

CONTINGENT BILLS

The actual classification of contingent charges is determined by the orders of the Government.

Contract Contingencies - Lump sum grant placed at the disposal of a disbursing officer for expenditure at his discretion, on certain specified objects.

Scale Regulated Contingencies - Scales have been laid down by competent authority.

Special Contingencies - Whether recurring or non-recurring which cannot be incurred without special sanction in each case of superior authority.

Countersigned Contingencies - Though they may be incurred without special sanction, require the approval and countersignature of superior authority before they can be admitted as legitimate expenditure.

Fully Vouched Contingencies - Require neither special sanction nor countersignature, but may be incurred by the disbursing officer on his own authority, subject to the necessity of accounting for them.

In checking contingent bills, it will be seen that

i) each class of expenditure:

Is a proper charge against the grant or appropriation concerned and is covered by provision of funds.

Has received such sanction as is necessary.

Has been incurred by a Government servant competent to incur it.

(ii) Such vouchers as are required to be enclosed have been submitted keeping in view provisions of Rule 111(3) of Central Govt. Account (Receipt and Payments) Rules, 1983.

(iii) The certificates required under the Financial Rules have been recorded (Rule 101, 102, 104 & 105 of Central Govt. Account (Receipt and Payments) Rules, 1983).

(iv) The rates are apparently not extravagant and the expenditure is not prima facie more than the occasion demands.

(v) That the bills are in proper form and that the classification is correctly recorded therein.

Maintenance of Contingent Register (GAR 27).

Measurement Book to be maintained in respect of payments to suppliers and Contractors.