendor shall reconcile the expenditure made through funds drawn on abstract bill; and in case of availability of balances left un-utilized after completion of work for which advances are to be drawn, the balances of advances shall instantly be deposited to Govt of Balochistan A/C-I against the detailed head of account "C03824 - Recoveries of Overpayment" with mentioning relevant RCO code.

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The same practice of reconciliation shall be observed by the respective AG/DAO where advance fund on Abstract Bills is drawn in the name of DDO.

While incurring expenditure, for which a lump sum amount is granted under this sanction is continued over more than one month, the second and subsequent months' bill shall bear a note by DDO, of how much has been spent up-to-date.

The Accounting Office (i.e. AG/DAO) shall ensure that no officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken and detail of any balance left being at the same time refunded to GoB A/C-I.

The Audit Office while conducting certification audit shall carry out an

exclusive audit of the funds drawn on Abstract Bill through this sanction and may report irregularities observed (if any) by the AG/DAO/DDO.