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ANDHRA PRADESH CONTINGENCY FUND RULES, 1961.

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ANDHRA PRADESH CONTINGENCY FUND RULES, 1961.

In exercise of the powers conferred by section 3 of the Andhra Pradesh Contingency Fund Act, 1957 (Andhra Pradesh Act 9of 1957), the Governor of Andhra Pradesh hereby makes the following rules.

1. Rule :-

These Rules may be called the Andhra Pradesh Contingency Fund Rules, 1961.

2. Rule :-

The Andhra Pradesh Contingency Fund shall be held on behalf of the Governor of Andhra Pradesh by the Secretary to the Government of Andhra Pradesh, Finance Department.

3. Rule :-

No advance shall be made out of the Contingency Fund of the State except for the purpose of meeting unforeseen expenditure including expenditure on a new service not contemplated in the annual financial statement pending authorisation of such expenditure by the State Legislature under appropriations made by Law.

4. Rule :-

No sanction shall be accorded in the course of a year to a scheme treated as "New Service" without obtaining the previous sanction of

the Legislature by presenting a supplementary estimate for the amount required for expenditure on the scheme during the year. If, however, the scheme is so extremely urgent that its introduction cannot be delayed it may be sanctioned, the expenditure being met from an advance taken from the Andhra Pradesh Contingency Fund pending approval of the Legislature. In such cases, the order sanctioning the scheme shall specifically state that the expenditure which will be debited to the appropriate heads of account will be initially met by an advance from the Contingency Fund and that orders in this regard will be issued separately by the Finance Department. A copy of the order as soon as it is issued, shall be sent to the Finance Department with the following information for the purpose of sanctioning the required advance from the Contingency Fund.

- (1) The circumstances in which the provisions could not be included in the Annual Budget.
- (2) the reasons for which the expenditure cannot be postponed till the voting of the Supplementary grant.
- (3) the full cost of the proposals for the remaining part of the financial year.
- (4) the amount required to be advanced out of the Contingency Fund.
- (5) The grant or appropriation to which the expenditure is debitable also indicating the classification of the expenditure in the same detail as it would have been shown if it had been met out of the Consolidated Fund. No expenditure should be incurred until the advance is sanctioned from the Contingency Fund by Government.

<u>5.</u> Rule :-

All orders Sanctioning advances from the Contingency Fund shall issue as orders of the Governor. The order sanctioning the advance shall specify the amount, the grant or appropriation to which it relates the number and date of the order sanctioning the scheme, and brief description of the scheme and a copy there of shall be forwarded by the finance Department to the Accountant-General, Andhra Pradesh, with copy to the Administrative Department.

Note :-(1) When an advance is sanctioned from the Contingency Fund, the amount shall continue to remain physically as apart of that fund and shall not go out of it till it is actually withdrawn and

spent on the specific purpose for which the advance is sanctioned.

Note :-(2) The orders authorising an advance from the Contingency Fund, unless it is cancelled as per rule 10 during the interval, shall not lapse with the close of the year, but shall lapse as soon as the Supplementary appropriation Act, incorporating the Grants authorised by the Legislature is passed and becomes Law.

6. Rule :-

Actual expenditure incurred against advaces from the Contingency Fund shall be recorded in the account relating to the Contingency fund in the same details as it would have been shown if it had been paid out of the Consolidated Fund of the State. The insturctions issued by the Accountant General regarding the accounting procedure for expenditure met out of advances from the Contingency Fund of Andhra Pradesh should be strictly followed by all Heads of Departments and other Controlling officers.

7. Rule :-

8. Rule :-

In cases in which it becomes absolutely necessary to sanction advances from the Contingency Fund because of the emergent nature of such charges, although there is no possibility of advances being recouped within the same financial year, it shall be necessary to make provision in the next financial year for the amount to be recouped to the Contingency Fund in respect of expenditure for which supplementary founds were not provided during the course of the year itself. In all such cases provision shall be made against the appropriate Minor head for the service in question under the Major head concerned under which the expenditure was incurred in the previous year from the contingency fund. The fact that the provision represents recoupment of advance sanctioned during the preceding financial year shall be fully explained in the explanatory note pertaining to the grant concerned.

9. Rule :-

The Administrative Departments of the Secretariat shall be responsible for sending them to the Finance Department the proposals for supplementary estimates for recoupment of advances from the Contingency Fund.

10. Rule :-

If, in any case, after the orders sanctioning an advance from the Contingency Fund have been issued in accordance with rule 5 and

before action is taken in accordance with Rules 8 and 7 it is found that the advance sanctioned will remain wholly or partly utilised, an application shall be made to the sanctioning authority for cancelling or modifying the sanction as the case may be.

11. Rule :-

A copy of the order resuming the advance which shall give a reference to the number and date of the order in which the original advance was made shall be forwarded by the Finance Department to the Accountant-General, Andhra Pradesh at Hyderabad with copy to the Administrative Department concerned.

12. Rule :-

An account of the transactions of the Contingency Fund shall be maintained by the Finance Department in Form 'A' annexed to these rules.