

CHAPTER 19- CONTINGENT CHARGES

	19.1 Modes of obtaining Cash
19.1.1	Cash required to disburse contingent charges is obtained from accredited bank by cheques, in the same way as cash required for works payments and the charges are incorporated in the monthly account of the division.
	19.2 General Rules
19.2.1	The rules in Part III of CGA (R&P) Rules 1983 apply generally to the public Works Department to the extent that they may not be inconsistent either with the authorized method of obtaining cash for contingent charges (vide paragraph 19.1.1) or with any of the special rules in this Code.
19.2.2	The expression contingent charges a used in Public Works accounts does not include charges which under the accounting procedure indicated in Appendix 2 are classified under some other head of expenditure, e.g., Construction, Repairs and Machinery and Equipment.
Note – Charging of expenditure of contingent nature which falls within the purview of this Chapter to the contingencies of work is strictly prohibited and any breach of this should be brought to the notice of appropriate authority concerned by the Accounts Officer.	
19.2.3	If the contingent charges of a division excluding special contingencies (vide Rule 98 of CGA. (R &P) Rules, 1983), during a month, exceed monthly limit for such charges fixed by the Administrative Ministry/Administrator concerned, the bill for the month should be submitted to the Superintending Engineer, for sanction, which will be signed by that officer countersigning the bill.
19.2.4	Contingent charges and Grants-in-aid may be included in the same bill, but the abstract of the bill should show the total charges for each class separately.

	19.3 Special Rules
19.3.1	The Accounts procedure for contingent charges will be as follows:-
	(a) Payments made should be brought to account, in the first instance, in cash books or imprest cash accounts, like works payments.
	(b) At the end of the month all contingent charges (including Stock and adjustment transactions) should be consolidated in a bill in form GAR 31 (headed 'Not Payable') for submission to the Accounts Officer with the Monthly Account. Particulars of the charges need not be entered in this bill except in the case of miscellaneous items which do not fall under one of the classified sub-heads for specific charges. Vouchers which are not required to be submitted to Accounts Officer should be stamped 'Paid' and cancelled by the Drawing and disbursing Officer.
	(c) A register of contingent expenditure in Form GAR 27 shall be kept in each office and the initial of the Divisional Officer or of a Gazetted Officer to whom this duty has been delegated by him, shall be entered against the date of payment of each item, who will also ensure that the expenditure is kept within the budget allocation.
19.3.2	Petty payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash for payment of establishment charges. Other payments should be made by cheques.
<p>Note- Crossed Government Account' cheque in favour of the Post master or State Bank of India branches which are authorised to sell stamps may be drawn or obtained by drawing and disbursing officers from Pay and Accounts Office by preferring a bill indicating the value of postage stamps of various denominations required, and giving a certificate that the stamps will be used for postage on bonafide communication in public service and that the expenditure could not be avoided.</p>	