

## **CHAPTER-XIII**

### **CONTINGENCY**

#### **13.1 Permanent Advance for the office**

The office is allowed a permanent advance of Rs.900.00 for contingent expenses, (Rs. 500.00 for T.A. & Rs. 400.00 for miscellaneous contingent expenditure) which as well as money drawn from the Bank to recoup it, are kept in a safe double locks, one key being held by the Cashier and the other by the Audit Officer (Cash). The money is kept in behalf of the Accountant General. In the event of transfer of charges and annually on the 15<sup>th</sup> April, each officer in whose favour permanent advance is sanctioned shall send an acknowledgement of the amount due from and accountable for himself as on 31<sup>st</sup> March, preceding, to the authority which sanctioned the permanent advance, viz., Head of Department. It is entered in the Register of Permanent Advance with the sanctioning order quoted against it as in the case of other permanent advance. The Senior Deputy Accountant General (Admn) signs Contingent bills to recoup it from time to time.

(Authority: CAG's letter No.2530/NI-52-84 dated 29.12.1984, GI MF No.F. 23 (27) – EII (A)/86 dated 3.7.1986, CAG's no1.921-AC/21-85 dated 8.9.1986).

#### **13.1.1 Disposal of annual acknowledgements in respects of Permanent Advances**

The acknowledgements prescribed in rule 90 of the General Financial Rules 1963, and amend from time to time in respect of permanent advance held by the various Accounts and Audit Office and the Account of such advances should be checked by the Director of Inspection on behalf of the Audit Officer during his periodical visits to the Office. On the conclusion of check in each office, the Director of Inspection will furnish a certificate reporting the fact to the Audit Officer of the office inspected.

(Authority: CAG's letter No. T. 801 –Admn.I/53-39 dated 3.8.1939 Dy TM I/1/520).

**13.1.2** While investigating a loss of cash, it came to notice that the imprest sanctioned under rule 90 of the General Financial Rules and lying with the cashier was utilized for making advances to offices pending the encashment of their personal cheques. Neither the permanent imprest, which is intended for meeting urgent expenditure before funds can be

drawn the Bank through PAO against regular bills nor other Government monies awaiting disbursement are available for temporary accommodation of any officer for private purposes. This practice should be discontinued with immediate effect and Government monies should be mixed up in any way with monies which do not belong to Government. The heads of office may conduct surprise checks of the Cash Balances in hand to ensure that Government monies are not utilized for unauthorized purposes.

**Note :-** However, the holder of the advance may at his discretion, utilize it to meet any other bonafide expenditure on Government account except for grant of advance of pay to Group 'A' and 'B' officers.

( Authority: CAG's circular No.38-AC-I/1986 dated 8.9.1986).

**13.2 Contingent Register:-**The Contingent register is kept by Estt. II section. The cashier is forbidden to make payment for any contingent expenditure incurred locally except on a full receipt of the payee. Creditors should be instructed to send full stamped receipts and take payment at the office.

**13.2.1** The entries of payments in the contingent register are initialed by the Audit Officer for the Accountant General under Rule 110 of Receipt and Payment Rule 1983.

**13. 3 Recoupment of permanent Advance:** It is duty of the Cashier, Section incharge, Estt. II Audit Officer to watch the progress of the expenditure and to draw a fully vouched bill in recoupment of the advance, as soon as it is running out. The advance should be recouped at least twice a month so that the amount sanctioned does not exceed half the amount of the average monthly contingent expenditure. A similar bill is drawn on the last day of each month, in accordance with rule 302 of the Central Treasury Rules, any payments have been made since the last drawal.

**13.4 Purchases of office furniture:** Proposal for purchase of new furniture should be submitted to the Accountant General accompanied by a statement in Form I indicating therein the necessity for the purchases and availability of funds to cover the expenditure and the net requirement of furniture.

Items which could be brought into use by repairs, should not be declared as 'unserviceable' items of furniture with have not outlived their usefulness and can be brought into use by economic repairs, should continue in stock.

(Authority: CAG's letter No. 4298-NGE.II/128, dated 29.12.1953. Dy. T.M. fur. 1494.)

**FORM 1**

statement showing furniture in stock in the office of the .....as on.....

Description of furniture and other furniture not according to scale	Almirahs	Steel Cup board etc.

1. Previous stock as shown in the A.G.letter No. .... date.....

2. Stock as physical verified by Mr..... on.....

3. Purchase since made under (i) Comptroller and Auditor General's sanction, No.....date.....

AG's own powers

Total:

Deduct-Items rendered unserviceable and written off the dead stock register under sanction of competent authority.

(i) Certified that the stock was verified on .....by Mr.....

(ii) Certified that the stock of furniture as shown above agreed with that shown in the Dead Stock register.

(iii) Certified that the item of unserviceable furniture shown above were inspected by a responsible officer and were found to be beyond economic repairs. They were/are to be disposed of by sale/auction No

Audit Officer

In charge Record and General section

### **13.4.1 Indents for purchase or repair office furniture by a section of office**

It will be the G.O.'s and the Section Officer's/Asstt. Audit Officer's duty to report to Record and General section from time to time the need for new furniture or for repairs or for polishing the old furniture etc. So that this may be done on a systematic basis once a quarter in order of priority or urgency of the requirement as determined by the Sr. Deputy Accountant General (Admn.) or the Accountant General instead of being rushed through at the articles required.

(Authority: vide O.O. No. C-137 (Accountant General (Au)), dated 8.10.1953-Dy TM Furniture -1164).

### **13.5 Scale of Office Furniture**

The following scale of office furniture has been laid down for supply to the staff (GO's and non-GO's) in office and to the GO's at their residences:-

#### **Scale of furniture to be provided at residences of officers**

##### **A. For Accountant General**

1. 3 piece sofa set (to seat five)
2. One centre table and two small tables
3. Carpet 15'x9'
4. Dining table with 6 chairs
5. Steel almirah- big
6. 4 cots with beds
7. 2 cloth stands
8. 4 folding chairs
- 9 . Invertor
10. One table and chair
11. Side reck cum locker

##### **B. Group Officers**

1. 3 piece sofa set (to seat five)
2. One centre table
3. Carpet 8'x6'
4. Dining table with 6 chairs

5. Steel Almirah - 1 big
6. Office table and chair
7. 2 cots with bed
8. 1 cloth stand
9. Invertor
10. Side reck cum locker

(Authority:-CAG's letter NO.55-NGE-111/25-83 dated 16.2.88 read with letter No.644 NGE/1/45-79 dated 31.3.88 read with AG(Audit)-II order dated 28.3.1988) .

### **III. For use in office**

#### **a) Group 'A' Officer**

(i) Carpet 12'x9'	1
(ii)Woolen Durry	1
(iii) Table officer's	1
(iv) Chair armed	1
(v) Chair armless	3
(vi) Door mat	1
(vii) Side rack	1
(viii) Book case glazee	1

#### **b) Group 'B' Officers**

( i) Table Officers	1
(ii) Side Table	1
(iii)Side rack	1
(iv) Chair armless	1
(v) Chair armless	2
i) Cotton Durry	1
(vii) Door mat	1

### **III. For use in Office-contd.**

(c) Section Officers/Asstt.

Audit Officer:

(i) Table (SO's)	1
ii) Side rack	2
(iii) Armed char	2
<b>(d) Clerks/Auditors/Sr. Auditors</b>	
(i) Clerk's table	1
(ii) Clerk's chair	1
(iii) Side rack"	1
<b><u>(e) Stenographers-</u></b>	
i) Clerk's table	1
(ii) Clerk's chair	1
<b>(f) Typist</b>	
(i) Typist's table	1

**(q) Group 'D' Servant**

(i) Daftaris	Ordinary table and chair
(ii) Peons	Bench or stools

NOTE (1) :- Furniture required for "the general use of the office such as almirahs, racks, iron safes etc. may be provided with proper sanction according to requirements without reference to any particular scale.

NOTE 2:-(i) Section incharge (Record & General) should take a receipt of inventory from the Accountant General and the Sr. Deputy Accountant General/DAG for the furniture allotted to them for use at their residence with an undertaking to the effect that they will be personally responsible for their safe custody and return in good condition (fair wear and tear excepted).

(ii) Each item of furniture issued to Officers at their residences will be borne on the inventory of this office and will be prominently shown in red ink.

(iii) The supply of furniture will not entitle the officers in question to claim (a) any rent for the portion of their residence used for office work (b) light charges and any other connected expenditure that they may have to incur.

NOTE 3 :- Although a siderack has been included in the scale of furniture. This does not mean that each and every assistant of this office has necessarily to be provided with a side rack. The requirement will have to be assessed at the time obtaining sanctions.

Authority : 1) vide AG's orders on the Comptroller and Auditor General's letter NO.115-NGE.III/249-54 dated 25.1.1955 (Oy. TM-37-356-1637).

(2) Comptroller and Auditor General's No.122-Admn. I/KW-19-54 dated 5.7.1954 (TM 37-356-627).

(3) the Comptroller and Auditor General's No.1272NGE.II/83-84, dated 11.5.1949.

(4) the Comptroller and Auditor General's No.3036NGE.II/182-49 dated 14.9.1949 (Oy No.TM GI-39-Fur-405).

(5) CAG's letter NO.723-NGE.IIj79-51 14.3.1951 (OE -GI 39(F) 424).

(6) CAG's letter No.64-NGE.III/182-54 dated 18.1.1955 (Oy No. TM-Fur-Important Order 1622).

### **13.6 List of furniture to be maintained by each section & its responsibility**

Each section will keep a list and will be responsible for the care for the of the furniture, etc. in its charge, on the 1<sup>st</sup> April and 1<sup>st</sup> October each year, each section-in-charge will send to Record and General Section a list of the Furniture in his section in the following form. Record and General will check this list with the register (with the additions and deductions) and obtain from the Section concerned explanation of differences, if any.

List of furniture in ..... section

1. No. of persons working in the section including Section officer :
2. Name of the articles of furniture: -.....Number.
  - (i) Tables (Secretariat)
  - (ii) Tables (Section officer-Round leg)
  - (iii) Tables (Auditors)
  - (iv) Tables (Plain Long)
  - (v) Tables (Typist)

- (vi) Tables (Double-Bookbinder pattern)
- (vii) Tables (Small square)
- (viii) Tables (Slanting-desk model)
- (ix) Tables (Racks including the pigeonhole cabinet for fund section)
- (x) Chairs Armed (Wooden cane seated)
- (xi) Chairs Armless (With venesta seats)
- (xii) Chairs Armless (for machinist)
- (xiii) Stools
- (xiv) Wooden chest
- (xv) Whatnots-
- (xvi) Paper Tray
- (xvii) Examination Desk (Salwood)
- (xviii) Stationery cabinet
- (xix) Almirahs wooden
- (xx) Steel trunks
- (xxi) Dead Box
- (xxii) Steel cabinet (4 shelves) for fund and other section (a) Big size, (b) small cumboard.
- (xxiii) Remington Accounting Machine
- (xxiv) Remington Typewriters
- (xxv) Any other article of furniture (with details)

(Authority: vide O.Q.No.TM-furniture-1586 dated 3.9.1954 )

### **13.7 Review of stock Register by the Audit Officer**

The register of furniture of the Record and General will be reviewed by Audit Officer-in-charge Record and General section in the second week of April and October of each year.



### **13.8 Responsibility for certain articles**

The Jamadar, and Daftaries will be responsible for the articles in their possession. The section-in-charge and Sr. Auditor/Auditor/Clerks will be responsible for the articles in their possession.

### **13.9 Petty repairs to furniture**

Every public building will be provided with all necessary fixtures including record racks, shelves, fans etc. The repair of these fixtures will be carried out periodically as part of the repair to the building. All petty repairs of fixtures and the replacement of broken glasses in doors and windows required during the intervals between periodical repairs will, however, ordinarily be carried out by the Estate officer- O/o the Accountant General (A&E) Jharkhand, Ranchi. The need for all such petty repairs relating to this office buildings when required should be brought to the notice of the Estate officer .

( Authority: Articles 112 and 113 of the Central PWD Code and item 16 of Appendix 8 of the General Finance Rules).

### **13.10 Supply of Computers, duplicators, Photocopiers and other machines change in procedure-**

It has been decided as follows:

- (i) This office will henceforth themselves be responsible for the Provisions of necessary funds in their own budgets for all kinds of office machines including computers and duplicators whether as new additions or as replacement of condemned machines. The Government of India stationery office will make no provision therefor in its budget.
- (ii) The head of the office, provided he has been declared as Direct Demanding officer can make purchase of duplicators/ Photocopiers and other machines within the limit of monetary competence in respect of each item of Direct Demanding officer from the firm(s) who has been entered into rate contract for supply of duplicators/Photocopiers by the D.G.S & D.
- (iii) The Head of the office may purchase office machines directly upto Rs 1 lakh for non-rate/running contract upto Rs. 10,000 at a time subject to an aggregate of Rs. 50,000 in a year for items on rate/running contract.

(deptt. of supply & Technical Developments circular O.M. No. 1/21/64-PI dated June, 1966 and with GOI letter No. P. II 1 (20) 79 dated 13.3.1981).

### **13.11 Disposal of old and broken articles**

Annually in March, Section-in-charge/Record and General section will get all broken and useless articles of furniture, such as chairs, stools etc. collected through the caretaker for obtaining orders of the Accountant General to dispose of them by public auction under his supervision. The sale proceeds will be credited to Government. Details instruction regarding disposal of unserviceable stores are contained in Rule 196 to 200 of the G.F.R. 2005.

### **13.12 Custody of Duplicate keys of Iron Safe and Steel Almirahs**

Duplicate keys should be put in envelopes or boxes, sealed with the seal of the Record & General and kept in the safe custody of the Section in-charge of Record & General.

If the original key is lost, the cover containing the duplicate keys should be delivered to the officer concerned, with the seal intact, so as to enable him to make use of the duplicate key.

The loss of any duplicate keys of the safe and steel almirahs in use in this office should immediately be brought to the notice to the Accountant General or the Sr. Deputy Accountant General/Deputy Accountant General (Admn) and suitable action should be taken to have to lock change, or strong additional/steel bars or pad locks used on them.

(Authority: CAG's letter No. 305-Admn.II/55-55, date 10.3.1955, O.O. No. 1348 <sup>TM</sup> dated 27.6.1953.)

Unless very satisfactory explanations are given for the loss of key, section-in-charge (Record and General section) will not provide new one, but will recover their cost from the parties indenting for them. The cost of chair, etc. broken by careless usage will similarly be recovered form the person responsible.

**13.13 Stationery:** Stationery stores required for office use should be estimated carefully and annual indents placed therefor to the comptroller stationery stores, Kolkata well in advance, so as to ensure a timely supply.

Expenditure on local purchase of stationery stores should be kept as low as possible and should be for the absolute minimum requirements.

**13.13.1** Heads of Departments have full powers in regard to purchase of stationery subject to specific budget allotment for the purpose without re-appropriation of fund from other heads.

(Authority: G.I. MF letter No. 1(2)-E-II (A) /88/300 /SE dated 16.9.1988)

**13.13.2** All standard forms are stocked and issued by the Government of India, Forms store, Kolkata . Indents for annual requirements will be submitted in the prescribed form in duplicate to the manager by Ist week of February every year unless otherwise stipulated. Only in very special circumstances a supplementary indent will be placed and the reasons necessitating such an indent must be stated in every case.

(Authority: CAG's letter No. 144-NGE-III/18-88 dated 25.1.1988.)

**13.13.3** Special forms will be printed after approval of the Directorate of printing. Requisitions for printing, for special forms will be sent to the Directorate of printing, New Delhi in the prescribed form accompanied by a sample copy of each form, in case a printed sample is not available, the sample should be clear type-script or manuscript in working size.

**13.13.4** Debits will be raised against the indenter concerned for all forms except the common forms like pay bill, TA bill, contingency bill forms etc. File Board and file bands are also termed common forms. No debits on account of storage and distribution will be raised by the Government of India, Forms store, Calcutta , in respect of Departmental forms. Debits for common forms also against Departments were paying departments before 1.4.1969 will be raised.

#### **13.14 Printing through Private Presses**

The Head of the Departments have been delegated the powers for local printing through private presses in case of emergent and unforeseen petty printing and binding jobs upto the monetary limits laid down in Delegation of Financial powers Rules. The rates to be paid to the private printers should not exceed, those admissible under the schedule of rates maintained for the time being by the 'Directorate' of Printing.

The Departments may also be authorised to get the work printed through private presses in cases where the Directorate of Printing are unable to execute the printing work within the time schedule.

Half yearly returns in respect of jobs executed by the office through private presses under the above provisions should be furnished to the Directorate of Printing for half years ending 30th September and 31st March.

### **13.15 Calendars/Engagement Diaries**

The requisitions in duplicate for wall calendars/engagement Diaries should be sent to CAG's office so as to facilitate sending of Consolidated indent for the IAAD to the Government of India (DAVP) . The DAVP has prescribed a format in which the requisitions are required to be sent. Details in triplicate (as per the format) duly signed by the Group Officer are required to be sent to CAG's office so as to reach before 30th June each year.

(Authority : CAG's letter NO.4323-NGE-III/34-87 27.11.1987)

### **13.16 PURCHASE OF BICYCLES**

The Ministries of the Government of India and Head of the Departments may be authorised to sanction the purchase of bicycle for the use of messenger employed in their own office or offices subordinate to them when supply is rendered clearly necessary by the requirements of Public business provided that :-

(i) The price of each bicycle does not exceed the price fixed by the Directorate from time to time, the purchase is made through Director General supplies and disposals or against the rate contract placed by him; and

(ii) not more than three bicycles are provided for any one office without the general or special sanction of Government. Government of India, Ministry of Finance No . F II (7) EGF/52 dated 27.12.1952. As the Comptroller and Auditor General exercises full powers in respect of contingent expenditure , his previous sanction should be obtained, in future when a relaxation of the restrictions imposed by the Government of India is considered necessary. Full circumstance justifying such a concession should invariably be furnished .

(Authority: CAG's Memo No.622-NGE.I/42-53 dated 24.2.1953 Dy No.GI-431)

**13.17** Government subscribers to telephone connections are responsible for all trunk calls made from their connections. They must therefore accept in full the bill preferred against them by the Telephone Revenue officer even if some of the items pertain to private calls

made by private individuals or for private business of the official concerned. In such cases recoveries on account of private calls should be made from the persons concerned at the earliest possible opportunity and accounted for by reduction of the expenditure under the head 'Telephone charges'.

### **13.18 Uniform of Group 'D' Employees**

**Please refer to Swamy's Compilation on UNIFORMS for Group 'C' & 'D' Employees of Central Government for details.**

### **13.19 Instructions regarding compromise of cases of the Government of the India.**

Advocates or other legal practitioners engaged on behalf of the Government of India should not settle out of court or compromise any suit or other civil proceeding without the express sanction of the Government, save in exceptional circumstances when there is no sufficient time to consult appropriate authorities of the Government of India and when not to settle or compromise the matter would be definitely prejudicial to the interest of the Government. When in exceptional circumstances, such compromise or settlement is made without the express authority of the Government of India the advocate or other legal practitioner engaged on their behalf should record in writing special reasons for entering into the compromise of settlement on his own authority. Similar instructions would apply to reference of case to arbitration except that, as such a course is not required to be taken urgently, the advocate or legal practitioner engaged on behalf of the Government of India should in each case, obtain the previous sanction of the Government before agreeing to arbitration on their behalf.

In Vakalatnama or power of Attorney is to be executed in favour of the advocate or other legal practitioner to be engaged on behalf or the Government of India, care should be taken to incorporate the above condition therein.

(Authority: Govt. of India, Min. of law office Memo No. 1432/55-Adv dated 29.3.1955 read with CAG's Endt. No. 1026 Admn.D/New 16-55 dated 23.5.1955, Dy. OE GI 27-75)

### **13.20 Subscriptions to newspapers and periodicals procedure to be followed where advanced payment are made**

It has been decided by the Government of India that the following instructions should be followed for safe-guarding the interests of the Government in cases where payments of subscriptions for the purchase of newspapers, magazines and other periodicals etc. have to be made in advance.

- (a) Advance subscription should be paid only to the publishers or other dealers of repute authorized to sell the newspapers, magazine or periodical required.
- (b) Such advance payments may be made where a rebate is offered for purchase on a long term basis and where the newspaper, magazine or periodical is required for the entire period for which advance payment is proposed to be made.