




# MEGHALAYA FINANCIAL RULES

Finance Department, Government of Meghalaya



# INTRODUCTION :

- Meghalaya Financial Rules(MFR) came into effect on 3<sup>rd</sup> July 1981-----framed under the Constitution of India under Art283(2).
- Financial rules are important because it aims at financial propriety-----correctness/regularity/accuracy.
- Government expects every officer to be guided by the basic principles of financial propriety.


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- To enforce the financial discipline, power and ensure strict economy at every step.
  - To exercise financial control and supervision over subordinates.
  - Government expects officer to be vigilant over all expenditures incurred from public fund.

# Permanent Advance: Rule 87

- Permanent advance is a fixed sum of money granted to DDO to meet petty emergent expenditure. It can be revised from time to time depending upon the need of the DDO in the discharge of his duties.
- Sanctioning of the P A will be the Govt.

# Arrear Claims

- **Rule 89:** A claim against Government which is barred by time under any provisions of law relating to limitation is ordinarily to be refused and no claim on account of such a time barred item is to be paid without the sanction of a Government. Such sanction will be given by Government only in exceptional circumstances.



Rule 90: A claim over 6 years which cannot be effectively investigated in audit office are to be referred to Finance Department. In such cases the administrative authorities and Finance Department should satisfy themselves in this respect before it is authorised. Though responsibility rests mainly with the administrative authorities as they are in the best position to check up a claim, Finance Departments would also have to satisfy themselves about the accuracy, etc, before agreeing to adhoc payment in these cases.

# Correction Slip no.5

- Incorporate the following as State Govt's decision below Rule 90 with reference to Rule 91,94 and 95:-
- Due to the restructuring(bifurcation of Accounts&Audits)of the Office of AG wef1.3.1984,the pre-audit of arrear claims does not fall within the purview of either the Accounts or Audit wings of the AG's office.As such it has been decided that the arrear claims against the Govt.should be sanctioned by the authorities as indicated below without reference to the Audit and such claims when sanctioned by the competent authority should be paid at the treasuries without pre-audit by the AG.

Authorities to sanction time barred claims has been defined in the Delegation of Financial Power Rules, 2006 as amended vide Notification/D No.FE.203/07/01 dt Shg.21<sup>st</sup> June 2007---Amendments shall be made in Schedule I and II to the DFP Rules, 2006



<b>19(i)</b>	<b>Sanction for claims for Government servants drawing in Gazetted officers' pay bill form to arrears of TA/Da, Medical reimbursement</b>	<b>Extent of powers</b>	<b>General condition if any</b>
<b>19(ii)</b>	<b>Contingent claims other than pay and allowances or increments which have been allowed to remain in abeyance</b>		

(a)	For a period exceeding six months but not exceeding six years	Full Power	Full Power
(b)	For a period exceeding six years	Full Power	Full Power subject to approval of Finance Department
(c)	Claims of Government Servant drawing pay in establish pay bill 6 months < 6 years 6 years >	Full Power  Full Power	Full Power  Full Power subject to approval of Finance Department

## Schedule II

16	Sanction for payments of claims of government servants to arrears of pay and allowances or increments drawing in the establishment bill form and claims of persons in bill form not in government service which have been allowed to remain in abeyance for a period of six months but not exceeding six years	Full Power	This claim does not relate to his own office (i) The expenditure involved in the claims have been sanctioned by proper authority only to availability of fund
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**Rule 90:** Claims over 6 years which cannot be effectively investigated in Audit Office are to be referred to Finance Department. In such cases the administrative authorities and Finance Department should satisfy themselves in this respect before it is authorized by calling for the original or attested copies of the relevant records to verify the accuracy, etc or the arrear claims , it will suffice if the Head of the Office concerned furnished full facts of the case as per pro forma and also a certificate to the effect that the claim has been checked and verified with reference to corroborative records available in his office and that the same has not been drawn and paid previously



# Pro Forma

- 1. Name of the claimant
- 2. Nature of the claim (detailed history as to how the claim has arisen should be given)
- 3. Details of Claims (a) period (b) rate per month (c) amount due
- 4. Reasons for delay in settlement (the time taken at various levels should be indicated)
- 5. Efforts made by the claimant to get the settlement of the claim expedited and with what results

6. Whether non-payment of the claim will effect the pension

7. Whether claim was referred to the Audit Officer concerned for investigation and if so with what results

8. Details of records, order and/or other corroborative evidence in the basis of which the claim is considered to be indisputably due

**Rule 93(d):** Travelling allowance bills include transfer travelling allowance becomes due for payment in completion of the journey. The 6 months limit should be calculated from the latter date and not from the date of counter signature, nor from the date from which the sanction takes effect

(e) The claims relating to travelling allowance including daily allowance of Government servants, as a general rule will not be entertained after one year from the date on which these fell due.



# Communication of Sanction to Audit:

- Rule 520
- (1): Sanctioning Authorities shall communicate to the Accountant General copies of all orders sanctioning expenditure
- (2): Copies of all orders sanctioning expenditure by the Departments of Government or by Heads of Department/Offices under their own powers shall be communicated direct to the Accountant General

(3): Copies of all orders sanctioning expenditure issued by the Departments of Government with the Concurrence of Finance Department shall be communicated to the Accountant General through the Finance Department and not direct

## Date of effect of Sanction

- **Rule 523**: All sanctions take effect, unless otherwise specified from the date of the Orders conveying them. The general principle in all such cases is:-
- Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure and does not become operative until funds have been so appropriated.

# Lapse of Sanction

- Rule 524: A sanction for any fresh charge which has not been acted upon within the financial year in which it is issued must be held to have lapsed, unless it is specifically renewed with necessary provisions of funds.

# Service Book

- Rule 164(1) Maintained in Financial Rule Form No 12. And should be taken up annually, in April, or May for verification by the Head of the Office, who after satisfying himself that the services of the Government servant concerned are correctly recorded in each service book, should record it in a certificate in the following form over his signature
- "Service from \_\_\_\_\_ (date) to \_\_\_\_\_ (date)  
Verified

## ADVANCES TO GOVERNMENT SERVANTS

Rule 381: The following rules regulate the grant of advances.

No advances can be made except under the special orders of Govt.


Rule 382: These rules do not apply to Govt. servants who are not in permanent Govt. employ. As the pay of such govt. servants does not constitute adequate security for a loan, advances should not ordinarily be granted to them.

Rule 383: All advances are subject to repayment by the officers receiving them, in



accordance with the rules applicable to each case.


Rule 398: Festival advance maybe sanctioned on the eve of important festivals during the calender year to non gazetted govt.servants whose basic pay does not exceed Rs.49900/-subject to such conditions and limitations as maybe prescribed from time to time.The advance is recoverable in not more than seven equal monthly instalments,the first instalment commencing with the next pay bill.




The authority competent to sanction this advance will be the officer who normally draws and disburses pay.


Rule 399:Advances may also be made under the rules specified below:

(a) To an officer on transfer.Upto an amount of one month's substantive or officiating pay plus an amount not exceeding 80 percent of the travelling allowance maybe sanctioned.Recovery of the advance pay should be in







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- three equal instalments beginning with the month in which a full month's pay is drawn after the transfer. The advance of TA should be recovered in full on submission of the officer's TA final bill.
  - Note 4—Clause(a) above does not preclude the grant of a second advance to a Govt servant to cover the travelling expenses of any member of his family who follows him

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- within 6 months from the date of his transfer and in respect of whom an advance of travelling has not already been drawn.
  - Note 6—The advance of pay under this clause maybe allowed to be drawn at the new station soon after the arrival of the officer there, on production of the last pay certificate showing that no advance was drawn at the old station.

## Other Advance:

- Non gazetted government employees whose basic pay does not exceed Rs.49900/- are eligible for Children Education Advance.
- Temporary government employees who have not rendered at least three years continuous service shall have to furnish surety from permanent government employees or any other form of surety considered adequate by the sanctioning authority.


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- Amount of Children Education Advance is limit to Rs.11,000/-for one school-going children and Rs.22000/-for two or more school going children.
  - School going children or dependents upon state government employees should not exceed 19years on the day of application.

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- The Children Education advance is recoverable in not more than 10(ten)equal instalments in case of advance taken @Rs.22000/-and 5(five)in case of advance @Rs.11000/-and should commence with the the next pay bill after the advance is drawn.

## DEATH OF PAYEE

Rule 142(a) Pay and allowances or pension can be drawn for the day of a man's death: the hour at which death takes place has no effect on the claim.

(b) Pay and other allowances claimed on behalf of a deceased government servant maybe paid without the production of the usual legal

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- authority under the orders of the Head of office in which the G/s was employed at the time of his death provided that the Head of office is, otherwise, satisfied about the right and title of the claimant. In case of doubt, payment should be made only to the person producing legal authority.

*Thank You.*