

No.G.27013/8/2020-F.APF
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT

OFFICE MEMORANDUM

Dated Aizawl, the 19th February, 2021

Subject : Passing of bills in respect of Works which are not yet executed before ending of financial year.

Permission for drawal of bills with Abstract Contingent Bill form (GAR-30) can be given under Rule 308-310 read with Rule 284 of Central Treasury Rules. The term "contingent charge" or contingent expenditure means all incidental and other expenses which are incurred for the management of an office and do not include expenditure on works, tools and plants etc. Thus, Abstract **Contingent** bill (AC Bill) drawal can be granted only for **contingent bills** but not for Works bills. Meantime, when ending of financial year is drawing near, applications for AC bill permission for works are often received from Departments on the ground that drawal of bill is required to avoid lapse of budget provisions even though works are not yet executed.

Therefore, in cases of works which are not yet executed but drawal of bills are required for avoiding lapse of fund provisions, Departments are hereby allowed to prepare bills by means of regular bill form (GAR-29) to enable their passing in Treasuries. However, these bills should not be actually drawn from Treasuries. They should be deposited under the head **8443-Civil Deposits** which will be released by Finance Department and Treasuries based on detailed bills and progress of works done. After bills are released from Civil Deposits for payment, vouchers should be submitted by Treasuries to Accountant General Office, Mizoram

Sd/- LALTHANSANGA

Secretary to the Govt. of Mizoram
Finance Department

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: Dated the 19th February, 2021

Copy to :

1. All Heads of Administrative Departments.
2. All Heads of Departments for information and necessary action.
3. All Jt. Director of Accounts/Dy. Director of Accounts/FAOs
4. All Treasury Officers for information and necessary action.
5. Guard File


Under Secy to the Govt. of Mizoram,
Finance Department (APF)