



सत्यमेव जयते

GOVERNMENT OF MEGHALAYA

**MEGHALAYA DELEGATION OF
FINANCIAL POWERS RULES**

FINANCE DEPARTMENT GOVT. OF MEGHALAYA

FOR THE YEAR 1981

ERRATA TO THE DELEGATION OF FINANCIAL
POWERS RULES, 1981

Page No.	Rule No.	Read	For
1	2	3	4
1	1(1)	Rules	Rule
3	4 (2)	Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure for the first year and remains effective for each year or specified terms subject to appropriation in such year and subject to the terms of sanction.	Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure for the first year and remains effective for each year or specified terms subject to appropriation in such year
3	4 (4)	Witness	Witness
5	8	One minor	One minor

Page No.	Schedule No.	Sl. No.	Column No.	Sl. No.	Read	For
1	2	3	4	5	6	7
14	I	4	4	(3)	Course	Course
19	I	9	4	(1)	Loss	Loss
25	II	...	1	...	5	...
29	II	...	4	(a)	50	56
33	II	14 (i)	4	...	Financial	Financial
44	III	30	4	...	Up to Rs.1,000 per forest village in each case.	Up to Rs.1,000 in any one case.
75	III	2 (a)	4	...	Up to Rs.20,000 in each case, in the case of works other than residential buildings and upto Rs.15,000 in the case of residential building	Up to Rs.20,000 in each case, in the case of works other than residential buildings and upto Rs.15,000 in the case of residential building

PREFACE

The State of Meghalaya was created on the 21st day of January, 1972 under the provisions of the North Eastern Areas (Re-organisation) Act, 1971 (Central Act 81 of 1971). In view of the provisions contained in Section 77 of the Act, all the laws which were in force in the area comprised in Meghalaya on the date the State of Meghalaya was created continued to be in force therein. According to clause (g) of Section 2 of the aforesaid Act. "The Delegation of Financial Powers Rules, 1960" made in pursuance of clause 3 of Article 166 of the Constitution of India by the Government of Assam also continued to be in force in respect of Meghalaya. The said Delegation of Financial Powers Rules were also adapted by the Government of Meghalaya in exercise of power conferred by Section 79 of the aforesaid Act vide Meghalaya Adaptation of Laws Order (No. 1), 1974.

Due to rapid increase in tempo of public expenditure, consequent on the launching of various Development Schemes involving large out-lay, the limit of financial powers delegated to various authorities as incorporated in the Delegation of Financial Powers Rules, 1960 were found to be inadequate. Therefore, large number of amendments to the Delegation of Financial Powers Rules, 1960 has to be issued from time to time. The present edition which is being published as "Delegation of Financial Powers Rules 1981" is to a large extent a re-print of the existing Delegation of Financial Powers Rules based on amendments and orders issued by the Government of Meghalaya. Opportunity has been taken to delete the provisions which are not applicable to Meghalaya and rules, wherever necessary, have been modified in the light of revised classification of budget heads.

Any omission or error in the rule may be brought to the Notice of Finance (Estt.) Department of Meghalaya.

V. RAMAKRISHNAN,

Financial Commissioner

and

Special Secretary to the Govt. of Meghalaya,

Finance Department, Shillong.

Dated Shillong

The 29th June, 1981.

I

TABLE OF CONTENTS

	Pages
1. Rule	1-10
2. SCHEDULE I- Powers delegated to the Departments of Government	11-25
3. SCHEDULE II- Powers delegated to the Heads of Departments ...	25-37
4. SCHEDULE III- Specified powers delegated to certain Departments of Government, Heads of Departments and Authorities Subordinate to them.	37-174
5. SCHEDULE IV- List of Heads of Departments	175-176
6. ANNEXURE I- Instructions for the guidance of Financial Adviser ...	176-177
7. ANNEXURE II- Duties and Functions of the Finance and Account Officers	178-180
8. ANNEXURE III- Authority to Execute Instrument	180-186

II

SPECIFIC POWERS DELEGATED TO CERTAIN DEPARTMENTS OF GOVERNMENT, HEADS OF DEPARTMENTS AND AUTHORITIES SUBORDINATE TO THEM

.....

	Pages
1. GENERAL ADMINISTRATION DEPARTMENT ...	37-38
2. SECRETARIAT ADMINISTRATION DEPARTMENT	38
3. REVENUE DEPARTMENT –	
i) Administration Department	38
ii) Director of Land Records	39
iii) Settlement Officers	40
iv) Director of Surveys	41
4. EXCISE DEPARTMENT –	
i) Administrative Department	42
ii) Commissioner of Excise	42
5. STAMPS DEPARTMENT –	
i) Administrative Department	42
ii) Superintendent of Stamps	42
iii) The Judge of the Court	42
6. REGISTRATINO DEPARTMENT –	
i) Registering Officers	42
ii) Inspector General of Registration	42
iii) District Registrars	42
7. FOREST DEPARTMENT –	
i) Administrative Department	43
ii) Conservator of Forests	45
iii) Divisional Forest Officers	48
iv) All Disbursing Officers	50
v) Officer, i/c. Departmental Khedah Operation ...	51
8. TAXATION DEPARTMENT –	
i) Commissioner of Taxes	52
ii) Deputy Commissioner of Taxes	53
iii) Assistant Commissioner of taxes	54
iv) Superintendent of taxes	55
9. GENERAL ADMINISTRATION –	
i) Commissioner	56
ii) Deputy Commissioner	58
iii) Sub-divisional Officers	60
10. ADMINISTATION OF JUSTICE –	
i) Administrative Department	69

III

	Pages
ii) Legal Remembrancer	69
iii) Presiding Officer of the Court	69
iv) Judges-in-Charge of the Court	70
11. JAIL DEPARTMENT –	
i) Inspector General of Prisons, Meghalaya	71
ii) Superintendent of District Jails	71
12. HOME DEPARTMENT –	
i) Administrative Department	72
ii) Inspector General of Police	74
iii) Deputy Inspector General of Police	78
iv) Superintendent of Police	80
v) Commandant, Meghalaya Police Battalions	83
13. EDUCATION DEPARTMENT –	
i) Director of Public Instruction, Meghalaya	84
ii) Principals of College	85
iii) Inspector and Inspectresses of School	86
iv) Heads of the Technical Institutes	87
v) Superintendent of Normal Schools	87
14. HEALTH DEPARTMENT –	
i) Director of Health Services	88
ii) Executive Engineer (Health)	89
iii) Superintendent, State Hospitals	90
iv) Director, Pasteur Institute	92
v) Civil Surgeons	95
vi) State Malarialogist	96
15. AGRICULTURE DEPARTMENT –	
i) Director of Agriculture	97
ii) Superintending Engineer (Agrl)	98
iii) District Agricultural officers	100
iv) Agricultural Executive Engineers	102
v) Principal, G. S. T. C.	105
vi) Other class I officer functioning as Head of Officers	106
vii) Sub-divisional Agricultural Officers	110
viii) Class II Officer functioning as heads of Office	113
16. ANIMAL HUSBANDRY AND VETENARY DEPARTMENT –	
i) Director of Animal Husbandry and Veterinary	115
ii) Joint Director of Animal Husbandry and Veterinary	116
iii) Deputy Director of Animal Husbandry and Veterinary	117

IV

	Pages
iv) District Animal Husbandry and Veterinary Officer ...	118
v) Class I Officer function as head of Office ...	119
vi) Sub-divisional Officer, Animal Husbandry and Veterinary ...	120
vii) Class II Officer functioning as Head of Office ...	122
17. CO-OPERATIVE DEPARTMENT –	
i) Registrar of Co-operative Societies ...	129
18. INDUSTRIES DEPARTMENT –	
i) Director of Industries ...	130
19. SERICULTURE AND WEAVING DEPARTMENT –	
i) Director, Sericulture and Weaving ...	131
ii) Deputy Director, Sericulture and Weaving ...	131
iii) Assistant Director of Sericulture and Weaving ...	132
iv) District Sericultural Officer and District Handloom Officer ...	132
v) Sericulture Research Officer ...	132
vi) Handloom Development Officer ...	133
20. MISCELLANEOUS DEPARTMENT –	
i) Inspector of Boilers ...	134
21. DIRECTOR OF INFORMATION AND PUBLICITY –	
	134
22. PUBLIC WORKS DEPARTMENT –	
i) Administrative Department ...	135
ii) Chief Engineer ...	136
iii) Superintendent Engineer ...	137
iv) Executive Engineers ...	138
v) Inspector of Local Works ...	139
vi) Divisional Officer ...	140
vii) Sub-divisional Officers ...	141
23. COMMUNITY DEVELOPMENT DEPARTMENT –	
i) Director, Community Development ...	142
ii) Deputy Commissioner ...	148
iii) Block Development Officers ...	152
24. SOIL CONSERVATION DEPARTMENT –	
i) Director of Soil Conservation ...	155
ii) Joint Director of Soil Conservation ...	158
iii) Co-ordinator of Research and Training ...	160
iv) Divisional Soil Conservation Officer ...	164
v) Principal, Conservation Training Institute ...	165

	Pages
25. TOWN AND COUNTRY PLANNING DEPARTMENT –	
i) Town Planner	169
ii) Director of Housing	170
iii) Assistant Town Planner	171
iv) Deputy Director of Housing	172
v) Deputy Town Planner	173

MEGHALAYA DELEGATION OF FINANCIAL POWERS RULES, 1981

1. Short title and commencement – (1) These rules may be called the Delegation of Financial Powers Rules, 1981

(2) They shall come into force with effect from the date of publication.

2. Definitions – In these rules, unless the context otherwise requires –

(a) “Administrative approval” means the formal acceptance by the Department concerned of the proposal for an original work (other than a petty work costing Rs. 7,500 or under) to be undertaken for the Department either by the Public Works Department or the Department to which the work may have been assigned by the Governor. Taken with the provision of funds in the budget, it operates as a financial sanction to the work.

(b) “Administrative Department” means the Administrative Department of the Government of Meghalaya as notified from time to time.

(c) “Appropriation” means the allotment of a particular sum of money by a competent authority from funds placed at his disposal, to meet specific expenditure.

(d) Class of Government servants means –

i) All Government servants, other than ministerial servants, holding posts bearing the same designation in the same Department or Service, and

ii) All Government servants holding posts, which have been declared by the Governor or the State Government to be in a single class.

(e) “Financial sanction” means the sanction of Government or of an authority to which power has been delegated to incur expenditure of public money for a specified purpose, and is subject of appropriation of funds.

(f) “Financial Department” means the Finance Department of the Government of Meghalaya.

(g) “Financial year” means the period from 1st April to 31st March inclusive.

(h) “Grade of Government servants” means a subdivision, according to pay of a class of Government servants.

(i) “Head of a Department” means an authority empowered by Government to exercise the powers of the Head of a Department specified in these rules. A list of such authorities is given in Schedule IV to these rules.

- (j) “Head of an Office” means a Government servant recognised as such by Government or the Head of the Department under whom he may be employed.
- (k) “Non-recurring expenditure” means expenditure sanctioned as a lumpsum charge, whether the money be paid as a lumpsum or by instalment.
- (l) “Pay” means the amount monthly drawn by a Government servant as defined in Fundamental Rule 9 (21) (a) (i).
- (m) “Re-appropriation” means the transfer of funds from one sub-head of appropriation to another sub-head.
- (n) “Re-curring expenditure” means all expenditure which is not non-recurring.
- (o) “Subordinate authority” means any authority subordinate to the Governor or the State Government and includes a Department of Government.
- (p) “Technical sanction” means the sanction of the competent authority to a properly detailed estimate for a work to be done.

3. General limitations on power to sanction expenditure – (1) it is a primary condition of the exercise of all financial powers that public revenues may be spent only a legitimate object of public expenditure. In spite of the sanctions accorded under these delegations no expenditure can be incurred unless funds to cover the charge during the year have been provided. So, when applying for sanction of a competent authority, to any expenditure, it should invariably be specified how it is proposed to be met. The sanctioning authority should also indicate how the fund is to be provided on a body of the sanction.

(2) A subordinate authorities may sanction expenditure or advances of public money in those cases only in which it is authorised to do so by –

- i) The provisions of any legislative enactment for the time being in force of rules made under such an enactment; or,
- ii) The codes, manuals and regulations issued by the Governor or the Government of Meghalaya; or
- iii) Any order of the Government of the Government of Meghalaya delegating their powers with reference to the provisions of a legislative enactment or to rules approved issued by the Governor or the Government of Meghalaya; or

3

- iv) Any order of the Governor or the Government of Meghalaya laying down a scale or maximum scale of expenditure; or
- v) These rules and the schedules annexed to these rules.

(3) Nothing contained in sub-rule (2) of these rules shall empower any subordinate authority to sanction previous consent of the Finance Department an expenditure which involves the introduction of a new principle or practice likely to lead to increase of expenditure.

(4) The exercise of power by a subordinate authority is subject to the observance of any general or special direction which the authority delegating or re-delegating powers may issue at any time, whether generally or in reference to a particular case.

4. Effect of sanction – (1) 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.

(2) Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure for the first year and remains affective for each year or specified terms subject to appropriation in such year.

(3) Disbursing Officers must be careful to observe that no sanction whether recurring or non-recurring, and whether given in an authorised code or otherwise, is acted upon if appropriation has ceased to be so made in any year.

(4) Strictly speaking no expenditure should be incurred until the budget has been communicated. Regular and authorised expenditure, however, which can not in the interest of Government be avoided, such as pay, travelling allowance, diet money of witnesses, etc., may be incurred in anticipation of budget provision.

The following additional relaxations are permitted –

- (a) Expenditure on works in progress from the preceding year under the control of the Public Works Department, on annual repairs and on tools and plants provided that the expenditure on repair and tools and plants shall not exceed the provision estimated either for the previous or current year, and that the expenditure monthly on establishments shall not exceed one-twelfth of the establishment allotment of the previous year;
- (b) Expenditure on departmental lumbering and exploitation works in the Forest Department in progress from the preceding year.

5. Provisions of Funds by Legislature – Demands for Grants and Appropriations for charges expenditure are presented to the Legislature on behalf of the appropriate Department or authority concerned. After the Demand have voted and the necessary Appropriation Act, passed by the Legislature the amounts so authorised become available to the Department or authority concerned for appropriation to meet sanctioned expenditure.

6. Primary Units of Appropriation – (1) A Grant or Appropriation for charged expenditure is distributed by sub-heads under which it shall be accounted for each sub-head constitutes a primary unit of appropriation. The primary unit may include provisions for both voted and charged expenditure and in that case the amount of each is shown separately.

(2) Primary units of appropriation shall be some or all of the following:-

1. Salaries
2. Wages
3. Travel Expenses
4. Office Expenses
5. Payments for professional and special services
6. Rents, Rates and Taxes/Royalty
7. Publications
8. Advertising, Sales and Publicity Expenses
9. Grants-in-Aid/Contributions/Subsidies
10. Scholarships and Stipends
11. Hospitality Expenses/Sumptuary, Allowances, etc
12. Secret Service Expenditure
13. Major works
14. Minor Works
15. Machinery and Equipments/Tools and Plant
16. Motor Vehicles
17. Maintenance
18. Investments/Loans
19. Materials and Supplies
20. Interest/Dividend
21. Pensions/Gratuities
22. Depreciation
23. Inter Account Transfers
24. Writes-off/Losses
25. Suspense
26. Other Charges

(3) The Finance Department may add to the primary units specified in sub-rule (2) any other primary units or prescribe an entirely different set of such units.

7. Allotment of funds – The Department or authority on whose behalf a Grant of Appropriation for charged expenditure is authorised by the Legislature shall distribute the sanctioned funds, where necessary among the Controlling and Disbursing officers subordinate to it. Subject to any special rules or orders issued by the Legislature, the whole or part of the provision under a primary unit may be placed at the disposal of a controlling or disbursing officers, or the primary unit may be broken into a number of secondary units and the provision under any of these, wholly or in part, may be placed at his disposal.

8. Appropriation and re-appropriation - General Restrictions:- Rule (38) of the Meghalaya Rules of Executive Business empowers the Finance Department to sanction re-appropriation from one minor, minor or sub-head to another subordinate to the same grant or appropriation. The Minister-in-charge of Departments has power to sanction within a grant, between head subordinate to minor head any re-appropriation which does not involve the undertaking of recurring liabilities. No authority has power of re-appropriation from one grant to another. As regards re-appropriation from a charged head to another charged head it must be sanctioned by the Finance Department according to the principles laid down for voted expenditure. No re-appropriation is admissible from a charged head to voted head and from a voted head to a charged head as voted grant cannot be decreased even by the Legislative Assembly and can only be increased by a supplementary grant –

(1) Permissible re-appropriation within the grant or appropriation of a year can be sanctioned at any time within the year but not after expiry of the year.

(2) No re-appropriation shall be made for any purpose whatsoever from supplementary grants voted by the Assembly for a definite purpose, so as to ensure that a supplementary grant shall be used for the purpose for which it is voted and for no other. The same principle applies to supplementary charged appropriation.

(3) In a case in which provision made in the budget under a sub-head is expected to exceed, re-appropriation should ordinarily be postponed until a reliable forecast is possible, as the information available in the earlier part of the year is not always a safe guide for making re-appropriation. No expenditure should, however, be incurred on an object for which no provision exists in the budget without making provision.

(4) Re-appropriation to the head “Secret Services Expenditure” in excess of 25m per cent of the original provisions made under the budget can be made only with prior consultation with the Accountant General.

(5) Re-appropriations from saving under any new sub-head provided through schedule of new scheme or under any existing sub-head accommodating provision made through such schedule are not permissible without explicit concurrence of the legislature obtained through the process of resolution.

(6) The following noted officers have been authorised to sanction re-appropriations within the heads subordinate to a minor head subject to the conditions laid down below –

1. Commissioner of Division.
2. Heads of Departments.
3. District Judges.
4. District Officers.
5. Director, Veterinary and Animal Husbandry Department.
6. Superintendent, Meghalaya Government Press.
7. Examiner, Local Accounts.
8. Chief Inspector of Factories and Seniors Electrical Inspector.
9. Chief Inspector of Boilers.
10. Public Works Divisional Officers –

(a) That funds must not be re-appropriated to meet an item of expenditure which has not been sanctioned by proper authority;

(b) That the re-appropriation does not involve the undertaking of a liability which is likely to extend beyond the financial year in question;

(c) That funds provided for general areas should not be re-appropriated to provisions for Sixth Schedule (Part – A) Areas and vice versa.

(d) That no re-appropriation shall be made from savings under salaries and wages.

(e) That all re-appropriations made by Officers named shall be in respect of the grants placed at their disposal;

(f) That the re-appropriation is not made for a new service not contemplated in the budget for the year nor for an object not specially included in the estimates and for which no provision has been made.

(g) That the re-appropriation has not the effect of increasing the expenditure on an item the provision for which has been specifically reduced by a vote of the Assembly.

- (h) No re-appropriation shall be made to the detailed head “Other Charges” for grant of honorarium.
- (i) That the re-appropriation can be made to the head “Secret Services Expenditure” when the increase is up to 25 per cent of the original provision made in the budget. This power can be exercised only with the concurrence of the Finance Department to the Government.

The following instructions apply to re-appropriation in the Public Works Department Budget:-

- i) The provision for original works in each department forms a separate minor head under the major head “259 – Public Work” Under Rule (38 of the Meghalaya Rules of Executive Business the Minister-in-charge of the Public Works Department can re-appropriate between items included in any one of these minor heads, whilst the Finance Department can re-appropriate from one such minor head to another.
- ii) Savings under the “Major Works” minor heads are not regarded as earmarked for the administrative department concerned but may be freely re-appropriated by the Finance Department, to meet urgent demands under another such minor head.
- iii) Ordinarily re-appropriation may be made from savings on works only for –
 - (1) Works in progress.
 - (2) Works (not amounting to new services in the primary sense of the term) which can be completed within the years.

Exceptions to this rule may be made in certain cases e.g., where a building, road, embankment or construction has been destroyed or so damaged that it must be rebuilt or repaired without delay. In such cases re-appropriation from savings may be allowed even though the work cannot be completed within the year.

The General reserve should be utilised for –

- (1) Incomplete works of the previous year;
- (2) Works in progress, when more than the re-appropriation for the work can be spent during the year;
- (3) Unforeseen works of every kind provided for a new service is not involved.
- (4) Addition to the repairs grant for the year.

- (7) Copies of orders sanctioning any re-appropriation must be communicated to the Accountant general and the Finance Department as soon as such orders are passed. In all cases of re-appropriation sanctioned either by the controlling officers or by the Government a re-appropriation statement in Form 'K' should invariably be used. In cases where Government sanction is required, the statement should be submitted in triplicate. The Finance Department will not sanction re-appropriation statement received by them after the 15th March.

9. Creation of temporary posts –

- (1) Notwithstanding anything contained in these rules no post shall be created –
- (a) In any office or department unless there exists in that Office or department a post of similar character on a rate or scale of pay approved by the Governor;
 - (b) In contravention of the instruction regulating staff composition and work standard;
 - (c) Unless funds to meet the cost of the post can be found from within the provision placed at the disposal of the authority concerned;
- (2) For the purpose of clause (a) of sub-rule (1) "Department" means all or any of the offices under the administrative control of the Head of a Department.
- (3) The power conferred on a subordinate authority to create temporary post shall not, unless otherwise directed by the Governor, be exercised in respect of any service unless the service is under the control of that authority.

10. Powers of the Subordinate authorities –

- (1) Subject to the provisions of these rules, the Departments of the State Government, Heads of Departments and authorities subordinate to them shall in relation to creation of temporary posts, renewal of sanction for staff, schemes, sanction of works expenditure, incurring of contingent expenditure, incurring of miscellaneous expenditure and write-off of losses, etc., have the powers respectively specified in Schedule I, II and III, provided that the power delegated to subordinate authority can also be exercised by a higher authority in relation to such subordinate authority.
- (2) A subordinate authority shall in regard to matters not covered by schedule I to III exercise such powers as may be specified from time to time by general or special order of the Governor.

- (3) An authority empowered by or under these rules to incur expenditure on “office expenses” or “other charges” shall exercise such power subject to the following conditions, namely:-
- (a) The rules for the supply of articles required for the public service contained in Appendix 10 of the Meghalaya Financial Rules and general or special orders on the object issued from time to time shall be followed.
 - (b) In regard to expenditure on office expenses each item specified in column 2 of the Schedules to the rules, orders, restrictions or scales specified in column 4 and/or 5 of the Schedules against that item shall be observed.
 - (c) In regard to expenditure falling on other charges any rules, orders restrictions or scales as may be made, imposed or prescribed by the Governor shall be observed.
 - (d) No expenditure on office expenses/or other charges of an unusual character involving any departure from the rules, orders, restrictions or scales referred to in clauses (b) and (c) shall be incurred nor shall any liability be undertaken in connection therewith, without the previous consent of the Finance Department.

Explanation – In this rule and the Schedules –

- (a) “Office Expenses” 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 and the like but does not include any expenditure which has been specially classified as falling under some other head of expenditure, such as “Works” “Stocks” “Tools” and “plant” and
- (b) “Other Charges” means all expenditure other than expenditure falling under the category of pay and allowances of Government Servants, leave salary, pensions, contingencies, grants-in-aid, contributions, works, stocks, tools and plant and the like.

11. Grants and loans – Departments of Government have full power to sanction loans and sanction and renew grants-in-aid including stipends and scholarships tenable in India.

Provided that –

- (a) Such grants-in-aid, loans, stipends and scholarships are in accordance with the rules or principles prescribed with the previous consent of the Finance Department; and

- (b) Sanctioning loans, grants-in-aid, stipends and scholarships the sanctioning authorities should indicate that the provisions of the rule (b) above has been complied with;
- (c) The rate of interest on loan and the period of repayment thereof are fixed with the previous consent of the Finance Department unless the rate of interest on such loan and the period of repayment thereof are prescribed in any general or special order of that Department.

12. Sanction or consent of the Finance Department – Wherever the consent or sanctions of the Finance Department is required by these rules such consent or sanction shall be expressed in writing and communicate to the Audit Officer by that Department.

13. Communication of Financial Sanctions – Orders conveying the sanction of expenditure or advance of Public money shall be communicated as follows:-

- (a) If the order is issued by an Administrative Department in exercise of the powers delegated under these rules, by the Secretary Additional Secretary, Joint Secretary, Deputy Secretary, and Under Secretary of the Department or by any other officer as may be specially empowered under rule 12 of the Meghalaya Rules of Executive Business.
- (b) If the order is issued by a Head of a Department or an authority subordinate to them the power to sanction has been delegated by that authority; or by any gazetted officer authorised with the approval of the Finance Department to sign for him;

Provided that the copies of the sanctioning memorandum for the Accountant General, Meghalaya shall be forwarded by the Financial Adviser in the case of the Administrative Department and Finance and Accounts Officer in the case of the head of Department where such Officer exist.

- (c) If the order is issued by the Governor relating to his own establishment by the Military Secretary to the Governor;
- (d) In the cases not covered by these rules where the expenditure has been sanctioned with the concurrence of the Finance Department by the Secretary, Deputy Secretary, and Under Secretary to the Government in the Finance Department or any other Officer of that Department as may be specially empowered in that behalf under rule 12 of the Meghalaya Rules of Executive Business.

The sanctioning authority should in each case intimate to the Accountant General how the expenditure is proposed to be met.

SCHEDULE I

POWERS DELEGATED TO DEPARTMENTS OF GOVERNMENT

Note – The following powers are delegated to the Departments of Government generally. Certain Departments of Government have however been given specific powers to incur expenditure on particular items as detailed in Schedule III.

Serial No.	Nature of Powers	Extent of Power	General condition, if any
1	2	3	4
1	Creation of temporary posts in services, cadres and offices under their control including extension of posts created by subordinate authorities under plan expenditure.	Posts on primary pay scales with the maximum not exceeding Rs. 750 per mensem for a period not exceeding 12 months.	<p>The power conferred to create temporary posts shall be exercised only in case of urgency i.e, when an appointment is to be made immediately in the public interest and reference to the Finance Department would cause undue delay.</p> <p>It will further be subject to the following conditions –</p> <p>i) Copies of all sanction should be forwarded to the Finance Department immediately.</p> <p>ii) No post shall be created in the Secretariat Office of the Department.</p> <p>iii) Availability of funds by valid appropriation.</p> <p>iv) Conformity with standard scales of pay approved for similar posts in the same Department.</p>

1

2

3

4

-
- v) Posts should be in addition to the cadre in existence. No new category of posts should be created.
 - vi) Observance of instructions regarding staff composition and work standards where prescribed.
 - vii) No advances increment should be given without prior approval of the Finance Department.

Note- (1) The Authority creating the post shall have power to abolish the same before expiry of the stipulated period, if circumstances justify the same.

If a post is initially created for a shorter period the authority creating the post shall be competent to extend it to the full limit of its power. Extension thereafter in all cases shall invariably require the approval of the Finance Department.

(2) In case of posts in the Secretariat Department reference to Finance Department will be necessary.

1	2	3	4
			(3) Persons appointed to the post will be entitled to Dearness and other admissible under the rules for the time being in force.
2	Renewal of sanction to continue Schemes (both plan and non-plan) sanctioned by the Finance Department	For one year at a time.	Subject to budget provision and conformity with the original sanction issued by the Finance Department. Departments are authorised to issue sanction to incurring of contingent expenditure included in the continuing scheme provided and expenditure is sanctioned which the effect of substantially altering the scope of the scheme as has accepted by the Finance Department.
	Renewal of sanction for staff (both plan and non-plan) sanctioned by Finance Department.	For one year at a time for 5 years.	<ul style="list-style-type: none"> i) Availability of funds by valid appropriation. ii) Conformity with original sanction. iii) Circumstances which weighed in creating the posts still exist.
3	To make minor deviation in a sanctioned scheme.	...	<p>Administrative Department are authorised to make minor deviations, in the sanctioned scheme subject to the following–</p> <ul style="list-style-type: none"> i) The overall allotment for the scheme in the year in question as also, in case of plan Scheme, in the plan period is not exceeded;

1	2	3	4
			<p data-bbox="963 479 1406 658">ii) No increase is made in the recurring expenditure against a saving in non-recurring items of expenditure;</p> <p data-bbox="963 696 1406 1099">iii) If the deviation in the scheme involves creation of new posts only those posts will be created which are within the competence of the administrative department or the Head of the Department in terms of the powers already delegated to them;</p> <p data-bbox="963 1137 1406 1391">iv) Expenditure on special items of contingencies such as require the sanction of Finance Department, will continue to be referred to Finance Department;</p> <p data-bbox="963 1429 1406 1570">v) The deviations do not have the effect of scaling down the physical targets set for the scheme, and</p> <p data-bbox="963 1608 1406 1942">vi) The saving which may be available within the overall allotment for the scheme will not be utilized for any 'new item of expenditure' which requires prior legislative approval before the expenditure is incurred.</p>

1	2	3	4
4.	Issue Financial sanction to Scheme	...	<p>The Administrative Departments are authorised to issue financial sanction to new schemes (plan and non-plan) scrutinised and approved by the Finance Department and included in the Budget subject to a limit of Rs. 1,00,000 provided the following conditions are fulfilled :-</p> <ol style="list-style-type: none"> <li data-bbox="965 846 1404 1137">(1) The estimates for works other than those to be constructed through P.W. D. Should be completed with all details giving the fullest breakdown of the expenditure in the scheme referred to the Finance Department; <li data-bbox="965 1178 1404 1357">(2) Some idea as to the manner in which the lumpsum provision is to be utilised is given if lumpsum provision has perforce to be suggested; <li data-bbox="965 1397 1404 1720">(3) Complete details are given if the staff existing and additional, shown separately in the course of the year and sanction obtained. The Administrative Departments exercise control to see that actual appointments are made only as and when necessary;

1	2	3	4
			<p>Provided further that no expenditure even within the limit prescribed in this sub-rule, shall be sanctioned without the previous consent of the Finance Department if it has the effect of substantially altering the scope of the Scheme as accepted by the Finance Department.</p>
5	To accord administrative approval to plans and estimates for Civil Works to be carried out by the P.W.D.	<p>(a) Up to Rs. 30,000 in case of projects involving residential buildings or addition thereto.</p> <p>(b) Up to Rs. 37,500 for other works.</p>	<p>Provided –</p> <ol style="list-style-type: none"> 1. The estimates are scrutinized by the appropriate Officers of the P.W.D.; 2. The limits of the admissible outlay prescribed by the Finance Department are not exceeded; 3. The building is assigned to the holder of a specified post who is bound by terms to live in it. <p><i>Note</i> – 1. Subject to the conditions specified above the Public Works Department is the Administrative Department for the purpose of granting administrative approval to project involving outlay on additions and alterations to existing residential buildings that are borne on its books.</p>

1	2	3	4
6	To accord administrative approval and sanction expenditure on works to be executed departmentally	...	Subject to Budget provision and that there are Technical personnel competent to scrutinise the estimates and supervise the work and that the rule laid down for departmental constructions of Public Buildings (Appendix 9 to the Meghalaya Financial Rules) are strictly adhered to.
	(a) Original Works	In case of projects involving residential building up to Rs. 20,000 and for other works up to Rs. 30,000.	<i>Note</i> – The term ‘residential building’ does not include Government Hostels or quarters for Employees on pay scales the maximum of which does not exceed Rs. 350.
	(b) Petty construction on Departmental buildings (residential) and repairs.	Up to Rs. 7,500 ...	(See note on item 71 of Appendix ‘B’ and items 23 of Appendix ‘C’ to the Contingency Manual and also para 13 of the Rule regulating Departmental construction of Public Buildings (Appendix 9 to the Meghalaya Financial Rules).
	(c) Sanction excess expenditure over the estimates.	Up to 5 percent provided that the total of exceeded estimate is within their power of sanction.	
	(d) Renewal of expenditure sanctioned in respect of departmental works in progress.	For one year at a time.	Subject to Budget provision and conformity with the original sanction. <i>Note</i> – The sanction of a competent authority for executing the work carried with it the sanction for incurring necessary expenditure on the purchase of stores required for the work.

1	2	3	4
7	Sanction miscellaneous expenditure in any individual case or any objects for which no scale or limit to its power of sanction is prescribed.	Up to Rs. 750 if recurring in any single case. Up to Rs. 3,000 if non-recurring in any single case.	<p>Provided that –</p> <p>(1) The expenditure does not relate to the Secretariat Office of the Department concern;</p> <p>(2) The expenditure is within the power of Government;</p> <p>(3) The demand therefore has not been refused by the Assembly or the Supply restricted at the instance of the Finance Department; and</p> <p>(4) The expenditure is not on a new Service which was not contemplated in the Budget.</p>
8	Sanction expenditure on contingencies	...	<p>Subject to</p> <p>(a) Availability of funds;</p> <p>(b) Observance of procedural and other general directions laid down in the Contingency Manual and special orders issued by Government from time to time;</p>
(1) Rent on land and building leased out to Government	Full power		<p>Provided that –</p> <p>(1) Funds are available for the purpose;</p> <p>(2) Additional accommodation in a private building in the case of an existing office, or private accommodation in the case of a new office is very essential and the availability of allotted Government accommodation is reviewed from time to time by the department concerned and the department is satisfied that hired accommodation is inescapable.</p>

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(3) The Executive Engineer concerned certificate that a suitable public building is not available for the purpose, and

(4) The rent is fixed-

(a) By the hiring Officer, strictly according to the Rent Control Law in force from time to time in all cases coming under the purview of such Law, and

(b) By the Deputy Commissioner or Subdivision Officer concerned in all other cases.

Provided further that –

i) In cases coming under the purview of Rent Control Law in force, the following certificate should be incorporated in the sanctioning letter.

“Certified that the rent fixed conforms to the requirement of the Rent Control Law in force and the fixation of the Rent has been done in accordance with the said Law”. And

ii) In case where the Rent Control Law does not apply for the following certificate should be incorporated in the sanctioned letter –

“Certified that the provisions of the Rent Control Law are applicable in this case and as such the rent has been fixed on the basis of certificate of rent reasonableness issued by the Deputy Commissioner/Sub-divisional Officer.

1	2	3	4
	(2) Purchase of type writers, duplicators and calculating machines.	Full power	Subject to budget provision specially made for the purpose.
9	Sanction to writing off of the irrecoverable value of stores livestock or public money lost by fraud or the negligible of individuals or other causes.	Up to Rs. 2,000 in any single case	<p>Provided that –</p> <p>(1) The less does not disclose.</p> <p>(a) Defect of system the amendment of which would require a reference to the Finance Department, or</p> <p>(b) A serious negligence on the part of a particular or servants which might call for disciplinary action requiring a reference to the Finance Department;</p> <p>Provided further that all cases of defects in system, theft, embezzlement, fraud or serious negligence should be brought to the notice of the Finance Department.</p> <p><i>Note</i> – The expression livestock, wherever it occurs should be held to mean elephants, castle, mules ponies, sheep, goats, pigs and poultry.</p>
10	Sanction refunds of revenue not otherwise provided for.	Up to a maximum of Rs. 1,000	Subject to any rules that may be applicable and unless the refund is ordered by a Court.
11	Sanction remission of the disallowances by audit officers.	Up to Rs. 500 in each individual case.	Subject to an aggregate maximum of Rs. 500 in the case of any establishment in which a number of overdrawals are due to the same case and further subject to the following conditions:-

1	2	3	4
12	Sanction deputation of Government Servants (temporary/permanent) on an approved course of training or instruction.	...	<p>(1) That the money was drawn in good faith;</p> <p>(2) That no direct of system is disclosed;</p> <p>(3) That the over drawal has not involved other expenditure requiring reference to the Finance Department or orders of the Governor.</p> <p>(4) That it does not involve an addition of pay of money than Rs. 100 per mensem to any individual and, if the overdrawal is challenged within 12 months subject to the following further considerations:-</p> <p>(a) That it has not been cause by any delay in notifying a promotion or reversion.</p> <p>(b) That the pay of the Government servant does not exceed Rs. 250.</p> <p>(2) When a disallowance remitted under this rules, the reasons therefore should invariably be recorded by the remitting authority.</p> <p>(3) "All sanctions to forged recovery under these orders should be communicated to the Accountant General. It is open to the Accountant General to require that the action taken in any case should be reported to the Finance Department for orders.</p> <p>For a period not exceeding 12 months.</p> <p>The Officers deputed will be treated as on duty under F.R. 9 (6) (b) (i) and they will be entitled to the following:-</p> <p>Pay: -- The pay drawn at the time he was placed on such duty under F.R.20.</p>

1	2	3	4
			D.A.- As admissible under the rules
			C.A.- Winter allowances, House Rent allowance, Hill allowance, etc., up to a maximum period of a months under S.R.3(6) read with S.r.118, 119
			T.A.-As on tour under S.R.289
			L.A. - If any, in lieu of daily allowance at the rate approved by Finance Department for each course of training or instruction.
13	Accept tenders	Full power.	...
14	To issue detailed sanction of scheme.	Full powers.	Provided that such schemes are approved by the Finance Department and that there is no material deviation of change in approved schemes.
15	To sanction posts included in schemes approved by the Finance Department.	Full powers.	Provided the posts are sanctioned on approved scales of pay.
16	To sanction deputation.	Full powers.	As per approval schemes.
17	To sanction Test relief, Agricultural Loan. Rehabilitation Loan, Distress Loan, Grants and Loans to Displaced persons, Gratuitous relief.	Full powers.	Subject to :- (1) Budget provision, and (2) Observance of rules regulating such loans.

1	2	3	4
18	Permanent retention of temporary posts.	Full power. In case of any post for which the appointing authority is the Head of Department.	<p>Provided the posts have continued for 5 years or more and are not of experimental and purely <i>ad hoc</i> in nature.</p> <p>Provided further that the power herein delegated shall not be applicable in respect of organisations which are not expected to continue on permanent basis, the permanent retention of posts under such organisation shall be done in consultation with personnel and A.R. and Finance Departments.</p>
19	To sanction pre-audit of claims up to 6 years.	Full powers.	...
20	To sanction political pension and grants to political pensioner.	Full powers.	Subject to the rules regulating such pension and grants.
21	Fixation of remuneration of Lawyer.	Full powers.	Subject to the approval of the L.R.
22	To sanction construction of residential quarters within the permissible outlay.	Full powers.	Provided there is a specific budget provision for the purpose.
23	To sanction house rent.	Full powers.	<p>Subject to the observance of rules and procedures under the Urban Areas Rent Control Act and other rules and orders of Government as the case may be.</p> <p>Provided further that it is a new office which cannot be accommodated in the existing buildings.</p>

1	2	3	4
24	To sanction entertainment of peons and stenographer whenever a post entitled to such complement of staff is sanctioned.	Full powers.	...
25	To sanction a post of driver whenever a vehicle is sanctioned.	Full powers.	...
26	To sanction local printing of standardised forms.	Full powers.	Provided the Government Press expresses inability to supply or the Government Press is unable the Government Press is unable to supply within 60 days of the requisition.
27	To make people State Guests.	Full powers	Subject to the observance of existing rule laid down in Government O.M. No. CA. 58/76/78, dated 25 th March 1976 and as amended from time to time.
28	To sanction Bench Assistant and Peons whenever a magistrate or EAC, is appointed.	Full powers	...
29	Sanction of staff for Ministers, State Ministers and Parliamentary Secretaries.	Full powers	As per standard laid down.
30	Grant specifically voted by Legislature in favour of named recipients.	Full powers	...

1	2	3	4
31	To sanction P.O.L. bills, requisition and hire charges, wages of drivers and handymen of the vehicles requisitioned under the Requisition and Control of Vehicles Act, 1968 (Act V of 1969).	Full powers.	<p>Provided that –</p> <p>(a) That there is a specific budget provision for the purpose.</p> <p>(b) That the proposal has been submitted in accordance with the procedure issued by Government from time to time.</p>

SCHEDULE II

Powers delegated to the Heads of Departments

Note - The following powers are delegated to the Heads of Departments generally. Certain Heads of Departments have however been given specific powers to incur expenditure on particular items as detailed in Schedule III.

Sl. No.	Nature of power	Extent of Power	General condition, if any
1	2	3	4
1	Creation of temporary posts in services, cadres and officers under their control under plan expenditure	Posts on pay scales with the maximum not exceeding Rs. 475 per mensem for a period not exceeding 6 months.	<p>i) Staff pattern should be laid down with the approval of Finance Department.</p> <p>ii) On standard scales approved for similar/identical posts in other Heads of Department.</p> <p>iii) Copies of all sanction should be forwarded to Finance and Administrative Departments immediately.</p>

1	2	3	4
			iv) Availability of funds by valid appropriation.
2	To accord administrative approval to plans and estimates for evils works to be carried out by the Public Works Department, other than residential building and projects involving the acquisition of land.	Up to Rs. 20,000	Provided the estimates are scrutinized by the appropriate officers of the Public Works Department. (For procedure in obtaining administrative approval see paragraphs 236-242 of the Public Works Department Code and Rule 188 of the Executive Manual.
3	To accord administrative approval and sanction expenditure on works to be executed departmentally other than residential buildings and projects involving acquisition of land.		
	(a) Original Works.	In case of project involving residential building up to Rs. 15,000. For other works up to Rs. 20,000.	Subject to budget provision and that there is technical personnel competent to scrutinize the estimates and supervise the works and that the rules laid down for departmental constructions of public buildings (Appendix 9 to the Meghalaya Financial Rules) are strictly adhered to.
	(b) Petty construction on Departmental building (non-residential) and repairs.	Up to Rs. 7,500 in each case	(See notes on item 71 of Appendix 'B' and item 23 of Appendix 'C' to the Contingency Manual and also para 13 of the Rules regulating departmental contraction of public buildings (Appendix 9 to the Meghalaya Financial Rule).

1	2	3	4
			<p>Note - The sanction of a competent authority for executing the work carries with it the sanction for incurring necessary expenditure on the purchase of stores required for the work).</p>
	(c) Sanction excess expenditure over the estimates.	Up to 5 per cent provided that the total of the exceeded estimate is within their power of sanction.	
4	Sanction miscellaneous expenditure in any individual case or any object for which no scale or limit to its power is prescribed.	Up to Rs. 300 recurring in any single case. Up to Rs. 1,500 if non-recurring in any single case.	<p>Provided that –</p> <p>(1) The expenditure does not relate to the office of the authority concerned;</p> <p>(2) The expenditure is within the power of the authority;</p> <p>(3) The demand therefore has not been refused by the Assembly or the Supply restricted at the instance of the Financial Department; and</p> <p>(4) The expenditure is not on a new serve which was not contemplated in the budget.</p>
	Sanction expenditure on contingencies.		
	(1) Purchase of instruments, appliances, apparatus, machinery, tools and plant and order stores in India (including livestock).	(a) Full power when purchase is made through Central Stores Department, or on rate contract or through a duly constituted	Subject to budget provision and provision of the Financial Rules governing the purchase of stores for the public service (Appendix 10 of the Meghalaya Financial Rules).

1	2	3	4
		Purchase wherein the Administrative Department and Finance Department are represented.	
		(b) Otherwise up to Rs. 10,000 in each case provided the cost of each item does not exceed Rs. 1,500	
(2) Purchase of spare parts, tyres, tubes and cost of repair on departmental vehicles.		...	<p>Subject to the scales laid down below :-</p> <p>(1) Purchase of tyres, tubes up to Rs. 1,500 in each case. In regard to bulldozers, tractor and other kind of earth, moving and heaving haulage equipment the purchase of spares may be allowed to the extent of Rs. 6,000 in each case.</p> <p>(2) Minor overhaul and repairs at a cost not exceeding Rs. 750 in each case</p> <p>(3) As the transaction pertaining to the above are considerable and are subject to audit a history sheet should be maintained for each vehicle showing the mileage done, spare parts purchased, major and minor overhauls the vehicles has undergone, repairs undertaken and cost incurred in respect of each item of expenditure.</p>

1	2	3	4
(3) Purchase of furniture for new Office or on expansion for existing offices or in replacement of old ones.	Full power	<p>(a) Furniture should be of the approved type. If approved type of furniture is not available, other type of furniture may be purchased at the approximate cost of approved type of furniture.</p> <p>(b) Availability of funds</p> <p>(c) Observance of procedural and other general directions.</p> <p>(d) Such purchases should be made in accordance with prescribed scales.</p> <p>(Note – Where standard type and scales of furniture have not been prescribed the Department of Government should take steps to prescribe them in consultation with the Finance Department).</p>	
(4) Purchase of Office equipments, such as clocks, time pieces, table fans, etc.	Up to Rs. 500 in each case.	Subject to store rule. The limit refers except where otherwise stated, to the cost of each article or any number of articles of the same kind purchased at any time whether for one office or number of offices.	
(5) Rent on lands and buildings leased out to Government.	Up to Rs. 500 per mensem in each case.	<p>Provided that –</p> <p>(1) Funds are available for the purpose;</p> <p>(2) The Executive Engineer concerned certifies that a suitable public building is not available for the purpose; and</p> <p>(3) The rent is fixed –</p>	

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(a) By the hiring officer, strictly according to the Rent Control Law in force from time to time in all cases coming under the purview of such Law; and

(b) By the Deputy Commissioner or Sub-divisional Officer concerned in all other cases.

Provided further that –

i) In cases coming under the purview of Rent Control Law in force, the following certificates should be incorporated in the sanctioning letter.

“Certified that the rent fixed conforms to the requirement of the Rent Control Law in force and the fixation of the Rent has been done in accordance with the said Law”;

and

ii) In cases where the Rent Control Law does not apply the following certificates should be incorporated in the sanctioning letter –

“Certified that the provisions of the Rent Control Law are not applicable in this case and as such the rent has been fixed on the basis of certificate of reasonableness issued by the Deputy Commissioner, Sub-divisional Officer.

1	2	3	4
(6) Local purchase of Stationery in case of urgency.	...	All articles of Stationery which are supplied by the State Stationery Stores at Shillong must ordinarily be obtained from the Store on indent. Where supply from these stores are not received due to some reasons or other and it is absolutely necessary to purchase the articles local purchase may be resorted to by inviting tenders subject to the following scales –	<p>(a) For office (a) Up to Rs. 60 having in each case Ministerial subject to an Staff annual limit (including of Rs. 2,400 Typists) above 56.</p> <p>(b) For office (b) Up to Rs. 40 having in each case Ministerial subject to an Staff annual limit (including of Rs. 1,000 Typists) above 15 but not above 50.</p> <p>(c) For office (c) Up to Rs. 30 having in each case Ministerial subject to an Staff annual limit (including of Rs. 400 Typists) 15 or less.</p>

It should be certified in each bill that supply from the State Stationery Stores was not available and that the bill does not contain any charge for any item above the permissible limit.

1	2	3	4
			Purchase of fountain pen is prohibited.
(7)	Urgent printing at local presses (excluding forms standardises or non-standardised).	...	<p>There is no objection for utilising local private printing presses where these charge reasonable prices and the papers to be printed are not confidential. Where no allotment is made under this head, charges up to Rs. 500 in each case subject to a total of Rs. 2,000 in a year may be charged to the allotment under Office Expenses and Miscellaneous. These limit include the cost of paper Standardised forms must never be printed locally.</p> <p>The work may be distributed after obtaining quotation from different local presses and to the best economic interest of Government. It should be certified in each bill that the printing could not be under taken by the Government Press and that the bill does not contain any charge for any item above the permissible limit.</p>
(8)	Purchase of books, maps, periodicals and newspapers.	...	<p>Subject to the condition that all the charges incurred are within the budget allotment sanctioned for the purpose and that no addition is made to the allotments by the appropriation from any source within the previous sanction Government, the sanction of the Heads of Departments sufficient for the purchase books, maps, publication newspapers and periodicals required for the essential need of their offices or those of their subordinates. Such purchase can be made only when the books, etc., are necessary for the working of Department. For full list of officers, authorised to purchase book, maps, etc please see item 22, Appendix 'C' to the Contingency Manual and also refer to Rule 328-331 of the Executive Manual for further instructions.</p>

1	2	3	4
6	Incur expenditure in connection with Exhibitions, Shows and Fairs.		<p>In case of Exhibitions, Fairs and Shows organised on State Wide basis.</p> <p>(1) Up to Rs. 1,000 in each case, and</p> <p>(2) Up to Rs. 500 in each case, in case of District and Local Exhibitions, Fairs and Shows.</p>
7	Write off of the irrecoverable value of Store (including furniture) livestock or public money lost by fraud or negligence of individuals or other causes.	Up to Rs. 1,000 in any single case.	<p>Provided the loss does not disclose –</p> <p>(1) A defect of system the amendment of which requires the orders of higher authority or</p> <p>(2) A serious negligence on the part of some officer or which might call for disciplinary action requiring the orders of higher authority.</p>
8	Write off at the value of unserviceable Stores.	...	<p>Full power subject to the condition that –</p> <p>(1) The articles are disposed of by sale which should ordinarily be by public auction.</p> <p>(2) The original purchase value of articles disposed of at one and the same time does not exceed Rs. 1,000.</p>
9	Refund in cases not otherwise provided for.	...	<p>Full power provided that –</p> <p>(1) The refund is necessitated by an order which he is himself competent to pass, and</p> <p>(2) No single refund, unless ordered by a court, exceeds Rs. 500.</p>
10	Award Scholarships/Stipends tenable within India.	...	<p>Full power subject to budget provision and the rules and orders of the Department or under any Schemes approved by Finance Department.</p>

1	2	3	4
11	Accept tenders	Up to Rs. 20,000	Note – This limit will, however, not be applicable when purchase is proposed to be effected on the recommendation of a duly constituted purchased Board made on the basis of the competitive tendered rates. In such cases the Heads of Departments are competent to chose the deal including formal acceptance of tender.
12	Execute contracts and instruments.	...	As per details in Annexure III.
13	Sanction advance to Government servant for construction purchase and repair of houses.	...	As per details in Rules 386, 387 and 388 of Meghalaya Financial Rules.
14	Sanction advance to Government servants for purchase of –		
	(a) Motor car	...	As per details in Rules 389 of Meghalaya Financial Rules.
	(b) A motor cycle/Scooter	...	As per details in Rule 390 of the Meghalaya Financial Rules
	(c) Bi-cycle	Up to Rs. 600 or 4 (four) months' pay whichever is less.	Subject to the conditions laid down in Rule 391 of the Meghalaya Financial Rules.
	(d) Other means of conveyances.	...	As per details in Rule 391 of the Meghalaya Financial Rules.
	(e) A type-writer	...	As per details in Rule 393 of the Meghalaya Financial Rules.
	(f) Horse, uniform and accoutrements by a probationary Sub-Inspector of Police.	...	As per details in Rule 394 of the Meghalaya Financial Rules.

1	2	3	4
	(g) Revolver by an inspector, or Sub-Inspector of Police as part of his equipment	...	As per details in Rule 397 of the Meghalaya Financial Rules.
	(h) Kit by a superintendent, Inspector or Sub-Inspector of Police including an Inspector of Excise on probation.	...	As per details in Rule 395 of the Meghalaya Financial Rules.
	(i) Outfit by the Military Secretary and Aid-de-camp to the Governor.	...	As per details in Rule 396 of the Meghalaya Financial Rules.
15	i) Sanction advances to Government servants under orders of transfer.	...	Not exceeding one months' substantive or officiating pay plus the travelling allowance he may be entitled under the rules in consequence of the transfer. As per details in Rule 399 of the Meghalaya Financial Rules.
	ii) To any public officer in the Civil Departments on return from leave other than leave on average pay not exceeding four months or deputation out of India;	...	As per details in Rule 399 of the Meghalaya Financial Rules.

1	2	3	4
iii)	To an officer other than an Inspecting Officer, for himself or an Assistant, or Deputy proceeding on tour to cover his contingent charges for a month;	...	Do.
iv)	To non-gazetted officers or inferior servants accompanying officers proceeding on tour to cover their personal travelling expenses for a month;	...	Do.
v)	To gazetted officers to cover their personal travelling expenses for a month;	...	Do.
vi)	To a Treasury Officer or a District Superintendent of Police for expenses connected with a remittance of treasure;	...	As per details in Rule 399 of the Meghalaya Financial Rules.
vii)	For Law suits to which Government is a party.	...	Do.
viii)	Sanction advance to patients proceeding to the Pasteur Institute, Shillong or to a Public Centre for anti-rabic treatment.	...	As per separate orders issued by Government from time to time.
16	Permanent retention of temporary post.	Full power in case of any post for which the appointing authority is lower than the Head of Department.	Provided the posts have continued for 5 years or more and are not of experimental and purely adhoc in nature.

1	2	3	4
			Provided further than the power herein delegated shall not be applicable in respect of organisation which are not expected to continue on permanent basis the permanent retention of posts, under such organisation shall be done in consultation with personnel and A.R. and Finance Departments.

SCHEDULE III

Specific powers delegated to certain Departments of Governments, Heads of Departments and Authorises subordinate to them

Note - The Departments of Government, Heads of Departments and subordinate authorises mentioned below shall exercise the powers indicated against them in regard to matters covered by this Schedule. In other matters, the Departments of Government and the Heads of Departments shall have such powers as have been specified in Schedules I and II.

GENERAL ADMINISTRATION DEPARTMENT

Serial No.	Nature of power	Authority	Extent of power	General conditions, if any
1	2	3	4	5
1	Sanction expenditure on State guest.	General Administration Department.	Full power	Subject to Budget provision in accordance with the rules or principles prescribed with the prior consent of the Finance Department.

1	2	3	4	5
2	Installation of telephone in offices	General Administration Department.	Full power	Subject to observance of principles or general directions laid down in this behalf by Finance Department.

SECRETARIAT ADMINISTRATION DEPARTMENT

1. Local purchase of stationery in emergent case. of Secretariat in Administration Department. ... All articles of stationery which are supplied by the State Stationery Store at Shillong must ordinarily be obtained from this Store on indent. When supplies from these stores are not received due to some reasons or other and it is absolutely necessary to purchase the article, local purchase may be resorted to by inviting tenders subject to the following scale.
- Up to Rs. 50 in each case subject to an annual limit of Rs. 4,000.

REVENUE DEPARTMENT

- 1 Grant of land free of rent to local bodies. Revenue Department.
- (1) Up to a grant of the value of Rs. 10,000. i)
- When given as a site for the construction of Schools, hospitals, dispensaries or other public works at the cost of recognised local funds.
- (2) Up to Rs. 1,000 ii)
- For the other public purpose to a private individual for services to be performed for the State.

1	2	3	4	5
			(3) Up to Rs. 500	iii) When the services are to be performed for the community.
2	Sanction remission of public demands appearing from any cause to be irrecoverable.	Revenue Department	Up to Rs. 2,000 in any one district in each year.	Provided that – (i) the amount remitted does not exceed the prescribed limit and (ii) the loss does not disclose a defect of system the amendment of which would require reference to the Finance Department.
3	Sanction refunds, suspensions and remissions of land revenue.	Do	Full power	Subject to the condition that the refunds remissions and suspensions and granted under the Departmental Rules.

DIRECTOR OF LAND RECORDS

Serial No.	Nature of power	Authority	Extent of power	General conditions, if any
1	2	3	4	5
1	Sanction creation of temporary posts. Under plan expenditure –	Director of Land Records.	On pay scales with minimum not exceeding Rs. 475 for a Financial Year.	In connection with settlement operations.
	Do	Settlement Officers.	On pay scales with the minimum not exceeding Rs. 300 for a period not exceeding 3 months.	In connection with settlement under their control.

Serial No.	Nature of power	Authority	Extent of power	General conditions, if any
1	2	3	4	5
2	Rent of lands and buildings leased out to Government	Director of Land Records.	Up to Rs. 350 P.M. in each case for the purpose of settlement works only.	Subject to availability of funds and production of a certificate from the E.E. to the effect that a suitable public building is not available for the purpose and a certificate from the Deputy Commissioner as to the reasonableness of rent.
3	Land purchase of stationery in case of urgency.	Directors of Land Records.	Up to Rs. 100 in each case subject to an annual limit of Rs. 850	When supplies from Government Stationery Stores are not received on indent due to some reasons or other and it is absolutely necessary to purchase the article local purchase may be resorted to by inviting tenders.
4	Urgent printing at local presses (excluding forms standardised or non-standardised).	Do.	Up to Rs. 375 in each case subject to a maximum of Rs. 1,500 in a year for the purpose of settlement operation only.	Subject to the condition that prices for such printing are reasonable and the papers to be printed are not confidential. Further where no allotment is made under this head the amount permissible may be charged to the allotment under office expenses and miscellaneous. These limits include the cost of paper.

Serial No.	Nature of power	Authority	Extent of power	General conditions, if any
1	2	3	4	5
				The work may be distributed after obtaining quotation from different local presses and to the best economic interest of Government. It should be certified in each bill that the printing could not be undertaken by the Government Press and that the bill does not contain charge for any item, above the permissible limit.
5	Creation of temporary posts of Chairmen for S.Ks.	Do.	For a period of 8 months or till the field season is over, whichever is earlier.	In connection with Land works in general.

DIRECTOR OF SURVEYS

Serial No.	Nature of power	Authority	Extent of power	General conditions, if any
1	2	3	4	5
1	Sanction advances to Khalasis of the Survey Deptt.	Director of Survey	(a) Up to Rs. 30,000 each year (b) Up to Rs. 15,000 each year	In order to grant advances of Railway fare and one month's pay to Khalasis, etc., before they take the field. For paying off traverse and their Squad and pay their Railway fare to their Home.

EXCISE DEPARTMENT

Serial No.	Nature of power	Authority	Extent of power	General conditions, if any
1	2	3	4	5
2	Refund of opium and Excise Revenue.	Commissioner of Excise	Full power	...
3	Remission of irrecoverable excise revenue	Do	Do	Provided that the failure is not due to excessing or reckless or speculative bidding at auctions.

STAMPS DEPARTMENT

1	Refund of Stamp Revenue.	Stamps Department.	Full power	Subject to the Departmental Rules.
2	Refund of the value of Pleaders' Certificate Stamps.	Superintendent of Stamps.	...	For Pleaders, Mukhtears and Revenue Agents Certificates when they are not made use of.
3	Refund of process fees under the Court Fees Act.	The Judge of Court

REGISTRATION DEPARTMENT

1	Refund of Registration Fees	Registering Officer	Full Power	Under the Departmental Rules.
2	Sanction Sub-registrar on commission system to start office in the State of Meghalaya.	Inspector General of Registration	So far as it relates to temporary Sub-Registrars Offices.	On commission system in the scale of commission admissible under Registration Rules.

Serial No.	Nature of power	Authority	Extent of power	General conditions, if any
1	2	3	4	5
3	Sanction temporary extra writers on daily pay in his own office and subordinate offices.	District Registrars.	...	As such rate of remuneration as approved by Government provided he is satisfied that the permanent establishment has worked up to the prescribed standard but is unable to complete documents without undue delay.

FOREST DEPARTMENT

1	MAKE concessions	Forest Administrative Department	Full power	Provided the concession granted is in accordance with the terms of a forest settlement.
2	Sanction special grants of timber or other forest produce free or at favourable rates for special purposes.	Do	i) Up to Rs. 10,000 ii) Rs. 3,000 iii) Rs. 1,500	i) For construction of large public works of utility. ii) For village communities public bodies, Departments of Government and sections of the community in their collective capacity. iii) In other cases.
3	Sanction refunds of Forest Revenue	Administrative Department.	Up to Rs. 5,000 in any single case.	

1	2	3	4	5
4	Pass orders authorising the sale of stores, live stocks, tools and plant and forest produce without payment of the value in full at the time of delivery.	Do.	Up to Rs. 10,000	Provided that credit will be given with suitable safeguards for ultimate recovery.
5	Sanction all usual payments on account of item classified as revenue expenditure in the Forest Department code.	Do.	Full power	
6	Sanction all capital expenditure in the Forest Department.	Do.	Up to Rs. 50,000	
7	Accept tender	Do.	Full power	
8	Writing off of irrecoverable Forest revenue	Do.	Up to Rs. 2,000	
9	Writing off of irrecoverable advances in the Forest Department.	Do.	Up to Rs. 2,000	

1	2	3	4	5
10	Writing off of the value of stores live stock, tools and plant timber and other stock.	Do.	Up to Rs. 4,000 in each case	Provided the loss does not disclose (a) defect of systems the amendment of which would require a reference to the Finance Department, (b) a serious negligence on the part of a particular Government servant or servants which call for disciplinary action requiring a reference to the Finance Department.
11	Writing off of irrecoverable value of Stores, live stock, or public money lost by fraud or the negligence of individual or other causes.	Administrative Department	Up to Rs. 5,000 for value of stores and live stock and Rs. 2,000 for money	Provided that (1) the loss does not disclose (a) defect of system the amendment of which would require a reference to the Finance Department or (b) a serious negligence on the part of a particular Government Servant or Government Servants which might call for disciplinary action requiring a reference to Finance Department.

REFUND AND WRITE OFF

12	Refund of Forest Revenue	(a) Conservator of Forest (b) Divisional Forest Officer.	(a) Up to Rs. 1,500 in each case. (b) Up to Rs. 300 in each case.	
13	Refunds in cases not otherwise provided for.	All disbursing officers.	...	Provided that (1) the refund is necessitated by an order which he is himself competent to pass and (2) no single refund unless ordered by a Court exceeds Rs. 500

1	2	3	4	5
14	Writing off irrecoverable Revenue in the Forest Department.	(a) Conservator of Forests. (b) Divisional Forest Officer.	(c) Up to Rs. 1,000 in each case. (d) Up to Rs. 100 in each case.	
15	Writing off of the irrecoverable value of stores, live stocks, tools and plants, timber and other stock (including furniture).	(a) Conservator of Forest (b) Divisional Forest Officer.	(a) Up to Rs. 2,000 in each case. (e) Up to Rs. 350 in each case.	Provided that the loss does not disclose (1) a defect of system, the amendment of which requires the order of higher authority or (2) a serious negligence on the part or some officers which might possibly call for disciplinary action requiring the orders of higher authority.
16	Writing off of irrecoverable advance.	Conservator of Forests.	Up to Rs. 500 in each case.	Provided that the loss does not disclose (1) a defect of system, the amendment of which requires the order of higher authority or (2) a serious negligence on the part or some officers which might possibly call for disciplinary action requiring the orders of higher authority.
17	Writing off of public money lost by fraud or the negligence of individual or other causes.	(a) Conservator of Forest as Head of Department (b) Divisional Forest Officers.	(a) Up to a limit Rs. 1,000 (b) Up to Rs. 100	higher authority or (2) a serious negligence on the part or some officers which might possibly call for disciplinary action requiring the orders of higher authority. On the same condition above.
18	Writing off of the irrecoverable value of property including Building due to loss by fire.	Conservator of Forests.	Up to Rs. 1,000	As per provisions in Forest Manual Volume II.

STORES AND EQUIPMENTS

1	2	3	4	5
19	Sanction purchase of Stores, tools and plants (excluding live stock).	(a) Conservator of Forests (b) Divisional Forest Officers.	(c) Full power if on rate contract otherwise Rs. 10,000 in each case. (d) Up to Rs. 1,500 in each case.	Subject to observance the Stores Rules.
20	Sanction items of Capital expenditure (excluding purchase of live stock, stores, tools and plants, furniture and tents).	(a) Conservator of Forests (b) Divisional Forest Officers.	(a) Up to Rs. 10,000 in each case. (b) Up to Rs. 2,000 in each case.	
21	Purchase of Office and Rest House Furniture.	(a) Conservator of Forests (b) Divisional Forest Officers	(a) Up to Rs. 3,000 in each case. (b) Up to Rs. 300 in each case.	
22	Purchase of tents for the Forest Department.	Conservator of Forests	Up to Rs. 3,000	Subject to the observance of the stores rules.
23	Purchase of arms and ammunitions.	Do.	Up to Rs. 1,500 for arms, ammunitions on annual indents.	See note on item 13(3) Appendix 'C' of the Contingency Manual.

OTHER EXPENDITURE

1	2	3	4	5
24	Sanction all usual payments on account of revenue expenditure in the Forest Department.	Conservator of Forests/Divisional Forest Officers.		Full power for all usual payments.
25	Sanction pleader's fees in the prosecution of criminal offences in the Forest Department.	(a) Conservator of Forests (b) Divisional Forest Officers	(a) Up to a maximum of Rs. 500 in any one case (b) Up to a maximum of Rs. 200 in any one case	
26	Sanction deviations from a sanctioned working plan	Conservator of Forests.	...	Provided the deviation does not amount to alteration in general scheme of management that all such deviation are reported in the control form and that a separate paragraph is added in the annual report showing what has been done in the year in the exercise of the power.
27	Purchase of live-stock other than elephants but including birds and animals for Zoo/Parks.	Conservator of Forests.	Up to Rs. 4,000 in each case.	
28	Purchase of elephants.	Do.	Up to Rs. 9,000 for each elephant.	Provided the sanctioned scale is not exceeded.

1	2	3	4	5
29	Sanction free or at favourable rates the grant of timber or other forest produce.	(a) Conservator of Forests. (b) Divisional Forest Officers.	(a) Up to Rs. 1,000 in any one case. (b) Up to Rs. 250 in any one case.	Subject to Departmental Rules and the principles laid down in Appendix VII to the Forest Department Code, 7 th Edition. On the same condition

LOANS AND ADVANCES

30	Grant Agricultural loans to forest villagers.	Conservator of Forests.	Up to Rs. 1,000 in any one case	
31	Sanction advances to contractors other than Sawing and carting sirdars.	Divisional Forest Officers.	Up to Rs. 500 in any one case	
32	Sanction advances to Sawing and carting sirdars employed for sawing and removals of timber.	Divisional Forest Officers.	Up to Rs. 2,000 in any one case	
33	Sanction advances to stockade sirdars.	Officer's in-charge, Departmental Khedah Operation.	Up to Rs. 2,000 in any one case	
34	Sanction payment of commission for recruitment of Labourers.	Conservator of Forests. Divisional Forest Officers.		As per details in the Forest Manual Volume II.

1	2	3	4	5
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35 Sanction an advance to the extent of one month's pay to the following classes of non-gazetted Officers on the permanent establishment serving under their orders.

- | | |
|---|--|
| <p>(a) Officers on the Executive Establishment.</p> | <p>(a) Conservator of Forests.</p> |
| <p>(b) Assistants employed in Range Offices elsewhere than the headquarters of Divisional Offices.</p> | <p>(b) Divisional Forest Officers.</p> |
| <p>(c) Assistant and inferior staff that are required to accompany gazetted Officers on continuous tour likely to last for more than a month.</p> | |

The scope of such advances should be limited to cases where the need of it arises out of the peculiar circumstances of service in the Forest Department for instances, advances may be granted for the following purposes :-

- | | |
|---|------------|
| <p>i) To meet expenses in connection with equipment and purchase of provisions before proceeding or while on tour.</p> <p>ii) To meet expenses incurred on account of purchase of paddy or other grain, in localities where supplies are not readily available.</p> <p>iii) To meet expenses incurred on the purchase of articles and clothing on account of theft of property if the theft occurs on tour.</p> | <p>Do.</p> |
|---|------------|

1	2	3	4	5
	<p>(2) Advances of pay should be recovered in 3 equal instalment beginning with the month following that in which the advance is made.</p> <p>(3) A second advance should not be granted until the first one has been fully repaid.</p>			
36	Accept tenders	Conservator of Forests, Divisional Forest Officers.	Up to Rs. 75,000/- Up to Rs. 20,000/-	
37	Purchase of spares and cost of petty repairs to Departmental vehicles.	Divisional Forest Officers.	...	On the same condition in the case of the Head of Departments up to Rs. 250/- in case of spares and Rs. 100/- for petty repairs in each case.

TAXATION DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Refunds under the Sales Tax Act, 1947 and rules 49 to 53 framed there under.	(a) Commissioner of Taxes. (b) Deputy Commissioner of Taxes. (c) Assistant Commissioner of Taxes.	Full Power	Provided that refunds have become due as a matter of right owing to collection or payments having been made in excess of the amount due under the Act, or mistake or similar causes.
2	Writing-off of irrecoverable revenue in the Taxation Department.	Commissioner of Taxes	Up to Rs. 1,000 in each case.	
3	Refund under the Amusements and Betting Tax Act, 1939 and the rules framed there under.	(a) Commissioner of Taxes.	...	All refunds which have become due either as a result of excess payment of tax in cash under Section 3 (3) or 3A or under Section 4 (a) when amusement stamps are not available for purchase or due to payment of tax in advance before the order of exemption is passed under Section 8 or due to issue of new stamps in place of old ones under rules 22 and 23.

1	2	3	4	5
		(b) Deputy Commissioner of Taxes.		
		(c) Assistant Commissioner of Taxes.		
		(d) Superintendent of Taxes	...	On the same condition up to the limit or Rs. 250 in each individual case.
4	Refunds under the (sales of petroleum and petroleum products including Motor spirit and Lubricants) Taxation Act, 1955 and Rules 41-48 framed there under.	(a) Commissioner of Taxes	Full Power	Provided that refunds have become due as a matter of right owing to collection or payments having been made in excess of the amount due under the Act, or due to mistake or similar causes.
		(b) Deputy Commissioner of Taxes.		
		(c) Assistant Commissioner of Taxes.		
		(d) Superintendent of Taxes.	...	On the same condition up to the limit or Rs. 250 in each individual case.

1	2	3	4	5
5	Refunds under the Central Sales Tax Act, 1956 and Rule 17 of the Central Sales Tax Accounts and Procedure Rules, 1957.	(a) Commissioner of Taxes. (b) Deputy Commissioner of Taxes. (c) Assistant Commissioner of Taxes.	Full Power	Provided that refunds have become due as a matter of right owing to collection or payments having been made in excess of the amount due under the Act, or due to mistake or similar causes.
		(d) Superintendent of Taxes	...	On the same condition up to the limit or Rs. 250 in each individual case.
6	Refunds under the Taxation (On Goods carried by Roads or Inland Water ways) Act, 1954 and Rules framed there under.	(a) Superintendent of Taxes	Full Power	On the same condition up to the limit or Rs. 250 in each individual case.
7	Refunds under the Finance (Sales Tax) Act, 1956 and Rules 39-46 framed there under.	Do.	Do.	Do.
8	Refunds under rules 31 framed under Section 19 of the Profession, Trades, Calling and Employment Taxation Act, 1947.	Superintendent of Taxes.	...	Provided they have become due as a matter of right owing to collections or payments having been made in excess of the amount due under the Act, or by mistake or similar causes.

1	2	3	4	5
9	Refund under the Urban Immovable Property Tax Act, 1963 and Rules 15 and 17 framed there under.	(a) Commissioner of Taxes. (b) Deputy Commissioner of Taxes. (c) Assistant Commissioner of Taxes. (d) Superintendent of Taxes	Full Power Do. Do. Up to Rs. 250 in each case.	Provided that refunds have become due as a matter of right owing to collection or payments having been made in excess of the amount due under the Act, or due to mistake or similar causes. On the same condition up to the limit or Rs. 250 in each individual case.

COMMISSIONERS

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
	i) Creation of temporary posts and their continuance under plan expenditure.			
1	Sanction the creation of temporary posts.	Commissioners.	On pay scale with a maximum not exceeding Rs. 475 for a period not exceeding 12 months.	In connection with a settlement under their control.
2	Sanction the creation of temporary posts in the District Establishments under their controls.	Do.	Do.	...
3	Sanction the creation of temporary posts of peons.	Do.	On the minimum of the scale or pay sanctioned for Peons from time to time.	In emergent cases for any specified period not exceeding 6 months.
4	Creation of temporary posts of Chairman.	Do.	On the minimum of the scale or pay sanctioned for Chairman from time to time for a period not exceeding 12 months.	Such Chairman as are usually required for District Officers, Assistant and Extra-Chairman from Assistant Commissioners and Sub Deputy Collectors employed in the District of Land Records Work.

1	2	3	4	5
5	Appoint substitutes for the leave and training reserve.	Do.	Up to one reservist for every 100 assistants in the Division.	...
6	Renewal of temporary posts originally created with the concurrence of Finance Department in the District Establishment under their control.	Commissioners	Up to one year at a time subject to a limit of 5 years.	Subject to budget provision so long as the circumstances justifying the creation of the posts continue to exist.
	ii) Refund and Remission.			
7	Remission of Land Revenue	Do.	Up to Rs.10,000 in any one District for each calamity.	<p>(1) In case of local calamities in temporary settled areas, such as food hail storms, blight or ravages by insects which cause damage to a particular harvest.</p> <p>Suspension may be sanctioned up to any amount but sanction over Rs. 10,000 must be reported to the Government.</p> <p>Any amount may be remitted following annulment of an estate under Section 90 of the Land and Revenue Regulations.</p>

1	2	3	4	5
				<p>(2) To remit any unrealized arrears due from an estate sold under the provision of Section 70 of the Meghalaya Land and Revenue Regulations.</p> <p>(3) To sanction the remission of Land Revenue up to Rs. 500 in any one district in each year in cases other than those mentioned above.</p>
8	Refund of the value of timber and if survey fees.	Commissioner	To the extent allowed by Departmental Rules.	<p>In sanctioning such refunds the details, viz.,</p> <p>(1) The sum originally paid into the treasury and credited to miscellaneous land revenue (this to be checked and certified to by the Treasury Officers).</p> <p>(2) The sum if any paid on account of survey, and</p> <p>(3) The balance, refundable should be given.</p>
9	Remission of loans under the Land Improvement Loans Act.	Do.	Up to Rs. 2,000 in each case	Both principal and interest where a work fails from causes beyond the borrower's control and where recovery in full would occasion serious hardship.

1	2	3	4	5
10	Remission of Fishery Revenue.	Do.	Up to Rs. 1,000 in any one case	Provided the Commissioner is satisfied that the refusal of remission will cause hardship to the lessee.
11	Remission and refund of Ferry revenue and tools on roads and bridges.	Do.	Abatements of rents.	Under section 15, Northern India Ferries Act, XVII of 1878.
12	Refund of the value of non-judicial stamp to any person.	Do.	Up to two years.	Under Departmental Rules, if application is made within one year of the date when the stamps become spoiled or the date of the instrument or execution.
iii) Other Expenditure—				
13	Disburse sums to carry on suits or appeals.	Do.	Sums which are necessary to be expended for the carrying on of any suit or appeal in which the Government of Meghalaya is a party.	Provided the Legal Remembrancer has directed that such suit shall be instituted or defended.

1	2	3	4	5
14	Disburse sums to satisfy degrees, etc., against Government.	Commissioner.	Any sum.	In order (a) to satisfy any degree against the Government of Meghalaya in cases where the law allows of no further appeal from such degrees, or in which the Legal Remembrancer has advised that no further appeal shall be made; and (b) to adjust or compromise any suit or claim against the Government of Meghalaya which the Legal Remembrancer has directed to be compromised or which can be dealt with by the Commissioner under Rule 32 of the Civil Suit in the Meghalaya Law Department Manual.
15	Compromise suits brought against Government. iv) Loans and Advances—	Do.	Valued at Rs. 1,000 or under.	Suits or claims of a Civil Nature.
16	Grant loans under the Land Improvement Loans Act.	Do.	Up to Rs. 5,000 in each case.	...
17	Grant loans under the Agriculturist Loans Act.	Do.	Up to Rs. 3,000 in each case.	...
18	(a) Suspension of Stall-rents.	Do.	Full power	Suspension over Rs. 10,000 must be reported to Government.

1	2	3	4	5
(b) Sanction remission of Stall-rents appearing from any cause to be irrecoverable.	Do.	Up to Rs. 500 in any one District in each year.	Subject to the condition that the loss does not disclose defect of system, the amendment of which requires reference to Finance Department.	

DEPUTY COMMISSIONERS AND SUBDIVISIONAL OFFICERS

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	i) Creation of temporary posts— Sanction creation of temporary post in his own establishments including posts of peons, chainmen, potdars, hardsmen and interoreter under plan expenditure.	District Officers.	Post on pay scale with the maximum not exceeding Rs. 375 per mensem for a period not exceeding 3 months.	(a) In times of emergency or to deal with a problem emergent in nature. (b) Such temporary establishments for a period not exceeding six months as are required from time to time in connection with the demarcation of boundaries of the acquisition of land for non-Government purchases or survey of private lands, subject to the condition that the cost of such establishment is realised from the parties concerned and credited sanction is given and that the pay and allowances of no one individual appointment exceed Rs. 375 per mensem.

1	2	3	4	5
2	Appoint process serving Peons.	Deputy Commissioners.		District where the process serving establishments of Civil, Criminal and Revenue Courts have been amalgamated according to the yard stick laid down by Government.
3	Appoint pleaders in criminal cases and appeals.	Deputy Commissioners.	...	When the public prosecutor is unable to appear and the Deputy Commissioner is satisfied that the case or appeal can be conducted by another pleader without prejudice.
4	Appoint subordinate Government pleaders.	District Officers.	...	At stations not the headquarters of the district. Such pleaders will be subject to the control and supervision of the District Government Pleader and will be remunerated by fees according to the High Court Civil Rules.
5	Appoint a temporary pleader in place of a permanent Government Pleader disqualified from conducting a suit.	Do.	...	The District Officer should inform the Legal Remembrancer of having done so stating the reasons therefore.
	ii) Refund remission and write off-			
6	Remission of Land Revenue.	Deputy Commissioners.	Up to Rs. 5,000	(a) To suspend only in cases detailed against Commissioner' power and in cases of private calamity.

1	2	3	4	5
				<p>(b) Remission following annulment of an estate in fault ferar and jotrahin cases.</p> <p>(c) Suspension and remission of houses-tax, do-tax. Foreign-tax and other taxes including land revenue in cases in which they consider necessary up to a limit of Rs. 500 in any one village in a year.</p>
7	Remission of Grazing fees.	Deputy Commissioners.	Unpaid portions of the fees.	<p>(a) In cases in which their realisation would cause hardship e.g., in the case of the number of animals destroyed by an outbreak of disease or when animals are sold by an order of a Court.</p> <p>(b) Remit the fees payable by poor persons in cases of hardship.</p>
		Deputy Commissioners. And Sub-divisional Officers.	...	
8	Remission of Fishery Revenue	Deputy Commissioners.	Up to Rs. 100 in any one case.	Provided he is satisfied that the refusal of remission will cause hardship to the lessee.
9	Refund of Revenue	Land Do.	...	All refunds which have become due as a matter of right owing to mistakes in collections, collection being made twice over or to similar causes.

1	2	3	4	5
10	Refund of Gazing Revenue.	Do.	...	All refunds to mauzadars and mihsirdars of arrears already credited into the Treasury which have become irrecoverable from the grazing provided coercive measures taken were prompt and adequate.
11	Reduction of Land Revenue assessment.	District Officers.	To the extent allowed by Departmental Rules.	Subject to the conditions laid down in Serial No. 8 against Commissioners' power.
12	Reduction of Land Revenue assessment.	District Officers.	Do.	In the case of temporarily settled estates when the soil has permanently deteriorated through causes beyond the settlement holders' control, or an improvement which was taken into account when the assessment was fixed has failed.
13	Refund of Local rates and Revenue deposits.	Deputy Commissioners.	Full power	In those cases only in which refunds have become due as a matter of right owing to mistakes in collections, collection being made twice over or to similar causes.
14	Refund of the value of impressed Court-Fee Stamps to any person.	District or Sub-divisional Officers.	Do.	Under the Departmental Rules within 6 (six) months of purchase.
15	Refund of the value of undetected Court-Fee adhesive labels for which any persons has no immediate use.	Do.	Do.	Under the Departmental Rules provided that if such stamps are below Rs. 5 in value there are at least four of them and otherwise at least two and that application is made within six months of purchase.

1	2	3	4	5
16	Refund of the value of detected Court-Fee adhesive labels to any person.	Do.	Do.	In special cases if application is made within one year of purchase under the Departmental Rules.
17	Refund of the value of impressed Court-Fee Stamps to any person.	Do.	Do.	In special cases if application is made within one year of purchase.
18	Refund of the value of non judicial stamps to any person.	Do.	Do.	Under Departmental Rules, if application, is made within one year of the date when the stamps become spoiled or the date of the instrument or execution.
19	Refund or receipts of Local Bodies credited to the State Revenue.	Do.	Do.	All refunds which have become due as a matter of right owing to mistakes in collection, collections being made twice over or to similar causes.
20	Refund of opinion and Excise Revenue.	District Officers.	Full power	Provided that they have become due as a matter of right owing to collections having been made by mistake or twice over or similar causes.
21	Remission and refund of process fees in cases in which the original demand is remitted or the process has been issued by mistakes.	Deputy Commissioners and Sub-divisional Officers.	Do.	...

1	2	3	4	5
22	Remission of loans under the Land Improvement Loans, Act.	District Officers.	Up to Rs. 250 in each case.	Both principal and interest where a work fails from causes beyond the borrowers control and recovery in full would occasion serious hardship.
23	Writing off of the irrecoverable value of stores (including furniture) livestock or public money lost by fraud or the negligence of individuals or other causes.	(a) Deputy Commissioners. (b) Sub-divisional Officers.	(a) Up to Rs. 300. (b) Up to Rs. 100	On the same condition as in the case of Heads of Department.
24	Writing off of the value of unserviceable stores (including livestock) and furniture.	District Officers and sub-divisional Officer	Up to Rs. 500 Up to Rs. 200	Do.
25	Local purchase of stationery in case of urgency.	Deputy Commissioners. Sub-divisional Officer	On the same condition as in the case of Heads of Department up to Rs. 40 in each case subject to an annual of Rs. 1,000. Up to Rs. 40 in each case and Rs. 500 per year.
26	Urgent printing of Local Presses (excluding Forms standardised or non-standardised).	Deputy Commissioners.	...	On the same conditions as in the case of Heads of Department up to Rs. 200 in each case subject to a total of Rs. 1,500
27	Purchase of furniture for expansion of existing officers or in replacement of old ones.	Do.	Full power.	(a) Furniture should be of the approved type. (b) Availability of funds.

1	2	3	4	5
				<p>(c) Observance of procedural and other general directions.</p> <p>(d) Such purchases should be made in accordance with the prescribed scales.</p> <p><i>Note</i>—G.A.D. should take steps to prescribe the standard types and scales of furniture in consultation with the Finance Department.</p>
28	Purchase of spares and cost of petty repairs to Departmental vehicles.	Do.	...	On the same conditions as in the case of Heads of Department up to Rs. 750 in each case of minor overhaul and repairs.
29	Incur expenditure on State Guest.	Do.	Do.	Subject to the Budget provision in accordance with rules or principles prescribed with the prior consent of the Finance Department.

ADMINISTRATION OF JUSTICE

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Appoint substitutes against public prosecutors granted leave.	Legal Remembrancer.	Full power	Provided no extra cost Government is entailed.
2	Appoint Advocates in special cases.	Do.
3	Appoint Legal Practitioners.	Do.	...	May grant fees up to Rs. 100 per diem
4	Refund of judicial fines.	Presiding officer of the Court ordering the refund.	...	Under the High Court's General Rule and Circular Orders (Civil).
5	Refund Amin's fees.	Judges in-charge of the court who passes these refund order.	...	Should be supported by a certified copy of the order (not of the reasons) of the Court
6	Remission or writing off of sums.	Legal Remembrancer.	...	Any sums due to the Government under the decree of a court which is found to be irrecoverable.
7	Pay sums to carry on suits, etc.	(a) Legal Remembrancer.	...	(a) Any sum for the purpose of carrying on any suit or appeal in which the Government of Meghalaya is a party or of which the Government of Meghalaya undertakes the defence.

1	2	3	4	5
		(b) Departments of the Secretariat concerned.	...	(b) Satisfying any decree against the Government of Meghalaya or against any party whose defence has been undertaken by Government of Meghalaya.
		(c) Departments of the Secretariat concerned in consultation with L.R.	...	(c) Adjusting any suit or claim against the Government of Meghalaya which has been compromised.

JAIL DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Local purchase of medicines.	Superintendent of District Jails.	Up to Rs. 100 per year in case of emergency.	Any purchase in excess of this limit will have to be made with the prior approval of Government.
2	Writing off of the irrecoverable value of stores (including furniture), livestock or public money lost by fraud or the negligence of the individuals.	Superintendent of Jails.	Up to Rs. 100	On the same conditions as in the case of the Heads of Departments.
3	Writing off of the value of unserviceable stores (including livestock) and furniture.	Superintendent of Jails.	Up to Rs. 200	On the same conditions as in the case of the Heads of Departments.

HOME DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	To sanction grant towards Relief and Welfare fund of the Police Personnel where there is a stare contribution towards such grants.	Home Department.	Full powers.	Subject to Budget provision.
2	Recruit Probationary Sub-Inspector of Police.	Inspector General Police.	of Up to 10 (ten) per cent of the sanctioned strength of Inspectors and Sub-Inspectors in the Unarmed branch.	Subject to Budget provision each year.
3	Create temporary post against deputation of non-gazetted Police Officers and men (under Section 13 of Act V of 1861).	Inspector General Police.	of To such extent as will entail expenditure not exceeding the amount recoverable as cost from the party requisitioning the additional police under the section of the act, mentioned in column No. 2.	Subject to Budget provision each year.
4	To accord administrative approval and sanction expenditure on works to be executed departmentally other than residential buildings and projects involving acquisition of land--			

1	2	3	4	5
(a) Original Works	Inspector General Police.	of	Up to Rs. 50,000 in each case, in the case of works other than residential buildings and up to Rs. 30,000 in the case of residential buildings.	Subject to budget provision and that there is technical personnel competent to scrutinize the estimates and supervise the works and that the rules laid down for departmental constructions of public building (Appendix 9 to the Meghalaya Financial Rules) are strictly adhered to—
(b) Petty construction on Departmental buildings (non-residential) and repairs.	Inspector General Police.	of	Up to Rs. 4,500 in each case in the case of petty construction and up to Rs. 7,500 in each case in the case of repairs.	<p>(See notes on item 71 of Appendix 'B' and item 23 of Appendix C to the Contingency Manual and also para 13 of the Rules regulating departmental construction of public building.</p> <p>(Appendix 9 to the Meghalaya Financial Rules).</p> <p>Note:-- The sanction of a competent authority for executing the work carries with it the sanction for incurring necessary expenditure on the purchase of stores required for the works.</p>
(c) Sanction excess expenditure over the estimates.	Inspector General Police.	of	Up to 5 (five) per cent provided that the total of the exceeded estimate is within their power of sanction.	

1	2	3	4	5
5	Purchase of spare parts, tyres, tubes, etc., and cost of all repairs and overhauls of vehicles belonging to Police Department including those of wireless and Fire Service Organisation.	Inspector General Police.	Full power of	<p>(1) After purchase of new vehicles no repair to it at the cost of Government should be done during the guarantee period given by the manufacturer, except in case of accident.</p> <p>(2) Damages done to a departmental Vehicle due to accidents may be repaired at the cost of Government pending detail enquiry to find out reasons and to fix up responsibility for the accidents. Cost of repairing and damages done to a Departmental vehicles due to accidents which after enquiry are established to have had occurred due to negligence, carelessness or any other fault on the part of the person driving it, should be recovered from the person unless it is waived by competent authority.</p>

1	2	3	4	5
D.I.G.	<ol style="list-style-type: none"> 1. Up to Rs. 1,500 for purchase of tyres and tubes per vehicle per annum in replacement of old ones which are declared have worn out and unserviceable by the I.G.P. 2. Minor overhauling and repair at the cost not exceeding Rs. 1,000 per vehicle per annum. 3. For purchase of parts including batteries full power when purchase has to be made to replace old worn out ones. 	<ol style="list-style-type: none"> (3) Cost of repair should also include the cost of parts if any required to be replaced, to complete the repair works. (4) Old parts, old tyres and tubes replaced by new ones should be disposed of by sale by publication. (5) In replacing old batteries by new—ones rebate should be claimed from the firm taking the old batteries for the new ones. 		
Superintendents of Police and Commandant, MLP Battalion.	<ol style="list-style-type: none"> 1. Up to Rs. 1,000 for purchase of tyres and tubes per vehicle per annum in replacement of old ones which are declared worn out and unserviceable by the I.G.P. 	<ol style="list-style-type: none"> (6) A history sheet should be maintained for each vehicle in which the mileage done, spare part purchased, major and minor overhauls and the vehicle has undergone repairing done etc. and expenditure incurred thereon should be recorded from time to time as and when these are done in addition to the other necessary particulars regarding the date of purchase of the vehicle cost of vehicles the spare accessories and tyres and tubes if any supplied by the supplying firm at the time of purchase. 		

1	2	3	4	5
6	Sanction deputation of subordinate Police officers up to the rank of Inspectors (temporary and permanent) on an approved course of training or instruction.	Inspector General Police.	For a period of not exceeding twelve months.	<p>(7) In case of I.G.P. repair or purchase involving expenditure not exceeding Rs. 150 in each case, may be done or made without competitive quotations being invited when the firm doing the repair or making the supply is reliable and officers rates which the Departmental authority considers as fair and reasonable. Repair or purchase involving expenditure above Rs. 150 but not exceeding Rs. 5,000 should be done/made only after inviting quotations from local firms and accepting the lowest reasonable rate, unless in any emergent case this requirement is waived on the special orders of the I.G.P.</p> <p>For repair or purchase involving expenditure exceeding Rs. 5,000 should always be done only after floating tenders and accepting the lowest reasonable rate offered in the tender.</p> <p>(8) Subject to budget provision.</p> <p>The officers so deputed will be treated as on duty under F.R. 9 (6) (b) (i) and they will be entitled to the following—</p> <p>Pay—The pay drawn at the time he was placed on such duty under F.R. 20.</p> <p>D.A—As admissible under the rules.</p>

1	2	3	4	5
				C.A.—(Winter Allowance, House Rent Allowance, Hills Allowance etc) up to a maximum period of 4 months under S.R. 3 (6) read with S.R. 118,119.
				T.A.—As on tour under S.R. 289
				L.A.—If any in lieu of daily allowance at the rate approved by Finance Department for each course of training or instruction.
7	Write off of the irrecoverable value of Stores (including furniture) livestock or public money lost by fraud or negligence of individuals or other causes.	Inspector General of Police. Deputy Inspector General of Police/Superintendent of Police/Commandant, M.L.P. Battalion.	Up to Rs. 1,000 in any single case. Up to Rs. 500 in any single case.	Provided the loss does not disclose:-- (1) A defect of system which requires the amendment of the orders of higher authority or (2) a serious negligence on the part of some Officer or Officers which might call for disciplinary action requiring the order of higher authority.

1	2	3	4	5
8	Write off of the value of unserviceable stores (including livestock) furniture etc.	Inspector General of Police. Deputy Inspector General of Police/Superintendent of Police/Commandant, M.L.P. Battalion.	Full power. Up to Rs. 500 in any single case.	Subject to the condition:-- (1) The articles are disposed of by sale which should ordinarily be by public auction. (2) The original purchase value of articles disposed of at one and the same time does not exceed Rs. 1,000.
9	Purchase of equipment appliances, wooden cot, utensils, arms, accoutrement clothing and ration of the police department including those of wireless and fire service organisation and village defence organisation.	Inspector General of Police and Village Defence Organisation.	Full Power	Subject to the budget provision and provision of the Police Manual and Contingency Manual.
10	Sanction advances	Inspector General of Police.	Advance to relief party of Meghalaya Police Battalions and D.E.F. up to the rank of Inspector to meet their journey expense incurred in proceeding to or returning out post.	Subject to the budget provision.

1	2	3	4	5
11	Sanction advance of Travelling allowances.	Principal of the concerning Training Colleges.	To probationary Sub-Inspector of Police when they are posted to Districts after completing the course, an advance not exceeding the amount of Travelling Allowance admissible to them for the journey from the Training College to the districts to which they are posted. The advance should be recovered from their final Travelling Allowance bills.	Subject to the budget provision.
12	Purchase of books, maps, periodicals and newspapers.	Inspector General of Police.	...	Subject to the condition that all charges incurred are within the budget allotment sanctioned for the purpose and that no addition is made to the allotments by the appropriation from source without the previous sanction of Government. The sanction of the Head of Department is sufficient for the purpose of books, maps, publication, newspaper and periodicals required for the essential need of their offices or those of their subordinates. Such purchase can be made only when the books, etc., are necessary for the working of the Department.

1	2	3	4	5
		Deputy Inspector General of Police	Up to Rs. 750 a year for offices under him is including his own office.	Subject to:-- i) Budget allotment. ii) Necessity for the working of the Department.
13	Sanction expenditure on games and other amenities for police personnel.	Inspector of General Police. Deputy Inspector General of Police	Up to Rs. 5,000 a year. Up to Rs. 250 a year for units and officer under him.	Subject to:-- i) Budget allotment. ii) Maintenance of Stock Register for all articles purchased. iii) Observance of the normal procedure for purchase.
		Superintendents of Police/Commandant, M.L.P Battalion.	Up to Rs. 150 a year for units and officer under him.	
14	Sanction expenditure for prizes to Police Personnel for good performance in games, sports, music, etc.	Inspector of General Police.	Up to Rs. 2,000 a year	Subject to:-- i) Budget allotment. ii) The condition that prizes should always be in kind and nos. in cash.
15	Accept tender.	I.G.P	Full powers	*
16	Creation of temporary post in services, cadre and offices under his control including extension of posts created by subordinate authorities under plan expenditure.	Do.	Posts in primary pay scales with the maximum not exceeding Rs. 750 p.m. for a period not exceeding 12 months.	(See Rule 9). The conferred to create temporary posts shall be exercised only in case of urgency, i.e., when an appointment is to be made immediately in the public interest and reference to the Finance Department would cause undue delay.

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It will further be subject to the following conditions—

- i) Copies of all sanctions should be forwarded to the Finance Department immediately.
- ii) Availability of funds by valid appropriation.
- iii) Conformity with standard scales of pay approved for similar posts in the same Department.
- iv) Posts should be in addition to the cadre in existence. No new category of posts should be created.
- v) Observance of instructions regarding staff composition and work standard d whether prescribed.
- vi) No advance increment should be given without prior approval of the Finance Department.

Note – (1) The authority creating the post shall have power to abolish the same before expiry of the stipulated period of circumstances justify the same.

If a post is initially created for a shorter period the authority creating the post shall be competent to extend it to the full limit of its power. Extension thereafter in all cases shall invariably require the approval of the Finance Department.

(2) Persons appointed to the post will be entitled to Dearness and other allowances as admissible under the rules for the time being in force.

1	2	3	4	5
17	Sanction miscellaneous expenditure in any individual case or for any object for which scale or limit is not prescribed.	I.G.P.	Up to Rs. 3,000 if recurring in any single case. Up to Rs. 1,500 if non-recurring in any case.	Provided that :-- (1) The expenditure is within the power of the authority. (2) The demand therefore has not been refused by the Authority or supply thereof restricted at the instance of the Finance Department, and (3) The expenditure is not on a few services which were not contemplated in the budget.
18	Payment of demurrage charges.	I.G.P.	Up to Rs. 2,000 per annum.	Subject to:-- i) Budget provision. ii) Demurrage charges are unavoidable and not due are fault of departmental officer.
19	Hire charges of office furniture electrical goods for official meeting.	I.G.P.	Rs. 3,000 per annum.	Power to hire such article may be exercised only in cases where Government stock is not available.
20	Purchase of P.O.L. for departmental vehicles.	I.G.P./D. I.P.S.P. Comman dant, M.L.P. Battalion	Full powers.	Subject to:-- (1) Budget provision. (2) Rate fixed by Government for bulk purchase. (3) P.O.L. consumption and average mileage should be carefully checked and certificate to this effect recorded in the bill by delegated authority. Vehicles which give less than average k.m. per litre should be promptly repaired.

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(4) Proper maintenance of log books which should be verified and signed by the delegated authority.

EDUCATION DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Transfer ungraded appointments which are borne on local scales, from one school to another.	Director of Public Instruction.	...	All such sanctions must be reported annually by the 15 th of April to Government.
2	Sanction grant-in-aid to non-Government institutions for various purposes.	Do.	...	Provided such grant-in-aid are in accordance with any scale or rules formed or prescribed in consultation with the Finance Department.
3	Sanction grant for miscellaneous purposes in connection with educational matters.	Do.	...	Subject to budget provision and to the limit of Rs.500in each case or as provided in the rules formed with prior consultation with the Finance Department.
4	Sanction grant for games and common-room of Government Colleges.	Director of Public Instruction.	...	Subject to budget provision and the monetary limit provided by Government from time to time.
5	Sanction charges on grants for 'games' and charges of Schools under the charge.	Inspector of Schools.	...	Subject to allotment made by the Director of Police Instruction for the School.
6	Stipends to Students in the Normal School.	Superintendent of Normal School	...	Under Section 34 of the Education Department Rules and Orders subject to the monetary prescribed therein.

1	2	3	4	5
7	Refunds of fees of the (a) Middle Schools Leaving Certificate and Scholarship and (b) Primary Scholarship Examinations.	Inspector of Schools.	Full power	...
8	(a) Refund of fees paid by students of colleges and technical Institutions.	Principal of colleges of Heads of the Institutions.	...	Fees paid in advance by students who are subsequently granted Government scholarships tenable in other institutions and leave before they have secured and adequate return for the fees which they have paid.
	(b) Students of Schools.	Inspector of Schools.	...	Under the circumstances noted above.
9	Writing off of the irrecoverable value of stores (including furniture), livestock or public money lost by fraud or the negligence of individuals or other causes.	Principal Colleges.	of Up to Rs.100 in each case.	On the same condition as in the case of the Heads of Departments.
		Heads of Technical Institutions.	the Up to Rs. 50	
		Inspector of Schools.	of Up to Rs. 50	
10	Writing off of the value of unserviceable stores (including livestock) and furniture.	Do.	Up to Rs.200 in each case.	Do.

1	2	3	4	5
11	Exemption from payment of the late fee under Rule 14 (a), Part II, Chapter II of the Education Department Rules and Orders Vol. I	Director of Public Instruction.	...	In cases where the students dependant on Government for prosecuting their higher studies have defaulted in timely payment of the School fees as a result of delay in payment of Government paid.
12	Purchase of instruments, appliances, apparatus, machinery and tools and plants.	Through a duly constituted purchasing board wherein the Administrative and Finance Departments are represented.	Full power	Subject to Store Rules and Budget Allotment.
		Director of Public Instruction.	Full power on rate contract basis. Otherwise up to Rs. 5,000 in each case.	Do.
		Principals of Colleges.	Up to Rs.1,000 in each case.	Subject to Store Rules and Budget Allotment.
		Inspectors, Inspectresses	Up to Rs.500 in each case.	Do.
13	Award scholarships and stipends, general and special tenable both, inside and outside the State including those on technical subjects.	Director of Public Instruction.	...	As per provisions in the Education Department Rules and Orders and Schemes approved by Government in the consultation with Finance Department.

1	2	3	4	5
14	Purchase of instruments, apparatus, machinery tools and plants and other stores in India (including livestock).	Heads of Technical Institutions.	Up to Rs. 1,000 in each case.	Subject to budget provision and provision of the Financial Rules governing the purchase of stores for the public service (appendix 10 of the Meghalaya Financial Rules).
15	Sanction expenditure for N.C.C training camping.	Director of Public Instructions.	Up to Rs. 5,000 in each case for training or camping.	Subject to budget provision and that the expenditure is incurred as per scale laid down in National Cadet Corps Act, 1948 and rules framed there under.

HEALTH DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	To accord administrative approval to the plans and estimates for Civil Works to be carried out by P.W.D. other than residential buildings and projects involving the acquisition of land.	Director of Health Services.	Up to Rs. 20,000 in each case subjects to the provision in the P.W.D. budget and that acquisition of land is not involved.	Provided the estimates scrutinised by the appropriate officers of the public Works Department.
2	To accord administrative approval and sanction expenditure on works to be executed departmentally other than residential buildings and projects involving acquisition of land. (a) Original works.	Director of Health Services.	Up to Rs. 20,000 in each case, in the case of works other than residential buildings and up to Rs. 15,000 in the case of residential.	Subject to budget provision and that there is technical personnel competent to scrutinise the estimates and supervise the works and that the rules laid down for departmental constructions of public buildings are strictly adhered to.

1	2	3	4	5
(b) Petty construction on Departmental buildings (non-residential) and repair.	Do.	Up to Rs. 7,500 in each case.	Petty constructions up to a limit of Rs. 500 (Rupees five hundred) in each case may be charged to "Repairs" under the orders of the Director of Health Services. Cost of petty construction exceeding Rs. 500 should always be classified as "Original" works "Special Repairs" costing more than Rs. 7,500 in each case should be treated as original work.	
(c) Sanction excess expenditure over the estimate.	Do.	Up to 5 percent of the original estimate.	Subject to the total cost being within his power to sanction provided further that the excess is not due to any additional item of work which is not fairly contingent to the main project having been done.	
3 Sanction expenditure on contingencies (I) purchase of stores (including medicines instruments, appliances and apparatus).	Director of Health Services.	(a) Full powers when purchase is made through Central Stores Department or on rate contract or through a duly constituted purchase Board wherein Administration Department and Finance Department are represented.	Subject to budget and provision of the financial Rules governing purchase of Stores for the Public Service (Appendix X of the Meghalaya Financial Rules).	

1	2	3	4	5
	Do.	Director of Pasteur Institute.	Up to Rs. 1,000 in each case.	
	Do.	Superintendent, State Hospitals and Civil Surgeons.	(a) Up to Rs. 500 in each case. (b) Up to Rs. 2,000 in each case of medicines.	(Other than Medicines)
4	Purchase of spare parts, tyres and tubes for Departmental Vehicles.	Director of Health Services.	(a) Full powers when purchase is made through a duly constituted Purchase Board (b) Otherwise up to Rs. 1,500 in respect of each light vehicle in a year and up to Rs. 3,000 in respect of each heavy vehicle in a year.	
	Purchase of spare parts, tyres and tubes for Departmental Vehicles.	State Malariologist.	Up to Rs. 1,000 in respect of each light vehicle and up to Rs. 1,500 in respect of each heavy vehicle in a year.	
	Do.	Civil Surgeons and other Officers of equivalent rank.	Up to Rs. 1,000 in respect of each light vehicle and up to Rs. 1,500 in respect of each heavy vehicle in a year.	
5	Sanction for minor overhauling and repairs.	Director of Health Services.	Up to Rs. 1,000 in each case.	
	Do.	State Malariologist.	Up to Rs. 500 in each case.	
	Do	Civil Surgeons and other Officers of equivalent rank.	Up to Rs. 500 in each case.	

1	2	3	4	5
6	Purchase of furniture for new office or on expansion of existing offices or in replacement of old ones.	Director of Health Services.	Full power.	Subject to the condition that (a) Furniture should be of approved type (b) Availability of funds. (c) Observance of procedure and other general directions (d) Such purchase should be made in accordance with prescribed scales.
	Do.	State Malariologist.	Up to Rs. 1,000 in a year subject to Rs. 200 at a time.	
	Do.	Civil Surgeons and other Officers of equivalent rank.	Up to Rs.500 in a year subject to Rs. 100 at a time.	
7	Purchase of Office equipments such as clocks, time pieces, table fans, etc.	Director of Health Services.	Up to Rs. 1,000 in each case.	Subject to the observance of store rules and other relevant rules and procedure. The limit refers except where otherwise stated to the cost of each article or any number of articles of the same kind purchased at any time whether for one office or a number of offices.
8	To hire building on lease/rent for use as an Office or Office-cum-residence.	Do.	Up to Rs. 500 per month in each case.	Subject to the observance of rules and procedures under the Urban Areas Rent Control Act, and other rules and orders of Government as the case may be.

1	2	3	4	5
9	Local purchase of stationery for office in case of urgency.	Director of Health Services.	Up to Rs. 100 in each case subject to an annual limit of Rs. 2,000.	All articles of stationery which are supplied by the State Stationery Store must be ordinarily be obtained from these stores on indent.
	Do.	Director of Pasteur Institute/State Malariologist.	Up to Rs. 40 in each case subject to an annual limit of Rs. 1,000.	When supply from the Store is not received due to some reasons to other and it absolutely necessary to purchase the articles, local purchase may be resorted to by inviting tenders.
	Do.	Civil Surgeons and other Officers of Equivalent rank.	Up to Rs. 40 in each case subject to an annual limit of Rs. 1,000.	It should be certified in each bill that supply from the State Stationery Store was not available and that the bill does not contain any charge for any item above the permissible limit. Purchase of fountain pen is prohibited.
10	Purchase of books, maps, periodicals and newspaper.	Director of Health Services.	Full power	Subject to the condition that all charges incurred are within the budget allotment sanctioned for the purpose and that no addition is made to the allotments by re-appropriation from any source without the previous sanction of Government the sanction of Heads of Departments is sufficient for the purchase of books maps publications, newspapers and periodicals required essentials for their offices or those of their subordinates. Such purchase can be made only when the books etc., are necessary for the working of the Department.

1	2	3	4	5
11	For repairs instruments, appliance, apparatus, machinery, etc.	Do.	Up to Rs. 1,000 in each case.	Provided instruments, etc., are repaired by the approved firms and at the approved rates.
	Do.	Director of Pasteur Institute.	Up to Rs. 500 at a time.	
	Do.	Superintendent of Hospitals/Civil Surgeons.	Up to Rs. 500 at a time.	
12	For repairs of X-Ray and other electronic Instruments like Electro-Cardiograms, etc., including purchase of spare parts.	Director of Health Services.	Full powers in case of purchase of spare parts provided purchase is made through a duly constituted Purchase Board. Otherwise up to Rs. 1,500 in each case. In case of repair up to Rs. 1,000 in each case, subject the condition that medicines are repaired by approved firms and at the approved rate.	
	For repairs of X-Ray and other electronic Instruments like Electro-Cardiograms, etc., including purchase of spare parts.	Superintendent of Hospitals.	In the case of purchase of spare parts, up to Rs. 1,000 in each case. In case of repair up to Rs. 500 in each case subject to the conditions that machines are repaired by approved firms and at an approved rates.	
13	To sanction expenditure in connection with Exhibition, Shows and Fairs.	Director of Health Services.	(1) In case of centrally sponsored, up to Rs. 2,000 in each case of those organised on State wide basis within the State sponsored up to Rs. 1,000 in each case.	

1	2	3	4	5
			(2) In the case of centrally sponsored up to Rs. 1,000 in each case of State sponsored up to Rs. 500 in each case in all other cases.	
14	Write off of irrecoverable Hospitals dues.	Director of Health Services.	Up to Rs. 100 in each case.	...
15	To accept tenders.	Do.	Up to Rs. 50,000 in each case subject to observance of relevant rules.	...
16	Purchase of P.O.L. for Departmental Vehicles.	Do.	Full powers.	} Subject to budget provision.
		Civil Surgeons and other Officers of equivalent rank/State Malariologist.	Up to Rs. 500 per vehicles per month.	
17	To accord technical sanction to estimates for	Director of Health Services.	Full powers subject to clearance being by the duly constituted board on departmental works wherein Adl. C.E.P.W.& E.E. (Health) are represented.	
18	To accept tenders for works to be carried out departmentally.	Director of Health Services.	Up to Rs. 60,000	Subject to observance of all financial rules and procedures prescribes by Government.
		Executive Engineer (Health)	Up to Rs. 35,000	

1	2	3	4	5
19	To accord administrative approval to plan and Estimates and sanction expenditure on works.	Director of Health Services.	(a) Up to Rs. 1,00,000 in each case subject to budget provision and that acquisition of land is not involved.	Provided the estimates are scrutinised by the appropriate Officers of the Engineering Wing.
	(b) Special Repairs.	Do.	(b) Up to Rs. 50,000 in each case and subject to provision of fund.	
	(c) Petty construction Repairs.	Do.	(c) Full powers.	
20	To accord Technical sanction to original works and special repairs.	(a) Do.	Full powers subject to clearance being given by the duly constituted Board on departmental works if the amount exceeds Rs. 4,00,000 wherein Addl. C.E., P.W.D. and E.E. (Health) are represented.	
		(b) Executive Engineer (Health)	Up to Rs. 50,000 in each case.	

1	2	3	4	5
21	To accord Technical sanction to Repairs.	(a) Director Health Services. (b) Executive Engineer (Health).	of Full powers. Up to Rs. 10,000	
22	Entertaining Work charged establishment.	Executive Engineer (Health)	Full powers.	Subject to approval being given by the Director of Health Services.
23	Sanction excess over estimates.	Director of Health Services.	Up to Rs. 10 percent.	
24	Purchase of stores and Tools and plants.	Do.	Full powers subject to clearance being given by the constituted Board.	Subject—(1) to the provision of the stores rules and rates in the P.W.D. code (2) the articles included in the sanctioned estimate or the value is within the Reserve stock limit.
25	Local Purchase of Stationery for office.	Executive Engineer (Health)	Up to Rs. 200 per Subdivision annually.	For works establishment and up to a limit of Rs. 40 in each case for office use.

Note-- An excess over the prescribed annual limit of Rs. 200 per subdivision may be approved by the director of Health Services provided the total of excess is covered by the total savings in office in the same year.

AGRICULTURE DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Purchase of books, periodicals, newspaper, maps, etc.	Director of Agriculture.	Full powers.	Subject to the condition that all charges incurred are within the budget allotment.
		Superintending Engineer (Agril.)	Up to Rs. 500 a year, for such Office under him and also for his own Office.	Sanctioned for the purpose and that no condition is made to the allotments by re-appropriation from any source without the previous sanction of the Government.
		District Agricultural Officer/Agricultural Executive Engineer in-charge Division, Principal, G.S.T.C./ Other Officers in Class I functioning as Head of Office.	Up to Rs. 500 a year, for such office under him and also for his own office.	Such purchase can be made only when the books, etc., are necessary for the working of the Department.
		Sub-Divisional Agricultural Officer / Assistant Agricultural Engineer / Assistant Agricultural Marketing Officer / Fruit Preservation Officer and such other Officers in Class II functioning as Head of office.	Up to Rs. 150 a year.	

1	2	3	4	5
2	Local purchase of Stationery for office in case of urgency.	<p>Director of Agriculture.</p> <p>Superintending Engineer (Agril.)</p> <p>District Agricultural Officer/Agricultural Executive Engineer in-charge of a Division, Principal, G.S.T.C./ such Other Officers of Class I functioning as Head of Office.</p> <p>Sub-Divisional Agricultural Officer / Assistant Agricultural Engineer / Assistant Agricultural Marketing Officer / Fruit Preservation Officer and such other Officer.</p>	<p>of Up to Rs. 150 in each case subject to an annual limit of Rs. 7,500</p> <p>Up to Rs. 100 in each case subject to an annual limit of Rs. 2,000</p> <p>Up to Rs. 50 in each case subject to an annual limit of Rs. 1,000</p> <p>Up to Rs. 50 in each case subject to an annual limit of Rs. 500</p>	<p>All articles of Stationery which are supplied by the State Stationery Store at Shillong must ordinarily be obtained from this store on indent. When supply from this store are not received due to some reason or other and it is absolutely necessary to purchase the article, local purchase may be resorted to by inviting tenders. It should be certified in each bill that supply from the State Stationery Stores was not available that the bill does not contain any charge for any item above the permissible limit. Purchase of Fountain Pen is prohibited.</p>

1	2	3	4	5
3	To give out urgent printing work to a private press (excluding standardised or non-standardised forms).	Director of Agriculture.	(1) Full powers under Agricultural Information Scheme provided that Government Press cannot under take the work and effect delivery in due time. (2) Otherwise up to Rs. 500 in each case subject to an annual limit of Rs. 2,000 including cost of papers.	There is no objection for utilising local private printing presses where these charge reasonable prices and the papers to be printed are not confidential. Work may be distributed after obtaining quotation from different local presses and to the best economic interest of Government. It should be certified in each bill that the printing could not be undertaken by the Government Press and that the bill does not contain any charge for any item above the permissible limit.

1	2	3	4	5
		District Agricultural Officer/Agricultural Executive Engineer in-charge of a Division, Principal, G.S.T.C. / Other Officers in Class I functioning as Head of Office.	Up to Rs. 150 in each case subject to an annual limit of Rs. 500	The paper required for printing should as far as possible, be obtained from the Government Stationery Store.
		Sub-Divisional Agricultural Officer / Assistant Agricultural Engineer / Assistant Agricultural Marketing Officer / Fruit Preservation Officer and such other Officer.	Up to Rs. 100 in each case subject to an annual limit of Rs. 300	If no paper can be supplied a certificate of non-availability should be obtained from the said store.
4	To print locally forms in Private Presses.	Director of Agriculture.	<p>(1) Full power in the case of non-standardised forms provided Government Press cannot under take the work.</p> <p>(2) In the case of standardised forms up to Rs. 500 including cost of paper on obtaining a certificate that the work cannot be undertaken by the Government Press and the Stationery Stores cannot supply the forms within time limit.</p>	<p>Paper required for printing should as far as possible be obtained from the Government Stationery Stores from whom a certificates of non-availability should be obtained when paper cannot be supplied by them.</p> <p>This power is available in respect of forms other than money forms (cheque books, receipts, etc).</p>

1	2	3	4	5
		District Agricultural Officer/Agricultural Executive Engineer in-charge of a Division, Principal, G.S.T.C. / Other Class I Officers functioning as Head of Office.	Up to Rs. 100 in each case subject to an annual limit of Rs. 500 including the cost of paper on obtaining a certificate in the case of standardised forms from the Stationery Stores that the forms cannot be supplied within a time limit and in the case of non-standardised forms that the work cannot be undertaken by Government Press.	
		Sub-Divisional Agricultural Officer / Assistant Agricultural Engineer / Assistant Agricultural Marketing Officer / Fruit Preservation Officer.	Up to Rs. 50 in each case subject to an annual limit of Rs. 250 including the cost of paper on obtaining a certificate in the case of standardised forms from the Stationery Stores that the forms cannot be supplied within a time limit in case of non-standardised forms that the work cannot be undertaken by Government Press.	
Sanction purchase of instruments, appliance, apparatus, machinery and purchase of stores (including livestock).	Director of Agriculture.		(a) Full power when purchase is made on rate contract or through a duly constituted Purchase Board where in the Administrative Department and Finance Department are represented. (b) Otherwise up to Rs. 10,000 in each case.	Subject to a budget provisions and provisions of the financial Rules governing the purchase of stores for the public Service (Appendix) 10 of the Meghalaya Financial Rules.

1	2	3	4	5
		District Agricultural Officer/Agricultural Executive Engineer in-charge of a Division, Principal, G.S.T.C. / Other Class I Officers functioning as Head of Office.	Up to Rs. 500 in each case.	
		Other Class II offices functioning as Heads of Offices.	Up to Rs. 500 in each case.	
6	To hire building on lease/rent for use as an Office or Office-cum-residence.	Director of Agriculture.	Up to Rs. 800 per mensem in each case.	Subject to the observance of rules and procedures under the Rent Control Act and other rules and orders of Government as the rate may be
		Superintending Engineer (Agriculture).	Up to Rs. 500 per mensem in each case.	
		District Agricultural Officer/Agricultural Executive Engineer in-charge Division/Principal, G.I.C. / Other Officers in Class I functioning as Head of Office.		
7	To sanction renting of Go-downs for purposes of Seeds Stores, Tractors, Accessories, etc.	Director of Agriculture.	(1) Full powers if the Go-down is required for a short period not exceeding 3 months. (2) Otherwise up to Rs. 300 per month in each case.	Subject to the observance of rules and procedures under the Rent Control Act and other rules and orders of Government as the rate may be

1	2	3	4	5
		Superintending Engineer (Agriculture).	Engineer	Up to Rs. 200 per month in each case.
		District Officer/Agricultural Executive Engineer in-charge Division / Other Officers on Class I functioning as Head of Office.	Agricultural	Up to Rs. 100 per month in each case.
		Sub-Divisional Officer / Other Officers functioning as Head of Office.	Agricultural	Up to Rs. 80 per month in each case.
8	To sanction Grants-in-aid to Local Bodies and District Councils.	Director of Agriculture.		Full powers against specific provision in the sanctioned Scheme.
9	To accord technical sanction to estimates for works to be executed Departmentally including Minor Irrigation Works.	Director of Agriculture.		Full powers subject to clearance being given by the duly constituted Board of Minor Irrigation wherein the C.E., P.W.D. and S.E. (Agriculture) are represented.
		Superintending Engineer (Agriculture).	Engineer	Up to Rs. 4,00,000 in each case.
		Agricultural Engineer.	Executive	Up to Rs. 50,000 in each case.
		Assistant Engineer in District/Sub-divisional Head Quarter without an E.E.	Agricultural	Up to Rs. 20,000 in each case.

1	2	3	4	5
10	To accord administrative approval and sanction on expenditure to be executed Departmentally other than project involving acquisition of land.	Director of Agriculture.	Up to Rs. 1,00,000 in each case of works other than residential buildings and up to Rs. 50,000 in the case of residential buildings subject to technical approval being given by Superintending Engineer in both cases.	Subject to Building provision and that there is technical personnel competent to scrutinize the estimates and supervise the works and that the rules laid down for Departmental construction of public buildings are strictly adhered to and subject to allotment by Director of Agriculture to concerned officers.
		Superintending Engineer (Agriculture)	Up to Rs. 35,000 in each case, in the case of works other than residential buildings and up to Rs. 7,500 in each case of residential buildings subject to approval of Director of Agriculture in both cases.	
		Agricultural Executive Engineer in-charge of a Division.	Up to Rs. 25,000 in each case in the case of works other than residential buildings and up to Rs. 7,500 in case of residential buildings.	
11	To accord sanction for repair of buildings, fencing and other structures borne on the Books of Agriculture Department.	Director of Agriculture.	Up to Rs. 10,000 in each case.	

1	2	3	4	5
		Superintending Engineer (Agriculture)	Up to Rs. 6,500 in each case.	
		Agricultural Executive Engineer in-charge of a Division.	Up to Rs. 3,000 in each case.	
12	To accord technical approval to Minor Irrigation Projects and other schemes to be executed by local Bodies and District Councils with grants-in-aid by Agriculture Department.	Director of Agriculture.	Up to Rs. 50,000 in each case.	Subject to:-- (1) Budget provisions. (2) Plan and estimates are technically scrutinised by the Executive Engineer (Irrigation) of Agriculture Department and approved by the Joint Director of Agriculture Engineer. (3) Execution of the work is supervised by Engineer Officers of Agriculture Department. (4) Final payment is made on issue of completion of certificate issued by the Regional Agricultural Engineer or the Executive Engineer (Irrigation) of Agriculture Department.

1	2	3	4	5
13	To sanction excess expenditure over sanctioned estimates on works.	Director of Agriculture/Superintending Engineer.	Up to five per cent of the original estimates.	Subject to the total cost being within their power to sanction provided further than the excess is not due to any additional item of work which is nor fairly contingent to the main project, having been done.
14	To accept tenders of works including repairs and Minor Irrigation works to be carried out Departmentally.	Director of Agriculture. Superintending Engineer (Agriculture). Agricultural Executive Engineer in-charge of a Division.	Up to Rs. 60,000 Up to Rs. 40,000 Up to Rs. 35,000	Subject to observance of all financial rules and procedures prescribed by Government.
15	To sanction cost of repairs includes purchase of spare parts for Departmental vehicles, machinery and equipments including Tractors and Bill Dozers.	Director of Agriculture.	(1) Full powers when purchase is made through a duly constituted Purchase Board where in Administrative Department and Finance Department are represented.	

1	2	3	4	5
			(2) Otherwise up to Rs. 4,000 in respect of each light vehicle or machine in a year and up to Rs. 7,000 in respect of each heavy vehicle or machine in a year.	
		District Agricultural Officer/Agricultural Executive Engineer in-charge Division / Principal G.S.T.C. And Other Class I Officers functioning as Head of Office.	Up to Rs. 1,500 in respect of each light vehicle in a year and up to Rs. 2,500 in respect of each heavy vehicle or machine in a year.	
		Sub-Divisional Agricultural Officer / Assistant Agricultural Engineer Class II Officers functioning as Head of Office.	Up to Rs. 700 in respect of each light vehicle in a year and up to Rs. 1,500 in respect of each heavy vehicle in a year.	
16	To ascertain casual employee (Contingency Menial) under Contingency.	Director Agriculture.	of Full powers subject to the observance of rules and procedures as required under item 6 of Appendix "A" of the Meghalaya Contingency Manual and instructions issued from time to time.	
17	To sanction employment of Departmental Labourers on muster rolls on daily wages.	Director Agriculture.	of Full powers, this being an item of countersigned contingencies.	Subject to the provisions of rules 295 and 296 of the Meghalaya Financial Rules.

1	2	3	4	5
		<p>District Agricultural Officer/Agricultural Executive Engineer in-charge of a Division / Principal G.S.T.C. and Other Officers in Class I functioning as Head of Office.</p>	<p>Subject to approval of the controlling officer by way of countersignature of D.C.C. Bills of entertainment of labourers against provisions in the sanctioned scheme can be made.</p>	
		<p>Sub-Divisional Agricultural Officer / Assistant Agricultural Engineer.</p>	<p>Subject to subsequent approval of the Controlling Officer by way of countersignature on D.C.C. Bills, can approve entertainment of labourers against provision in the sanctioned schemes.</p>	
18	<p>To sanction purchase of furniture including carpets and coir mattings.</p>	<p>Director of Agriculture.</p>	<p>of Full powers in the case of purchase for a new Office/Institution/Establishment: otherwise, up to Rs. 3,000 for each Office/Institution/Establishment in a year either for purchase of new furniture in replacement of old ones or for purchased of additional furniture due to expansion of Office/Institution/Establishment.</p>	<p>Subject to –</p> <ol style="list-style-type: none"> (1) Furniture should be of approved type. (2) Availability of funds. (3) Observance of procedural and other general directions. (4) Such purchase should be made in accordance with prescribed scales.

1	2	3	4	5
19	To sanction purchase of Type writers and Duplicators.	Director of Agriculture.	of Full power subject to the actual necessity and when the sanction is to be accorded for replacement of an existing one, a certified of condemnation to be issued by a local representative of the firm from which it was purchased or where it is not possible by a responsible gazetted officer. The certificate of condemnation will also state that the machine is beyond repair and indicate the date of its purchase.	Subject to budget provision specifically made for the purpose and that the rate should be fixed by the Government of Meghalaya as per rate contract approved by D.G.S. and D., Government of India, etc.
20	To sanction purchase of clocks, time-piece, table fans, etc., for offices and institutions.	Director of Agriculture.	of Up to Rs. 1,000 in each case. The limit refers to the cost of each articles, or the total cost of articles if more than one of the same kind are purchased at a time.	Subject to the observance of Store Rules and other Relevant Rules and procedure. The limit refers except where otherwise stated to the cost of each article or the total cost of articles if more than one of the same kinds are purchased at a time.
		Superintending Engineer (Agriculture).	Up to Rs. 200 in each case in respect of clocks and time piece only.	

1	2	3	4	5
		District Agricultural Officer/Agricultural Executive Engineer in-charge of a Division / Principal, G.S.T.C. other Class I Officer functioning as Head of Office.	Up to Rs. 200 in each case in respect of clocks and time pieces only.	
21	To sanction disposal of unserviceable stores including livestock and furniture.	Director of Agriculture.	Full powers.	Provided the proposal is initiated/submitted as per Meghalaya Financial Rules Form 15-A and also subject to such store being disposed of by public auction.
		District Agricultural Officer/Agricultural Executive Engineer in-charge of a Division / Principal, G.S.T.C. Other Officers Class I functioning as Head of Office.	The extent of books value up to Rs. 100 in each case.	
22	To sanction disposal of surplus stock of seeds, plants and grafts by sale at reduced rate.	Director of Agriculture.	Up to Rs. 1,000 loss in each case. Loss for this purpose will mean the amount by which the expected sale proceeds by sales at reduced rates falls short of the book value of the stock disposed of.	

1	2	3	4	5
		District Agricultural Officer/other officers in Class I functioning as Head of Office.	Up to Rs. 100 loss in each case.	
		Sub-divisional Agricultural Officer.	Up to Rs. 50 loss in each case.	
23	To sanction disposal of surplus stock of manures and fertilizers including Green Manures, Oil cake, Phosphatic Fertilizers, Bonemeal and Meameal by sale at reduced rate.	Director of Agriculture.	Up to Rs. 1,000 loss in each case.	Subject to the surplus stock being sold by public auction.
		District Agricultural Officer/other Officers in Class I functioning as Head of Office.	Up to Rs. 300 loss in each case.	This should be done only when prolonged storage is likely to cause deterioration and there is no likelihood of sale without loss.
		Sub-divisional Agricultural Officer.	Up to Rs. 250 loss in each case.	
24	To sanction disposal of fruit products of manufacturing units of Agriculture Department, which could not be sold out during the year under the ordinary process and remained in stock at the year, at reduced rate.	Director of Agriculture.	In the case of perishable products not below 10 per cent less than the cost of products.	

1	2	3	4	5
		Fruit Technological Officer.	Not below 5 per cent less than the cost of products in the cases of perishable.	
25	To fix the sale price of Seeds, Plants, Grafts, Fruit products, implements, etc., produced in Agriculture Farms, etc., or manufactured in Engineering work Preservation Centres of Agriculture Department.	Director of Agriculture.	Full powers subject to the condition that the price so fixed does not fall below the cost of production inclusive of handling/dealers commission, etc.	The Director should however try to fix prices so as to leave a profit of at least 5 per cent over the cost of production.
26	To fix the sale price of Vegetables and Fruits grown in farms and gardens of the Agriculture Department and sell them to consumers and bulk purchasers.	Director of Agriculture.	Full powers subject to the selling rate being not less than 5 per cent of the local market rate. In the case of bulk sale a concession up to 10 per cent below the market rate may be allowed.	As far as possible the cost of production should be covered.
27	To write off the irrecoverable value of stores (including furniture) livestock or public money lost by fraud or negligence of individuals of other causes including irrecoverable dues to Government and interest thereon.	Director of Agriculture.	Up to Rs. 1,000 in any single case.	Provided that the circumstances leading to the loss are reported to the Government with proposed action against persons at fault.

1	2	3	4	5
28	To write off the value of unserviceable stores (including livestock) and furniture.	Director of Agriculture.	Full powers.	This power will relate only to the difference between the book value and the sale proceeds realised by sale in public auction.
		District Agricultural Officer/other Officers in Class I functioning as Head of Office.	Up to Rs. 100 in each case.	In case where the stores cannot be disposed of by sale to such stores becoming completely useless this will be destroyed in presence of two Gazetted Officers who will certify that the stores being completely useless have been destroyed in their presence on a particular date (to be recorded) and thereupon the full book value may be written off
29	To write off losses arising from stores of any kind including machinery, implements, livestock, miscellaneous articles.. etc, driage in pants and grafts, losses, due to theft, shortage due to transit and weights losses, due to breakage, accident, etc., losses due to un-usual occurrence e.g., damage by weavils, rats, white ants, rain, etc.	Director of Agriculture.	Up to Rs. 1000 in each case.	Provided that the circumstances leading to the loss are reported to the Government with proposed order against persons at fault.

1	2	3	4	5
30	To write off value of stores Government properties lost or damaged due to natural calamities such as flood, earthquake.	Director of Agriculture.	Up to Rs. 1,000 for each occasion for the entire department and up to Rs. 50 in any single case.	
31	To sanction expenditure in connection with Exhibition above and fairs.	Director of Agriculture. District Agricultural Officer.	<ol style="list-style-type: none"> 1. Up to Rs. 5,000 in each case of those organised at the state level. 2. Up to Rs. 2,000 in each case in all other cases. 3. Up to Rs. 500 annually. 	
32	To sanction expenditure on demonstration of implements improved seeds fertilizers, etc.	Director of Agriculture.	Full power.	Subject to the provision in the sanctioned scheme.
33	Award scholarship/stipends tenable in India and sanction other ancillary expense such as tour expenses, equipment allowance, tuition fees, book grants, etc., to the stipendiary of scholarship holder.	Director of Agriculture.	Full power.	Subject to budget provision and the rules and orders of the Department or under any scheme approved by Finance Department. The rate of stipends, scholars and other expenses should be approved by Finance Department.

ANIMAL HUSBANDRY AND VETERINARY DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Purchase of books, periodicals, news papers, maps, etc.	<p>Director of Animal Husbandry and Veterinary Department, Meghalaya.</p> <p>Joint Director of Animal Husbandry and Veterinary Department, Meghalaya.</p> <p>Deputy Director of Animal Husbandry and Veterinary Department, Meghalaya.</p> <p>District Animal Husbandry and Veterinary Officer Meghalaya and other Class I Officers functioning as head of office.</p> <p>Sub-Divisional Animal Husbandry and Veterinary Officers and Class II Officers functioning as head of office.</p>	<p>Full power.</p> <p>Up to Rs. 500 a year for each office under him and also own office.</p> <p>Do.</p> <p>Do.</p> <p>Up to Rs. 150 a year.</p>	<p>Subject to the condition that all charges incurred are within the budget allotment sanctioned for the purpose and that no addition is made to the allotment by re-appropriation from any source without the previous sanction of Government. Such purchase can be made only when the books, etc., are necessary for the working of the Department.</p>

1	2	3	4	5
2	Local purchase of Stationery for office in case of urgency.	<p>Director of Animal Husbandry and Veterinary Department.</p> <p>District Animal Husbandry and Veterinary Officer and other Class I Officers functioning as head of office.</p> <p>Sub-Divisional Animal Husbandry and Veterinary Officers and Class II Officers.</p> <p>Director of Animal Husbandry and Veterinary Department.</p>	<p>Up to Rs. 150 in each case subject to annual limit of Rs. 7,500</p> <p>Up to Rs. 50 in each case subject to annual limit of Rs. 1,000</p> <p>Up to Rs. 50 in each case subject to annual limit of Rs. 500</p>	<p>All articles of stationery which are supplied by the State Stationery Stores at Shillong must ordinarily be obtained from this Store on indent. When supply from this store is not received due to some reasons or other and it absolutely necessary to purchase the articles, local purchase may be resorted to by inviting tenders. It should be certified in each bill that supply from the State Stationery was not received and that the bill does not contain any charge for any item above the permissible limit. Purchase of Fountain Pen is prohibited.</p>
3	To give out urgent printing work to a private press (excluding standardised or non-standardised forms).		<p>(1) Full powers under the information wing of Animal Husbandry and Veterinary Department provided that the Government Press could not undertake the work and effect delivery in due time.</p> <p>(2) Otherwise up to Rs. 500 in each case subject to an annual limit of Rs. 2,000 including cost of papers.</p>	<p>There is no objection for utilising local private printing presses where these charges reasonable prices and the papers to be printed are not confidential. It should be certified in each bill that the printing could not be taken by the Government Press and that the Bill does not contain any charge for any item above the permissible limit. The paper required for printing should as far as possible be obtained from the Government Stationery Stores. If no paper can be supplied a certificate of non-availability should be obtained from the said store.</p>

1	2	3	4	5
		District Animal Husbandry and Veterinary Officer and other Class II Officers. Sub-Divisional Animal Husbandry and Veterinary Officer and Class II Officers.	Up to Rs. 150 in each case subject to annual limit of Rs. 500 Up to Rs. 100 in each case subject to annual limit of Rs.300	
4	To print locally forms in private presses.	Director of Animal Husbandry and Veterinary Department.	(1) Full powers in each case of non-standardised forms provided Government Press cannot undertake the work. (2) In the case of standardised forms up to Rs. 500 including cost of paper in each case on obtaining a certificate that the work cannot be undertaken by Government Press and the Stationery Stores cannot supply the forms within time limit.	Paper required for printing should as far as possible, be obtaining from the Government Stationery Stores from whom a certificate of non-availability should be obtained when paper cannot be supplied by them. This power is available in respect of forms other than money forms (cheque books, receipts, etc).
		District Animal Husbandry and Veterinary Officer and other Class I Officer functioning as head of Office.	Up to Rs. 100 in each case subject to an annual limit of Rs. 500 including the cost of paper on obtaining a certificate in the case of standardised forms from the Stationery Stores that the forms cannot be supplied within a time limit and in the case of non-standardised forms that the work cannot be undertaken by the Government Press.	

1	2	3	4	5
		Sub-Divisional Animal Husbandry and Veterinary Officers and Class II Officers functioning as head of office.	Up to Rs. 50 in each case subject to an annual limit of Rs. 250 including the cost of paper on obtaining a certificate in the case of standardised forms from the stationery stores that the forms cannot be supplied within a time limit and in the case of non-standardised forms that the work cannot be undertaken by Government Press.	
5	Sanction purchase of Instruments appliances, medicines, apparatus, machinery and purchase of stores (including livestock and fees), etc.	Director of Animal Husbandry and Veterinary Department.	(a) Full power when purchase is made on rate contract or through a duly constituted purchase board wherein the Administrative Department and Finance Department are represented. (b) Otherwise up to Rs. 10,000 in each.	Subject to Budget provisions and provisions of the Financial and other rule governing the purchase of stores for the Public Services (Appendix '10' of the Meghalaya Financial Rules).
		District Animal Husbandry and Veterinary Officers and other Class I Officers functioning as head of Office.	Up to Rs. 1,000 in each case.	Subject to specific authorisation in each by the Director, Animal Husbandry and Veterinary Department.

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		Other Class II Officers and Sub-Divisional Animal Husbandry and Veterinary Officers functioning as head of office.	Up to Rs. 500 in each case.	
6	To hire building on lease/rent for an office or office-cum-residence.	Director of Animal Husbandry and Veterinary Department.	Up to Rs. 800 per mensem in each case.	Subject to the observance of rules and procedures under the Rent Control Act and other rules and orders of Government as the case may be.
		District Animal Husbandry and Officers and other Class I Officers functioning as head of Office.	Up to Rs. 400 per mensem in each case.	
7	To sanction renting of Godowns for purposes of Food Stores, Tractors, Accessories, etc.	Director of Animal Husbandry and Veterinary Department.	(1) Full powers if the Godown is required for a short period not exceeding 3 months. (2) Otherwise, up to Rs. 300 per month in each case.	Subject to the observance of rules and procedures under the Rent Control Act and other rules and orders of Government as the case may be.
		District Animal Husbandry and Officers and other Class I Officers functioning as head of Office.		

1	2	3	4	5
		Sub-Divisional Animal Husbandry and Veterinary Officers and Class II Officers functioning as head of office.	Up to Rs. 80 per month in each case.	
8	To sanction Grants in-aid to Local Bodies and District Councils.	Director of Animal Husbandry and Veterinary Department.	Full power against specific provision in the sanctioned Scheme.	
9	To accord Technical sanction to estimates for works to be executed Departmentally.	Director of Animal Husbandry and Veterinary Department.	Full powers subject to clearance being given by the Public Works Department.	
		Assistant Engineer Animal Husbandry Veterinary.	Up to Rs. 20,000 in each case.	
10	To accord Administrative approval and sanction expenditure on works to be executed departmentally other than project involving acquisition of land.	Director of Animal Husbandry and Veterinary Department.	Up to Rs. 1,00,000 in each case in the case of works other than residential buildings and up to Rs. 50,000 in the case of residential buildings subject to technical approval being given by the appropriate officers of the Public Works Department in both cases.	Subject to Budget provisions and technical personnel competent to scrutinise the estimates and supervise the works and that the rules laid down for Departmental public buildings are strictly adhered to and subject to allotment by Director of Animal Husbandry and Veterinary Department to concerned Officers

1	2	3	4	5
		Joint Director, Animal Husbandry and Veterinary Department.	Up to Rs. 35,000 in each case, in the case of works other than residential buildings and up to Rs. 7,500 in the case of residential building.	
		Deputy Director of Animal Husbandry and Veterinary Department.	Up to Rs. 25,000 in case of works other than residential buildings and up to Rs. 7,500 in the case of residential buildings.	
		District Animal Husbandry and Veterinary Officers and other Class I Officers functioning as head of office.		
11	To accord sanction for repair to buildings, fencing and other structures borne on the Book of Animal Husbandry and Veterinary Department.	Director of Animal Husbandry and Veterinary Department.	Up to Rs. 10,000 in each case in the case of repairs.	
		District Animal Husbandry and Veterinary Officers and other Class I Officers functioning as head of office.	Up to Rs. 3,000 in each case.	
12	To accord administrative approval to plans and estimates for Civil works to be carried out by Public Works Department other than residential buildings and projects involving acquisition of land.	Director of Animal Husbandry and Veterinary Department.	Up to Rs. 1,00,000 in each case in the case of works other than residential buildings and up to Rs. 50,000 in the case of residential buildings subject to technical approval being given by Public Works Department.	

1	2	3	4	5
13	To sanction excess expenditure over sanctioned estimates on works.	Director of Animal Husbandry and Veterinary Department.	Up to 5 per cent of the original estimates.	Subject to the total cost being within his power to sanction provided further that the excess is not due to any additional item of work which is not fairly a contingent to the main project having been done.
14	To accept tenders of works.	Director of Animal Husbandry and Veterinary Department.	Up to Rs. 60,000	Subject to observance of all financial rules and procedures prescribed by Government.
		Joint Director of Animal Husbandry and Veterinary Department.	Up to Rs. 40,000	
		Deputy Director of Animal Husbandry and Veterinary Department.	Up to Rs. 35,000	
		District Animal Husbandry and Veterinary Officers and other Class I Officers functioning as head of office.		

1	2	3	4	5
15	To sanction cost of repairs including purchase of spare parts for Departmental vehicles, machineries and equipments, including Tractors and Bill dozers, etc	Director of Animal Husbandry and Veterinary Department.	<p>(1) Full powers when purchase is made through duly constituted Purchase Board where in Administrative Department and Finance Department are represented.</p> <p>(2) Otherwise up to Rs. 4,000 in respect of each light vehicles or machine in a year and up to Rs. 7,000 in respect of each heavy vehicles or machine in a year.</p>	
		District Animal Husbandry and Veterinary Officers and other Class I Officers.	Up to Rs. 1,500 in respect of each light Vehicles in a year and up to Rs. 2,500 in respect of each heavy vehicles or machine in a year.	
		Sub-Divisional District Animal Husbandry and Veterinary Officers and other Class I Officers.	Up to Rs. 700 in respect of each light vehicle in a year and up to Rs. 1,500 in respect of each heavy vehicle in a year.	
16	To entertain casual employee (contingency Menial) under Contingency.	Director of Animal Husbandry and Veterinary Department.	Full powers subject to the observance of Rules and Procedures as required under item 6 of Appendix 'A' of the Contingency Manual and instruction issued from time to time.	

1	2	3	4	5
17	To sanction employment of labourers on muster rolls on daily wages.	Director of Animal Husbandry and Veterinary Department.	Full powers, this being an item of countersigned contingencies.	Subject to the provision of rules 295 of the Meghalaya Financial Rules.
		District Animal Husbandry and Veterinary Officers and other Class I Officers.	Subject to approval of the Controlling Officer by way of countersignature of D.C.C. Bills entertainment of labourers against provisions in the sanctioned scheme can be made.	
		Sub-Divisional District Animal Husbandry and Veterinary Officers and other Class II Officers.	Do.	
18	To sanction purchase of furniture including carpets and coir mattings.	Director of Animal Husbandry and Veterinary Department.	Full powers in the case of purchase for a new Office/Institution/Establishment; otherwise, up to Rs. 3,000 for each Office/Institution/Establishment in a year either for purchase of new replacement of old ones or for purchase of addition furniture due to expansion of Office/Institution/Establishment	Subject to – (1) Furniture should be of approved type. (2) Availability of fund. (3) Observance of procedural and other general directions. (4) Such purchase should be made in accordance with prescribed scales.

1	2	3	4	5	
			In the case of purchase of new furniture in replacement of old ones, the replaced furniture should be properly disposed of.		
19	To sanction purchase of Type-writers, Duplicating Machines, Facit Machines, and Electronic Calculators.	Director of Animal Husbandry and Veterinary Department.	of and	Full powers subject to the actual necessity and when the sanction is to be accorded for replacement of an existing one a certificate of condemnation to be issued by a local representative of the firm from which it was purchased or where it is not possible by a responsible Gazetted Officer. The certificate of condemnation will also state that the machine is beyond repair and indicate of its purchase.	Subject to Budget provision specifically made for the purpose and that the rate should be fixed by the Government of Meghalaya as per rate contract approved by D.G.S. and D. Government of India etc.
20	To sanction purchase of clocks, time pieces, table fans, etc, for officers and institutions.	Director of Animal Husbandry and Veterinary Department.	of and	Up to Rs. 1,000 in each case. The limit refers to the cost of each article, if more than one of the same kind are purchase at a time.	Subject to the observance of Store Rules and Procedure. The limit refers except where otherwise stated to the cost of articles, if more than one of the same kinds are purchased at a time.
		District Animal Husbandry and Veterinary Officers and other Class I Officers.		Up to Rs. 200 in each case in respect of Clocks and time pieces only.	

1	2	3	4	5
21	To sanction disposal of unserviceable stores, livestock and furniture, etc.	Director of Husbandry and Veterinary Department.	Full powers.	Provided the proposal is initiated/submitted as per Meghalaya Financial Rules Form 15-A and also subject to such stores being disposed of by public auction.
		District Animal Husbandry and Veterinary Officers and other Class I Officers.	The extent of book value up to Rs. 100 in each case.	
22	To sanction disposal of surplus stock of seeds, plants and grass slips by sale at reduced rate.	Director of Husbandry and Veterinary Department.	Up to Rs. 500 loss for each farm in a year. Loss for this purpose will mean the amount by which the expected sale proceed by sale at reduced rates fall short of the book value of the stock disposed of.	Subject to the surplus stock being sold by public auction.
		District Animal Husbandry and Veterinary Officers and other Class I Officers.	Up to Rs. 100 loss for each farm in a year.	
		Sub-Divisional Animal Husbandry and Veterinary Officers and other Class II Officers, functioning as head of office.	Up to Rs. 50 loss for each farm in a year.	
23	To fix the sale price of Milk and Milk products, poultry eggs, etc. and other produce of livestock and other forms as also livestock and bird.	Director of Husbandry and Veterinary Department.	Full power subject to the condition that the price so fixed does not fall below the cost of production inclusive of handling/dealers commission, etc.	The Director should however try to fix prices so as to leave a profit of at least 5 per cent over the cost of production.

1	2	3	4	5
24	To write off the value irrecoverable of stores (including furniture) livestock or public money lost by fraud or negligence or individual or other causes including irrecoverable dues to Government and interest thereon.	Director of Animal Husbandry and Veterinary Department.	Up to Rs. 1,000 in any single case.	Provided that the circumstances leading to the loss are reported to the Government with proposed auction against persons at fault.
25	To write off/value of unserviceable stores (including livestock) and furniture.	Director of Animal Husbandry and Veterinary Department.	Full powers.	This power will release only to the difference between the book value and the sale proceeds realised by sale in public auction. In case where the stores cannot be disposed of by sale and such stores becoming completely useless this will be destroyed in presence of two Gazetted Officers who will certify that the stores being completely useless has been destroyed in their presence on a particular date (to be recorded) and thereupon the full book value may be written off.
		District Animal Husbandry and Veterinary Officers and other Class I Officers functioning as head of Office.	Up to Rs. 100 in each case.	

1	2	3	4	5
26	To write off losses arising from stores of any including machinery, implements, livestock, Miscellaneous articles, etc. drainage in plants and grafts, losses due to thefts, shortage due to transit and weights losses due to break age, accident etc., losses due to usual occurrence, for example, damage by weavils, rats, white ants, rain as also natural calamities.	Director of Animal Husbandry and Veterinary Department.	Up to Rs1000 in each case.	Provided that the circumstances leading to the loss as reported to the Government.
27	To sanction expenditure in connection with Exhibition, shows and fairs.	Director of Animal Husbandry and Veterinary Department.	(1) Up to Rs. 5,000 in each case of those organised at the State level. (2) Up to Rs. 2,000 in each case in all other cases.	Subject to budget provision.
		District Animal Husbandry and Veterinary Officers and other Class I Officers functioning as head of Office.	Up to Rs. 500 annually.	
28	To sanction expenditure on demonstration of implements, improved livestock etc.	Director of Animal Husbandry and Veterinary Department.	Full powers.	Subject to the provision in the sanctioned scheme.

1	2	3	4	5
29	Award Scholarship/Stipends tenable in India and sanction other ancillary expenses such, equipment allowances, tuition fees, book grants, etc, to the stipendary or scholarship holder.	Director of Animal Husbandry and Veterinary Department.	Full powers.	Subject to budget provision and the rules and orders of the Department or under any scheme approved by Finance Department. The rate of stipends scholarships and other expenses should be approved by Finance Department.

CO-OPERATIVE DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Sanction grants-in-aid to societies.	Registrar operative Societies.	Co- Up to Rs. 500	Subject to Departmental Rules and orders and any special order passed from time to time by Government.

INDUSTRIES DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	To Grant Industrial loans.	Director Industries, Meghalaya.	of Loans exceeding 1,000	not Rs. On the personal security of the borrower, with or without a surety or sureties subject to such rules as may be prescribed.
2	Contribution to industrial exhibitions and fairs.	Do.	Up to Rs. 500 for each exhibition and fairs.	Subject to budget provisions.
3	Incur expenditure in connection with exhibitions and fairs.	Do.	(1) Up to Rs. 1,000 (2) Up to Rs. 250	In case of exhibitions, fairs and show organised on State-wise basis. In case of District and local exhibition, fairs and shows.

SERICULTURE AND WEAVING DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	To grant Industrial Loans	Director of Sericulture and Weaving or Deputy Director of sericulture and Weaving when authorised by the Director of Sericulture and Weaving.	(1) Loan above Rs. 2,500 but not exceeding Rs. 5,000 to applicants in general. (2) Loan up to Rs. 7,500 to Political Suffers subject to the recommendation of Cottage Industries (Advisory Board).	Subject to Rules. Subject to Rules.
2	To sanction grants-in-aids.	Do.	Up to Rs. 500 to each Weaving, rarer and Co-operative Weaving Society.	...
3	To sanction Scholarships for Industrial training.	Do.	Full powers.	Subject to annual allotment in this budget and to the limit of Rs. 500 in any individual (case). The Director can sanction and extend if necessary, the tenure of such Scholarships on condition that Scholarships shall not be granted for new purposes or forms of training save with the sanction of the administrative Department.

1	2	3	4	5
4	To sanction charges of Common Rooms of Training Institution.	Do.	Up to Rs. 250	Subject to provision in Budget.
5	Sanction items on Capital expenditure (excluding purchase of live stock stores, tools and plants, furniture).	Director of Sericulture and Weaving.	Up to Rs. 5,000 in each case.	Subject to budget provision.
6	Sanction expenditure on contingencies—Purchase of tools, plants, manure, etc., and other Strees in India (excluding livestock).	(a) Deputy Director of Sericulture and Weaving. (b) District Sericultural Officer and District Handloom Officer. (c) Sericultural Research Officer	Up to Rs. 250 in each case. Up to Rs. 250 in each case. Up to Rs. 250 in each case.	Subject to the condition laid down in Sl. 5 (1) of Schedule II. Do. Do.
7	Writing off of the irrecoverable value of Silk Worm, seeds, eggs etc.	Deputy Director of Sericulture.	Up to Rs. 50 in any single case.	Provided the loss does not disclose. (1) A defect of system the amendment of which requires an order of higher authority. (2) A serious negligence on the part of some officer, or officers which might call for disciplinary action requiring the orders of higher authority.

1	2	3	4	5
8	Power to sanction expenditure on contingencies for his own officer, weaving officers or institutions— Purchase of tools, plants, manure etc., & other stores in India (excluding livestock).	Assistant Director of Weaving.	Up to Rs. 500 in each case.	Subject to Budget provision and observance of rules for the purpose.

HANDLOOM DEVELOPMENT SCHEME

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Power to draw salary in respect of Non-Gazetted Officers under the scheme for Intensive Development of Handlooms.	Handloom Development Officer.	Full power.	Subject to budget provision.
2	Power to draw travel expenses in respect of Non-Gazetted Officer under the scheme.	Do.	Full power.	Subject to budget provision and observance of relevant rules. .
3	Powers to sanction expenditure on contingencies:-- Purchase of tools, plants, manure, yarn, etc., and other stores in India (excluding livestock)	Do.	Rs. 250 in each case.	Subject to observance of rules for the purpose.

MISCELLANEOUS DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Refund of fees paid in excess and of fess paid for inspections which for any reason not due to any fault or omission of the owners of persons in-charge of the boilers, have not been made.	Chief Inspector of Boilers.	...	Provided under Rule 5 of the Rules framed under section 29 of the Indian Boilers Act, 1923 (V of 1923), refunds are applied for within one year from the date of payment. Such refunds due may also be set off against fees of inspections of any other boilers of the same owner.

DIRECTOR OF INFORMATION AND PUBLICITY

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Incur expenditure in connection with Exhibitions, Shows and Fairs.	Director Information and Publicity.	(1) Up to Rs. 100 (2) Up to Rs. 250	In each case of exhibitions, fairs and shows organised on star-wide basis. In case of District and local exhibitions, fairs and shows.

PUBLIC WORKS DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Local purchase of Stationery in emergent case.	Administrative Department.	...	All articles of stationery which are supplied by the State Stationery Store at Shillong must ordinarily be obtained from their store on indent. When supply from this store is not received due to some reasons or other and it is absolutely necessary to purchase the articles, local purchase may be resorted to by inviting tenders subject to the following scale:- Up to Rs. 50 in each case subject to the annual limit of Rs. 4,000.
2	Remit charges for establishment tools and plant on non-Government works.	Do.	...	When works outlay does not exceed Rs. 1,000
3	Sanction the sale or dismantlement of State buildings.	Do.	...	Provided the book value does not exceed Rs. 40,000
4	Sanction expenditure works original works.	Administrative Department.	Up to Rs. 1,00,000 in each case.	Subject to budget provision and rules relating to construction laid down in rule 240 and 243 of the P.W.D. Code.
5	Sanction expenditure under repairs and suspense.	Do.	Full power	...

1	2	3	4	5
6	Sanction increases in the reserve stock of a Division.	Do.	Full power	...
7	Undertake deposit works.	Do.	Full power	...
8	Purchase, manufacture and dispose of stores and tools and plant.	Do.	Full power	Subject to provision in the Store Rules.
9	Payment of compensation to contractors for unforeseen losses due to Acts of Gods.	Do.	Up to Rs. 200 in any single case.	...
10	Writing off the irrecoverable value of stores, or public money lost by fraud or the negligence of individuals or other causes.	Do.	Up to Rs. 5000	Provided that (1) the loss does not disclose (a) defect of system the amendment of which would require a reference to the Finance Department or (b) a serious negligence on the part of a particular Government servants which might call for disciplinary action requiring a reference to the Finance Department.
11	Purchase of Blue printing Ammonia Printing Machines.	Do.	Full power	Subject to provision in stores Rules.

CHIEF ENGINEER AND OTHER SUBORDINATE AUTHORITIES

1	2	3	4	5
12	Waive the rule that works establishment must be employed up on a specific works and to determine the proportions in which the cost of such establishment shall be allocated between the works concerned,	Chief Engineer	Full power	
13	Remission and refund of ferry revenue and tolls on roads and bridges.	Do.	...	Refund of revenue which have become due as a matter of right owing to mistakes in collection, collections being made twice over and to similar causes.
14	Writing off of the value of any building (borne on the books of the P.W.D.) abandoned dismantled.	Executive Engineers.	Full power	Subject to such abandonment or dismantling being authorised by competent authority.
15	Writing off of the value of unserviceable stores and tools and plant.	Executive Engineers.	Within their powers of disposal of such articles.	Subject to the approval of the Superintending Engineer when an individual item costs over Rs. 1,000
16	Writing off of the irrecoverable value of stores (including furniture), or public money lost by fraud or negligence of individuals or other causes.	(a) Superintending Engineers (b) Executive Engineers	Up to a limit of Rs. 1,000 Up to Rs. 100	Provided the loss does not disclose (1) a defect of system the amendment of which requires the order of higher authority or (2) a serious negligence on the part of some Officers which might possibly call for disciplinary action requiring the order of higher authority.

1	2	3	4	5
17	Give technical sanction to original works and special repairs (exclusive of departmental charges).	(a) Chief Engineer.	Full power	...
		(b) Superintending Engineer	Up to Rs. 4,00,000	...
		(c) Executive Engineer.	Up to Rs. 1,00,000	...
		(d) Inspector of Local Works.	Up to Rs. 20,000	...
18	Entertain works charged establishment.	Executive Engineer.	Full power	Subject to the following conditions:- (1) Original Works- The Expenditure on work-charged establishment should not exceed 3 per cent of the cost of each individual scheme. (2) Maintenance and repairs-Entertainment of work-charge staff should be on the basis of norms which may be laid down by Government.
19	Give technical sanction to repairs.	Executive Engineer.	Full power	...

1	2	3	4	5
20	Sanction contribution works.	(a) Chief Engineer.	Full power	...
		(b) Superintending Engineer.	Up to Rs. 1,00,000	...
		(c) Executive Engineer.	Up to Rs. 25,000	...
21	Sanction excess over estimates.	(a) Chief Engineer.	Up to 10 per cent	
		(b) Superintending Engineer/Divisional Officers.	Up to 5 per cent provided the total of the exceeded estimate is within his power of sanction.	
22	Purchase and manufacture of stores and tools and plant including livestock.	Executive Engineer.	Full power.	Subject (1) to the provision of the stores Rules and the Rules in P.W.D. Code (2) the articles included in the sanctioned estimates or the value is within the reserve stock limit (except the plant and machinery which will be arranged by the Chief Engineer. (3) To the approval of the Superintending Engineers when an individual item costs over Rs. 4,000 (4) Prior formal approval from the S.E. should be obtained if the purchase in each month exceeds over the limit of Rs. 20,000

1	2	3	4	5
23	Disposal of Executive stores and tools Engineer. and plant.	Full power.	Subject to the following condition—	<p>(1) In the case of articles in use of Officer and subordinates of the Department or lent to Contractors for use of Government work which may be lost or damaged, full or part value is to be recovered for the causes which Ex.Es. may consider reasonable.</p> <p>(2) In the case of articles of Bungalow furniture lost or damaged same as in (1).</p> <p>(3) In other cases, disposal is to be by sale which should ordinarily be auctioned or by calling for tenders as may be considered most suitable.</p> <p>(4) In all cases by book or, if not known, the estimated value of an individual item disposed of or written off at one and the same time must not exceed Rs. 1,000</p> <p><i>Note</i>—The expression individual item includes a quantity of the same articles reckoned as one item according to the unit adopted by the P.W.D. e.g., Rs. 1,000 bricks are an individual item.</p> <p>(5) In cases not covered by the above the previous approval of the Superintending Engineers must be obtained and also when the Executive Engineers consider it necessary in the public interest that certain articles or classes of articles should be destroyed and not made available to an outside party even on payment.</p>

1	2	3	4	5
24	Sanction purchase stationery	local of Chief Engineers	Up to Rs. 200 for per Sub-division annually.	For works establishment and up to a limit of Rs. 40 in each case for office use. Note—An excess over the prescribed annual limit of Rs. 2,00 per Sub-division may be approved by the Chief Engineer provided the total of excess is covered by the total of the savings in others in the same years.
25	Sanction estimates for repairs and carriage of tools and plants.	all (a) Chief Engineers (b) Superintending Engineers (c) Executive Engineers (d) Inspector of Local Works.	Full power. Up to Rs. 1,00,000 in any financial year. Up to Rs. 20,000 in any financial year. Up to Rs. 20,000 in any financial year.
26	Sell or dismantle buildings.	Superintending Engineers	Up to Rs. 10,000	...
27	Sell or dismantle temporary buildings erected during construction of a work.	Executive Engineers	Full power	Where value does not exceed Rs. 5,000.
28	Sell materials received from works dismantled or undergoing repairs at their estimated value.	Executive Engineers	Full power.	Subject to the condition that serviceable stores, the book value of which exceeds Rs. 1,000 shall only be disposed of by auction or by calling for tenders.

1	2	3	4	5	
29	Accept tenders.	(a) Chief Engineer. (b) Superintending Engineers. (c) Executive Engineer i/c Division. (d) Sub-divisional Officers.	Power Up to Rs. 4,00,000 Up to Rs. 1,00,000 Up to Rs. 5,000	... Rs. ... Rs.	
30	Purchase of spares and cost of petty repair to the Departmental vehicles.	Executive Engineers.	...		On the same condition as in the case of Head of Departments up to Rs. 1,000 in case of spares and Rs, 200 for petty repairs in each case.

COMMUNITY DEVELOPMENT DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Creation of temporary posts- (powers to make appointments) under Plan expenditure.	(a) Director. (b) Deputy Commissioner	In respect of non-Gazetted posts carrying pay scales the minimum of which does not exceed Rs. 475 per men sem. In respect of non-Gazetted posts carrying pay scales the minimum of which does not exceed Rs. 325 per men sem.	Subject to the course of recruitment as prescribed by the State Government and other conditions laid down by Government in the delegation of such power to other Heads of Department. -Do- Under schemes sanctioned by Government.

1	2	3	4	5
		Do.	Full Powers.	Under schemes sanctioned by the Deputy Commissioner.
		(c) B.D.O.	In respect of non-Gazetted posts carrying pay scales the minimum of which does not exceed Rs. 300 per men sem.	Under schemes sanctioned by the Deputy Commissioner.
2	Equipment Stores and	(a) Director.	Up to Rs. 55,000 for a single item.	
	(1) Purchase of Capital equipment.	(b) B.D.O.	Up to Rs. 5,000 for a single item.	
		(c) Deputy Commissioner.	Full powers.	Under schemes sanctioned by him.
	(2) Purchase of stores for stack-pile	(a) Director.	Up to Rs. 30,000 for a single item.	...
		(b) B.D.O.	Up to Rs. 5,000 for a single item.	
		(c) Deputy Commissioner.	Full powers.	Under schemes sanctioned by the Deputy Commissioner.
		(d) Deputy Commissioner.	Up to Rs. 10,000 for a single item.	
	(3) Purchase of stores against specific sanctioned works.	(a) Director.	Up to Rs. 55,000 for a single item.	Under schemes /establishment sanctioned by Government.
		(b) Deputy Commissioner.	Up to Rs. 25,000 for a single item.	

1	2	3	4	5
		Do.	Full power.	Under schemes sanctioned by him.
		B.D.O.	Up to Rs. 15,000 for a single item	
3	Works— (1) Sanctioned expenditure on works provided the plans and estimated have been approved by an Executive Engineer of (P.W.D.)	(a) Director	Up to Rs. 55,000 for a single item.	Provided the plans estimates are approved by the Executive Engineer, Public works Department for works up to Rs. 25,000 and by the Superintending Engineer, Public works Department up to Rs. 50,000 and by the Chief Engineer over Rs. 50,000.
		(b) Deputy Commissioner.	Up to Rs. 10,000 for a single item.	
		Do.	Full power.	Under schemes sanctioned by him.
		(c) B.D.O.	Up to Rs. 5,000 for a single item.	Provided the plans estimates have been approved by the Overseer of the Block.
	(2) Sanctioned expenditure on repairs and maintenance of works and to accept tenders etc. (provided the plans and estimates are approved by the Overseer of the Block).	(a) Director	Up to Rs. 7,000 for a single item of work.	

1	2	3	4	5
		(b) Deputy Commissioner.	Up to Rs. 2,000 for a single item of work.	Under schemes /establishment sanctioned by Government.
		(c) Deputy Commissioner.	Full power.	Under schemes sanctioned by Deputy Commissioner.
		(d) B.D.O.	Up to Rs. 500 for a single item of work.	
4	Contingencies— Sanction contingent expenditure items not specially mentioned in the schedule of—			
	(1) Non-recurring nature.	(a) Director	Up to Rs. 500 for a single item.	
		(b) Deputy Commissioner.	Up to Rs. 300 for a single item.	Under schemes/establishment sanctioned by Government.
		(c) Deputy Commissioner.	Full powers.	Under schemes sanctioned by him.
	(2) Recurring nature.	(d) B.D.O.	Up to Rs. 100 for a single item.	
		(a) Director	Up to Rs. 100 per mensem for a single item.	
		(b) Deputy Commissioner.	Up to Rs. 50 p.m. for a single item.	Under schemes/establishment sanctioned by Government.
		(c) B.D.O.	Up to Rs. 10 p.m. for a single item.	

1	2	3	4	5
5	(1) Powers of the Head of an office and Drawing and Disbursing officer.	Director.	Full powers of the Head of a Department.	
		B.D.O.	Full power.	Inspector of Government servants working under him.
	(2) Sanction casual leave.	Director.	Full powers of the Head of a Department.	
		B.D.O.	Full power.	Do.
	(3) Sanction leave admissible under the rules including extraordinary leave.			
	i) In respect of Non-Gazetted Government Servants.	Director.	Full power.	Subject to provision in S.R.61
		B.D.O.	Full power.	In respect of non-Gazetted Government Servants working under him.
	ii) In respect of Gazetted Government Servants.	(a) Director.	Full power.	Subject to provision in S.R.62
		(b) B.D.O.	...	Up to 7 days at a time.
	(4) Sanction earned increments according to prescribed rules in respect of salaried posts.	(a) Director.	Full power.	
		(b) B.D.O.	Full power.	In respect of non-Gazetted Government Servants working under him.
	(5) Accept resignation of non-gazetted Government servants.	(a) Director.	Do.	
		(b) B.D.O.	Do.	In respect of staff appointed by him.

1	2	3	4	5
(6) Withholding of increments in respect of Government servants.	(a) } (b) }	As above	Full power.	In respect of staff working under him.
(7) Act as controlling officer under S.R. for travelling Allowance claim.	(a) } (b) }	As above	Full power.	In respect of non-Gazetted Government Servants working under him.
(8) Require medical certificate of fitness before return from leave.	(a) Director. (b) B.D.O.		Do.	As the Head of Department.
	(b) B.D.O.		Do.	In respect of all Government servants working under him.
(9) Prescribe headquarters.	(a) Director. (b) B.D.O.		Do.	As the Head of Department.
	(b) B.D.O.		Do.	In respect of non-Gazetted Government Servants working under him.
6 (1) Determine number of workers to be employed on daily rate of wages for work other than constructional.	B.D.O.		Full powers within the frame works of sanctioned estimates.	
(2) Fix wages of daily rated workers.	Do.		Full powers within the limits of the local P.W.D. schedule of rate	
(3) Discharge, or accept resignation of workers on daily rates of wages.	Do.		Full powers.	

1	2	3	4	5
(4) Fix piece-rate of work for a group of workers (other than constructional work).	Do.	Full powers within the sanctioned estimates.		
7 (1) Sanction expenditure on advertisement charges.	(a) Director	Up to Rs. 2,000 in a financial year.		
	(b) B.D.O.	Up to Rs. 200 in a financial year.		
	(c) Deputy Commissioner.	Up to Rs. 500 in a financial year.	Under schemes/establishment sanctioned by Government.	
	(d) Deputy Commissioner.	Full powers.	Under schemes sanctioned by Deputy Commissioner.	
(2) Sanction expenditure on freight and transit insurance.	(a) Director	Up to Rs. 1,000 in a single case.		
	(b) B.D.O.	Up to Rs. 200 in a single case.		
	(c) Deputy Commissioner.	Up to Rs. 750 in a single case.	Under schemes/establishment sanctioned by the Government.	
	(d) Ditto.	Full powers.	Under schemes sanctioned by the Deputy Commissioner.	
(3) Sanction expenditure on demurrage charges (when these are not due to the negligence of any Government servant).	(a) Director	Up to Rs. 200 in a single case.		
	(b) B.D.O.	Up to Rs. 50 in a single case.		
	(c) Deputy Commissioner.	Up to Rs. 100 in a single case.	Under schemes/establishment sanctioned by the Government.	

1	2	3	4	5
(4)	Sanction local purchase of Stationery.	(a) Director (b) B.D.O. (c) Deputy Commissioner.	Up to Rs. 50 in a single case. Up to Rs. 10 in a single case.	Subject to a total of Rs. 2,000 in a financial year. Subject to a total of Rs. 300 in a financial year. As delegated by Government (P & S Department) from time to time.
(5)	Sanction local printing (when Government Press is unable to undertake the work).	(a) Director.		There is no objection to utilising local private printing presses where these charge reasonable prices, and the papers to be printed are not confidential. Where no allotment is made under this head, charge up to Rs. 100 in each case subject to a total of Rs. 1,000 in a year may be charged to the allotment under office Expenses and Miscellaneous. These limits include the cost of paper. Standardised forms must never be printed locally. The work may be distributed after obtaining quotation from different local presses and to the best economic interest of Government. It should be certified in each bill that the printing could not be undertaken by the Government Press and that the bill does not contain any charge for any item above the permissible limit.
		(b) Deputy Commissioner.	On the same condition up to Rs. 75 in each case subject to a total of Rs. 600 in a year.	

1	2	3	4	5
		(c) B.D.O.	On the same condition up to Rs. 50 in each case subject to a total of Rs. 300 in a year.	
(6)	Sanction purchase of non-official publications.	(a) Director.	Up to Rs. 500 per annum.	...
		(b) Deputy Commissioner	Up to Rs. 200 per annum.	...
		(c) B.D.O.	Up to Rs. 100 per annum.	...
(7)	Sanction expenditure on—	(a) Director	Up to Rs. 2,000 per annum per vehicle.	...
	(a) Repairs and maintenance of motor vehicles.			
	(b) Petrol and Lubricants.	(b) B.D.O.	Up to Rs. 500 per annum per vehicle.	...
		B.D.O.	To the extent required for day to day running of the vehicles.	
(8)	Sanction purchase of miscellaneous articles for office use, e.g. tumblers and water pots etc.	(a) Director.	Up to Rs. 250 per annum	...
		(b) Deputy Commissioner	Full power	Under scheme sanctioned by him.
		(c) B.D.O.	Up to Rs. 100 per annum	...
(9)	Sanction expenditure on upkeep or type writers, calculating machines, etc.	(a) Director.	At the rate Rs. 5 per annum per machines.	...
		(b) Deputy Commissioner	Full power.	Under scheme sanctioned by him.
		(c) B.D.O.	At Rs. 2 per mensem per machine.	

1	2	3	4	5
(10)	Sanction expenditure purchase of furniture and fixtures for the office.	(a) Director	Up to Rs. 2,000 per annum.	(a) Furniture should be of the approved type. (b) Availability of funds. (c) Observance of procedural and other general directions. (d) Such purchases should be made in accordance with prescribed scales. (e) (Note—G.A.D. should take steps to prescribe the standard types and scales of furniture in consultation with Finance Department.) (f)
		(b) Deputy Commissioner	Full powers.	Under the schemes sanctioned by the Deputy Commissioner.
		(c) B.D.O.	Up to Rs. 500 per annum	
8	Sanction expenditure on— (1) Repairs to erection and removal of machinery and equipment. (2) Repairs to furniture and fixtures.	(a) Director	Up to Rs. 1,000 in each case of repairs, erection, removal, etc.	Under the schemes sanctioned by the Deputy Commissioner.
		(b) Deputy Commissioner	Full powers.	
		(c) B.D.O.	Up to Rs. 200 in each case of repairs, erection, removal, etc.	

1	2	3	4	5
12	Incur expenditure on any item of expenditure.	Do.	Up to Rs. 500 at a time.	<p>Provided the following conditions are fulfilled:-</p> <p>(1) The item in question should form part of the overall C.D. Programmes;</p> <p>(2) The item should be included in the relevant detailed scheme under preparation;</p> <p>(3) The expenditure incurred should be covered by budget allotment under the relevant minor head and</p> <p>(4) The expenditure should be in consultation with the District head of the Department concerned or the Deputy Commissioner/S.D.O; as the case may be.</p>
13	Sanction any scheme under 'Irrigation'.	Deputy Commissioner.	An outlay not exceeding Rs. 50,000	<p>Provided (1) the Block Development Committee has approved the scheme.</p> <p>(2) Such scheme involving an outlay of more than Rs. 10,000 but not exceeding Rs. 25,000 has been technically examined and approved by the Superintending Engineer, P.W.D.</p>

1	2	3	4	5
14	Sanction of schemes under Channelsation of Funds Sector.	Deputy Commissioner.	i)	Subject to budget provisions.
			ii)	Schemes should be in accordance with the instructions of the Head of Development Department.
			iii)	Schemes should be approved by the Block Development Committee and District Officers or Heads of the Development Departments.
			iv)	Schemes should be in compliance with the general instructions of Planning and Finance Departments.
			v)	Copies of all sanctions should be sent to Secretary Planning and Secretary, Finance Departments.
			vi)	In case of any deviation the matter to Community Development Department who should consult the Planning and Finance Departments.

SOIL CONSERVATION DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power,	General Condition, if any
1	2	3	4	5
1	Purchase of books, periodicals, newspaper, maps, etc.	Director of Soil Conservation.	Full powers.	Subject to the condition that all charges incurred are within the budget allotment sanctioned for the purpose and that no addition is made to the allotments by re-appropriation from any source without the previous sanction of Heads of Department is sufficient for the purchase of books, maps, publications newspapers and periodicals required essentially for their offices or those of their subordinates. Such purchase can be made only when the books, etc are necessary for the working of the Department.
2	Local purchase of stationery for office in case of urgency.	Director of Soil Conservation.	(1) Up to Rs. 60 in each case subject to an annual limit of Rs. 2,400 for an office having ministerial staff above 50.	All articles of Stationery which are supplied by the State Stationery Store at Shillong must ordinarily be obtained from this store on indent. When supply from this store is not received due to store reason or other and it is absolutely necessary to purchase the articles local purchase may be resorted to by inviting tenders.

1	2	3	4	5
			(2) Up to Rs. 40 for office in each case subject to an annual limit of Rs. 1,000 for office having ministerial staff above 15 but not above 50.	It should be certified in each bill that supply from the State Stationery Store was not available and that the bill does not contain any charge for any item above the permissible limit.
			(3) Up to Rs. 30 in each case subject to an annual limit of Rs. 400 for office having ministerial staff 15 or less.	Purchase of Fountain pens is prohibited.
		Joint Director of Soil Conservation /Coordinator of Research and Training.	Up to Rs. 40 in each case subject to annual limit of Rs. 1,000.	
		Division Soil Conservation Officer/Principal, Conservation Institute.	Up to Rs. 20 in each case subject to an annual limit of Rs. 300.	
3	To give out urgent printing work to a private press (excluding standardised or non-standardised form 3).	Director of Soil Conservation.	(1) Full powers provided that Government press cannot undertake the work and delivery in due time. (2) Otherwise up to Rs. 500 in each case subject to an annual limit of Rs. 2,000 including cost of paper.	There is no objection for utilising local private printing presses where prices and the papers to be printed are not confidential. Work may be distributed after obtaining quotation from different local presses and to the best economic interest of Government.

1	2	3	4	5
		Joint Director of Soil/Conservation/Coordinator of Research and Training.	Up to Rs. 500 in each case subject to an annual limit of Rs. 1,500	It should be certified in each bill that the printing could not be undertaken by the Government Press and the bill does not contain any charge for any item above the permissible.
		Divisional Soil/Conservation Officer/Principal, C.T.I.	Up to Rs. 150 in each case subject to an annual limit of Rs. 500	The paper required for printing should as far as possible be obtained from the Government Stationery Store. If no paper can be supplied a certificate of non-availability should be obtained from the said store.
4	To print locally forms in private presses, other than money forms.	Director of Soil Conservation.	(1) Full powers in the case of non-standardised forms provided Government Press cannot undertake the work. (2) In the case of standardised forms up to Rs. 500 including cost of paper in each case on obtaining a certificate that the work cannot be undertaken by Government Press and the Stationery Store cannot supply the forms within the limit.	Paper required for printing should as far as possible be obtained from the Government Stationery Store from which a certificate of non-availability should be obtained when paper cannot be supplied by them.

1	2	3	4	5
		Joint Director of Soil/Conservation/Coordinator of Research and Training.	Up to Rs. 400 in each case including cost of paper in the case of non-standardised forms on obtaining a certificate that the work cannot be undertaken by Government Press.	
		Divisional Soil/Conservation Officer/Principal, Conservation Training Institute.	Up to Rs. 100 in each case subject to an annual limit of Rs. 500 including cost of paper on obtaining a certificate in the case of standardised forms from the Stationery Store that the forms cannot supplied within the time limit and in the case of non-standardised forms, that the works cannot be undertaken by Govt. Press.	
5	The hire building on lease/rent for use as an Office or Office-cum-residence.	Director of Soil Conservation.	Up to Rs. 500 per month in each case.	Subject to the observance of rules and procedures under the Rent Control Act and other rules and order of Government as the case may be.
		Joint Director of Soil Conservation.	Up to Rs. 250 per month in each case.	
		Divisional Soil Conservation Officer	Up to Rs. 150 per month in each case.	
6	To sanction renting of Go downs for purposes of seeds, Stores, Tractors, Accessories etc.	Director of Soil Conservation.	(1) Full powers if the Go down is required for a short period not exceeding 3 months.	Subject to the observance of rules and procedures under the Rent Control Act and other rules and order of Government as the case may be.

1	2	3	4	5	
				(2) Otherwise up to Rs. 300 per month in each case.	
		(a) Joint Director.	Up to Rs. 200 p.m. in each case.		
		(b) Divisional Soil Conservation Officer.	Up to Rs. 100 p.m. in each case.		
7	To sanction Grants-in-aid to Local Bodies and District Councils.	Director of Soil Conservation.	Soil	Full powers against specific provision in the sanctioned Scheme.	
8	To accord technical sanction to estimates for works to be executed departmentally, including minor Irrigation Works.	Director of Soil Conservation.	Soil	Rs. 1,00,000 in each case.	
		Divisional Soil Conservation Officer/Coordinator of Research and Training Principal C.T.I.	Soil	Up to Rs. 20,000 in each case.	
9	To accord administrative approval and sanction expenditure on works to be executed departmentally other than projects involving acquisition of land and Minor Irrigation Works.	Director of Soil Conservation.	Soil	Up to Rs. 50,000 in each case, in the case of works other than residential buildings and up to Rs. 30,000 in the case of residential buildings.	Subject to budget provision and that there are technical personnel competent to scrutinize the estimates and supervise the works and that the rules laid down for Departmental constructions of Public buildings are strictly adhered to.

1	2	3	4	5
		Joint Director of Soil Conservation /Coordinator of Research and Training.	Up to Rs. 12,000 in each case, in the case of works other than residential buildings and up to Rs. 7500 in each case, in the case of residential buildings.	
		Divisional Soil Conservation Officer/ Principal C.T.I.	Up to Rs. 7,500 in each case, in the case of works other than residential buildings.	
10	To accord administrative approval and sanction expenditure on Minor Irrigation Projects to be executed departmentally, and to accord technical approval to M.I.P. to be executed by Local Bodies and District Councils with Grants-in-aid by Soil Conservation Department.	Director of Soil Conservation. Joint Director of Soil Conservation.	Up to Rs. 50,000 in each case. Up to Rs. 25,000 in each case.	Subject to budget provision and that there are technical personnel competent to scrutinise the works and that the rules laid down for departmental construction of public buildings (Appendix 9 to the Meghalaya Finance Rules are strictly adhered to.

1	2	3	4	5
		Divisional Soil Conservation Officer.	Up to Rs. 10,000 in each case.	Subject to budget provision and that there is technical personnel competent to scrutinise the estimates and supervise the works and that the rules laid down for departmental constructions of public buildings (Appendix 9 to the Meghalaya Financial Rules) are strictly adhered to.
11	To sanction excess expenditure over sanctioned estimates on works.	Director of Soil Conservation. Joint Director of Soil Conservation.	Up to 5 per cent of the original estimate. Do.	Subject to the total cost of being within their power to sanction provided further that the excess is not due to any additional item of work which is not fairly contingent to the main project, having been done.
12	To sanction cost of repairs including purchase of Spare parts for Departmental Vehicles, machinery and equipments, including Tractors and Bull dozers.	Director of Soil Conservation.	(1) Full powers when purchase is made through a duly constituted purchase Board wherein Administrative Department and Finance Department are represented (2) Otherwise up to Rs. 3,000 in respect of each light vehicle or machine in year and up to Rs. 6,000 in respect of each heavy vehicle or machine in a year.	

1	2	3	4	5
		Joint Director of Soil Conservation/Cordinator of Research and Training.	Up to Rs. 1,500 in respect of each light vehicle in a year and up to Rs. 4,000 in respect of each heavy vehicle or machine in a year.	
		Divisional Soil Conservation Officer/Principal, C.T.I.	Up to Rs. 1,000 in respect of each light vehicle in a year and up to Rs. 2,000 in respect of heavy vehicle or machine in a year.	
13	To sanction purchase of Type writers and Duplicators.	Director of Soil Conservation.	Full powers subject to the actual necessity and when the sanction is to be accorded for replacement of an existing one a certificate of condemnation to be issued by a local representative of the Firm from which it was purchased or where it is not possible, by a responsible gazetted officer. The certificate of condemnation will also state that the machine is beyond repair and indicate the date of its purchase.	Subject to budget provision specifically made for the purpose and that the rate should be fixed by the Government of Meghalaya as per rate contract approved by D.G.S. and D., Government of India etc.
14	To sanction disposal of unserviceable stores including livestock and furniture to be certified as such by the competent authority.	Director of Soil Conservation.	Full powers	Provided the proposal should be initiated/submits as per Meghalaya Financial Rules Form 15A after making necessary modifications in the Form, and also subject to such stores being disposed of by sale on public auction.
		Joint Director of Soil Conservation/Cordinator of Research and Training.	The extent of book value up to Rs. 1,500 in each case.	
		Divisional Soil Conservation Officer/Principal, C.T.I.	The extent of book value up to Rs. 100 in each case.	

1	2	3	4	5	
15	To sanction disposal of surplus stock or seeds, plants and Grafts by sale at reduced rate to be certificated as such by the competent authority.	Director of Conservation. Joint Director of Conservation. Divisional Conservation Officer.	Soil Soil Soil	Up to Rs. 1,000 loss in each case. Up to Rs. 500 loss in each case. Up to Rs. 100 loss in each case.	Subject to the surplus stock being sold by public auction.
16	To sanction disposal of surplus stock of manures and fertilizers including Green Manures, Oilcake Phosphatic fertilizers, Bonemeal and Meatmeal by sale at reduced rate to be certified as such by the competent authority.	Director of Conservation. Joint Director of Conservation. Divisional Conservation Officer.	Soil Soil Soil	Up to Rs. 1,000 loss in each case. Up to Rs. 500 loss in each case. Up to Rs. 300 loss in each case.	Subject to the surplus stock being sold by public auction. This should be done only when prolonged storage is likely to cause deterioration and there is no likelihood of sale without loss.
17	To fix the sale price of seeds, plants, Grafts, Fruits product, implements, etc, produced in Soil Conservation Farms.	Director of Conservation.	Soil	Full powers subject to the condition that price so fixed does not fall below the cost of production including of handling/dealers Commission, etc.	The Director should however try to fix prices with the view to profit at least 5 per cent over the cost of production.

1	2	3	4	5
		Joint Director of Soil Conservation/Coordinator of Research and Training C.T.I. Byrnihat.	With not less than 3 per cent profit on direct cost or at the rate not lower than direct cost whichever is less.	Provided that the local market rate should be ascertained from the report of the Agricultural Marketing Section and the price fixed by the Board consisting the Director one Representative of Finance and Administrative Department.
		Divisional Soil Conservation Officer.	With not less than 6 per cent profit on direct cost or at the rate local market rate not lower than direct cost whichever is less.	
18	To fix the sale price of Vegetables and Fruits grown in farms and gardens of the Soil Conservation Department and sell them to consumers and bulk purchasers.	Director of Soil Conservation.	Full powers subject to the selling rate being not less than 5 per cent of the local market rate. In the case of bulk sale, a concession up to 10 per cent below the market rate.	
		Divisional Soil Conservation Officer/Coordinator of Research and Training C.T.I.	Full powers	Provided the sale price is not less than the local market rate which will be ascertained from the reports of the Officer of Agricultural Marketing Section For Sale to bulk purchasers, a concession up to 2 per cent below the local of market rate.

1	2	3	4	5
19	To sanction expenditure in connection with exhibition, shows and fairs.	Director of Soil Conservation.	(1) Up to Rs. 2,000 in each case of these organised at the state level. (2) Up to Rs. 750 in each case in all other cases.	Subject to budget provision
		Divisional Soil Conservation Officer.	Up to Rs. 500 annually.	
20	To sanction expenditure on demonstration of implementations improved seeds, fertilizers, etc.	Director of Soil Conservation. Joint Director of Soil Conservation.	Full powers. Up to Rs. 200 in each case.	Subject to the provision in the sanctioned Scheme.
		Divisional Soil Conservation Officer.	Up to Rs. 25 in each case.	
21	Award scholarship/stipends tenable in India and sanction other ancillary expenses, equipment allowances, tuition fees, book grants, etc., to the stipendiary or scholarship holder.	Director of Soil Conservation.		Full powers subject to budget provision and the rule and orders of the Department or under any Scheme approved by Finance Department. The rates of stipends, scholarships and other expenses should be approved by Finance Department.
22	Refund of Conservation Revenue.	Soil Conservation. Director of Soil Conservation.	Up to Rs. 1,500 in each case.	Subject to observance of rules.

1	2	3	4	5
		Joint Director of Soil Conservation/ Divisional Soil Conservation Officer.	Up to Rs. 300 in each case.	
23	Writing off of irrecoverable Revenue in the Soil Conservation Department.	Director of Soil Conservation. Joint Director of Soil Conservation/ Divisional Soil Conservation Officer.	Up to Rs. 100 in each case.	
24	Writing off of irrecoverable value of Stores, Livestock, Tools and Plants, timber and other stock (including furniture).	Director of Soil Conservation. Joint Director / Divisional Soil Conservation Officer/Coordinator of Research and Training Principal C.T.I.	Up to Rs. 2,000 in each case Up to Rs. 350 in each case.	Provided that the loss does not disclose (1) a defect of system the amendment of which requires the order of higher authority or (2) a serious negligence on the part of some officers which might possible call for disciplinary action requiring the orders of higher authority?
25	Writing off of irrecoverable Advances.	Director of Soil Conservation.	Up to Rs. 500 in each case.	Provided there is no defect in the system.
26	Writing off of public money lost by fraud or the negligence of individual or other causes.	Director of Soil Conservation.	Up to a limit of Rs. 1,000.	Provided the loss does not disclose (1) a defect of system the amendment of which requires the order of higher authority or (2) a serious negligence on the part of some officer or officers which might possible call for disciplinary action requiring the order of higher authority.

1	2	3	4	5
		Joint Director / Divisional Soil Conservation Officer.	Up to Rs. 100	On the same condition as above.
27	Writing off of irrecoverable value or property including building due to loss by fire.	Director of Conservation.	Soil Up to Rs. 1,000	As per provision in the Forest Manual Volume- II.
28	Sanction purchase of stores, tools, Soil and Plants (excluding livestock).	Director of Conservation.	(a) Full power when purchase is made through control stores Department or on rate contract or through a duly constituted Purchase Board where in the Administrative Department and Finance Department are represented. (b) Otherwise u to Rs. 10,000 in each case.	Subject to budget provisions and provision of the financial rules covering the purchase of Stores for the public service (Appendix-10 of the Meghalaya Financial Rules).
		Joint Director of Soil Conservation/Coord inator of Research and Training/ Divisional Soil Conservation Officer/Principal, C.T.I.	Up to Rs. 1,500 in each case.	

1	2	3	4	5	
29	Sanction item of Capital expenditure (excluding purchase of Livestock, stores, tools and plants, furniture and tents).	Director of Conservation. Joint Director of Conservation/Coordinator of Research and Training/ Divisional Soil Conservation Officer/Principal Conservation Training Institute.	Soil	Up to Rs. 10,000 in each case. Up to Rs. 2,000 in each case.	
30	Purchase of approved type of Office and Rest House Furniture.	Director of Conservation. Joint Director of Conservation/Coordinator of Research and Training/ Divisional Soil Conservation Officer/Principal C.T.I.	Soil	Up to Rs. 3,000 in each case. Up to Rs. 300 in each case.	
31	Purchase of tents for the Soil Conservation Department.	Director of Conservation.	Soil	Up to Rs. 3,000	Subject to observance of the stores rules.
32	Purchase of arms and ammunitions.	Do.		Up to Rs. 1,500 for arms, ammunitions on annual indents.	See note on item 13(3) Appendix 'C' of the Contingency Manual.
33	Sanction all usual payments on account of revenue expenditure in the Soil Conservation Department.	Director of Conservation/Joint Director of Conservation/Coordinator of Research and Training/ Divisional Soil Conservation Officer/Principal C.T.I.	Soil	...	Full power for all usual payments.

1	2	3	4	5
34	Accept tenders.	Director of Conservation.	Soil	Up to Rs. 75,000
		Joint Director of Conservation/Coordinator of Research and Training/ Divisional Conservation Officer/Principal Conservation Training Institute.	Soil	Up to Rs. 20,000

TOWN AND COUNTRY PLANNING DEPARTMENT

Serial No.	Nature of power	Authority	Extent of Power	General Condition, if any
1	2	3	4	5
1	Writing off of the value un-services Tools and Plants.	Town Planner/Director of Housing.	Rs. 1,000	Subject to the approval of Town Planner/Director of Housing when and individual item cost over Rs. 1,000
2	Writing off of irrecoverable stores (including furniture) livestock or public money lost by fraud or negligence of individual or other causes.	(a) Town Planner/Director of Housing. (b) Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Up to a limit of Rs. 1,000 Up to Rs. 100	Provided that the loss did not disclose- (1) defects of the system the amendment of which requires orders of the higher authority or (2) a serious negligence on the part of some officer or officers which might call for disciplinary action requiring the orders of higher authority.

1	2	3	4	5
3	Give technical sanction to original works or special repairs (exclusive of Departmental charges).	(a) Town Planner/Director of Housing. (b) Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Up to Rs. 4,00,000. Up to Rs. 1,00,000.	...
4	Uncertain works charged establishment.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Full power	Subject to the following conditions:- (1) Original works-- The expenditure on work charged establishment should not exceed 3 per cent of the total cost of each individual scheme. (2) Maintenance and Repairs— Entertainment of work charge staff should be on the basis of norms which may be laid down by Government.
5	Give technical sanction to repairs.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Rs. 10,000	Within the limit of the approved lump sum of under estimates.
6	Sanction contribution works.	(c) Town Planner/Director of Housing. (d) Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Up to Rs. 1,00,000 Up to Rs. 25,000	...

1	2	3	4	5
7	Sanction excesses over estimates.	(a) Town Planner/Director of Housing.	Full powers up to 10 per cent.	...
		(b) Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Up to 5 per cent provided the total of the exceeded estimate is within his power of sanction.	...
8	Purchase of stores and tools and plants.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Rs. 1,000	Subject (1) to the provision of stores rules and the rules of the P.W.D. Code (2) the articles included in the sanction estimate or the value is within the reserve stock limit (except the plan and machinery which will be arranged by the Town Planner/Director of Housing.
9	Disposal of stores and Tools and plants including live stock.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Full power.	Subject to the following conditions:-- (1) Increase of articles in use of officers or Subordinate of the Departmental or land to contractor for use of Government work which may be lost or damaged full value is to be or part value causes which Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner may consider reasonable.

1	2	3	4	5
10	Sanction for local purchase of stationery.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner	Up to Rs. 200 per year.	<p>(2) In other cases, disposed is to by sale which should ordinarily be auctioned or by calling for tenders as may be considered most suitable.</p> <p>(3) In all cases, the book value if not known, the estimated value of an individual item disposed of or written off at one and the same time must not exceed Rs. 1,000.</p> <p><i>Note:—</i>The expiration individual item includes a quantity of the same article reckoned as one item according to the unit adopted by P.W.D. e.g., 1,000 bricks are in individual item.</p> <p>(4) In cases not recovered by the above the previous approval of the Town Planner/Director of Housing and also when the Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner considered it necessary in the public interest that certain articles or classes of articles should be destroyed and made available to the outside party.</p> <p>For work establishment up to a limit of Rs. 30 in each case for office use.</p>

1	2	3	4	5
				<i>Note:</i> -- An excess over the prescribed limit of Rs. 200 may be approved by the Town Planner/Director of Housing provided the total of excess is covered by the total of savings in others in the same year.
11	Sanction all estimates for repairs and carriage of Tools and Plants.	(a) Town Planner/Director of Housing. (b) Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Up to Rs. 30,000 Up to Rs. 10,000	Rs. Rs.
12	Sell of materials received from works dismantled or undergoing repairs at their estimated value.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Full power	Subject to the conditions that serviceable stores, the book value of which exceeded Rs. 1,000 shall only be disposed of by auction or by calling for tenders.
13	Sell dismantle temporary buildings erected during construction of the works.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Full power	Where value does not exceed Rs. 5,000
14	Acceptance of tenders.	(a) Town Planner/Director of Housing. (b) Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.	Up to Rs. 2,00,000 Up to Rs. 50,000	Rs. Rs.

1	2	3	4	5
15	Purchase of spares and cost of petty repairs to Departmental vehicles.	Assistant Town Planner/Deputy Director of Housing/ Deputy Town Planner.		On the same condition as in the case of Head of Department up to Rs. 500 in case of spares and Rs. 200 for petty repairs in each case.

SCHEDULE IV

LIST OF HEADS OF DEPARTMENTS

[See Rule 2 (i)]

1. Commissioner of Division.
2. Director of Land Records and Inspector General of Registration.
3. Registrar of Co-operative Societies.
4. Conservator of Forests.
5. Director of Surveys.
6. Inspector General of Police.
7. Director of Public Instruction.
8. Inspector General of Prisons.
9. Director of Health Services.
10. Districts and Sessions Judges.
11. Chief Engineer, Public Works Department.
12. Commissioner of Excise.
13. Director of Agriculture.
14. Commissioner of Taxes.
15. Secretary, Legislative Assembly.
16. Secretary, Public Service Commissioner.
17. Labour Commissioner.
18. Advocate General.
19. Director of Statistics.
20. Director of Veterinary and Animal Husbandry.
21. Director of Information and Publicity.
22. Director of Sericulture and Weaving.
23. Director of Industries.
24. Director of Supply.
25. Director of Tourism.
26. Director, Soil Conservation.
27. Superintendent, Meghalaya Government Press.
28. Director of Accounts and Treasuries and Examiner of Local Accounts.
29. Senior Electrical Inspector.
30. Chief Inspector of Boilers.
31. Commissioner, State Transport Authority.
32. Director of Housing.
33. Director of Mineral Resources.
34. Director of Community Development.
35. Director of Soil Welfare.
36. Director of Employment Service.
37. Director of Small Savings.

38. Director of Fisheries.
39. Controller of Weights and Measures.
40. Principal Private Secretary to Chief Minister.
41. Director/Commandant, Meghalaya Civil task Force.
42. Secretary to the Governor.
43. Chief Inspector of Factories.
44. Chief Public Health Engineer.

ANNEXURE I

Instructions for the guidance of Financial Advisers—Financial Advisers appointed under the scheme of financial decentralisation will have to face initially a difficult situation. It will be easier to face that situation if they keep in mind the background for the change. One of the important developments of our time is the rapid expansion of public expenditure. So far as the plan expenditure is concerned, the expansion is related to the launching of the development scheme. But expenditure has also increased in departments which are not really development departments. As officers representing the Finance Department the Financial Advisers will be expected to see the large public expenditure brings commensurate results so that public may not have to sacrifice by way of taxation more than what they get in return in the form of services. In other words, economy should be the guiding principle. But there is the risk of economy being insisted at the expense of results. For instance, by spending slightly more under a certain scheme it may be possible to achieve proportionately bigger result than by rigidly cutting down expenditure to the bone. The economy achieved by cutting down expenditure to the bone under such circumstances will be false economy in as for the small volume of service the nation will receive it will have to pay proportionately more. Therefore, the Financial Advisers should always examine whether the expenditure proposed is sufficient to achieve the object of the scheme.

Scrutiny of schemes before they are provided in the budget estimates is an important function of the Finance Department. Of late for want of time and for heavy preoccupations the Budget Department cannot scrutinise all the schemes before provisional is made for them in the Budget. What is worse provision is sometimes made in lump which is against the cannons of sound finance, because one cannot scrutinise properly the adequacy of provision made for a service in lump. The Financial Advisers will be expected to help the departments in the preparation of new scheme in detail and moreover will be expected not to allow any item which in his opinion cannot be justified. In case of difference with the administrative departments he will be expected to refer the matter to Finance (Budget) so that at the time of provision the matter can be gone into. The idea is that after a scheme is provided in details in the budget it should take no time to issue expenditure sanction for which the administrative departments themselves have been given necessary delegations. As there has been constant

complaint of budget provision having lapsed or being surrendered for want of timely sanctions the Financial Advisers will do well to devote sufficient attention to the scrutiny of details of schemes before they are sent to the Budget Department for provision and to ensure that after the budget is passed and communicated to the administrative departments the schemes meant for implementation during the year are sanctioned expeditiously. Where the existing delegation of the administrative departments is not sufficient to enable them to issue sanction on their own authority the Financial Advisers will be expected to advise the administrative departments to split up the scheme and to send the part for which the Department is not competent immediately to Finance for sanction.

The Financial Advisers would on the one hand advise the administrative Departments freely and on the other keep themselves in close touch with the Finance Department. In order to enable them to come in close touch with the senior officers of the Department the administrative Departments will be required formally to utilise their services to the best of their capacity. But the actual use of the services of the Financial Advisers will depend upon the way in which they behave initially. If they can bring a constructive plan to bear upon their work so that the departments being to treat them as their friends and not as critics, the purpose of the scheme will be served. To repeat the purpose of the scheme is to share with the administrative departments a part of the burden which the Finance Department has to shoulder at present, namely, the burden of working out schemes in details before they are included in the budget and secondly the burden of controlling expenditure in public interest.

The Financial Advisers will also be expected to which the progress of plan expenditure and to report to Finance so that the returns required by the Planning Commission may be duly submitted. In addition, they will be expected to advise the departments, to raise the necessary debit against the Central Government on account of assistance under various schemes according to the assistance pattern.

A senior officer of the Finance Department will always be available for consultation in case of difficulties and the Financial Advisers requested to keep themselves in close touch with this officer. They should meet every Saturday at 1 P.M. in the office room of the Secretary, Finance so that they may exchange among themselves and raise points of difficulties for solution.

ANNEXURE II

DUTIES AND FUNCTIONS OF THE FINANCE AND ACCOUNTS OFFICERS

1. To assist the Head of a Department in the discharge of his responsibilities—
 - i) For the Financial regularity of the transactions under a Budget grant in respect of which the Head of the Department functions as the Controlling Officer.
 - ii) For the maintenance of the accounts of the transactions correctly and in the form prescribed under the rules and orders in force, and
 - iii) For formulating proposals for expenditure in the Department consistent with the programme of Economic Planning adopted by the Government.

The Finance Department will post Finance and Accounts officers to the offices of the Head of Departments as the Finance Department consider necessary.

2. (a) The function of the Finance and Accounts officers are two folds—
 - i) As Finance Officer, i.e., as the adviser to the head of the Department in all matters relating to the Budget Estimates, Supplementary Demands Advances for the Contingency Fund and regularisation thereof, schemes of Development continuing and new, and to the operation of Financial rules; and
 - ii) As Accounts Officer, i.e., as the officer exercising supervision over the regular and correct compilation of all accounts that are required to be compiled and maintained in the heads of Departments offices.

(b) In the discharge of these duties he is expected to keep himself fully conversant with all sanctions and orders passing through the office of the Head of the Department and with order proceedings of the Head of the Department of his subordinates which may have affect on the estimate of accounts of actual or anticipated receipts and charges. He should advise the Head of the Department on the financial effect of all proposals for expenditure and keep watch as far as possible over all the liabilities as they are incurred against the grants under the control of the Head of the Department, who should also see that the Finance and Accounts Officer is given the fullest opportunity of becoming conversant with these sanctions and orders and proceedings.

3. (i) The Finance and Accounts Officer is responsible for the arrangement for punctual compilation of correct accounts and statistics which are to be submitted by the Head of the Department to the higher authorities and to the Accountant General as required by the existing rules and orders and as called for by them from time to time.

(ii) (a) He should assist the Head of a Department in:--

- i) The settlement of Audit Objections, Inspection Reports and Draft Audit Paras;
- ii) Taking prompt action on Audit Reports and appropriation accounts, Reports of Public Accounts Committee and Estimates Committee; and
- iii) Reviewing the progress of expenditure against sanctioned grants through maintenance of necessary Control Registers and issuing timely warning to drawing and disbursing officers where progress of expenditure is not even.

(b) He should keep a watch and ensure that the Audit Certificate on the expenditure relating to the departments to which he is attached is obtained in time. He is further required to see that all claims for re-imbursment of expenditure by the Government of India are settled in full by the Government.

(iii) in all matters concerned with personal claims of Government servants, F.A.O. is expected to give expert advice, and help, and

(iv) he will render help to Heads of the Department in the matter of watching the realisation of Government dues including revenues and loans.

4. The Finance and Accounts Officer is also required to exercise a general supervision over the Accounts Branch of the office of the Head of the Department and to inspect the accounts branches of the subordinate officers under the Head of the Department and to report to him all defects noticed in course of the work of supervision or inspection.
5. (i) Any serious financial irregularities should be brought immediately to the notice of the Head of the Department in writing with copy to the administrative Department concerned and the Finance Department, and

(ii) Any unfructious or unnecessary or avoidable expenditure should be brought to the notice of the Head of the Department in writing with copy to the Administrative Department concerned
6. For due charge of his duties and functions the Finance and Accounts Officer, should be provided by the Head of the Department with the requisite facilities by placing the entire sanctioned Accounts staff of his office under the supervision and control of the Finance and Accounts Officer.

7. The Head of the Department has a right to seek the advice of the Accountant General or the Government in the Administrative Department or the Finance Department in all matters connected with the accounts to be compiled and maintained in his office or the application of the financial rules and orders concerning which there may be any doubt. It will usually be desirable however; that he shall first obtain the advice of the F.A.O. who is specially trained for the duty and this should be done in writing in all cases.

ANNEXURE III

Authority to execute instrument

Name of instruments	By whom to be executed
A—General	
(1) All deeds and instruments relating other than those specified elsewhere in this resolution.	By a Secretary to Government.
(2) Contracts and other instruments in matters connected with the lease of land:--	
(a) If the lease be permanent	By Deputy Commissioners.
(b) If otherwise.	By Settlement Officers, Deputy Commissioner and Sub-Divisional Officers.
(3) (a) Contracts and other instruments in matters connected with the hire or purchase of land or building or with the sale of Government land or with the lease or sale of Government building or with prospecting and exploring licences and mining leases.	By Deputy Commissioners.
(b) Contracts, instrument and engagement specified above when the value or amount of such contract, instrument or engagement does not exceed Rs. 500.	By Assistant Commissioners and Sub-Divisional Officers.
(4) Contracts and other instruments not included in article 3 in matters connected with the lease of ferries, fisheries and other arising out of land.	By Deputy Commissioners and Sub-Divisional Officers.

Name of instruments	By whom to be executed
(5) Contracts for the supply of articles required for the use of any Department or for the sale of articles produced or manufactured by the Department and for the execution of public works otherwise than through the agency of the Public Works Department and other instrument connected with the Administration of the Department.	By the Head of the Department.
(6) Contracts and other instruments not included in article 3 for the sale, purchase, supply, carriage or conveyance of stores and building materials and for the provision of labour and for the execution of Public Works Department and such like engagement etc.,	By Deputy Commissioners and Director of Fisheries as the case may be.
(7) Contracts for the supply of articles produced in the local markets for hospitals, lunatic asylums, etc.	By the Civil Surgeon, Sub-Divisional Officer or Superintendent as the case may be.
(8) Contracts and other instruments relating to house building and other advances.	By authorities granting the advances.
(9) Bonds executed by a Government stipendary.	By Deputy Commissioner or Secretary to Government of Meghalaya.
(10) Deeds and instruments relating to supply of food and drink by contractors in Circuit House and Dak Bungalows.	By a Deputy Commissioner and Sub-Divisional Officer as the case may be.

B—In the case of the Public Debt and Currency Department, Treasuries and Account Offices.

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| 1. Mortgage deeds given as security in connection with the employment of officers as Treasurers and Shroffs in District or Sub-District Treasuries and agreements entered into with such officers. | By Deputy Commissioners |
| 2. Mortgage deeds given as security in connection with the employment of Treasurers, cashiers or clerks in Account Officers, charged with disbursement of money or the custody and handling of securities. | By the Head of Office. |

Name of instruments	By whom to be executed
3. Instrument relating to the reassignment of insurance policies which are assigned to the Governor of Meghalaya in accordance with the rules regulating the General Provident Fund.	By the Account Officer of the Fund as defined in the rules of the Fund.
4. Deeds of re-conveyance of security given by Shroffs in District and Sub-District Treasuries.	By the Deputy Commissioners, Governor of the Reserve bank of India.
5. Treasury Bills and other Government securities by the Government of Meghalaya in respect of any loan contracted under the provisions of the Constitution.	By the Governor or a Deputy Governor of the Reserve Bank of India.

C—In the case of the Public Works Department (Subject to any limit fixed by Department orders)—

1. All instruments relating to purchase, supply and conveyance or carriage of materials, stores, machinery, etc.	} By Chief Engineer, Superintending Engineer, Divisional Officers and Sub-Divisional Officers.
2. All instruments relating to the execution of works of all kinds connected with buildings, bridges, roads, tanks reservoirs and embankments and also instruments relating to the construction of water, works sewage works and the erection of machinery.	
3. Bonds of auctioneers and security bonds for the due performance and completion of works.	
4. Security bonds for the due performance of their duties by Government servants whom the officers specified have power to appoint.	
5. Leases for grazing cattle on road sides, and instruments relating to the sale of grass trees or other produce on road sides.	} By Chief Engineer, Superintending Engineers and Divisional Officers.
6. Leases of houses, land or other immovable property, provided that the rent reserved shall not exceed Rs. 5,000 a month.	

Name of instruments	By whom to be executed
7. All instruments connected with the re-conveyance of property given as security.	} By Chief Engineer, Superintending Engineers and Divisional Officers.
8. Instruments connected with the collection or farming of tolls at bridges or ferries or other means of communication provided by the State Government.	
9. Arrangements relating to the loan of tools and plants to contractors and others.	By Divisional Officers and Sub-Divisional Officers.
10. All deeds and instruments relating to any matters other than those specified in heads 1 to 9.	By a Secretary to the Government.

D—In the case of the Forest Department.

Contracts and other instruments in matters connected with the administration and working of forests and with the business of the Forest Department generally.	By the Secretary to the Government of Meghalaya in the Forest Department exceeding Rs. 25,000.
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E—In the case of the Survey Department.

1. Contracts of agreements for the supply of Survey instruments.	By the Director of Surveys, Meghalaya.
2. Contracts for the supply of Bazar articles and Chemicals.	By the Deputy Director of Survey, Meghalaya.
3. Contracts for the supply of clothing to the Meghalaya Survey Department.	Do.
4. Contracts for the supply of demarcation stones and the repair and erection of the same.	Do.
5. Contracts for the carriage or conveyance of stores for the Meghalaya Survey Department.	Do.

Name of instruments

By whom to be executed

F—In the case of the Public Health Department.

Contracts for the supply of calves to the Vaccine Depot. By the Officer-in-charge of the Vaccine Depot.

G—In the case of the Agricultural Department.

1. Contracts for—

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| (a) Supply of articles required by the Department. | } | By the Director of Agriculture, Additional Director of Agriculture, Joint Director of Agriculture, Principal Gram Sevak Training Center, Regional Agricultural Engineers, District Agricultural Officers, and other Officers of Meghalaya Agricultural Service Class I, and Sub-Divisional Agricultural Officers to the extent up to which they can accept tenders for such supply sale and execution. |
| (b) Sale of articles produced or manufactured by the Deptt. | | |
| (c) Execution of Public Works relating to and placed under the Executive control of the Department. | | |
| (d) Carriage or conveyance of Stores of the Department. | | District Agricultural Officers and Regional Agricultural Engineers. |
| 2. Agreements for hiring out Departmental Tractors, Bull Dozers, Power Pumps, Trucks Tools, Implements, Plant Protection equipments to private individual. | | District Agricultural Officers, Regional Agricultural Engineers, Assistant Agricultural Engineers, Sub-Divisional Agricultural Officers. |
| 3. Agreements relating to credit sale of articles from Agricultural Farms and Seeds Depots. | | District Agricultural Officers and Sub-Divisional Agricultural Officers. |
| 4. Contract relating to farming of Lands to Adhiars. | | District Agricultural Officers. |
| 5. Agreements and bonds for sale of articles by the Department on hire purchase system or cash-cum-credits sale forms. | | Regional Agricultural Engineers, District Agricultural Officers and Sub-Divisional Agricultural Officers. |
| 6. All deeds and instruments relating to any matter other than those specified in item 1 to 5 above. | | Director of Agriculture. |

Name of instruments

By whom to be executed

H—In the case of the Supply Department

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| 1. All instruments relating to the trade purchase of rice and paddy and products thereof. \ | By a Secretary to Government, the Director of Supply (Procurement) Deputy and Deputy and Assistant Directors of Supply (Procurement). |
| 2. All instruments relating to contracts for payment handling and transport of rice and paddy and products thereof. | By a Secretary to the Government, the Director of Supply (Procurement). |
| 3. Security bonds for the due preference and completion of contracts by Traders, Millers, Contractors and Agents. | By a Secretary to the Government, Director Deputy Director and Assistant Director of Supply including Supply Procurement. |
| 4. All deeds and instruments relating to matters other than those specified in items 1 to 3. | By a Secretary to the Government. |

I—In the case of the Transport Department

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| 1. All deeds and instruments relating to Transport Department | By a Secretary to the Government |
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J—In the case of the Community Development Department

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| 1. Short term Agricultural loans for fertilizers, manures, improved seeds used of pumping set etc.
2. Medium term Agricultural loans for purchase of bullocks, improved Agricultural implements, pumping sets, etc.
3. Loans for rural housing especially to landless cultivators.
4. Loans for Cottage and Small Scale Industries and for improvement of inland fisheries. | } | By the Deputy Commissioners and Sub-Divisional Officers as the case may be. |
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Name of instruments

By whom to be executed

V.K—In the case of the Relief and Rehabilitation Department.

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| 1. Rehabilitation loans under the Displaced Persons (Rehabilitation Loans) Act, 1951. | By the Deputy Commissioners, Sub-Divisional Officers as the case may be. |
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L—In the case of the Planning and Development Department.

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| 1. Loans for housing under the rules for the grant of Housing Loans in Meghalaya. | By the Deputy Commissioners and the Sub-Divisional Officers as the case may be. |
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A.B. SEN GUPTA
Special Officer
Finance (Revision of Rules and Manual)
Department.