

# GOVERNMENT OF MEGHALAYA

## ORDERS BY THE GOVERNOR

### FINANCE DEPARTMENT

#### NOTIFICATION

The 22<sup>nd</sup> June 1972

No. FIN(B)90/72/24,-in exercise of the powers conferred by Section 4 of the Contingency Fund of Meghalaya Act, 1972 (Meghalaya Act 5 of 1972), the Governor of Meghalaya is pleased to make the following rules:-

1. These rules may be called the Meghalaya Contingency Fund Rules, 1972.
  - (i) They shall come into effect at once.
  - (ii) They shall extend to the whole State of Meghalaya.
2. In these rules, unless the context otherwise requires;  
“Fund” means the Contingency Fund of Meghalaya.
3. The Fund shall be held on behalf of the Governor by the Special Secretary/ Secretary to the Government of Meghalaya in the Finance Department to enable advances to be made by him out of this Fund for the purpose of meeting unforeseen expenditure in excess of the sanctioned grant or in respect of a new service not provided for in the budget, pending authorization of such expenditure by the Legislature.
4. All proposals for advances from the Fund shall be in Form ‘A’ annexed to these rules in triplicate and shall be made to and dealt within the Finance Department.
5. The Governor may make advances applied for by general or special order and when any advance is sanctioned, the Finance Department shall return one copy of Form ‘A’ to the proposing Department and send another copy to the Accountant General with the necessary entries duly filled in.
6. No expenditure from the Fund shall be authorized or incurred until it has been sanctioned under Rule 5.
7. Advances sanctioned under Rule 5 shall not be drawn in a lump-sum, notwithstanding that the Finance Department may have sanctioned a lump-sum or the Accountant General may have issued an authority for the entire sum so sanctioned, but shall be drawn only at the time, and to the extent, required for actual and immediate disbursement.
8. All bills and vouchers for the drawal of moneys from such advance shall contain the words “Contingency Fund” prominently written in red ink at the top of the bill or voucher, as the case may be, but nothing herein contained shall be deemed to dispense with the necessity of having to furnish the usual classification of the expenditure in the bill or voucher.

9. If, in case, after, the order sanctioning an advance from the Fund has been issued in accordance with Rule 7 and before action is taken in accordance with rule 10, it is found that the advance sanctioned will remain wholly or partly unutilized, and application shall be made to the sanctioning authority for canceling or modifying the sanction as the case may be.
10. The Finance Department shall lay before the earliest possible session of the Legislature a statement showing the advances made for authorization of such expenditure.
11. All advances sanctioned from the fund to meet expenditure in excess of the provision for any service included in an Appropriation (Vote on Account) Act shall be resumed to the Fund as soon as the Appropriation Act in respect of the expenditure on the service for the whole year, including the excess met from the advances from the Fund, has been passed.
12. An advance obtained from the Fund for meeting expenditure on a new service during the Vote on Account period for which adequate provision is made in the Appropriation Act for the year shall stand resumed to the Fund as soon as the Appropriation Act for the whole year has been passed.
13. In all such cases as are referred to in Rule 11 and 12, the Legislature shall be apprised of the advances taken from the Fund in the manner prescribed in Form 'B' annexed to these rules.
14. As soon as such advances are authorized by the Legislature, the Accountant General shall transfer the expenditure booked against advances from the Fund to the service heads concerned, but subject always to the conditions that (i) the sum so transferred shall in the case exceed the sum authorized by the Legislature, and (ii) the sum so transferred, shall not exceed the actual expenditure.
15. The existing rules framed under Section 151 of the Government of India Act, 1935 and in force on the 25<sup>th</sup> day of January, 1950 regulating the custody of public moneys the payment of moneys into and withdrawal of moneys from the public account and all other matters aforesaid shall apply mutatis mutandis to such matters connected with the Fund in so far as such rules are not inconsistent with the provisions of the Constitution of India and the said rules in their application to the aforesaid matters shall be read subject to all necessary modifications.
16. An account of the transactions of the Fund shall be maintained by the Finance Department in Form 'C' annexed to these rules.

RAMESH CHANDRA,  
Special Secy. to the Govt. of Meghalaya,  
Finance Department.

**FORM – ‘A’**

Proposal for advance from the Contingency Fund for the year

| Major/<br>Minor, Sub<br>& detailed<br>head of<br>account | Provision<br>made in the<br>current year's<br>Budget | Expenditure<br>up-to-date | Additional<br>amount required<br>during<br>the financial<br>year | Reason why the<br>expenditure is to<br>be treated at<br>unforeseen and<br>why the<br>expenditure<br>cannot be<br>postponed till<br>provision is<br>made through<br>the<br>supplementary<br>appropriation | Amount<br>sanctioned by<br>the Governor | Remarks |
|--|--|---------------------------|--|--|---|---------|
| 1  | 2  | 3                         | 4  | 5  | 6                                       | 7       |
|  |  |                           |  |  |   |         |
| Total  |  |                           |  |  |   |         |

Memo No.....

Dated Shillong, the .....

Submitted in quadruplicate to the Secretary to the Government of Meghalaya, Finance Department for favour of necessary action.

By order, etc.,

Secretary to the Govt. of Meghalaya  
Department

An advance of ₹..... (in words) is sanctioned for the Contingency Fund for expenditure during the year ..... Under the head mentioned above.

By order, etc.,

Secretary to the Govt. of Meghalaya  
Finance Department

Memo No.....

Dated Shillong, the .....

Copy to:-

- 1) The Accountant General, Assam, Meghalaya and Nagaland, etc., Shillong for favour of necessary action
- 2) The Secretary to the Government of Meghalaya..... Department.
- 3) The Finance (Budget) Department.

By order, etc.,

Secretary to the Govt. of Meghalaya  
Finance Department

**FORM – ‘B’**

Statement showing advances drawn from the Contingency Fund of Meghalaya during the “Vote on Account” period for expenditure on a “New Service” for which necessary provision had been made in the Budget Estimates.

| Particulars of Service | Name of Department | Amount of Advance from the Contingency Fund. | Number and name of the grant in which provision exists in the Budget Estimates with amount of provision | Brief reasons why the expenditure could not be differed till the Demands for Grants are voted by the Legislature. |
|------------------------|--------------------|--|---|---|
| 1                      | 2                  | 3  | 4   | 5   |
|                        |                    |  |   |   |

**FORM – ‘C’**

Expenditure committed and sanctioned out of Contingency Fund for the year .....

Permanent Corpus ..... ₹ .....

Deduct Advances not yet Recouped ..... ₹ .....

Balance on ..... ₹ .....

| Serial No. | Date of transaction | Head of Account | No. and date of the application for advance | Sanctioning Memo No. And Date | Amount advanced | Balance after each transaction | Supplementary Appropriation Act providing the additional expenditure | Sanctioned Amounts/ Advances Resumed | Initial of Officer-in-charge | Remarks |
|------------|---------------------|-----------------|---|-------------------------------|-----------------|--------------------------------|--|--------------------------------------|------------------------------|---------|
| 1          | 2                   | 3               | 4   | 5                             | 6               | 7                              | 8  | 9                                    | 10                           | 11      |



# **GOVERNMENT OF MEGHALAYA**

## **FINANCE DEPARTMENT**

**Meghalaya Contingency Fund  
Rules, 1972**