

DELEGATION OF FINANCIAL POWERS RULES

THESE RULES HIGHLIGHT FINANCIAL POWERS DELEGATED
TO VARIOUS AUTHORITIES VIZ, MINISTRIES/DEPTTS., HEADS
OF DEPTTS., AND HEADS OF OFFICES.

Powers not delegated to the above authorities stand
delegated to Finance ministry

DEFINITIONS

- APPROPRIATION-ASSIGNMENT TO MEET SPECIFIED EXPENDITURE OF FUNDS IN A PRIMARY UNIT OF APPROPRIATION.
- CONTINGENT EXPENDITURE-ALL INCIDENTAL AND OTHER EXPENDITURE INCLUDING EXPENDITURE ON STORES INCURRED FOR MANAGEMENT OF AN OFFICE,BUT NOT INCLUDE EXPENDITURE SPECIFICALLY CLASSIFIED UNDER SOME OTHER HEAD OF EXPENDITURE SUCH AS WORKS,TOOLS AND PLANT.
- DEPARTMENT-MINISTRY OR DEPTT. AS NOTIFIED FROM TIME TO TIME.INCLUDES PRIME MINISTERS OFFICE ,PRESIDENTS SECRETARIAT ETC.
- HEAD OF DEPTT.-AN AUTHORITY SPECIFIED IN SCHEDULE 1 IN RELATION TO OFFICES UNDER HIS ADMINISTRATIVE CONTROL AND INCLUDES SUCH OTHER AUTHORITY AS DEPTT. BY ORDER, SPECIFY AS HEAD OF DEPTT.-FURTHER MINIMUM STATUS NOT TO BE BELOW THE RANK OF DEPUTY SECRETARY.

CONTINUED

- HEAD OF OFFICE-GAZETTED OFFICER DECLARED AS SUCH UNDER RULE 14 OF THESE RULES.
- MISCELLANEOUS EXPENDITURE-ALL EXPENDITURE OTHER THAN EXPENDITURE FALLING UNDER PAY AND ALLOWANCES,PENSION, GRANTS IN AID AND LIKE.
- NON RECURRING EXPENDITURE-EXPENDITURE OTHER THAN RECURRING EXPENDITURE.
- PRIMARY UNIT OF APPROPRIATION-A PRIMARY UNIT OF APPROPRIATION AS REFERRED TO IN RULE 8 LIKE SALARIES,WAGES ETC.
- REAPPROPRIATION –TRANSFER OF FUNDS FROM ONE PRIMARY UNIT TO ANOTHER SUCH UNIT
- RECURRING EXPENDITURE-EXPENDITURE INCURRED AT PERIODIC INTERVALS.
- SUBORDINATE AUTHORITY –DEPTT, OF GOVTT. AND ANY OTHER AUTHORITY SUBORDINATE TO IT.

EFFECT OF SANCTION

- NO EXPENDITURE AGAINST SANCTION UNLESS FUNDS ARE MADE AVAILABLE BY VALID APPROPRIATION OR REAPPROPRIATION.
- SANCTION TO RECURRING EXPENDITURE REMAIN OPERATIVE EVEN IN SUCCEEDING YEARS PROVIDED FUNDS ARE MADE AVAILABLE IN THOSE YEARS AND ALSO SUBJECT TO TERMS OF SANCTION.

PROVISION OF FUNDS BY PARLIAMENT

- DEMANDS FOR GRANTS AND APPROPRIATIONS FOR CHARGED EXPENDITURE ARE PRESENTED BY RESPECTIVE MINISTRY TO PARLIAMENT. THIS EXPENDITURE AS WELL AS EXPENDITURE THAT IS TO BE VOTED BY PARLIAMENT ARE APPROVED BY PARLIAMENT BY WAY OF PASSING APPROPRIATION ACT AND THEREBY PROVIDING FUNDS FOR APPROPRIATION OR REAPPROPRIATION TO MEET SANCTIONED EXPENDITURE.
- LUMP SUM PROVISIONS SHOULD BE BASED ON REALISTIC ASSESSMENT OF EXPENDITURE LIKELY TO BE INCURRED DURING THE YEAR.
- TIME SCHEDULE FOR FORMULATION OF BUDGET PROPOSALS SHOULD BE CLOSELY ADHERED TO.

PRIMARY UNITS OF APPROPRIATION

- GRANT OR APPROPRIATION FOR CHARGED AS WELL AS VOTED EXPENDITURE IS DISTRIBUTED BY SUB HEADS AND EACH SUB HEAD AGAINST WHICH PROVISION FOR EXPENDITURE APPEARS PRIMARY UNIT OF APPROPRIATION.
- MAJOR OF THESE PRIMARY UNITS CONSTITUTE THE FOLLOWING:
 - SALARIES
 - WAGES
 - TRAVEL EXPENSES
 - OFFICE EXPENSES
 - RENT,RATES AND TAXES
 - ADVERTISING&PUBLICATIONS
 - SECRET SERVICES EXPENDITURE
 - MINOR WORKS

GENERAL RESTRICTIONS ON APPROPRIATION/REAPPROPRIATION

- NO APPROPRIATION/REAPPROPRIATION FOR EXPENDITURE NOT SANCTIONED.
- NO REAPPROPRIATION FROM CHARGED TO VOTED EXPENDITURE AND VICE VERSA.
- NO REAPPROPRIATION FROM ONE GRANT TO ANOTHER GRANT.
- NO APPROPRIATION FOR NEW SERVICE NOT APPROVED IN BUDGET.
- NO REAPPROPRIATION FROM SECRET SERVICE EXPENDITURE TO AUGMENT FUNDS UNDER SALARIES, WAGES, OFFICE EXPENSES AND OTHER CHARGES.
- NO REAPPROPRIATION TO AUGMENT TRAVEL EXPENSES BUT INCREASE UPTO 10% ALLOWED BY SECRETARIES BY REAPPROPRIATION.
- NO REAPPROPRIATION FROM REVENUE EXPENDITURE TO CAPITAL AND VICE VERSA.

CREATION OF POSTS

- AUTHORITY COMPETENT TO CREATE POSTS EITHER PERMANENT OR TEMPORARY CANNOT CREATE SO NOW AS BAN ON CREATION OF POSTS EXISTS.
- HOWEVER, FOR NEW SERVICE WITH THE APPROVAL OF MINISTRY, POSTS CAN BE CREATED.
- AN AUTHORITY COMPETENT TO CREATE POST CAN ALSO ABOLISH SUCH POSTS.

POWERS OF SUBORDINATE AUTHORITIES

SCHEDULES I, II, III, IV, V, VI AND VII SPECIFIED POWERS OF DEPARTMENTS OF CENTRAL GOVT AND HEADS OF DEPARTMENTS IN RELATION TO CREATION OF PERMANENT POSTS, TEMPORARY POSTS, APPROPRIATION AND REAPPROPRIATION, INCURRING OF MISCELLANEOUS AND CONTINGENT EXPENDITURE AND WRITE OFF OF LOSSES, SUBJECT TO PROVISIONS OF RULE 13.

DEPARTMENT, MAY HOWEVER, CONFER POWERS, NOT EXCEEDING THOSE VESTED IN THEM TO HEAD OF DEPTT. OR ANY OTHER SUBORDINATE AUTHORITY IN RESPECT OF ANY MATTER COVERED UNDER THESE RULES.

CONTINUED

- NO POWER TO REDELEGATE IN RESPECT OF FOLLOWING ITEMS.
- CREATION OF POSTS.
- WRITE-OFF OF LOSSES.
- REAPPROPRIATION OF FUNDS EXCEEDING 10% OF ORIGINAL BUDGET PROVISION FOR EITHER OF PRIMARY UNIT OF APPROPRIATION OR SUB-HEAD.
- HEAD OF DEPTT. MAY FURTHER DELEGATE ALL OR ANY OF HIS POWERS CONFERRED TO ANY OTHER GAZETTED OFFICER UNDER HIM TO SUCH EXTENT AS SPECIFIED IN THE ORDER.
- HOWEVER THAT HEAD OF DEPTT. CONTINUE TO BE RESPONSIBLE FOR CORRECTNESS,REGULARITY AND PROPRIETY OF DECISIONS TAKEN BY THAT OFFICER.

CONTINUED

- AUTHORITIES COMPETENT TO INCUR CONTINGENT AND MISCELLANEOUS EXPENDITURE ARE TO FOLLOW THE PROVISIONS OF
- GENERAL FINANCIAL RULES, 2005.
- ANNEXURE TO SCHEDULE V OF DELEGATION OF FINANCIAL POWERS RULES.
- ANY RULES OR ORDERS PRESCRIBED BY PRESIDENT IN RESPECT OF MISCELLANEOUS EXPENDITURE.
- POWERS NOT TO BE DELEGATED TO NON GAZETTED OFFICERS.
- POWERS DELEGATED CAN BE EXERCISED IN RESPECT OF PAST CASES ALSO.
- OFFICERS PERFORMING CURRENT DUTIES OF ANOTHER POST CAN EXERCISE ADMINISTRATIVE AND FINANCIAL POWERS BUT NOT STATUTORY POWERS.

HEAD OF OFFICE

- RULE 14 PROVIDES POWERS TO DEPTTS OF GOVT. AND HEADS OF DEPTTS. TO DECLARE ANY GAZETTED OFFICER WORKING UNDER HIM AS HEAD OF OFFICE TO EXERCISE FINANCIAL POWERS UNDER THESE RULES.
- ONLY ONE OFFICER TO BE DECLARED AS HEAD OF OFFICE CONSISTING OF ONE ESTBLISHMENT.
- UNDER SECRETARY IN CHARGE OF ADMINISTRATION IS HEAD OF OFFICE IN SECRATARIAT.

INSURANCE OF GOVT.PROPERTY

- NO INSURANCE FOR GOVT.PROPERTY EITHER MOVABLE OR IMMOVABLE AND HENCE NO EXPENDITURE ON INSURANCE.
- EXCEPTIONS.
- MATERIALS AND EQUIPMENTS RECEIVED ON LOAN OR AS AID FROM OTHER FOREIGN GOVTS OR OTHER AGENCIES IF TERMS AND CONDITIONS PROVIDE FOR .
- ADDITIONAL RISK RATE FOR FREIGHTS BUT NOT INSURANCE.
- MOTOR VEHICLES NOT CONNECTED WITH COMMERCIAL PURPOSES ARE NOT TO BE INSURED.

DELEGATION OF POWERS TO INCUR EXPENDITURE

- RULE 16 PROVIDES POWERS TO HEAD OF OFFICE TO AUTHORISE ANY OTHER GAZETTED OFFICER UNDER HIM TO EXERCISE POWERS TO INCUR CONTINGENT AND MISCELLANEOUS EXPENDITURE SUBJECT TO RESTRICTIONS AND LIMITATIONS. HOWEVER HE IS RESPONSIBLE FOR CORRECTNESS, REGULARITY AND PROPRIETY OF EXPENDITURE.

REMISSION OF DISALLOWANCE AND WRITING OFF OVERPAYMENT

- AUTHORITIES DELEGATED POWERS IN THIS REGARD CAN EXERCISE POWERS OF WAIVER OF AMOUNT DISALLOWED BY AUDIT OR ACCOUNTS OFFICER,
- IF AMOUNT DRAWN UNDER REASONABLE BELIEF THAT HE IS NOT ENTITLED TO IT.
- IF RECOVERY CAUSE UNDUE HARDSHIP AND RECOVERY IMPOSSIBLE.
- BUT NO WAIVER,
- IF PERTAINS TO GAZETTED OFFICER
- AMOUNT DOES NOT EXCEEDS TWO MONTHS PAY
- OVERDRAWAL DISALLOWED AFTER ONE YEAR OF PAYMENT.

POWERS OF INCURRING CONTINGENT EXPENDITURE

- SCHEDULE V.

AUTHORITY	RECURRING	NON RECURRING
DEPARTMENTS	FULL POWERS	FULL POWERS
HEADS OF OFFICES	RS 2000 PER MONTH IN EACH CASE	RS 5000 IN EACH CASE

CONTINUED

- PER ANNUM EACH CASE MEANS EACH TYPE OF RECURRING EXPENDITURE.
- THIS MEANS IF REPAIRS ARE TO BE CARRIED OUT, IT WILL BE ON A NUMBER OF OCCASIONS BUT LIMITED TO RS 2000 PER MONTH ON THIS ITEM.
- EACH CASE IN RESPECT OF NON RECURRING EXPENDITURE MEANS ON EACH OCCASION..
- THIS MEANS THAT IF TABLES, CHAIRS ARE PURCHASED, POWERS TO BE CORRELATED TO FURNITURE AND TABLES AND CHAIRS SEPARATELY.

ANNEXURE TO SCHEDULE V

- NO. OF ITEMS ARE LISTED AGAINST VARIOUS SERIAL NUMBERS.
- POWERS ARE TO BE EXERCISED BY SANCTIONING AUTHORITIES SUBJECT TO MONETARY LIMITS MENTIONED THEREIN
- ITEMS NOT LISTED THERIN ARE GOVERNED BY SEPARATE SANCTIONS TO BE ISSUED BY VARIOUS COMPETENT AUTHORITIES.

BUDGET-ESTIMATE OF RECEIPTS-

Appendix 2 OF GFRs

- DETAILED ESTIMATES OF RECEIPTS, COMPRISE OF REVENUE RECEIPTS AND CAPITAL RECEIPTS.
- ESTIMATES OF RECEIPTS OF CENTRAL TAXES AND DUTIES And EXTERENAL AID PREPARED BY CBDT,CBEC AND CONTROLLER OF AID ACCOUNTS AND AUDIT.
- ESTIMATES OF REVENUE RECEIPTS OF UT ADMINISTRATION BY CONCERNED AUDIT/ACCOUNTS OFFICER WHERE DEPARTMENTALISATION DIDN'T TAKE PLACE AND BY CONYROLLER OF ACCOUNTS WHERE DEPARTMENTALISATION OF ACCOUNTS INTRODUCED
- ESTIMATES OF OTHER RECEIPTS PREPARED BY CONTROLLER OF ACCOUNTS OF EACH DEPTT.

CONTINUED

- ESTIMATES TO BE FURNISHED TO FINANCE MINISTRY BY 31ST DECEMBER IN FORM GFR 5,5A AND 5B.
- FOR PREPARING RE,PREVIOUS YEARS ACTUALS AND CURRENT YEARS TRENDS ARE MATERIAL FACTORS TO REVIEW ORIGINAL BE.
- ESTIMATING AUTHORITIES TO EXERCISE UTMOST CARE .
- RECEIPTS BY WAY OF RECOVERIES FROM CENTRAL GOVT. DEPTTS TO BE EXCLUDED AND OTHER RECOVERIES FROM STATE/UT,FOREIGN GOVTS.,COMPANIES AND STATUTORY BODIES TO BE INCLUDED FOR ESTIMATES.
- FOREIGN GRANT ASSISTANCE IN CASH,KIND AND THOSE IN THE FORM OF COMMODITIES TO BE CLASSIFIED SEPARATELY.
- CGHS RECOVERIES AND RENT RECOVERIES TO BE COMMUNICATED TO RESPECTIVE MINISTRIES FOR CONSOLIDATION IN THEIR ACCOUNTS.

BUDGET-ESTIMATES OF EXPENDITURE-Appendix 3 OF GFRs

- EXPENDITURE FROM CONSOLIDATED FUND COMES UNDER PLAN AND NON PLAN EXPENDITURE.
- AGAIN EACH COMPRISES OF EXPENDITURE ON REVENUE ACCOUNT AND CAPITAL ACCOUNT INCLUDING LOANS AND ADVANCES.

NON-PLAN EXPENDITURE ESTIMATES

- FA IN EACH MINISTRY TO OBTAIN DETAILED ESTIMATES WITH SUPPORTING DATA FROM ESTIMATING AUTHORITIES WELL IN ADVANCE.
- FRAMING OF RE FOR CURRENT YEAR TO PRECEDE BE FOR THE ENSUING YEAR.
- RE TO BE PREPARED WITH CARE TO INCLUDE ONLY WHICH ARE LIKELY TO MATERIALISE FOR PAYMENT DURING THAT YEAR, IN THE LIGHT OF,
- ACTUALS SO FAR DURING CURRENT YEAR COMPARED TO ACTUALS FOR CORRESPONDING PERIOD IN LAST AND PREVIOUS YEARS.
- BE FOR ENSUING YEAR TO BE ON THE BASIS OF WHAT TO BE PAID UNDER PROPER SANCTION DURING THE ENSUING YEAR.
- WHILE INESCAPABLE AND FORSEEABLE EXPENDITURE TO BE PROVIDED FOR, DUE ATTENTION ALSO TO BE PAID FOR ECONOMY.
- ESTIMATE NOT TO BE INFLUENCED BY UNDUE OPTIMISM.

CONTINUED

- NO LUMP SUM PROVISION MADE IN BE.
- IF FOR NEW PROJECTS/SCHEME, ONLY PRELIMINARY ESTIMATES MADE FOR ACQUIRING MATERIALS, RECRUTMENT OF SKELETON STAFF ETC.
- TOKEN DEMAND CANNOT BE MADE.
- ESTIMATES TO BE ON GROSS BASIS AND VOTED AND CHARGED EXPENDITURE TO BE SHOWN SEPARATELY.
- ESTIMATES TO INCLUDE ALL ITEMS WHICH ARE FULLY ACCOUNTED FOR IN MINISTRY.
- ESTIMATES OF ESTABLISHMENT CHARGES FRAMED TAKING INTO ACCOUNT TRENDS OVER PRECEDING 3 YEARS AND OTHER FACTORS LIKE CHANGE IN RATES OF PAY, ALLOWANCES, NO. OF POSTS AND THEIR FILLING AND ALSO ECONOMY INSTRUCTIONS.
- ESTIMATES TO CONTAIN FULL ACCOUNTS CLASSIFICATION ,i.e. MAJOR/SUB MAJOR HEAD, MINOR HEAD , SUB HEAD, DETAILED AND OBJECT HEAD

CONTINUED

- ESTIMATES TO REACH FINANCE MINISTRY IN FORM GFR 7 BY PRESCRIBED DATE.
- ANY MAJOR VARIATIONS BETWEEN BE AND RE FOR CURRENT YEAR AND RE FOR CURRENT YEAR AND BE FOR ENSUING YEAR TO BE EXPLAINED COGENTLY.

PLAN EXPENDITURE-ESTIMATES

- PLANNING COMMISSION PRESCRIBE FORM AND MANNER IN WHICH PROPOSALS TO BE SUBMITTED FOR DETERMINING ALLOCATIONS FOR ENSUING YEAR.ACCORDINGLY DATA TO BE COLLECTED BY FA.
- RE AS WELL AS BE FOR ENSUING YEAR TO BE SUBMITTED IN FORM GFR 7.
- ALL OTHER INSTRUCTIONS FOR SUBMISSION OF NON PLAN EXPENDITURE EQUALLY APPLIES TO THIS ALSO.

CONTINUED

- PROCEDURE FOR COMPILATION OF DETAILED DEMANDS FOR GRANTS AND PROCEDURE TO BE FOLLOWED IN CONNECTION WITH DEMANDS FOR SUPPLEMENTARY GRANTS ARE OUTLINED IN APPENDIX 4 APPENDIX 6 OF GFR RESPECTIVELY.

GFR 7

SL.NO	DESCRIPTION	ACTUAL FOR 2009-10	ACTUAL FOR 2010-11	BE 2011-12	ACTUALS UPTO SEPTEMBER 2011	RE 2011-12	BE 2012-13

ANNEXURE

**DELEGATION OF FINANCIAL POWERS TO THE HEADS OF THE
DEPARTMENTS OF DEPARTMENT OF REVENUE, CBDT & CBEC**
(Ref: O.M. F.No. 15/6/2008-IFU-III (EC) dated 15.09.2011)

S.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
(A)	(B)	(C)
1.	Write-off of losses i. Loss of revenue or irrecoverable loans and advances. ii. Deficiencies and depreciation in the value of stores (other than motor vehicle) included in the stock and other accounts. iii. Irrecoverable loss of stores or of public money.	The details of powers available to Chief Commissioners/Director Generals and Commissioners/ Directors in all these three sub-heads may be seen in Schedule-VII of DFPRs.
2.	Contingent expenditure	
2.1	Bicycle	Full Powers.
2.2	Conveyance hire charges	Powers delegated under DFPRs will be applicable. The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)E.II(A)/2003 dated 16.9.2003 will continue.
2.3	Electric, gas and water charges	Full Powers.
2.4	Fixtures, furniture (purchase & repair)	Full Powers.
2.5	Freight and demurrage/Wharfage charges	Full Powers.

Sr.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
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2.6	Hire of office furniture, fans, heaters, coolers, clocks, call bells etc.	Full Powers.
2.7	Legal charges	Powers delegated under DFPRs will be applicable. The position of allocation of financial powers to HoDs (along with restrictions, conditions etc.) from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.
2.8	<p>Motor vehicles</p> <p>i. Additional purchase or additional hiring of vehicles (on regular basis)</p> <p>ii. Replacement hiring in lieu of regularly (mature) condemned vehicle.</p> <p>iii. Replacement hiring in lieu of pre-maturely condemned vehicle.</p> <p>iv. Replacement purchase in lieu of mature or premature condemned vehicle</p> <p>v. Maintenance, upkeep and</p>	<p>i. No powers.</p> <p>ii. Full powers subject to GFRs 2005 and instructions issued from time to time.</p> <p>iii. No powers.</p> <p>iv. There is general ban imposed by Department of Expenditure vide O.M. No.7(1)/E-Coord/2011 dated 11.7.2011 on purchase of vehicles and, therefore, proposals for purchase are to be referred to the Department.</p> <p>v. Full Powers</p>

Sr.No:	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
	vii. Hiring of vehicles in connection with search and seizure operations.	vii. The offices headed by ITO/AC/DC can hire vehicles for survey, search and seizure operations as and when required subject to availability of budget and monitoring by the concerned <u>HoD</u> . In case of Survey, the concerned Joint CIT/Addl. CIT would be competent to hire, subject to ex-post-facto approval by the HoD.
2.9	Municipal rates and taxes	Full Powers.
2.10	Repair and maintenance work in buildings owned by the Department. (Minor Works)	Rs.30 lakh. Provisions of GFR 2005 will apply.
2.11	Provision of DG set	Rs.15 lakh per annum per building for each HOD for purchase of DG (Diesel Generating) set, subject to GFRs 2005, Works Manual and guidelines for essential and non-essential loads for DG Sets.
2.12	Repair and alterations to hired and requisitioned buildings.	A total of Rs.50,000/- in a year, non-recurring. Provision of GFRs 2005 will apply.
2.13	Original works (through CPWD) on Department land and buildings. (Only in cases where funds are provided by MOUD). The power will not be used for purchase of land/building.	Rs.10 lakh in each case. Provisions of GFRs 2005 will apply. Government of India decision below Rule 10 of DFPRs on New Service/New Instrument of Service shall apply. All original works beyond Rs. 10 lakh require reporting to Parliament and beyond Rs. 50 lakhs, requires prior approval of Parliament. Budget provision should be available under the grant provided by MoUD.
2.14	Computers	i. Site preparation of computers/ installation - Rs.5 lakh/year ii. Maintenance of site for Computers- Rs.5 lakh/year.

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Rs. 102. p.a.

Rs. 54. p.a.

Rs. 26 p.a.

Rs. 26 p.a.

Sr.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
		<p>iii. AMC of Computers (Hardware) excluding sites-Rs.10 lakh/year (non PSU) & full powers in case of PSU. <i>Rs. 22 pa</i></p> <p>iv. Training in computers in India- Rs.5 lakh/year in consultation with respective Systems Wing of CBDT & CBEC. <i>Rs. 28 pa</i></p> <p>v. Purchase/procurement of PCs/ Hardware – Rs.15 lakh/year. <i>Rs. 52 pa</i></p> <p>vi) Software development and website related expenditure –Rs.2 lakh per year for Systems wing and Training Institutes of CBEC & CBDT. For Training Institutes, the software should be developed in consultation with the respective Systems wing. <i>Rs. 50,000 pa</i></p> <p>Note: The above powers are subject to relevant instructions on these items issued from time to time.</p>
2.15	Hiring of office accommodation.	<p>Rs.3 lakh per month for 13 major Cities (A-1 and A) & Rs.1.5 lakh per month for other cities.</p> <p>Note: These powers are subject to non-availability certificate from Directorate of Estates and /or CPWD, Fair Rent Certificate from CPWD, observance of GFRs 2005, admissibility of space norms as prescribed and also subject to relevant instructions on this item issued from time to time. Any deviation from norms including acceptance of single offer, should be referred to the Ministry. Hiring should be recommended by a Hiring Committee duly constituted by the HoD.</p>
2.16	Postal & Telegraph charges	Full powers to incur expenditure on this item subject to following the existing government instructions. Through e-governance activities, electronic mode is to be increasingly adopted.


Sr.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
2.17	Printing and binding	i. Full powers to HoDs in case printing is done in Government Press or through Directorate of Printing. ii. Rs.1 lakh per annum through private party including cost of paper and binding following GFRs 2005 provisions and Govt. instructions on the subject.
2.18	Publications	Full Powers.
2.19	Repairs to and removal of machinery (where expenditure is not of capital nature)	Full Powers.
2.20	Rewards, fees, bonus etc. (Other than those granted under service rules)	The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.
2.21	Staff paid from contingencies	Full Powers (Only for casual engagement for short duration).
2.22	Purchase of stationery	Upto Rs.10 lakh per annum. Govt's economy instructions & GFRs 2005 provisions are to be followed in procurement and inventory management. HoDs have to ensure that there is no wasteful expenditure.
2.23	Stores	Full Powers.
2.24	Supply of uniforms etc.	Full Powers.
2.25	Telephone charges	Full Powers.
2.26	Tents and camp furniture	The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.

Sr.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
2.27	All office equipments including typewriters, electronic typewriters, dedicated word processors, intercom equipments, calculators, electronic stencil cutters, Dictaphones, tape recorders, photo copiers, copying machine, franking machine, filing and indexing system etc.	Full Powers.
2.28	Departmental and inter-departmental meetings, conferences, seminars, receptions and workshops	The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue. OM No. 7(2)/E.Coord/03 dated 25.03.2004 of Department of Expenditure shall apply. Limit of Rs. 150/- per head for serving refreshments/working lunch which start in the forenoon and continue beyond lunch time. The holding of meetings, conferences, seminars, workshops, etc. in hotels should be avoided.
2.29	Medical advance to eligible employees under CS (MA) Rules	Upto Rs.2 lakh, subject to instructions of Ministry of Health issued from time to time.
2.30	Expenditure on visit of Parliament Committee	The guidelines of Ministry of Parliamentary Affairs (Circulated by D/O Revenue (Parliament Cell) vide Dy. No.906/2005-Parl. Dated 13.7.2005) provides for the manner of incurring of such expenditure and also that such expenses will be borne from the grants of Secretariat of Lok Sabha/Rajya Sabha.
3.	Other items of contingent expenditure	<p>Recurring - Rs.1,00,000/-per annum in each case.</p> <p>Non-recurring- Rs.1,00,000/-in each case.</p>

Sr.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
4.	Miscellaneous Expenditure	<p>Recurring – Rs.10,000/-per annum in each case.</p> <p>Non-recurring- Rs.20,000/-in each case.</p>
5.	Advertising & Publicity by CBDT & CBEC	<p>i. For approved Publicity Plan.</p> <p>Both the Boards will prepare their quarterly publicity plan and obtain the approval of Finance Minister. The Director (PRPP&OL) in CBDT and Commissioner (DP&PR) in CBEC are delegated full powers to incur expenditure in connection with such approved publicity plan within the budgetary allocations, subject to the condition that expenditure would be incurred through DAVP/Prasar Bharati (for Doordarshan and AIR)/NFDC (for web-based publicity and TVC) at the approved rates, fulfillment of economy instructions and following the provisions of GFRs. Wherever DAVP/PB/NFDC rates are not available, the respective HoDs would follow the provisions of GFRs 2005 and other instructions issued from time to time.</p> <p>ii. For isolated advertising and other Publicity requirements <u>not</u> Covered Under Quarterly Plan:</p> <p>The DIT (PRPP&OL) in CBDT and Commissioner (DP&PR) in CBEC are delegated financial powers upto Rs.50 lakh per annum for incurring expenditure on isolated advertising and publicity to be undertaken. Proposal beyond this limit should be sent to Financial Adviser for concurrence.</p>

Sr.No.	Item of Expenditure	Rules applicable and delegation of financial powers to HoDs of CBDT, CBEC and D/O Revenue
		<p>iii. Delegation to HoDs: All other HoDs of CBEC/CBDT are delegated powers upto Rs.1 lakh per annum, subject to the condition that the expenditure will be incurred by following the relevant instructions and guidelines on the subject.</p>
6.	Incurring expenditure on implementation of court orders	Heads of Departments (HoDs) are delegated financial powers upto Rs.20,000/-in each case (Non-recurring) on implementation of judicial orders.
7.	Outsourcing of services.	<p>Rs.30 lakh per annum to the HoDs. Provisions of GFRs, 2005 in this regard shall apply. It is to be ensured that there is no liability on Govt. towards permanent employment to the personnel engaged by the service providers. No outsourcing should be resorted:</p> <p>(i) to augment manpower against the abolished posts;</p> <p>(ii) meet the services like security and cleaning while the sanctioned strength in these cadres are already on roll and drawing regular salaries and allowances.</p> <p>(iii) to augment posts at Gr.'C' and above level.</p>
8.	AMC payment of X-ray baggage inspection systems in CBEC	Once the rates and terms and conditions are approved by Department, release of advance and balance payments may be made by Commissioner (Logistics) CBEC subject to the observance of terms and conditions.

Rs. 10 L pa.
to cadres
controlling CC.


(Praveen M. Khanooja)
Director (Finance)
Department of Revenue
15.09.2011