

FINANCIAL POWERS, 1978

Part I

Section I

Powers Delegated under Bombay Financial Rules, 1959

Serial No.	Rule No.	Description	Authorities competent to exercise the powers	Extent of delegation	Conditions
(1)	(2)	(3)	(4)	(5)	(6)
1	2	Declare an Officer as Head of Department	Administrative Department	Full Powers	a) The officer should be the Head of an Identifiable organisation. b) His pay scale should be at least Rs.3700-5000 i.e. equivalent to a Deputy Secretary to Government. c) The Administrative Department should endorse copies of the orders, declaring 'Heads of Departments' to all concerned and also to the Finance Department for incorporating the names of such officers in the Financial Publications.
2	2	Declare an Officer as Regional Head	Administrative Department	Full Powers	a) The Officer should be the Head of an identifiable organisation / Regional office. b) He should be a Class-I Officer. c) The Administrative Department should endorse copies of the orders, declaring 'Regional Heads' to all concerned and also to the Finance Department for incorporating the names of such officers in the Financial Publications.

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3	2	Declare an Officer as “Head of Office”	Administrative Department Head of the Deptt.	Full Powers	a) He should be a Gazetted Officer. b) He should be in-charge of an independent office. c) Copies of the orders, declaring ‘Head of Office’ should be endorsed to all concerned and also to Finance Department (Viniyam Desk and Services Desk) for incorporating the names of such officers in the Financial Publications.
4	39(b) Note 4	Sanction payment of claims of Govt. servants (including their own claims) to arrears of pay and allowance or to increments and claims of persons not in Govt. service which have been allowed to remain in abeyance for a period exceeding a year but not exceeding six years	1) Administrative Department 2) Head of the Department 3) Regional Head	Full Powers	a) Claims should be submitted to the competent authority for according sanction to the payment of claims after due scrutiny and checks along with information in the proforma prescribed under Note 3 below Rule 39(b) of the Bombay Financial Rule, 1959 and also alongwith a certificate from the Head of Office to the effect that the claim has been checked and verified with reference to the corroborative records available in his office and that the same has not been preferred/drawn/paid previously. b) The provisions in rule 39 of the Bombay Financial Rule, 1959 and rule 151 of the Maharashtra Treasury Rule, 1968 as may be applicable and relevant, should be

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					<p>followed.</p> <p>c) The Head of Department may also redelegate these powers to a subordinate Gazetted Officer in-charge of Administration/ Establishment/ Accounts in his own office.</p>
5	39(b) Note-5	Sanction claims of Government servants to arrears of pay and allowances or increments and claims of persons not in Government service which have been allowed to remain in abeyance for a period exceeding six years but not time barred in accordance with the provisions of law relating to limitations	<p>1) Administrative Department</p> <p>2) Head of Deptt.</p> <p>3) Regional Head</p> <p>4) Head of office</p>	<p>1) Full Powers</p> <p>2) Upto Rs.10000 in respect of Govt.servants whom they can appoint</p> <p>3) Upto Rs.7,500 in respect of Govt.servants whom they can appoint</p> <p>4) Upto</p>	<p>a) Claims should be submitted to the competent authority for according sanction to the payment of claims after due scrutiny and checks along with information in the proforma prescribed under Note 3 below Rule 39(b) of the Bombay Financial Rule, 1959 and also alongwith a certificate from the Head of Office to the effect that the claims have been checked and verified with reference to the corroborative records available in his office and that the same have not been preferred/drawn/paid previously</p> <p>b) The provisions in Rule 39 of B.F.R. 1959 and rule 151 of M.T.R. 1968 as may be applicable and relevant, should be followed.</p> <p>c) The Head of Department may also</p>

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				Rs.5,000 in respect of Govt. servant whom they can appoint	redelegate these powers to a subordinate Gazetted Officer in-charge of Administration/ Establishment/Accounts in his own office.
6	40	Sanction claims against Govt. other than the claims of Govt.servants : i) Exceeding Rs.2,500 and not preferred within a year of their becoming due : ii) Not exceeding Rs,2,500 and not preferred within three years of their becoming due	Administrative Department	Full Powers	a) Claims should be submitted to the competent authority for according sanction to the payment of claims after due scrutiny and checks along with information in the proforma prescribed under Note 3 below Rule 39(b) of the Bombay Financial Rule, 1959 and also alongwith a certificate from the Head of Office to the effect that the claim has been checked and verified with reference to the corroborative records available in his office and that the same has not been preferred/drawn/paid previously b) The provisions in Rule 39 of B.F.R. 1959 and rule 151 of M,T,R. 1968 as may be applicable and relevant, should be followed. c) The Head of Department may also redelegate these powers to a subordinate

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					Gazetted Officer in-charge of Administration/ Establishment/Accounts in his own office.
7	51	Fix the amount of security deposit required to be taken from subordinates entrusted with the collection/custody of cash/stores/stamps and any other property.	1) Head of Dept. 2) Regional Head	Full Powers	(a) The decision as to (i) Whether or not any security deposit is required to be taken in a particular case not specifically covered by any rule, and (ii) What should be the quantum of the security deposit commensurate with the desired purpose, should be taken by the H.O.D./R.H. concerned by exercising his discretion and necessary orders should be issued by him giving reasons therefor. b) Copies of such orders should be endorsed to the Audit Officer and Administrative Department concerned and to the Finance Department (Expenditure Desk and Viniyam Desk)
8	93	Sanction refunds of auction proceeds in cases of sales which are not confirmed subsequently	The Officer who is competent to conform the sale.	Full powers	--
9	114	Dismantling of Government building or structure	1. Admn.Deptt. 2. Head of Deptt.	1. Upto book value of	a) The provisions contained in B.F.R. 104 and 114 should be followed. b) No building or structure should ordinarily

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			3. Regional office	Rs. 5 lakhs 2. Upto book value of Rs.1 lakhs 3. Upto book value of Rs.1 lakhs	be demolished unless the S.E.P.W.D. certifies in writing that it is in a dangerous condition or is past repairs. Dismantling for any other reason should be subject to the condition that the written certificate should be obtained to the effect that the building or structure is not required for any public purpose or its continued existence would be detrimental to public purpose c) A detailed report should, in either case, be submitted for information to the next higher authority, stating the classification and the cost of the building/structure and the reasons for the dismantlement.
					d) The agency for dismantling a Government building/structure should be fixed in consultation with the S.E./E.E.,P.W.D. concerned and the power to incur expenditure on dismantling will be subject to the powers delegated under B.F.R. 64 e) In applying the financial limits in column 5, the combined cost of the building/structure and any electrical installations therein should be taken into account. This power will not apply separately to electric installations which

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					<p>are only fittings of the building concerned.</p> <p>f) The term 'building' cannot note a self-contained unit with roof, walls, etc., whereas the term 'structure' signifies any erection other than a building such as a Platform, compound wall, etc.</p> <p>Note 1: The officers should exercise power only in respect of the buildings assigned to their respective Departments.</p> <p>Note 2: This power cannot be re-delegated.</p>
10	115 & Note 1 to Rule 147(C) of the MCER 1965	Sanction hiring of office accommodation	1) Admn.Deptt 2) Head of Deptt 3) Regional Head 4) Head of office	1) Full powers 2) Upto Rs.10,000* p.m. for each office building. 3) Upto Rs.5000* p.m. for each office building. 4) Upto Rs.2,000 * p.m. for	(a) The area of accommodation to be hired should be in accordance with the norms prescribed by Government for the purpose with reference to the number and categories of employees, officers, etc. (b) Hiring would be subject to the availability of funds under the detailed head 'Rent, Rates and Taxes/Royalty'. (c) The certificate regarding non-availability of Government premises in the desired area should be obtained from the Executive Engineer, P.W.D. (d) The certificate regarding reasonableness of the rent and/or rate thereof should be obtained from the Ex.Engineer, P.W.D. and/or the Collector of the District or the General Admn. Department, as the case

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				each office building (*Excluding all Taxes)	may be. (e) The term 'office accommodation' should include functionally essential open space, garage, depot, store/s, godown/s, and similar types of accommodation.
11	34	Sanction advance to Government servants for construction of new house, purchase of ready-built house, expansion of existing house, etc.	1. Admn.Deptt. Including Jt.Secy.to Govt./Dy.Secy to Govt.-in-charge of Admn./Estt. 2. Head of Dept. 3. Regional Head	Full powers	a) "Funds Availability Certificate" should be given by the Administrative Department. b) All the relevant conditions governing the advance stipulated in the H.B.A. Rules should be fulfilled and the case should not involve relaxation of any condition or rule. c) The Administrative Department should only earmark provision for advance among the H.O.D.s/R.H.s under its administrative control and should not actually distribute the grants provided for the purpose in the B.E.s d) The Administrative Department should control the grant and carry out periodical reconciliation and ensure full utilisation of the provision placed at its disposal. e) The competent authority should take site inspection, if necessary, to satisfy itself about the utilisation of advance. f) The various rules and procedure, contained in Appendix 26 of the B.F.R., 1959 and the executive orders issued from time to time in

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					this regard should be followed. g) The Head of Department may also redelegate this power to subordinate Gazetted Officer in-charge of Admn./Estt./Accounts in his own office
12	136 137 & 138	Sanction advances to Government servants for purchase of Motor Car/Jeep/Station Wagon/Motor Cycle/Scooter/Moped/Motorised two/three wheelers.	1) Admn.Deptt. (including Joint Secretary to Government Deputy Secy.to Govt. in-charge of Admn/Estt.) 2) Head of Deptt. 3) Regional Head	Full powers	a) Adequate security/collateral securities wherever necessary should be obtained b) It shall be the responsibility of the competent authority sanctioning the advance to ensure and watch that the conditions governing the grant of advance are fulfilled at appropriate times/s c) The Government servant to whom the advance is to be sanctioned should have been appointed on regular basis in accordance with the relevant recruitment rules of the post held by him d) It should be ensured that the vehicle to be purchased is made in India. e) The vehicle should be insured with the Government Insurance Fund. f) Motorised three wheelers should be sanctioned only to the physically handicapped Government servants in regular employ. g) The provisions in the relevant rules in the BFR and the executive orders issued from

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					time to time in that regard should be followed. h) The Head of Department may also redelegate these powers to subordinate gazetted officer in-charge of Admn/Accounts in his own office. i) Necessary funds should be available.
13	136,137	In view of the revised power at Sr.No.12, this power at Sr.No.13 should be deleted.			
14	136, 137 and 139	Sanction advances to Government servants for purchase of bicycles	1) Admn.Deptt. 2) Head of Deptt. 3) Regional Head 4) Head of Office	} Full powers	a) The provisions in the relevant rules in the BFR and the executive orders issued from time to time in this regard should be followed. b) The Head of Department may also redelegate these powers to subordinate gazetted officer in-charge of Admn/Accounts in his own office. c) Necessary funds should be available
15	141	Since this is an outdated provision it should be deleted			
16	142	Sanction advance of pay, travelling allowances, etc. to Government servants on transfer.	1. Admn.Deptt. 2. Head of Deptt. 3. Regional Head 4. Head of Office	} Full powers	a) The provisions in the relevant rules in the BFR and the executive orders issued from time to time in this regard should be followed. b) The Head of office shall not be competent to redelegate this power to any subordinate officer in his own office. c) Timely recovery should be watched

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					carefully d) Sanctioning authority should submit a quarterly statement of such advances drawn and adjusted to the concerned controlling officer.
17	142 (c)	Sanction advance of travelling allowance on tour to Gazetted Officer	1.Heads of Deptt. 2.Regional Heads 3.Heads of offices	} Full powers	a) The travelling expenses for the particular journey are not likely to be less than Rs.50/- b) Advance can be sanctioned by the HODs/RHs/HOOs to themselves also. c) Heads of offices should submit a quarterly statement of such advances drawn and adjusted to their respective Controlling officer d) Heads of offices shall not be competent to redelegate this power to any subordinate officer in their own office
18	142 (c)	Sanction advance of travelling allowance on tour to non Gazetted Government servants	1.All controlling officers 2.Heads of office.	} Full powers	a) Head of Department may also redelegate this power to subordinate gazetted officer in-charge of Admn./Accountants in this own office. b) The advance should be adjusted within three months from the date of drawl . c) The Heads of offices should sent quarterly statement regarding advances drawn and

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					adjusted to their respective Controlling officer.

19	142 (j)	Sanction festival advance to non-gazetted government servants	1. Admn. deptt including Jt. Secy. to Govt./Dy. Secy to Govt. in-charge of Admn/Esstt. 2. Heads of deptts. 3. Regional Heads 4. Heads of offices	} Full powers	a) Subject to availability of funds b) The provisions in the relevant rules of B.F.R. 1959 and the executive orders issued from time to time in this regard should be followed.
20	142 (k)	Sanction an advance to the family of a Government Servant (Other than a casual or daily rated employee) who dies while in service	1. Pension sanctioning authority 2. Heads of office	} Full powers	a) Subject to conditions, monetary limits and procedure laid down in rule 142(k) of the B.F.R. 1959 b) H.O.O./D.D.O. claiming the pay and allowances of the Govt. servants should give intimation to the pension sanctioning authority about the death of the Govt.

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					servant and the advance paid to his family.
21	In view of the orders issued vide G.R.F. No. 1089/(15)/Kosha-6, dated the 24th April 1989, the existing delegation should be cancelled				
22	146	To write off irrecoverable value of stores or dead-stock	1. Admn.Deptt 2. Heads of Department 3. Regional Heads 4. Heads of office	1. Full power 2. Upto Rs.15,000 in each case 3. Upto Rs.10,000 in each case 4. Upto Rs.5,000 in each case	a) The exercise of power does not disclose a defect of system, the amendment of which requires orders of Government. b) There has not been any serious negligence on the part of any individual officer/s which might possibly call for disciplinary action. c) That the loss is not due to theft or embezzlement or fraud. d) The write off is within the powers of the Government of Maharashtra Note 1- When a number of items of stores or dead-stock are to be written off, the powers of the sanctioning authority should be exercised with reference to the total value of stores intended to be written off on each particular occasion and not with reference to individual articles constituting the lot. Note 2- The Head of Department may also redelegate this power to subordinate Gazetted Officer in-charge of

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23	146	Write off Unserviceable articles of dead stock	1) Admn.Deptt . 2) Heads of Department 3) Regional Head 4) Heads of Offices/Head Of Institution	1) Full Powers 2) Upto Rs.15000 in each case 3) Upto Rs.10000 in each case 4) Upto Rs. 5000 in each case	Administration/Accounts in his own office. a) Usual conditions and procedures should be observed. b) Heads of Departments may redelegate these powers to their subordinate Gazetted Officer in charge of Administration/Accounts in their own offices.

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24	146	Write off of petty losses of irrecoverable value of stores or dead stock due to theft, where the police recommends classification as undetected 'A-Summary'	1. Admn.Deptt . 2. Heads of Department 3. Regional Head 4. Heads of Offices	1. Upto Rs.2500 in value in each case 2. Upto Rs.1250 in value in each case 3. Upto Rs.500 in value in each case 4. Upto Rs. 250 in value in each case	a) That exercise of powers does not disclose a defect of system, the amendment of which requires orders of Government. b) That there has not been any serious negligence on the part of any individual officer/s which might possibly call for disciplinary action. c) The write off is within the powers of the Government of Maharashtra. d) In the case of acquittal, it has been duly advised by the competent authority that it is not expedient to prefer an appeal or revision application. e) In the case of conviction all possible efforts have been made to recover the value of the stores. Note 1- When a number of stores or dead stock are to be written off, the powers of the sanctioning authority should be exercised with reference to the total value of stores intended to written off on each particular occasion and not with reference to individual articles constituting the lot.
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					Note 2 – The head of Department may also redelegate this power to subordinate Gazzeted officer in-charge of Administration/Accounts in his own office.
25A	146	Write off losses of public money due to misappropriation deflation, embezzlement, theft, fraud etc. where the police recommends classification as undetected 'A summary'	1. Admn.Deptt . 2. Heads of Department 3. Regional Head 4. Heads of Offices	1. Full powers 2. Upto Rs.15000 in each case 3. Upto Rs.10000 in each case 4. Upto Rs. 5000 in each case	a) The exercise of powers does not disclose a defect of system, the amendment of which requires orders of Government. b) There has not been any serious negligence on the part of any individual officer/s which might possibly call for disciplinary action. c) The write off is within the powers of the Government of Maharashtra
25B	146	Write off losses of public money due to misappropriation deflation,	1. Admn.Deptt .	1. Upto Rs.2500 in value each case	a) The exercise of powers does not disclose a defect of system, the amendment of which requires orders of Government. b) There has not been any serious negligence

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		embezzlement, theft, fraud etc. where the police recommends classification as 'undetected summary'	2. Heads of Department 3. Regional Head 4. Heads of Offices	2. Upto Rs.1250 in value in each case 3. Upto Rs.500 in value in each case 4. Upto Rs. 250 in value in each case	on the part of any individual officer/s which might possibly call for disciplinary action. c) The write off is within the powers of the Government of Maharashtra d) In the case of acquittal, it has been duly advised by the competent authority that it is not expedient to prefer an appeal or revision application e) In the case of conviction all possible efforts have been made to recover the value of the stores.
25 C	146	Write off losses of public money cause due to reasons other than those mentiond at Sr.No.25(A) and 25(B)	1. Admn.Deptt . 2. Heads of Department	1. Upto Rs.2500 in value each case 2. Upto Rs.1250 in value in each	a) The provision contained in Appendix 20 to the B.F.R. 1950 and the executive orders issued form time to time in this regard should be followed scrupulously. b) The loss cannot, after full enquiry be attributed to any willful negligence or deretion of duty on the part of the Government employee concerned. c) The write off is within the powers of the

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			3. Regional Head 4. Heads of Offices	case 3. Upto Rs.500 in value in each case 4. Upto Rs. 250 in value in each case	Government of Maharashtra.
26	146	Write off of irrecoverable decretal dues	Administration Departments	Upto Rs. 10000 in each case	
27	149	Sanction recurrent grant in aid to Institutions	Administration Departments	Full powers	a) Budget grants are available. b) Grants are sanctioned according to the set rules approved by the Finance Department. c) The provisions in App.22 to the B.F.R. 1959 should be followed scrupulously.