

(c) "*Contingent expenditure*" means all incidental and other expenditure including expenditure on stores which is incurred for the management of an office, for the working of technical establishment such as a laboratory, workshop, industrial installation, store-depot, office expenses and the like but does not include any expenditure, which has been specifically classified as falling under some other Head of expenditure, such as "Works", "Tools and Plant";

(d) "*Department of the Central Government*" means a Ministry or a Department of the Central Government as notified from time to time and includes the Planning Commission, the Department of Parliamentary Affairs, the President's Secretariat, the Vice-President's Secretariat, the Cabinet Secretariat and the Prime Minister's Office;

(e) "*Finance Ministry*" means the Finance Ministry of the Central Government:

[Provided that in any Department of the Central Government where the Integrated Finance Advice Scheme is in force, the Integrated Financial Adviser of that Department will, subject to supervision by the Ministry of Finance and subject to such general or special orders as may be issued in this behalf by that Ministry, exercise all or any of the powers of that Ministry, beyond those delegated to the said Department by or under these rules.]

(f) "*Head of the Department*" in relation to an office or offices under his administrative control, means an authority specified in Schedule I and includes such other authority or person as the concerned Department in the Central Government

1. Inserted *vide* G.L., M.P., Notification No. F. 1 (21)-E. II (A)/78, dated the 16th August, 1979, published as S.O. No. 2942 in the Gazette of India, dated the 1st September, 1979.

2. Substituted *vide* G.L., M.P., Notification No. F. 1 (9)-E. II (A)/74, dated the 16th May, 1979, published as S.O. No. 1887 in the Gazette of India, dated the 9th June, 1979.