

CHAPTER XXII

CONTINGENT CHARGES

A—MODE OF OBTAINING CASH

702. Cash required to disburse contingent charges is obtained from treasuries by cheques, in the same way as cash required for works payments, and the charges are incorporated in the monthly account of the division like other charges incurred by the departmental officers. P.W.A.C. 516.

B—GENERAL RULES

703. The rules in Chapter VIII and Appendix X of Volume V of the Handbook, 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 702) or with any of the special rules in this volume. P.W.A.C. 517.

704. The expression "contingent charges" as used in the departmental accounts does not include charges which under the rules in appendix I are classified under some other head of expenditure, e.g., works, repairs and tools and plant. P.W.A.C. 518.

For the definition of "contingencies" See paragraph 150 of volume V of the Handbook. In the Buildings and Roads Branch charges which are incurred for the technical working of the department, e.g., chemicals for ferro-prints, medicines and hospital necessaries are governed by the rules applicable to contingent charges.

705. If the contingent charges of a division excluding special contingencies [*vide* paragraph 153 (c) of volume V of the Handbook], during a month, exceed the monthly limit of Rs.750 which has been fixed by the Local Government, the bill for the month should be submitted to the superintending engineer for sanction which will be signified by that officer countersigning the bill. P.W.A.C. 519.

NOTE—In the case of Mat Branch division, Ganges Canal, the divisional officer has been specially permitted to dispose of his contingent bill on his own authority up to the limit of Rs. 850.

706-707] PUBLIC WORKS ACCOUNT [CHAP. XXII
RULES

P.W.A.C.
521.

706. 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.

C—SPECIAL RULES

P.W.A.C.
522.

707. The account 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 no. 17 of Volume V of the Handbook (headed *not payable at the treasury*) for submission to the Principal Auditor 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.

(c) For abstracting the contingent charges of the month the form of the contingent register (*vide* paragraph 173 of Volume V of the Handbook) should be adopted. See also paragraph 175 of that volume.

1.—Expenditure in the contingent register and on contingent bills must be recorded under the following sub-heads :

- (1) (a) Rent. *
- (b) Rates and taxes,
- (2) (a) Country stationery,
- (b) Other petty bazar purchases,
- (3) Service postage stamps and telegram charges,
- (4) Carriage of parcels, treasure, and other government property,
- (5) (a) Hot weather charges,*
- (b) Liveries and warm clothing of menials.†
- (c) Cold weather charges,

*Sanction number and date to be quoted on bills.

†Details of number of menials, dates of last supply and rates of charge to be given on bills.

- (6) Pay of menials.*
- (7) Law charges.†
- (8) Medicines and hospital charges .
- (9) Books and periodicals.‡
- (10) (a) Binding.
(b) Printing and advertising.‡
(c) Stationery and forms.
- (11) Tour charges.
- (12) Miscellaneous.
 - (a) Shajras and khasras, †
 - (b) Supplying drinking water and dusting offices.
 - (c) Other miscellaneous charges ‡ (including money order commission and other postal charges paid in cash).

708. Payments should be made out of the regular cash or imprest balances of the division and not out of undisbursed balances of cash drawn from treasuries for payment of establishment charges. **P.W.A.C. 523.**

Payments to treasury officers for value of service stamps obtained by indent should invariably be made by cheque, the indents being prepared in form no. 42A of volume V of the Handbook. The treasury officer will retain the indent and grant a receipt in a form written up by the clerks of the treasury and signed by himself whatever the amount may be. See also paragraphs 31—31C and 166 of volume V of the Handbook.

*Details of numbers of posts, rates of pay and periods to be given on bills.

†Sanction number and date to be quoted on bills.

‡Details of charges to be given on margins of bills.