

GUJARAT CONTINGENCY FUND RULES, 1960

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GUJARAT CONTINGENCY FUND RULES, 1960

In exercise of the powers conferred by the section 4 of the Gujarat Contingency Fund Act, 1960 (Gu. IV of 1960) the Government of Gujarat hereby makes the following rules namely:-

1. . :-

These rules may be called the Gujarat Contingency Fund Rules, 1960.

2. . :-

(1) No advances shall be made of the Contingency Fund of the State, except for purposes of meeting unforeseen expenditure. Including expenditure on a new service not contemplated in the annual financial statements pending of such expenditure by the State Legislature under appropriation made by law.

(2) An application for advance from the Contingency Fund for aforesaid purposes shall be made to the Secretary to the Government of Gujarat, Finance Department, in triplicate in Form 'A' appended to these rules. Such application shall be made at the time or referring proposals for expenditure to the Finance Department for Its scrutiny.

3. . :-

No advance from the Contingency Fund shall be made until it has been sanctioned by Government and the same has been communicated to the Accountant General, Gujarat, under Rule 4.

4. . :-

A copy of the order sanctioning the advance shall be forwarded by the Finance Department to the Accountant General, Gujarat in form 'B' appended to the Rules.

Note 1. -When an advance Is sanctioned from the contingency fund, the amount shall continue to remain physically a part of that Fund and shall not go out of it till is actually withdrawn and spent on the specific purposes for which the advance is sanctioned.

5. . :-

The Administrative Department concerned shall not issue any orders authorising expenditure out of the Contingency Fund unless an advance from the Fund has been (sanctioned by Government and a copy of the order) sanctioning the advance has been forwarded to the Accountant General, under Rule 4.

6. . :-

All bills and vouchers for the drawal of moneys from the advance from the Contingency Fund shall contain the words "Contingency Fund" prominently written In red ink at the top of the bill of voucher. This, however, shall not dispense with the necessity of the furnishing the usual classification of the expenditure in the Bill or Voucher, as the case may be.

7. . :-

Supplementary estimates for all expenditure so financed shall be presented to the State Legislature at the first or second session as may be practicable summoned to meet immediately after the advance is sanctioned. The Supplementary estimates for recoupment of the expenditure incurred out of the advance from the Contingency Fund both in the same financial year as well as in the previous financial year should be presented under the major, minor and sub-heads of account under which the expenditure is normally classifiable in accounts. As soon as the State Legislature has authorized the additional expenditure by including It in any Supplementary Appropriation Act, the advances made from the Contingency Fund shall be resumed to the Fund.

7A. . :-

1 -Where for any reason supplementary estimates In relation to any expenditure have not been presented to the State Legislature at the first or second session after the advance Is sanctioned as required by the said Rule 7, than notwithstanding anything contained In the said Rule 7, supplementary estimates In relation to such expenditure may, with the previous sanction of the Government, be presented to the State Legislature at any subsequent session.)

1. Inserted by Notf. dated 16-6-1984, G.G. Gaz. Pt. IV-B. Ext. dt. 16- 6-1984.

8. . :-

If In any case after order sanctioning an advance from the Contingency Fund has been Issued In accordance with Rule 4 and before action Is taken In accordance with Rule 7, It Is found that the advance sanctioned will remain wholly or partly unutilised, an application shall be made to the sanctioning authority for cancelling or modifying the sanction, as the case may be.

9. . :-

All advances sanctioned from the Contingency Fund to meet expenditure In excess of the provision for the service included In an appropriation (vote on account) Act, shall be resumed to the Contingency Fund as soon as the Appropriation Act in respect of expenditure on the service for the whole year. Including the excess met from the advances from the Contingency Fund has been passed.

10. . :-

A copy of the order resuming the advance, which shall give reference to the number and date of the order under which .the original advance was made and to the Supplementary Appropriation Act referred to In Rule 7 or the Appropriation Act, referred to In Rule 9. as the case may be. shall be forwarded by the Finance Department to the Accountant General Gujarat.

11. . :-

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

12. . :-

Actual expenditure Incurred against advances 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 has been paid out of the Contingency Fund of the State.