

## **BOMBAY CONTINGENCY FUND RULES, 1957**

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## **BOMBAY CONTINGENCY FUND RULES, 1957**

### BOMBAY CONTINGENCY FUND RULES, 1957

#### **1. . :-**

These rules may be called the Bombay Contingency Fund Rules, 1957.

#### **2. . :-**

(1) No advances shall be made out of the Contingency Fund of the State, except for the purposes 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.

(2) Any application for advance from the Contingency Fund for the aforesaid purposes shall be made to the Secretary to the Government of Bombay. Finance Department, \* \* \* in Form 'A' appended to these rules [along with seven copies thereof). Such application shall be made at the time of referring proposals for

expenditure to the Finance Department for its scrutiny.

(3) Nothing in sub-rule (1) or any other rule shall be deemed to authorise making any token advance from the Contingency Fund for the purpose of meeting expenditure on any new service referred to in that sub- rule or for any other purpose whatsoever.].

**3. . :-**

Whenever an advance from the Contingency Fund is sanctioned by Government in the Finance Department, that Department shall forward a copy of the order sanctioning such advance to the Accountant General, Maharashtra State, Bombay, in Form 'B' appended to these rules.

**4. . :-**

No expenditure from the Contingency Fund shall be incurred by any Department in Sachivalaya until the advance for the purpose is sanctioned by Government, and the order sanctioning the scheme or item of expenditure for which such advance is sanctioned is communicated to the Accountant General, Maharashtra State, Bombay].

**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 3].

**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 or Voucher. This, however, shall not be dispensed with the necessity of 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 an advance from the Contingency Fund both in the same financial year as well as in the previous financial year should be presented [under the Demand

No.....including major, minor and sub-heads of account under which the expenditure is normally classifiable in accounts]. As soon as the State Legislature has authorised 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. . :-**

Notwithstanding anything contained in the foregoing rules, the supplementary estimates for the expenditure incurred out of the advances from the Contingency Fund sanctioned during the period from the 20th January, 1975 to 21st February, 1975 (both inclusive), may be presented to the State Legislature not later than the third session summoned to meet after the said advances were sanctioned.

**7B. . :-**

Notwithstanding anything contained in the foregoing rules, the supplementary estimates for the expenditure incurred out of the advances from the Contingency Fund sanctioned during the period from the 1st January, 1965 to 14th February, 1965 (both inclusive), may be presented to the State Legislature not later than the third session summoned to meet after the said advances were sanctioned.]

**8. . :-**

If, in any case, after the order sanctioning in advance from the Contingency Fund has been issued in accordance with [rule 3] 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 the expenditure on the service for the whole year, including the excess met from the advances from the Contingency Fund has been passed.

**9A. . :-**

If any expenditure has been incurred during any year by

hwithdrawing an advance from the Contingency Fund and a supplementary demand or appropriation is not obtained during the same year for meeting such expenditure, then the funds for such expenditure shall be provided for in the next following year either by means of a token supplementary demand, if savings are available from the relevant grant in the annual financial statement or by a supplementary demand or appropriation for the full amount under the major, minor and sub-head to which the expenditure is debitable in account.]

**10. . :-**

\* \* \* \*

**11. . :-**

A copy of the order resuming the advance, which shall give a reference to a 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, Bombay.

**12. . :-**

(1) Separate accounts relating to the transactions of the Contingency Fund shall be maintained and verification of expenditure shall be carried on the Controlling Officers. Actual expenditure incurred against advances from the Fund shall be recorded in the account relating to the Fund in the same details as it would have been shown if it had been paid out of the Consolidated Fund of the State.

(2) The Controlling Officers shall reconcile the accounts of the Contingency Fund maintained by them with the accounts maintained by the Accountant General, Maharashtra State, Bombay or as the case may be by the Senior Deputy Accountant General, Nagpur, at the time of carrying out the periodical reconciliation of expenditure booked under the Consolidated Fund.

**13. . :-**

Actual expenditure incurred against advances from the Contingency Fund shall be recorded in the amount 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.