

# The Goa Contingency Fund Rules, 2002

GOA

India

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### Rule THE-GOA-CONTINGENCY-FUND-RULES-2002 of 2002

- Published on 28 May 2002
- Commenced on 28 May 2002
- [This is the version of this document from 28 May 2002.]
- [Note: The original publication document is not available and this content could not be verified.]

The Goa Contingency Fund Rules, 2002 Published vide Notification No. 1-9-88-Fin (Bud), dated 28 May, 2002

#### 1.

-9-88-Fin (Bud). - In exercise of the powers conferred by section 4 of the Goa Contingency Fund Act, 1988 (Act 4 of 1988), the Government of Goa in supersession of the Goa Contingency Fund Rules, 1988 published in the Official Gazette, Series I No. 14 dated 7-7-1988, hereby makes the following rules, namely:-

#### 1. Short title and commencement.

(1) These rules may be called the Goa Contingency Fund Rules, 2002. (2) They shall come into force at once.

#### 2. Application for advance from the Contingency Fund.

(1) No advance shall be made out of the Contingency Fund except for the purpose of meeting unforeseen expenditure, including expenditure on a new service not contemplated in the annual financial statement, pending authorization of such expenditure by the Legislative Assembly under appropriations made by law. (2) An application for advance from the Contingency Fund for the purposes aforesaid shall be made by the Secretary of the Administrative Department concerned to the Secretary of the Finance Department in quadruplicate in Form "A" appended to these rules. Such application shall be made at the time of referring the proposal for expenditure to the Finance Department for its scrutiny. The application shall give:- (i) brief particulars of the additional expenditure involved; (ii) the circumstances in which provision could not be included in the budget; (iii) why its postponement is not possible; (iv) the amount required to be advanced from the Fund with full cost for the proposal for the year, or part of the year, as the case may be; and (v) the

grant or appropriation under which supplementary provision will eventually have to be obtained.

### **3. Order sanctioning the advance from the Contingency Fund.**

- The order sanctioning the advance shall be in Form "B" to these rules and shall be forwarded by the Finance Department to the Audit and Accounts Officers concerned together with a copy of the application. 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 it is actually withdrawn and spent on the specific purpose for which the advance is sanctioned. Note 2 - The order authorizing an advance from the Contingency Fund shall not lapse with the close of the year but shall lapse as soon as the Appropriation or Supplementary Appropriation Bill incorporating the grants is passed by the Legislative Assembly in the session summoned after the advance is sanctioned and has received the assent of the Governor.

### **4. Orders authorizing expenditure.**

(1) The Administrative Department concerned shall not issue any orders authorizing expenditure out of the Contingency Fund unless advance from the Fund has been sanctioned by Government and a copy of the order sanctioning the advance has been forwarded to the Audit and Accounts Officer, under rule 3. (2) A separate sanction order authorizing expenditure by the concerned Department shall not be required wherever the expenditure is debitable to the head 01 - Salaries. Note:- Where the expenditure on the items is to be met out of the advance from the Contingency Fund, the Order authorizing such expenditure shall be conveyed in the following format:- "Sanction is hereby accorded to incur expenditure of Rs. .... (Rupees ..... only) towards ... as per the following bills:- The expenditure should be debited to the head "8000 - Contingency Fund (head ...)" and the amount of Rs. .... (Rupees ..... only) should be met out of the advance from the Contingency Fund sanctioned vide Government of Goa, Finance (Budget) Department Order No. .... dated ..... The Head of the Department should ensure that Appropriation to enable repayment to the Fund is obtained at the earliest possible session of the Legislative Assembly after the date of this Order. This Order issues with the concurrence of the Finance Department vide their O. M./U. No. .... dated ....."

### **5. Bills and Vouchers.**

- 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 dispense with the necessity of furnishing the usual classification of the expenditure in the Bill or Voucher, as the case may be.

### **6. Authorization of the expenditure by the Legislative Assembly.**

- All expenditure so financed shall be presented to the Legislative Assembly at the first or second session, as may be practicable, summoned to meet immediately after the advance is sanctioned. As

soon as the Legislative Assembly has authorized the expenditure by including it in any Appropriation or Supplementary Appropriation Act, the advances made from the Contingency Fund shall be returned to the Fund. Note 1 - While presenting to the Legislative Assembly estimates for expenditure financed from the Contingency Fund a note to the following effect shall be appended to such estimates:- "A sum of Rs. .... has been advanced from the Contingency Fund in Government of Goa, Finance (Budget) Department, Order No. .... dated ..... and an equivalent amount is required to enable repayment to that Fund". Note 2 - In those cases where the supplementary demand/appropriation presented to the Legislative Assembly includes the amount for the repayment of the advances taken from the Contingency Fund, a note to the following effect shall be appended to such demands:- "Pending the authorization of the expenditure by the Legislative Assembly for this item a sum of Rs. .... has been sanctioned from the Contingency Fund in Government of Goa, Finance (Budget) Department, Order No. .... dated ..... and an equivalent amount required to enable repayment to be made to that Fund is included in this Supplementary demand/appropriation".

## **7. Restoration of advances into the Contingency Fund.**

(1) 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 restored 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 advances from the Contingency Fund has been passed. (2) A copy of the order, resuming the advance, which shall give a reference to the number and date of the order under which the original advance was made and to the Appropriation or Supplementary Appropriation Act referred to in Rule 6 shall be forwarded by the Finance Department to the Audit and Accounts Officer concerned.

## **8. Account of the transactions of the Contingency Fund.**

(1) An account of the transactions of the Contingency Fund shall be maintained by the Finance Department in Forms "C" and "D" appended to these rules. (2) Actual expenditure incurred against advances from the Contingency Fund shall be recorded in the account relating to the Contingency Fund in the same detail as it would have been shown if it had been paid out of the Consolidated Fund. Form "A" [See sub-rule (2) of Rule 2] Application for advance from the Contingency Fund of the State of Goa for the year.....

- 1 Name of the Department
- 2 Application No. .... and date ..... (Departmental File No. and date of reference)
- 3 Brief particulars of the additional expenditure involved
- 4 Circumstances in which provision could not be made in the budget
- 5 Why its postponement is not possible
- 6 The amount required to be advanced from the Contingency Fund with full cost of the proposal for the year or part of the year, as the case may be

Major, Sub-Major, Minor and Detailed Heads of Account under which the supplementary demand or appropriation will eventually have to be obtained

Name of the Controlling Officer at whose disposal the amount would be placed

Remarks

Countersignature of Administrative Secretary Signature of Budget Controlling Authority Form "B" (See Rule 3) No. Government of Goa, Finance (Budget) Department, Secretariat, Panaji-Goa. Dated Subject:- Advance from the Contingency Fund. An advance of Rs. .... is hereby sanctioned from the Contingency Fund of the State of Goa for the expenditure to be incurred by the ..... Department on the item mentioned in the margin under the Head of Account mentioned under:- Demand No.

Particulars of item of expenditure

Major Head

Sub-Major Head

Minor Head, and

Detailed Head of Accounts

**3. A copy of the application for advance from the Contingency Fund is forwarded herewith.**

By order and in the name of the Governor of Goa Under Secretary (Budget) To

**1. The Director of Accounts.**

**2. The Sr. Dy. Accountant General (Audit), Audit Bhavan, Alto Porvorim.**

Copy to:-

**3. .... Department with reference to the unofficial reference No. .... dated .....**

Form "C" (See Rule 8) Contingency Fund of The State of Goa Amount of the Fund Rs.

Serial No.	Budget Head	Department concerned and number and date of application for advance	Number and date of the order sanctioning the advance	Amount of sanctioning advance	Actual expenditure against the sanctioned advance	No. and date of the order of recoupment	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Form "D" (See Rule 8) Progressive totals of withdrawals from the Contingency Fund

Purpose

Balance

The Goa Contingency Fund Rules, 2002

Serial No.	Number and Date of Order	Demand/ Major Head	Budget Controlling Authority		Amount sanctioned	Progressive Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)