

F. No 15/16/2024-IFD
Government of India
Ministry of Jal Shakti
Department of Water Resources, RD & GR

Shram Shakti Bhawan , New Delhi
Dated 24th June, 2025

ORDER (2)

Vide order No T-15017/1/2015-GW dated 24.10.2017, 07.11.2017, 15.01.2018 and 27.09.2018 12.05.2021, financial powers w.r.t. certain items in terms of Rule 13 and Rule 21 of Delegation of Financial Powers Rules (DFPR), 1978 were delegated to the Chairman, Members, Regional Director & Executive Engineer of Central Ground Water Board, for exercising such power in respect of various schemes. Ministry of Finance, vide notification S.O. No. 1543 (E) dated 22.03.2024 has repealed DFPR, 1978 and has notified a new set of Rules viz. DFPR, 2024. Consequent to issuance of this notification, a need has arisen to revisit the above-mentioned orders.

2. As per DFPR 2024, a common set of Object Heads has been prescribed for incurring expenditure under Scheme and Non-Scheme. Since the scope and purpose of expenditure under 'Scheme' and 'Non-Scheme' are quite different, it was considered necessary to have separate delegation of powers to various authorities for expenditure under 'Scheme' and 'Non-Scheme'.

3. Accordingly, in pursuance of DFPR 2024, Delegation of Financial Powers order to HoDs of various organizations under this Department have been issued in respect of items/object head under **Non-Scheme** (establishment expenditure) vide Department's OM dated 04.02.2025.

4. Sanction of the competent authority is hereby conveyed in terms of Rule 11 & Rule 12 of Delegation of Financial Powers Rules (DFPR), 2024, for delegation of financial powers in respect of the items indicated in the Annexure-I to this order, for exercise of such powers by Chairman, CGWB, in

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respect of the schemes, subject to the quantum of delegation and conditions indicated, in respect of each item as shown in **Annexure I**.

5. Chairman, CGWB will exercise financial powers in accordance with this Order in compliance to the limits and procedure laid down in GFR 2017, Manual for procurement and other instructions issued by the Ministry of Finance, Fundamental Rules & Supplementary Rules, Fiscal Codes and Procedure and the limit being within the budgetary allocation for the year.

6. This order supersedes all previous orders in the matter and shall be applicable for incurring expenditure under scheme only.

7. Chairman, CGWB will exercise the financial powers in consultation with Finance & Account Officer, CGWB or Financial Adviser of the Department, as the case may be.

8. Chairman, CGWB by an order in writing may authorize a Gazetted Officer serving under him to exercise powers to such extent, as may be specified in that order, except under heads where the further delegation has been restricted. However, Chairman, CGWB shall continue to be responsible for the correctness, regularity and propriety of the decision taken by the Gazetted officer, so authorized.

9. Even if not mentioned explicitly in the annexed items, any item failing in the Positive List as per the Charter for Financial Adviser issued by the Ministry of Finance, DoE vide O.M. No. 23(3)/E.Coord/2018 dated 13.06.2023 must invariably be referred to the Integrated Finance Division (IFD) **(Extract of the Positive List is at Annexure II)**.

10. The expenditure on account of annexed delegated power w.r.t. schemes/project shall be debited from relevant budget head under the Scheme concerned. Apart from the annexed delegated powers, the activities of establishment nature under Schemes/Projects having same budget head as

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under Non-Schemes shall be exercised by the Chairman, CGWB, as per the Department's O.M. No. 15/16/2024-IFD dated 04.02.2025 (Annexure III).

11. All cases, which require concurrence of Financial Adviser, DoWR and approval of Secretary (WR, RD & GR) and Hon'ble Minister (Jal Shakti) shall be referred through the Subject Matter Division (SMD) with the concurrence of Finance officer concerned.

12. All the procurement of goods and services shall be made through GeM. In case of non-availability of goods and services through GeM, the procurement is required to be made outside GeM with the concurrence of Financial Adviser, DoWR and approval of Secretary (WR, RD & GR).

13. General conditions governing the above delegation of powers are indicated at Annexure-I. Those object heads for which powers have not been delegated to HODs, shall continue to be referred to the Department.

14. This issues with the approval of Secretary (WR, RD & GR) in consultation with JS &FA, D/o WR, RD & GR vide Diary No. 2230 dated 17.06.2025.

Enclosure: as above



(A.K. Sahoo)

Deputy Secretary to Government of India

Tel:- 011-23711360

1. Chairman, Central Ground Water Board.
2. All Wing Heads of the DoWR RD & GR.
3. Controller of Accounts Officer of the DoWR RD & GR.
4. DS (Admn). and HOD of the DoWR RD & GR.
5. Pay & Accounts Officers of all the Attached and Subordinate Offices under DoWR RD & GR.
6. Pay & Accounts Officer (Secretariat) of the DoWR RD & GR.

7. Sr. PPS to Secretary/PPs to AS/PPS to AS (Admn. IC and GW)/Sr. PPS to JS&FA/PPS to JS(RD&PP), DoWR RD & GR.
8. US (IFD)/ US(Budget)/US(Vigilance), DoWR RD & GR.
9. Reference Folder/Spare Copies.

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Annexure I**Delegation of Financial Power to Chairman, CGWB as per revised DFPR, 2024**

S.No.	Nature of activity		Extent of Power (up to specified amount in Rs.)	With concurrence of
1	2		3	4
1.	To accord Administrative Approval and Expenditure Sanction	(a) Works/ Goods and Services including new building works (Excluding acquisition of land)	Rs. 5 Crore	Finance Officer, CGWB
		(b) To engage Government organizations and academic and research institutes for technical & consultancy services	Rs. 2 Crore	
		(c) Repairs / Maintenance work including repair of building	Rs. 1.5 Crore	
2.	To accord sanction to detailed estimates for works and goods		Full power	Finance Officer, CGWB
3.	Power to issue tenders / acceptance of tenders / signing of tenders/ Signing of Agreement or contracts.	a) Through Open Tender	Rs. 5 Crore	Finance Officer, CGWB
		b) Limited/ Single tender including resultant single offer or proprietary contracts	Rs. 1.25 Crore	Financial Adviser, DoWR
4.	To accord Administrative Approval and Expenditure Sanction for procurement of Tools &	a) Through Open Tender	Rs. 5 Crore	Finance Officer, CGWB
		b) Limited/ Single tender including resultant single offer or proprietary contracts	Rs. 1.25 Crore	Financial Adviser, DoWR

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5.	Grant of extension of time and rescheduling of milestones		Full power for the work approved by Chairman, CGWB.	Finance Officer, CGWB
6.	Making advance payment		Full power as per extant guidelines such as Rule 172 of GFR, 1972/Manuals issued by DoE, for the work approved by Chairman, CGWB.	Finance Officer, CGWB
7.	Hiring of land for camping / drilling purpose in the field		Rs. 7,500/- per month in each case	Finance Officer, CGWB
8.	Placement of permanent imprest to subordinate officer		Rs. 20,000/-	Finance Officer, CGWB
9.	Outsourcing of transportation service i.e. ad-hoc hiring of commercial vehicles		Rs. 1 Crore	Finance Officer, CGWB
10.	Grant of contingent rolling advance		Full power	Finance Officer, CGWB
11.	Fuels & Lubricants		Full power subject to financial limits and guidelines for expenditure which would be in accordance with the guidelines on economy instructions issued by the Ministry of Finance from time to time.	Finance Officer, CGWB
12.	Printing & Publication		(i) Full power for printing / publication in	Finance Officer, CGWB

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		<p>Government press.</p> <p>(ii) Rs. 1 Lakh in each case (including expenses of paper and other binding materials) for publication/printing in private press.</p> <p>The expenditure shall be subject to the extant instructions issued by Directorate of Printing, MoHUA from time to time.</p>	
13.	Repair of Rigs & Equipment	<p>(i) Full power subject to following GFR provisions and through GeM</p> <p>(ii) Repairs upto Rs. 5 Lakh per case for services not available on GeM subject to non-availability certificate from GeM.</p>	Finance Officer, CGWB
14.	Repair of vehicles	<p>Full power subject to following GFR provisions and through GeM.</p> <p>(ii) For petty repairs upto Rs. 2 Lakh per case for services not available on GeM</p>	Finance Officer, CGWB

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		subject to non availability certificate from GeM.	
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General Conditions governing the above delegation of powers:

- (i). All the above delegated powers are subject to availability of sufficient budget in that particular object head.
- (ii) All delegated powers to Chairman, CGWB shall be exercised in consultation with Finance & Account Officer, CGWB.
- (iii) If sufficient budget is not available in a particular budget head, the prospect of budget availability must be ensured from the Budget Division, before entering into any commitment/contractual liability.
- (iv) The exercise of these powers is subject to such rules/orders/restrictions/economy instructions issued by the Finance Ministry or any other nodal Ministries/ Departments from time to time.
- (v) The powers are to be exercised within the financial limits in accordance with provisions of General Financial Rules (GFR). Fundamental Rules & Supplementary Rules and the Budgetary allocation for the year.
- (vi) Unless specifically provided from Department/IFD, all the procurement of goods or services must be done through GeM. In case of non-availability of goods or services on GeM, necessary exemption from Department must be obtained before adopting any other method for procurement.
- (vii) The items where power has not been delegated or where the financial implications are beyond re-delegated powers must be referred to IFD.
- (viii) Negotiated or Single tender or Proprietary contracts and agreements or the procurements initiated through the GeM process resulting into single bid situation irrespective of any value. must be referred to IFD.

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(ix) Acceptance of court awards on matters concerning pay. Allowances or pensions of Government servants/staff of Autonomous Bodies which could act as a precedent must invariably be referred to IFD.

(x) The cases of payments to vendors/personnel/consultants etc. which are as per the approved contracts, are not to be referred to IFD.

(xi) All proposals submitted for concurrence of Department/IFD needs to be routed through proper channel, including specific recommendations of Chairman, CGWB and Finance & Account Officer, CGWB.

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ANNEXURE-II
(see para 21)

Positive List: Items which must be referred to the Financial Adviser

1. Matters related to formulation/approval of Budget/Revised Estimates, etc.
2. Proposals where Financial Adviser's concurrence is specifically mandated under Government Rules (GFR, etc.) / manuals/ Policy /Guidelines / Procedures / Directions, etc.
3. All EFC/SFC/PIB/DIB proposals.
4. Cabinet Notes having financial implications.
5. Externally Aided Projects.
6. Government Guarantees.
7. Non-Tax Revenue (NTR), Loans & Advances.
8. Litigation with financial implications.
9. Training with financial implications beyond re-delegated powers.
10. Hiring of Consultants/YPs etc.
11. Grant-in-Aid proposals and release of funds to State/UTs/IAS.
12. All proposals to be moved to nodal Ministries/Department viz. DoE, DEA, DoR, DIPAM and DoP&T (having financial implications only).
13. Response to C&AG audit paras and responses to C&AG Reports (ATNs, etc.).
14. Matters relating to delegation of financial powers including re-delegation to subordinate authorities.
15. Vetting of MoUs/Agreements with financial implications.
16. Proposals for any addition to pay and allowances.
17. Acceptance of court awards on matters concerning pay, allowances or pensions of Government servants/ staff of Autonomous Bodies which could act as a precedent for other staff/ Departments/ Bodies (these must invariably be referred to Department of Expenditure).

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F. No 15/16/2024-IFD
Government of India
Ministry of Jal Shakti
(Department of Water Resources, RD & GR)

Shram Shakti Bhawan, New Delhi

Dated 04th February, 2025.

ORDER

Subject: Delegation of Financial powers to HoDs consequent upon notification of DFPR, 2024-regarding.

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Vide Order No.A.36013/2/2017-Admn. dated 23.01.2019, financial powers were delegated to HoDs of identified establishments of this department in accordance with the provisions of DFPR 1978, to exercise financial powers in relation to contingent expenditure and miscellaneous expenditure, as was delineated in Schedule V and Schedule VI of the said Rules. Ministry of Finance, vide notification S.O. No1543 (E) dated 22.03.2024 has repealed DFPR, 1978 and has notified a new set of Rules viz. DFPR, 2024. Consequent to issuance of this notification, a need has arisen to revisit the order dated 23.01.2019.

2. As per DFPR, 2024, a common set of Object Heads has been prescribed for incurring expenditure under 'Scheme' and 'Non-Scheme'. Since the scope and purpose of expenditure under 'Scheme' and 'Non-Scheme' are quite different, it is necessary to have separate delegation of powers to various authorities for expenditure under 'Scheme' and 'Non-Scheme'.

3. The matter has been examined in the department and it has been decided to delegate to HoDs of various organizations/offices under Department of Water Resources to exercise powers to incur expenditure in consultation with Director (Finance)/Member (Finance)/FAO etc. of that Organization under various object heads for 'non-scheme budget allocation (Annexure I).

4. The 'Head of Department' may by an order in writing authorize a Gazetted Officer serving under him to exercise to such extent, as may be specified in that order except under heads where the further delegation has been restricted. However, the 'Head of Department' continue to be responsible for the correctness, regularity and propriety of the decisions taken by the Gazetted Officer so authorized.

5. An officer appointed to perform the current duties of a post in addition to his own can exercise financial powers vested in the full-fledged incumbent of the post.

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6. These powers are to be exercised subject to such rules, orders or restrictions issued by the Finance Ministry and other nodal Ministries/Departments from time to time and the financial limits being in accordance with provisions of General Financial Rules (GFR), Fundamental Rules & Supplementary Rules, economy instructions issued by Finance Ministry, Fiscal Codes and procedures and the limit being within the budgetary allocation for the year.

7. Wherever full powers have been delegated to the HoDs under any object head which necessitates any indent/ contract in case of open tender and limited tender, the value will be restricted (in individual cases) as under: -

For CWC, CWPRS, CGWB, CSMRS	Rs. 5 crores
For other organization	Rs. 2 crores

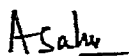
8. Even if not mentioned explicitly in this schedule, any item falling in the Positive List as per the Charter for Financial Advisers issued by the Ministry of Finance, DoE vide O.M. No.23(3)/E.Coord/2018 dated 13th June, 2023 must invariably be referred to the Integrated Finance Divison(IFD) (Extract of Positive List is at **Annexure-II**).

9. This order supersedes the instructions contained in the Order No. No.A.36013/2/2017-Admn. dated 23.01.2019 and shall be applicable for incurring expenditure under non scheme only.

10. Separate order will be issued for revising the delegation of powers for incurring expenditure under various schemes of the departments. Till such time the existing order on the subject will continue to be in force.

11. General conditions governing the above delegation of powers are indicated at the end of Annexure-I. For those object heads for which powers have not been delegated to HODs shall continue to be referred to the Department.

12. This issues with the approval of Secretary (WR, RD & GR) in consultation with JS&FA, D/o WR, RD & GR vide Diary No. 1961 dated 29.01.2025.


(A.K. Sahoo)

Deputy Secretary to Govt. of India

Tel:-011- 23711360

Encl: as above

1. All Heads of Attached and Subordinate Offices under DoWR RD & GR,
2. All Wing Heads of the DoWR RD & GR,
3. Controller of Accounts Officer of the DoWR RD & GR,

4. DS(Admn.), and HOD of the DoWR RD & GR,
5. Pay & Accounts Officers of all the Attached and Subordinate Offices under DoWR RD & GR,
6. Pay & Accounts Officer (Secretariat) of the DoWR RD & GR,
7. Sr.PPS to Secretary/PPS to AS/ PPS to AS(Admn.IC and GW)/Sr.PPS to JS&FA/PPS to JS(RD&PP), DoWR RD & GR,
8. US(IFD) / US(Budget)/US(Vigilance), DoWR RD & GR,
9. Reference Folder/ Spare Copies.

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Delegation of Financial Power to HODs as per revised DFPR-2024.

Sl. No	Code	Object Head	Description/Definitions	Power to Head of Departments (HoDs)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)
1.	01	Salaries	It will include pay of the Government employees as defined under FR 9(21), honorarium to Government servant and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental canteens and leave encashment on LTC.	Full Power	—
2.	02	Wages	It will include wages of labourers and of staff at present paid out of contingencies.	Full Power	—
3.	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.	Full Power except for items where instructions from DoPT/Finance/Nodal Departments, require specific approval of Secretary.	eg.DoPT's OM No.1/5/2017 – Estt(Pay-1) dated 15 th March, 2019
4.	06	Medical Treatment	It will include amount paid towards medical reimbursements/treatment of the Government employees/pensioners.	Full Power subject to limits and guidelines issued by the MoHFW from time to time.	MoHFW's OM No. S.11011/20/2014-CGHS(P)/EHSS dated 23.11.2016 and amendment on the subject.

5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non Practicing Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.	Full Power subject to limits and guidelines issued by DOPT/ MHA and nodal department concerned.	—
6.	08	Leave Travel Concession	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.	Full Power	Cases not covered and where approval from DOPT/DOE required, such cases would be

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					referred to Department/IFD.
7.	09	Training Expenses	It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.	(i). Full power for Mandatory cadre training programs from Govt. Institutions. (ii). Full power for other training programs from government approved training institutes with whom MoU/MoA has been signed subject to separate budget being earmarked and approved by the Ministry for this purpose.	Cases not falling under above criteria shall be referred to the Department.
8.	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, members of Parliament, freedom fighters, etc. It will also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or death, termination of service, etc. It will also include Government's contribution payable under National Pension System(NPS) for Government employees. This will, however, not include social security	Full Power	—

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			expenditure such as old age pension.		
9.	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/ DA to non-official members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.	Full Power for those expenses approved by the Competent Authority.	The financial limits and guidelines for expenditure on 'Domestic Travel Expenses' would be in accordance with the extant instructions issued by MoF/DOPT from time to time.
10.	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include payment/ reimbursement expenditure on TA/ DA to non-official members going on official tour abroad.	Full Power for those expenses approved by an Authority as prescribed in the instructions issued by DoE from time to time. The Financial limits and guidelines for expenditure on 'Foreign Travel Expenses' would also be in accordance with the extant instructions issued by the Finance Ministry/DoPT, from time to time.	—
11.	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery, postage charges, courier charges, telephone charges, internet	(i). Full Power for recurring and non-recurring contingent expenses for the maintenance of office establishment subject to the instructions and	MoF, DoE OM. No. 19(36)/E.Coord/2018, dated 30.05.2018 (Guidelines to be followed for holding of Conferences /Workshops/Semin

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		<p>charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of retired Government servants on short term contract basis, outsourced office attendants, office assistants/Data Entry Operators(DEO), house-keeping, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conferences/seminars/workshops /meetings convened by office including all related expenses on study material/kits, refreshments, study tours, etc. It will also include purchase of office equipment, furniture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head 'Machinery and Equipment'</p>	<p>financial ceilings prescribed by DoE in specific matters.</p> <p>(ii).Full Power for the purchase of office equipment, furniture & fixtures not exceeding the threshold limit of one lakh or three years of useful life, provided the procurement is done through GeM by following GFR provisions.</p> <p>(iii)Hiring of manpower for the first time must be referred to the Department. Any subsequent changes in number of manpower and category must also be referred to Department/IFD.</p> <p>(iv).Full power for payment to vendors/personnel/ consultants etc/stage payment. as per the approved contracts/instructions of DoE or the Department.</p> <p>(v).Full power for hospitality expenses. The Financial limits and guidelines for</p>	<p>ars, etc.,-Domestic & International) and subsequent amendment on the subject.</p> <p>MoF, DoE OM. No. 7(3)/E.Coord/2013, dated 06.05.2015 (Economy in expenditure – serving of refreshments during meetings etc.).</p> <p>In respect of Hiring of Manpower, HoD shall not re-delegate the financial powers to the officer subordinate to him.</p>
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			and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'.	expenditure' would be in accordance with the extant instructions/ economy instructions and guidelines issued by the Finance Ministry from time to time.	
12.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'capital' expenditure under the relevant Object Heads 'Land' and 'Buildings and Structures'.	<p>(i). Hiring of office space</p> <p>Full power subject to conditions that accommodation on rent is to be taken in consultation with CPWD/ Directorate of Estates/Ministry of Housing and Urban Affairs. Wherever general pool accommodations are provided by Ministry of Housing and Urban Affairs, renting may not be resorted to. The reasonableness of rent, area of accommodation, period of hire is to be in accordance with the guidelines of CPWD/ Directorate of Estates/Ministry of Housing and Urban Affairs.</p> <p>For renting of accommodation abroad for office and residential purpose, the ceilings of rent</p>	HoD shall not re-delegate his financial powers further to any officer below him.

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				<p>may be decided by Ministry of External Affairs in consultation with Financial Advisor of the Ministry.</p> <p>(ii) Municipal rates and taxes- Full power.</p> <p>(iii) Lease charges for rented land and buildings- Full Power</p>	
13.	16	Printing and Publication	<p>It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.</p>	<p>(i). Full Power for Printing/ Publication in Govt. Press.</p> <p>(ii). Rs. 1.00 Lakh in each case (including expenses of paper and other binding materials) for Publication/ Printing in Private Press.</p> <p>The expenditure shall be subject to the extant instructions issued by the Directorate of Printing. MoHUA from time to time.</p>	—
14.	18	Rent for others	<p>It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air conditioning, heating and refrigerating equipment, security equipment,</p>	<p>(i). Full power for the hiring of office equipment, computer and ancillary equipment, communication equipment, air conditioning, heating and refrigerating equipment, security</p>	<p>Financial powers for hiring of vehicles shall be exercised by HoD only. It cannot be further re-delegated.</p>

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			<p>broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.</p>	<p>equipment, broadcasting, recording equipment etc. through GeM.</p> <p>(ii) Hiring of Taxis for a day or two in emergencies – Full Powers</p> <p>(iii) Hiring taxis for functional requirements of the Offices – upto Rs. 30 lakhs per annum through GeM subject to condition that assessment of the requirement first time will be in consultation with the Department. For hiring in subsequent years, up to already assessed number and category of taxis, concurrence of Department/IFD will not be required.</p>	
15.	19	Digital Equipment	<p>It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer shall be</p>	<p>Full Power subject to following the GFR provisions and GeM process.</p>	<p>A demand for goods should not be divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand</p>

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			classified under revenue expenditure.		(Rule 157 of GFR, 2017).
16.	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc. such as medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials, hospital drugs and medicines, veterinary drugs, chemicals and fertilizers, lab supplies, spare parts, clothing and tentage.	Full powers	
17.	24	Fuels and Lubricants	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.	Full Power. The Financial limits and guidelines for expenditure would be in accordance with the economy instructions issued by the Finance Ministry from time to time.	MoF, DoE OM No.18(23)/E.Coord -2021 dated 1 st September 2022 (Compendium of instructions for use of staff car in Central Government offices)
18.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.	Upto ₹2.00 Lakh per case subject to instructions issued by the BoC/DAVP/Ministry of I&B.	HOD shall not re-delegate his financial powers to his subordinate officer.
19.	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other	(i).Full Power, subject to execution through CPWD/PWD/ other Govt. Agencies	GFR provisions regarding executing repair

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			buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.	within the financial ceilings provided under GFR. (ii). Rs. 10 lakhs in each case (execution through Private agency/ contractor subject to following of GFR provisions)	works to be followed.
20.	28	Professional Services	It will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training Fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.	All cases relating to initial hiring of Professionals/ Consultants/YPs and the proposals to enhance their remuneration etc, shall be referred to the Department. (ii) Payment to Guest Faculty – Full Powers if the payment is as per the rate adopted by ISTM. iii).Legal charges/ fee/ expenses on engagement of legal service - Full power. If it is with the previous consent of the Ministry of Law & Justice or as per the rates notified by the Ministry of Law & Justice from time to time .	
21.	29	Repair and Maintenance	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment	(i) Full Power, subject to following GFR provisions and through GeM. (ii) For petty repairs- Up to Rs. 2.00 lakhs	GFR provisions (Rule 133 of GFR, 2017) and provisions contained in

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			for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor vehicles and non-motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use), infrastructural assets (It will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and or reconditioning.	per annum for services not available on GeM. Non availability certificate to be obtained.	Manual of Works may be followed.
22.	34	Scholarships	It will include the amount of scholarship released to various institutions or organizations or beneficiaries or individuals.	Full Power, in case of approved rates under any scheme. In new cases, power may be exercised in consultation with IFD	.
23.	39	Bank and Agency charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks	Full Power	---

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			and any other charges for convenience fee performing monetary transactions.		
24	40	Awards and Prizes	It will include expenses on awards and prizes given by the government to the eminent persons and organizations	Full power subject to limits and guidelines issued by Gol from time to time.	Financial powers cannot be further re-delegated by HoD.
25.	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organizations not elsewhere classified.	Full Power as per approved rates issued by Gol, from time to time. (Except payment out of discretionary grant). For other cases consultation with Department shall be made.	
26.	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost	(i) Full Power for procurement through GeM, following GFR process. Procurement outside GeM, proposal to be referred to IFD. (ii) In case of Single tender/Proprietary	

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			of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.	items/ Resultant single tender, proposals are to be referred to IFD.	
27.	60	Other Capital Expenditure	It will include all other capital expenditure which cannot be classified in any of the above capital object heads.	Upto Rs. 1 lakh in each case, subject to following GFR provisions.	The capital expenditure in other items for which specific object heads exist such as motor vehicles, land, machinery and equipment etc. and where further delegation have not been made, need to be referred to IFD/Department.
28.	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer/laptops, projectors, etc.) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.	(i). Full powers for purchase through GeM for the staff posted (new and replacement) subject to adopting the GeM procedure. The purchase of computers is further subject to staff posted (new and replacement) and condition that price ceiling for the computer shall be ₹ 1,00,000/- + taxes. However, for devices with Make-in-India (MII) component of more than 40 %, the price ceiling shall be ₹ 1,30,000/- + taxes. This price ceiling is	MoF, DoE OM. NO.03(20)/2022-E.II(A) dated 21 st July, 2023 Purchase of laptops/tablets and similar devices shall be referred to the Department/ IFD.

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				inclusive of cost of standard software (any software- Operating System, Antivirus software or MS-Office etc., that is essential for the running of device towards discharge of official functions/duties)	
29.	72	Buildings and Structures	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.	<p>(i) New Works- Nil</p> <p>The proposal for new construction must be sent to Department.</p> <p>ii) For ongoing work through CPWD/PWD/other govt. agencies- Full power</p> <p>(iii) Execution of work through private agencies:- Rs. 10.00 lakhs in each case. Subject to GFR provision</p> <p>For Temporary Constructions:-</p> <p>Upto ₹ 10.00 Lakh in case of temporary structure due to some emergent conditions (justifications to be recorded) if done through private agency.</p>	

30.	73	Infrastructural Assets	It will include procurement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewage systems, rainwater harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc).	<p>(i). Upto a total project cost of ₹ 25 lakhs in each case if the execution is through CPWD/PWD/Other govt. agencies.</p> <p>(ii). Upto ₹ 10 Lakh in case of temporary structure due to some emergent conditions (justifications to be recorded) if done through private agency.</p> <p>(iii). Full powers for releases within the approved expenditure, provided the re-validation of funds is not needed. For re-validation, file must be referred to the Department.</p> <p>(iv) The above powers are subject to an annual ceiling of Rs. 2 crores. Beyond that, the cases needs to be referred to the Department/IFD</p>	HoD shall not further re-delegate his financial powers.
31.	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh	Full Power, subject to following GFR provisions and economy instructions	

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			rupees or three years of useful life, either of the two, for office use and functional use.	issued by Gol from time to time	
32.	77	Other Fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and regeneration is under the direct control, responsibility and management of institutional units, non-motor vehicles like bicycle, rickshaw, cart, trolleys, boat, etc.	Full Power, subject to procurement through GeM and economy instructions issued by Gol from time to time.	

General Conditions governing the above delegation of powers:

- (i). All the above delegated powers are subject to availability of sufficient budget in that particular object head.
- (ii). If sufficient budget is not available in a particular budget head, the prospect of budget availability must be ensured from the Budget Division, before entering into any commitment/contractual liability.
- (iii). The exercise of these powers are subject to such rules/ orders/ restrictions/ economy instructions issued by the Finance Ministry or any other nodal Ministries/ Departments from time to time.
- (iv). The powers are to be exercised within the financial limits in accordance with provisions of General Financial Rules (GFR), Fundamental Rules & Supplementary Rules and the Budgetary allocation for the year.
- (v). Unless specifically provided from Department/IFD, all the procurement of goods or services must be done through GeM. In case of non-availability of goods or services on GeM, necessary exemption must be obtained before adopting any other method for procurement.
- (vi). The items where power has not been delegated or where the financial implications are beyond re-delegated powers, must be referred to IFD.

(vii). Negotiated or Single tender or Proprietary contracts and agreements or the procurements initiated through the GeM process resulting into single bid situation, irrespective of any value, must be referred to IFD.

(viii). Acceptance of court awards on matters concerning pay, allowances or pensions of Government servants/staff of Autonomous Bodies which could act as a precedent must invariably be referred to IFD.

(ix). The cases of payments to vendors/personnel/consultants etc., which are as per the approved contracts, are not to be referred to IFD.

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