

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 12 February, 2026

OFFICE MEMORANDUM

Subject: Delegation of Financial Powers to Superintending Engineers, Sr. Architect, Executive Engineers & Architect in Civil Wing of Department of Posts.

The financial powers of SE/SA and EE/ Architect of the Department of Posts were earlier exercised based on the financial powers envisaged in the Schedule of Financial Powers of the officers of the Posts and Telegraphs Department. These have been further revised from time to time and the last revision was carried out vide OM No. 6-2/2010-FC (Posts) dated 26th February, 2010.

2. The Ministry of Finance has replaced the Delegation of Financial Powers Rules (DFPR), 1978 with the DFPR 2024, which came into effect on 01st April, 2024. After promulgation of DFPR, 2024, many items of expenditure in the existing Schedules of Financial Powers issued by the Department of Posts lost their relevance. As such review and revision of financial powers as contained in the Financial Powers to the Superintending Engineers, Sr. Architect, Executive Engineers & Architect in Civil wing was necessary and after due consideration of all aspects, the Secretary (Posts) in consultation with the JS&FA is pleased to delegate the establishment related financial powers under Rule 12(2) of the Delegation of Financial Power Rules, 2024 to the extent indicated in the attachments as Schedule XXVII-A for Superintending Engineer/ Senior Architect and XXVII-B for Executive Engineer/ Architect, under Civil wing of DoP.

3. These financial powers are subject to following conditions:

- i. No item requiring sanction of higher authorities may be sanctioned by the Officer by splitting it into two or more distinct parts.
- ii. If a contract extends over a period of time, total value over the entire period of its currency shall be taken as the value for the purpose of applying the limit.
- iii. All conditions/instructions/remarks mentioned in front of each item of expenditure (in the attached schedules) shall be complied with while exercising financial powers so delegated.
- iv. Further, these financial powers shall be exercised subject to the availability of funds, observance of other prescribed formalities, and the necessity for purchase being fully established on each occasion.

5. These revised delegated powers as enclosed will replace the financial powers contained in the existing OM No.6-2/2010-FC (Posts) dated 26th February, 2010 and shall come into force from the date of issuance of this OM.

Encl: As above



(Shreeshail Malge)

Joint Secretary & Financial Advisor

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 JS&FA



(Yog Raj)

Director (FA)

Schedule XXVII A: Schedule of Establishment related Financial Powers for Superintending Engineers & Sr. Architect.

Sl. No.	Item of Expenditure	Extent of Financial powers delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred
Object Head - 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 include expenditure on emoluments and allowances of salary payable to the staff and leave encashment on LTC.			
1.	(i) Salaries	Full Powers	Subject to the provisions of FRSR, FHB, Nodal Ministry orders/instructions/rules like the Central Civil Services (Medical Attendance) Rules, Central Civil Services Pension Rules etc. Restrictive conditions for Adhoc Payment of Arrears of Pay and Allowances: (i) May sanction ad-hoc payment not exceeding Rs.10,000/- of arrears of pay allowance where pay fixation was duly verified by the Account Officer concerned but the arrear claims arising there from cannot be verified by the Circle Accounts Offices due to destruction of records (ii) Heads of Circles are competent to authorize investigation of claims for arrears of pay and allowances which are more than six years old and in respect of which the connected records are not available in Circle Accounts Offices up to the delegated financial powers.
	(ii) Ad-hoc payment of Arrears of Pay and Allowances	Rs.10,000/-	
	(iii) Payment of Pay and Allowances claimed on behalf of deceased	Full Powers	
	(iv) Honorarium and Rewards to the	Rs.2,500/-	
			Subject to any rules/instructions issued by any

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	Government servant		Nodal Department/ DoP [DOPT OM No. 17011/3/97- Estt. (Allowance) dated 17.07.1998 and any subsequently instruction thereof]
Object Head – 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 expenditure such as old age pension.			
2.	Pensionary Charges	Full Powers	Subject to the provisions of FRSR, FHB and rules/ orders/ instruction issued by any Nodal Ministry/ Department and DoP. If Government rules, manuals, policies, guidelines, procedures or directives explicitly mandate IFA consultation, the case must be referred to Concerned HoD/HoC.
Object Head – 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.			
3.	Payment of cash awards for Hindi Pratiyogita, etc.	As per the limit fixed by Nodal Department of Govt/ DoP.	Subject to any rules/ instructions issued by any Nodal Department/ DoP.
Object Head – 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.			
4.	Expenses on allowances mentioned in the Object Head-07 of DFPR, 2024	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP.

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			If Government rules, manuals, policies, guidelines, procedures or directives explicitly mandate IFA consultation, the case must be referred to Concerned HoD/HoC.
Object Head – 08 [Leave Travel Concession] - It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.			
5.	Leave Travel Concession	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP [For example – DOPT OM No. 31011/12/2022-Estt.A-IV dated 29.08.2022 () provides that in case of unavoidable circumstances, where the booking of ticket is done from unauthorized travel agent/website, the Financial Advisors of the Ministry/Department and Head of Department not below the rank of Joint Secretary in subordinate/attached offices are authorized to grant relaxation.]
Object Head – 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.			
6.	Domestic Expenses	Travel Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP
Object Head – 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 charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of 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			

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the relevant Object Head 'Machinery and Equipment' 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'.

7	(i) Contingent Expenditure (Non-recurring): May sanction non-recurring contingent expenditure unless another limit is specified for any particular item in this Schedule provided there is nothing novel, doubtful or irregular in the character of the expenditure and subject to provisions of the Delegation of Financial Powers Rules-2024 and subject to the availability of funds.	Rs. 10,000/- in each case.	Subject to any rules/instructions issued by any Nodal Department/ DoP
	(ii) Electric, Gas, Water charges, telephone charges, internet charges and cable connection charges	Full Powers.	Subject to any ceiling limit prescribed by the Government of India.
	(iii) Petty local purchase of articles of stationery	Rs. 60,000 per annum	Subject to any rules/instructions issued by any Nodal Department/ DoP.
	(iv) Purchase of fixtures and furniture.	Rs.2 Lakh per annum.	(i) Power delegated is subject to the prescribed scale or other conditions that may be prescribed by the Government from time to time. (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.
	(v) Meals supplied to staff detained in the office to maintain regular and essential services in an emergency	Up to the ceiling limit of breakfast, lunch and dinner prescribed by the Department of	Maximum expenditure up to Rs. 2 Lakh on each occasion.

S. K. Jha
12/02/26

	Expenditure or DoP	
(vi) Working Lunch		
(vii) Local Purchase of Rubber Stamps	Rs.5,000/- per annum	Subject to any rules/instructions issued by any Nodal Department/ DoP.
(viii) Funeral Expenses	May sanction expenditure of funeral expenses, incidental to the death of departmental employees in Departmental Premises or on duty at outstations where their bodies cannot be disposed of by relative or friends up to a limit of Rs.7500/- in each case.	Subject to any rules/instructions 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.

8. Procurement of Digital Equipment as defined 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.
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Object Head – 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-imbusement of newspapers purchased or supplied to officer's residence and purchase or re-imbusement 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

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debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organizations not elsewhere classified.]

9.	Reimbursement of newspapers purchased or supplied to officer's residence and purchase or reimbursement of briefcase or ladies' purse to Government servants', etc.	Full Powers subject to ceiling prescribed by any Nodal Department/ Department of Posts	Subject to any instruction/ guidelines issued by Postal Directorate.
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Ray Noffel
SD
12/02/26

Schedule XXVII B: Schedule of Establishment related Financial Powers for Executive Engineers & Architect.

Sl. No.	Item of Expenditure	Extent of Financial powers delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred
<p>Object Head – 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.</p>			
1.	Salaries	Full Powers	<p>Subject to the provisions of FRSR, FHB, Nodal Ministry orders/instructions/rules like the Central Civil Services (Medical Attendance) Rules, Central Civil Services Pension Rules etc.</p> <p>If Government rules, manuals, policies, guidelines, procedures or directives explicitly mandate IFA consultation, the case must be referred to concerned HoD/HoC.</p>
<p>Object Head – 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 expenditure such as old age pension.</p>			
2.	Pensionary Charges	Full Powers	<p>Subject to the provisions of FRSR, FHB and rules/ orders/ instructions issued by any Nodal Ministry/ Department and DoP.</p> <p>If Government rules, manuals, policies, guidelines, procedures or directives explicitly mandate IFA consultation, the case must be referred to Concerned HoD/HoC.</p>
<p>Object Head – 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</p>			

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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.

3.	Expenses on allowances mentioned in the Object Head-07 of DFPR, 2024	Full Powers	<p>Subject to any rules/ instructions issued by any Nodal Department/ DoP.</p> <p>If Government rules, manuals, policies, guidelines, procedures or directives explicitly mandate IFA consultation, the case must be referred to Concerned HoD/HoC.</p>
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Object Head – 08 [Leave Travel Concession] - It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.

4.	Leave Travel Concession	Full Powers	<p>Subject to any rules/ instructions issued by any Nodal Department/ DoP.</p> <p>If Government rules, manuals, policies, guidelines, procedures or directives explicitly mandate IFA consultation, the case must be referred to Concerned HoD/HoC.</p> <p>[For example – DOPT OM No. 31011/12/2022-Estt.A-IV dated 29.08.2022 () provides that in case of unavoidable circumstances, where the booking of ticket is done from unauthorized travel agent/website, the Financial Advisors of the Ministry/Department and Head of Department not below the rank of Joint Secretary in subordinate/attached offices are authorized to grant relaxation.]</p>
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Object Head – 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.

S. Rajkumar
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5	Domestic Travel Expenses	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP. If Government rules, manuals, policies, guidelines, procedures or directives explicitly mandate IFA consultation, the case must be referred to Concerned HoD/HoC.
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Object Head – 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 charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of 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' 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'.

6.	(i) Contingent charges (non-recurring)- May sanction non-recurring contingent expenditure unless another limit is specified for any particular item in this Schedule provided there is nothing novel, doubtful or irregular in the character of the expenditure and subject to provisions of the Delegation of Financial Powers Rules-2024 and subject to the availability of funds.	Rs.10,000/- per month	Subject to any rules/ instructions issued by any Nodal Department/ DoP.
	(ii) Electric, Gas, Water charges, telephone charges, internet charges and cable connection charges	Full Powers	Subject to any ceiling limit prescribed by the Government of India.
	(iii) Hot and cold weather charges	Up to Rs. 10,000/- in	Subject to any rules/ instructions issued by any Nodal Department/

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		each case	DoP
	(iv) Purchase of fixtures and furniture.	Ceiling limit upto Rs. 50,000/- per annum.	Subject to any scale or other condition that may be prescribed by the Nodal Department/DoP from time to time.
	(v) Holding of contractors meets: - preparation folders, hiring/transport of equipment/staff, tea/coffee/other soft drinks & snacks, and other activities necessary for conducting customer meets charges	Up to Rs.5000/- for each meet with a ceiling of Rs.2000/- on hiring, Rs.200/- per head on tea, snacks, etc., and Rs.100/- per head on stationery and ancillaries	Subject to any scale or other condition that may be prescribed by the Nodal Department/DoP from time to time.
	(vi) Emergent purchase of articles of stock & stationery not ordinarily available in the stock	Up to Rs. 15,000/- per annum after obtaining non-availability certificate from PSD	Subject to any rules/ instructions issued by any Nodal Department/DoP
Object Head – 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.			
6.	Legal Charges and obtaining copies of judgements	May incur an amount payable at the rate and scale fixed by the Government from time to time.	Subject to any rules/ instructions issued by any Nodal Department/DoP.

Signature
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