

F. No.6-2/2025-FA(P)
Government of India
Ministry of Communications
Department of Posts
(Integrated Finance Wing)

Dak Bhawan, New Delhi – 110001

Dated: 08 September, 2025

Addendum II

Subject: Delegation of Financial Powers to Heads of Circles (HOC), Heads of Department (HOD), Independent Directors and Divisional Heads of Department of Posts

The undersigned is directed to refer to this Department's Office Memorandum of even number dated 28th March, 2025 and Addendum dated 22.05.2025, delegating the financial powers to Heads of Circles (HOC), Heads of Department (HOD), Independent Directors, Sr. DDG (PAF), GM (F), DsAP, and Divisional Heads in four different Schedules (i.e. Schedule II.A, Schedule II.B, Schedule II.C and Schedule III).

2. After a thorough evaluation of the requests from various Functional Divisions and Circles regarding modifications to the items of expenditure listed in the OM dated 28.03.2025 and the addendum issued on 22.05.2025, it has been felt necessary to revise/add/ remove certain items of expenditure.

3. In view of the above, the following items of expenditure listed in the various Schedules issued vide OM dated 28.03.2025 and addendum dated 22.05.2025 are hereby replaced/added/ removed as follows.

(A) Schedule – II.A (Financial Powers of HOC and HOD)

Item of Expenditure	Extent of Financial powers delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
<u>Object Head - 13 (Office Expenses)</u>			

Sl No. 10(v) of the Schedule II. A

10 (v) – Purchase of fixtures and furniture.	Full power is subject to the prescribed scale or other conditions that may be prescribed by the Government from time to time.	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 can only be procured in this Object Head-13- Office Expenses.	IFA consultation is required. beyond Rs.75,000/- in each case.
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Sl No. 10(ix) of the Schedule II.A

10(ix) – Purchase of office equipment not exceeding threshold limit of one lakh rupees or three years of useful life, either of two, as decided by the Government from time to time.	Full Powers.	(i) Office Equipment does not include any item defined under Object Head -19 (ii) The office equipment exceeding the threshold limit as decided by the Government from time-to-time should be classified as 'Capital' expenditure under the relevant Object Head '52- Machinery and Equipment'	IFA consultation is required. beyond Rs.75,000/- in each case.
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Sl.No. 10(xi)(a) of the Schedule II.A

<p>10(xi)(a) - Outsourcing of services for Postal/ RMS/MMS Operations and for Security and Housekeeping services for operative and administrative office.</p>	<p>HOC - (i) Rs. 20 crores per annum for only 7 (seven) Heads of Circles [Delhi, Karnataka, Maharashtra, Tamil Nadu, Telangana, UP and West Bengal Postal Circles]</p> <p>(ii) Rs.10 Crore per annum for remaining Head of Circles.</p>	<p>(i) The expenditure should be within the allotment of funds to the Circles by the Directorate. In no case the expenditure should be incurred without corresponding budget allotment.</p> <p>(ii) Outsourcing of services should be regulated as per the workload not exceeding the number of vacancies for which a proper review should be conducted at circle level and approval of CPMG, with the consultation of CIFA, should be obtained for manpower required to be deployed.</p> <p>(iii) A proper manuscript record of outsourced manpower, as deployed as per (ii) above is to be maintained to regulate and monitor the trend of expenditure and fund availability/ budgetary exercises.</p>	<p>IFA consultation is required. beyond Rs.2,00,000/- in each case.</p>
	<p>HOD - Rs. 5 crores per annum.</p>		

Sl.No. 10(xviii) of the Schedule II.A			
10(xviii) - 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. and others	Full financial powers up to the ceiling limit prescribed by the Government of India.	Subject to any rules/ instructions issued by any Nodal Department/ DoP.	IFA consultation is required. beyond Rs.2,00,000/- in each case.
Object Head - 19 (Digital Equipment)			
Sl No. 14 of the Schedule II.A			
14. Procurement of Digital Equipment as defined in Object Head-19 of DFPR, 2024.	Full Powers.	(i) Expenses in this Object Head are classified as revenue expenditure (ii) Cost of the individual items 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. (iii) The threshold limit will, however, not apply to the consumables like toner and cartridge for printer. These shall be classified under revenue expenditure.	IFA consultation is required. beyond Rs.2,00,000/- in each case.

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Object Head - 28 (Professional Services)**Sl No. 19(iii) of the Schedule II.A**

19(iii) – Payment to the Ld. Law Officers/ Government counsels/ Barristers/ Advocates/ Pleaders/ Arbitrators/ Umpires.	Full Powers subject to the ceiling limit/ conditions prescribed by M/o Law & Justice.	Subject to any rules/ instructions issued by any Nodal Department/ DoP.	IFA consultation is required beyond Rs.2,00,000/- in each case.
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Object Head - 49 (Other Revenue Expenditure)**Sl No. 24(i) of the Schedule II.A**

24(i) - Freight Charges	Full Powers	Condition: Sanction for airlifting should be accorded by the Secretary (Posts) only in consultation with Financial Adviser	IFA consultation is not required.
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Object Head - 52 (Machinery and Equipment)**Sl.No. 26(ii) of the Schedule II.A**

26(ii) – Procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical & electronic equipment etc.	Full Powers	Machinery and equipment, the cost of which exceed one lakh rupees or three years of useful life, either of the two, need to be booked under this head. Full Powers are subject to any rules/ instructions issued by any Nodal Department/ DoP.	IFA consultation is required beyond Rs.2,00,000/- in each case.
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Object Head 71 (Information, Computer, Telecommunications (ICT) Equipment)			
Sl.No. 27(i) of the Schedule II.A			
(i) Purchase of Desktop Computers and peripherals for official use under non-scheme	Rs. 5 Lakh in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
Sl.No. 27(ii) of the Schedule II.A			
(ii) Purchase of Desktop Computers and peripherals for replacement to be incurred under non- scheme	Up to Rs.20 Lakh in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
Object Head - 74 (Furniture and Fixtures)			
Sl.No. 30 of the Schedule II.A			
30 - Procurement of furniture and fixture for official/ functional use	Full Powers	Conditions: i.Furniture and fixtures exceeding threshold limit of one lakh rupees or three years of useful life, either of the two can only be procured in this Object Head-74 [Furniture & Fixtures. ii.Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.2,00,000/- in each case.
Object Head - 55 (Loans & Advances)			

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Sl. No. 33(i) of Schedule II.A

33 (i) - Permanent Advance	Full powers	Conditions: (i) To be regulated in accordance with Rule - 322 of GFR 2017 read with Rule 342 and 343 of FHB - Vol I. Amount of Advance will be based on the average monthly contingent expenditure of the office for the preceding 12 months. (ii) Subject to any rules/instructions issued by Nodal Department/DoP	IFA Consultation is required.
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Other Financial Powers of HoC/HoD**Sl.No. 36(b) of the Schedule II.A**

36(b) - Postage Charges	Full Powers	Conditions: Full Powers subject to the following: (i) May sanction at his discretion the refund of the face value of: (a) Unused but spoilt postage stamps, both ordinary and service, subject to a reduction of 6¼% provided that no claim to refund is	
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		<p>considered in respect of any but complete sheets of such stamps, and</p> <p>(b) Unused but spoilt postal stationery subject to a reduction of 20% provided that the claim relates to not less than a complete ream of such stationery Note. Refunds shall not be granted in respect of unused and serviceable postage stamps tendered by the face value in cash.</p> <p>(c) Refund of the value of postage stamps found loose in letter boxes or at post office counters.</p> <p>(d) May sanction refund of postage on account of impressions of the framing machine made in error (less a deduction of 5% on the face value) on the surrender of the envelopes or the wrappers provided that impression is legible, the envelope or wrapper is produced and that the claim is preferred within</p>	
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		<p>three months of the date of the first impressions.</p> <p>(e) May sanction refund in respect of unused units of postage in a franking machine which has been condemned or the use of which has been discontinued before the full value of the postage for which the machine has been set by the Post Offices has been exhausted.</p> <p>Note: The powers at clause (c) and (d) above may be delegated by the Heads of Circles to the Senior Superintendents of Post offices and first-class Postmaster (including Presidency Postmasters and Supdt. of POs) subject to the terms and conditions as laid down in these clauses.</p> <p>ii. May sanction:</p> <p>(a) Refunds of postage on articles,</p>	
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		<p>which have been maliciously sent unpaid for the purpose of annoying the addressee.</p> <p>Note:- Every application for the refund of postage on article should be accompanied by the original cover or wrapper except in the case of article addressed to a foreign country.</p> <p>(b) Refund of commission on money orders wrongly accepted by the post offices for transmission to a place where there is no money order exchange.</p> <p>(c) Refunds of unused postcard, empty unused embossed envelopes, current coin or currency-note found in letter boxes or at post office counters, the value of which has been credited in the account of the post office concerned.</p> <p>(d) Refund of amount overpaid by or short paid to a member of the</p>	
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		<p>public while transacting business with the post office and found in excess in the account.</p> <p>(e) Refund to the addressee of a value payable article of the sum of money recovered from him, if the PMG is fully satisfied after enquiry that the article was sent with the intention of defrauding the addressee.</p> <p>(f) Refund of amount on account of the value of perishable and dead articles sold by Returned letter Office.</p> <p>(g) Refund to the public for loss caused by money having been misappropriated by a Postal official or fraudulently obtained from the post office by an outsider (vide clause I Rule-223 of P&T Manual Vol. V).</p> <p>(h) Refund of amount of a money order (including the commission when</p>	
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		<p>the refund is made to the remitter instead of the payee) in case where money received for the issue of the money order has been misappropriated by a Postal official (Vide clause (2) of Rule 222 ibid)</p> <p>(i) Refund in each case (up to the amount which the Head of the Circle can write off in the case of loss of cash or stamps) of losses caused to the remitter of an ordinary or a telegraphic money order in consequence of deception having been practiced upon such.</p> <p>(j) Refund of commission on telegraphic or ordinary money orders which cannot be paid owing to the fault of service. Such refunds should be granted in very exceptional circumstances and not in cases of ordinary loss or delay.</p>	
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		<p>(k) Refunds to the sureties of a Postal official of any amount recovered from them to adjust losses caused to Government, when the amount of loss is subsequently recovered.</p> <p>(l) Refunds of supplementary fee of a telegraphic Money Order in cases where the telegraphic charges is refunded to the remitter due to the fault of the service.</p> <p>(m) Refunds of value and poundage of lost British Postal Orders to the Postal official or officials from whom the same were recovered in the first instance subject to the conditions laid down in Article 319 P&T Initial account Code Vol. I.</p> <p>(n) Refunds of air surcharges or the difference between the Airmail fee - cum- hostage and surface postage.</p> <p>(o) Full refund of postage on account of impressions of Franking Machines</p>	
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		<p>made on postal article when such articles cannot either be posted or if posted are returned to the licensee due to suspension of service in that area provided that:</p> <p>(i) Sufficient prior notice to the public about suspension of the postal service was not given; and</p> <p>(ii) That the entire envelopes, wrapper of the address labels are produced and surrendered, the impressions are legible and the claim is preferred with three months of the date of impression.</p> <p>[Financial powers mentioned at clause (o) above may be delegated by the Heads of Circles under the same terms and conditions to Suptd. Post Offices and 1st Class Postmasters.]</p>	
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(B) Schedule – II.B (Financial Powers of Directors of Postal Services having Independent charge in Department of Posts)

Item of Expenditure	Extent of Financial powers delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred
<u>Object Head - 13 (Office Expenses)</u>		
<u>Sl. No. 10(vi) of the Schedule-II. B</u>		
10(vi) – Purchase of furniture and fixtures.	Rs.2 Lakh in each case.	<p>(i) The financial power delegated is subject to the prescribed scale or other conditions that may be prescribed by the Government from time to time.</p> <p>(ii) 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 can only be procured in this Object Head-13-Office Expenses.</p> <p>IFA consultation is required beyond Rs. 75,000/- in each case.</p>
<u>Sl.No.10(x) of the Schedule II.B</u>		
10(x) - Purchase of office equipment not exceeding threshold limit of one lakh rupees or three years of useful life, either of two, as decided by the Government from time to time	Up to Rs.2 Lakh in each case.	<p>(i) Office Equipment does not include any item defined under Object Head – 19</p> <p>(ii) The office equipment exceeding the threshold limit as decided by the Government from time-to-time should be classified as 'Capital' expenditure under the relevant Object Head '52-Machinery and Equipment'</p> <p>IFA consultation is required beyond Rs.75,000/- in each case.</p>

Object Head - 19 (Digital Equipment)

Sl.No.14 of the Schedule II.B

14 - Procurement of Digital Equipment as defined in under Object Head-19 of DFPR" 2024	Rs.2 Lakh in each case.	(i) Expenses in this Object Head are classified as revenue expenditure (ii) Cost of the individual items 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. (iii) The threshold limit will, however, not apply to consumables like toner and cartridge for printer shall be classified under revenue expenditure IFA consultation is required beyond Rs.75,000/- in each case.
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Object Head - 74 (Furniture & Fixtures)

Sl.No.22 of the Schedule II.B

22 - Procurement of furniture and fixture for official/ functional use	Rs. 2 Lakh in each case.	IFA consultation is required. Conditions; (i) Furniture and fixtures exceeding threshold limit of one lakh rupees or three years of useful life, either of the two can only be procured in this Object Head-74 [Furniture & Fixture] (ii) Subject to any rules/ instruction issued by any Nodal Department/ DoP
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(C) Schedule II.C {Financial Powers of Sr. DDG (PAF), GM (F) and DAP}-

Item of Expenditure	Extend of Financial Powers Delegated			Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
	Sr. DDG (PAF)	GM (Finance)	DAP		
Object Head - 13 (Office Expenses)					
Sl. No. 10(v) of the Schedule II.C					
10(v) – Purchase of fixtures and furniture.	Full power is subject to the prescribe d scale or other condition s that s may be prescribe d by the Governm ent from time to time.	Full power is subject to the prescribe d scale or other condition s that s may be prescribe d by the Governm ent from time to time.	Up to Rs.2.5 Lakh per annum [prior approval of CPMG is required beyond this limit]	(i) 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 can only be procured in this Object Head-13-Office Expenses. (ii) Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultati on is required beyond Rs.75,000 /- in each case.



Sl. No. 10(ix) of the Schedule II.C

10(ix) -Purchase of office equipment not exceeding threshold limit of one lakh rupees or three years of useful life, either of two, as decided by the Government from time to time	Full Powers	Full Powers	Rs. Lakh in each case.	2	(i) Office Equipment does not include any item defined under Object Head - 19 (ii) The office equipment exceeding the threshold limit as decided by the Government from time-to-time should be classified as 'Capital' expenditure under the relevant Object Head '52-Machinery and Equipment'	IFA consultation is required beyond Rs.75,000/- in each case.
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Sl. No. 10(x) of the Schedule II.C

10(x) - Commission charges for Auction of Stores	Upto Rs.10,000/- on any occasion at rates not exceeding those paid by PWD or State Govt concerned.	Upto Rs.10,000/- on any occasion at rates not exceeding those paid by PWD or State Govt concerned.	Upto Rs.10,000/- on any occasion at rates not exceeding those paid by PWD or State Govt concerned.	Subject to any rules/instructions issued by any Nodal Department/DoP	IFA consultation is not required unless explicitly mandated by Rules, Manuals, Policies, Guidelines, Procedures or Directions etc.,
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Sl. No. 10 (xiv) of the Schedule II C - Deleted**Sl. No. 10(xv) of the Schedule II.C**

10(xv) – Refreshments, books and periodicals, hospitality expenses including gifts/souvenirs and conferences/seminars/workshops/meetings convened by the office including all related expenses on study material/ kits, study tours, etc.	Full financial powers up to the ceiling limit prescribed by the Government of India.	Full financial powers up to the ceiling limit prescribed by the Government of India.	Full financial powers up to the ceiling limit prescribed by the Government of India.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.2 Lakh in each case.
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Object Head - 19 (Digital Equipment)**Sl. No. 14 of Schedule II.C**

14 – Procurement of Digital Equipment as defined in Object Head-19 of DFPR, 2024	Full Powers	Full Powers	Rs. 2 Lakh in each case	(i) Expenses in this Object Head are classified as revenue expenditure (ii) Cost of the individual items 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. (iii) The threshold limit will, however,	IFA consultation is required beyond Rs.75,000/- in each case.
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				not apply to consumables like toner and cartridge for printer shall be classified under revenue expenditure	
Object Head - 27 (Minor Civil and Electrical Works)					
Sl.No.16 of Schedule II C					
16. Minor Civil and Electrical works - Government Buildings	Rs.10 Lakh in each case	Rs. 1.75 Crore in each case	Rs.10 Lakh in each case	Subject to any rules/instructions issued by any Nodal Department/DoP	IFA consultation is required beyond Rs.2,00,000/- in each case.
Object Head - 28 (Professional Services)					
Sl No. 17 (vi) of Schedule II.C					
17(vi) - Engagement/Hiring of Professionals such as Chartered Accountant, Artists, GST Consultants etc.	Rs. 50 Lakh per annum	Rs. 20 Lakh per annum	Rs. 20 Lakh per annum	Subject to any rules/instructions issued by any Nodal Department/DoP	IFA consultation is required.
Object Head 71 (Information, Computer, Telecommunications (ICT) Equipment)					
Sl No. 23 (i) of Schedule II.C					
(i) Purchase of Desktop Computers and peripherals for	Rs. 5 Lakh in each case	Rs. 5 Lakh in each case	Rs. 2.5 Lakh in each case	Subject to any rules/instructions	IFA consultation is required.



office use under non-scheme				issued by any Nodal Department/DoP	
Sl No. 23 (ii) of Schedule II.C					
(ii) Purchase of Desktop Computers and peripherals for replacement to be incurred under non-scheme	Rs. 20 Lakh in each case	Rs. 20 Lakh in each case	Rs. 10 Lakh in each case	Subject to any rules/instructions issued by any Nodal Department/DoP	IFA consultation is required.

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(D) Schedule III - (Financial Powers of Heads of Postal Divisions, Heads of RMS Divisions, Chief Postmaster (GPO) Superintendent PSDs and Senior Postmaster in the Department of Posts) -

Item of Expenditure	Extent of Financial powers delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred
Object Head - 13 (Office Expenses)		
<u>Sl.No.8(ix) of the Schedule III</u>		
8(ix) - May sanction expenditure on carriage of mails by modes other than rail and air transport.	Up to Rs.10,000 per month each case	Subject to any rules/instruction issued by any Nodal Department/ DoP
<u>Sl.No.8(xi) of the Schedule III – New item.</u>		
8(xi) – Police escort charges for carriage of cash.	Full powers	Subject to any rules/instruction issued by any Nodal Department/ DoP
Object Head - 19 {Digital Equipment} - 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 classified under revenue expenditure.		
<u>Sl.No. 15 of the Schedule III – New item.</u>		
15 - Procurement of Digital Equipment as defined in Object Head-19 of DFPR" 2024	Upto Rs.20,000/- in each case.	i.Expenses in this Object Head are classified as revenue expenditure ii.Subject to any rules/instruction issued by any Nodal Department/ DoP

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Object Head - 24 [Fuels and Lubricants] - It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.

Sl.No. 16 of the Schedule III – New item.

16 - Expenses on petrol, oil, lubricants and other fuels like CNG, diesel, etc.	Full Powers.	Subject to any rules/instruction issued by any Nodal Department/ DoP
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Object Head - 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.

Sl.No. 17 of the Schedule III – New item.


17 - Expenses 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 Rs. 20,000/- in each case.	Subject to any rules/instructions issued by any Nodal Department/ DoP.
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Object Head – 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 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, aircraft, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and or reconditioning.

Sl.No. 18 of the Schedule III – New item.

18 – Repair and maintenance for official or functional use:	Upto 10,000/- each case.	Rs. Subject to any rules/instructions issued by any Nodal Department/ DoP.
i. Office equipment including computers		
ii. Digital equipment for office use,		
iii. Furniture & Fixtures		
iv. Tools & Plants		
v. Vehicles (including motor vehicles and non-motor vehicles like bicycles, rickshaws, carts, trolleys and boats, etc.)		

4. This issues with the approval of the Secretary (Posts) in consultation with AS&FA under Rule 12(2) of the Delegation of Financial Power Rules, 2024.


(Yog Raj)
Director (FA)

Copy to:

1. All Members of the PSB
2. All Senior DDsG/ DDsG in Postal Directorate
3. CGMs (PD/BD/PLI)
4. All Chief PMsG
5. Principal Director (F&C Audit)
6. Director, RAKNPA
7. Secretary (PSB), All PMsG, All GMs/ GM CEPT
8. All DsAP
9. Director (Budget)/ T&C/ IA/ Accounts/ PA (Admn.)/ F-PMU
10. SO (C&A/PB) & DDO, Department of Posts
11. SO (Admin) for uploading in eoffice
12. Office Copy/ Guard File.

Copy for information to:

1. Sr. PPS to Secretary (Posts)
2. PSO to DG (Posts)
3. Sr. PPS to AS&FA