F. No.6-2/2025-FA(P)
Government of India
Ministry of Communications
Department of Posts
(Integrated Finance Wing)
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Dak Bhawan, New Delhi – 110001
Dated 03rd November 2026

OFFICE MEMORANDUM

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

This Department vide Office Memorandum of even number dated 28.03.2025 and Addendums dated 22.05.2025, 08.09.2025 & 09.06.2026 had delegated the financial powers to Head of Circles (HOC), Heads of Department (HOD), Independent Directors, Sr. DDG (PAF), GM (F), DsAP (Directors of Accounts (Postal)) 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 Circles/Divisions/Directorates regarding modification to the items of expenditure, and issuance of a consolidated Schedule of Delegation of Financial Powers, it has been decided to modify & issue a consolidated delegation of financial powers.

3. The Secretary (Posts) in consultation with the JS&FA is pleased to delegate the financial powers under Rule 12(2) of the Delegation of Financial Power Rules, 2024 to the extent indicated in Schedule-II (Schedule II-A, Schedule II-B, Schedule II-C & Schedule II-D) and Schedule III. These revised delegated powers as enclosed will replace the financial powers contained in the existing OM of even number dated 28.03.2025, 22.05.2025, 08.09.2025 & 09.06.2026 and shall come into force from the date of issuance of this OM.

4. These powers will be exercised for incurring revenue or capital expenditure subject to the provisions contained in the Delegation of Financial Powers Rules, 2024, General Financial Rules, Procurement Manuals, Fundamental Rules, Supplementary Rules, Departmental Code Books, any instructions and orders on the subject issued by the Ministry of Finance as well as by any other Nodal Department/ Department of Posts from time to

Suresh Malik
03/11/26.

time. 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 financial powers are subject to following conditions:

i. No work 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. The limits of powers to sanction estimates and to pass excess over estimates etc. apply not only to individual estimates but also to projects which may comprise one or more constituent estimates. The authority competent to sanction a project should be determined on the basis of total cost of all constituent estimates.

iv. While authorizing financial powers as per Rule-12(3) DFPR, 2024, it has to be borne in mind that the Head of the Department shall continue to be responsible for the correctness, regularity and propriety of the decisions taken by the Gazetted Officers so authorized.

v. 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.

6. With respect to the financial powers delegated to Divisional Heads, if Government rules, manuals, policies, guidelines, procedures, or directives explicitly mandate IFA consultation, the matter must be referred to the concerned HOD/ HOC as required.

7. All other cases which are to be approved by Secretary (Posts) or the Hon'ble Minister-in-charge should first be cleared administratively by the concerned Head of Circle in consultation with the Circle IFA and then forwarded to the concerned Member/ DGPS for onward submission to JS&FA for obtaining financial concurrence/advice.

Encl: As above

Shreeshail Malge

(Shreeshail Malge) 03/11/24

Joint Secretary & Financial Advisor

(श्रीशैल माल्गे)
(Shreeshail Malge)
संयुक्त सचिव एवं वित्तीय सलाहकार
Joint Secretary & Financial Adviser
संचार मंत्रालय/Min.of Communications
डाक विभाग/Deptt. of Posts
नई दिल्ली/New Delhi-110001

Copy to:

1. All Members of the PSB
2. All Senior DDsG/ DDsG in Postal Directorate
3. CGM (PLI)
4. All Chief PMsG
5. Principal Director (F&C Audit)
6. Director, RAKNPA
7. Secretary (PSB), All PMsG, All GMs/ Chief Engineer
8. GM (CEPT) for uploading in India Post website
9. Directors of Accounts (Postal), Directors (Postal Services), Directors (Foreign Post)
10. Director (Budget)/ T&C/ IA/ Accounts/ PA (Admn.)/ F-PMU
11. All Divisional Heads in Circles
12. SO (C&A/PB) & DDO, Department of Posts
13. SO (Admin) for uploading in eoffice
14. Office Copy/ Guard File.

Copy for information to:
Sr. PPS to Secretary (Posts)
PSO to DG (PS)

03/11/26

(Yog Raj)
Director (FA)

(योग राज/YOG RAJ)
निदेशक/Director
वित्तीय सलाहकार/Financial Adviser (IFD)
भारत सरकार/Govt. of India
संचार मंत्रालय/Min.of Communication
डाक विभाग/Deptt. of Posts
नई दिल्ली/New Delhi-110001

SCHEDULE-II

SCHEDULE OF FINANCIAL POWERS DELEGATED TO HEADS OF CIRCLES, HEADS OF DEPARTMENT AND INDEPENDENT DIRECTORS IN THE DEPARTMENT OF POSTS

Note 1: For the purpose of the Schedule, the 'Head of Department' includes Secretary Postal Services Board, Chief Post Masters General, Chief General Manager (PLI), Director (Rafi Ahmed Kidwai National Postal Academy), Head of Region (Post Masters General or Director Postal Services), Sr. DDG (PAF), General Managers (Finance), General Manager (CEPT), Chief Engineers and Director (Foreign Post), Post Masters General-Logistics, Director Postal Services-Logistics, Director Postal Services (HQ).

Note 2: Sr. DDG (PAF), i.e. Head of Postal Accounts Wing in the Postal Directorate and General Managers (Finance) shall exercise only such financial powers as contained in the Schedule II-C which are relevant to their operational requirements. Director level officers heading PAOs shall be treated as the Head of the Office and specific financial powers have been delegated to them as per Schedule II-C in order to establish uniformity as they head large establishments.

Note 3: The In-charge of Foreign Post will exercise the delegated financial powers equivalent to HoD (Schedule II-A)/ Independent Director (Schedule II-B)/ Divisional Head (Schedule III) as the case may be.

Note 4: Financial Powers under the items **15(i), 15(ii) 15 (iv),22, 24(vii), 25(i), 25(ii), 27(iii), 27(iv), 31, 34 (i), 34(iv) and 34(v)**of Schedule II-A shall be exercised only by the Head of the Postal Circle i.e. HOC.

Note 5: Financial Powers only delegated to HOC under the items **10(xi)(a), 15(i), 15(ii), 15(iv), 22, 24(vii), 27(iii), 27(iv), 27(v), and 28(i) and 37** of Schedule II-A shall also be exercised by Director (RAKNPA) and CGM (PLI).

Note 6: GM (Sales and Marketing) in the Parcel Directorate shall exercise only such financial powers as contained in the Schedule II-D which are relevant to their operational requirements.

SCHEDULE II-A

SCHEDULE OF FINANCIAL POWERS DELEGATED TO HEADS OF CIRCLES (HOC) AND HEADS OF DEPARTMENT (HOD)

Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
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.				
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.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(ii) Ad-hoc payment of Arrears of Pay and Allowances	Up to Rs.5,00,000/-	**Restrictive conditions** (i) May sanction ad-hoc payment not exceeding Rs.1 Lakh (HOC) and Rs.50,000/- (HoD) of arrears of pay allowance where pay fixation was duly verified by the Account Officer concerned but the arear claims arising there from cannot be	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.

			verified by the Circle Accounts Office 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 Office up to the delegated financial powers.	
	(iii) Payment of Pay and Allowances claimed on behalf of deceased officials	Full Powers	-	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(iv) Honorarium and Rewards to the Government servant	Up to the limit prescribed by the GoI/ DoP.	Subject to any rules/ instructions issued by any Nodal Department/ DoP [DOPT OM No. 17011/3/97-Estt. (Allowance) dated 17.07.1998 and any subsequently instruction thereof]	IFA consultation required beyond Rs.2500/- in each case.
Object Head – 02 (Wages) – It will include wages of labourers and of staff at present paid out of contingencies.				
2.	Wages	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.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies,

				Guidelines, Procedures, or Directions etc.
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.				
3.	Pensionary Charges	Full Powers	Subject to the provisions of FRSR, FHB and rules/ orders/ instructions issued by any Nodal Ministry/ Department and DoP.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
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.				
4	(i) Cash Award to Postal Employees – In any one case for display of exceptional courage and devotion to duty in saving or protecting Govt. property in civil disturbances or in face of enemy action or detection of fraud.	Rs.25,000/-	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.
	(ii) In any one case to GDS for display of outstanding courage and devotion to duty in protecting Govt. property in civil disturbances or in face of enemy action. (Cases of death or injury due to enemy action will not be considered under these orders)	Rs.25,000/-	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.

	(iii) Rewards to persons not in Government Service- For furnishing information leading to detection and conviction of offenders in criminal cases	Rs. 10,000/-	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.
	(iv) Rewards to persons not in Government Service- In any individual case to both official and non- official informers for especially good work in particular case of detection and prosecution in connection with anticipatory activities.	Rs.10,000/-	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.
	(v) Cash award for Hindi Pratiyogita, etc.	As per the limit fixed by Nodal Department of GoI/ DoP.	Subject to ceiling limit/ rates as decided by the Nodal Department of Government of India/ Department of Posts	IFA consultation required.
Object Head-06 (Medical Treatment)- It will include amount paid towards medical reimbursements/treatment of the Government employees/pensioners.				
4(a)	Reimbursement of Medical Bills.	Upto Rs. 10 lakh in each case.	As per the instructions issued by Ministry of Health & Family Welfare vide OM No. 11030/4/2026-EHS (8385264) dated 16.02.2026 Subject to any rules/instructions issued by any Nodal Department/DoP.	IFA consultation exempted as per the said OM.

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.				
5	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	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 08 {Leave Travel Concession} - It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.				
6	Leave Travel Concession	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc. [**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 – 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.				
7	**(i)** Training expenses	Rs. 2 Lakh in each case on any domestic training Full Powers in respect of foreign training expenses subject to prior approval of the competent authority.	Rs. 2 Lakh in each case on any domestic training expenses is subject to any rules/ instruction issued by any Nodal Department/ DoP. The full powers in respect of foreign training expenses are subject to prior approval of competent authority **[Secretary (Posts) or Hon'ble MOC or SCoS]** in terms of the **DOE OM No. 4(4)/E.Coord/2015 dated 05.01.2016** (🔗) and subsequent instructions, if any, issued by nodal department/ DOP	Consultation with IFA is required.
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				

8	Domestic Travel Expenses	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 12 [Foreign Travel Expenses] – It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.				
9	Foreign Travel Expenses	Full Powers	Full powers is subject to prior approval of competent authority [**Secretary (Posts) or Hon'ble MOC or SCoS**] in terms of the **DOE OM No. 4(4)/E.Coord/2015 dated 05.01.2016** (🔗) and subsequent instructions, if any, issued by nodal department/ DOP	Consultation with IFA is not required as IFW consultation is invariably done before seeking approval of Secretary (Posts) or Hon'ble MoC or SCoS in terms of the DOE instruction.
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'.			

10	**(i) Contingent Expenditure (Recurring)-** May Sanction items of recurring contingent expenditure on any item for which no scale or limit to the power of sanction is prescribed elsewhere	**HOC**- Up to Rs.5 Lakhs in each case not exceeding Rs. 50 lakhs per annum. **HoD** – Up to Rs.3 Lakhs in each case not exceeding Rs. 30 lakhs per annum.		IFA consultation beyond Rs.1,00,000/- in each case is required.
	(ii) Contingent (Non-recurring expenditure) - 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.	**HOC** – Up to Rs.5 Lakhs in each case not exceeding Rs. 50 lakhs per annum. **HoD** – Up to Rs.3 Lakhs in each case not exceeding Rs.30 lakhs per annum.		IFA consultation beyond Rs.1,00,000/- in each case is required.
	(iii) Electric, Gas, Water charges, telephone charges, internet charges and cable connection charges	Full Power	Subject to any ceiling limit prescribed by the Government of India.	IFA consultation beyond Rs.2,00,000/- in each case is required.
	(iv) Petty local purchases of articles of stationery	**HOC** – Upto Rs. 15 Lakh per annum		IFA consultation beyond Rs.2,00,000/- in each case is required.

		HOD – Rs.10 Lakh per annum Secretary (PSB)- Upto Rs.10 Lakhs in each case not exceeding Rs. 40 lakhs per annum.		
	(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.
	(vi) 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 Expenditure or DoP		IFA consultation beyond Rs.2,00,000/- per case is required.
	(vii) Working Lunch			
	(viii) Local Purchase of Rubber Stamps	Full Powers subject to any orders issued from time to time		IFA consultation beyond Rs.2,00,000/- per case is required.
	(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	IFA consultation is required beyond Rs.75,000/- in each case.

			classified as 'Capital' expenditure under the relevant Object Head '52-Machinery and Equipment'	
	(x) Commission charges for Auction of Stores	**HOC-** upto Rs. 2 lakh on any occasion at rates not exceeding those paid by PWD MSTC or State Govt concerned. **HOD** – upto Rs 1,00,000/- on any occasion at rates not exceeding those paid by PWD MSTC or State Govt concerned.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(xi)(a) Outsourcing of services for Postal/ RMS/MMS Operations and for Security and Housekeeping services for operative and administrative office	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] (ii) Rs. 10 Crore per annum for remaining Head of Circles	(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. (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.	IFA consultation is required beyond Rs. 2,00,000/- in each case.

		HOD – Rs. 5 Crores per annum.	Note: Para (ii) above will not be applied in case of hiring of drivers. For this purpose, IFA consultation will be mandatory. (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. (iv) These powers should be exercised by Heads of circles in consultation with CIFA.	
	(xi)(b) Outsourcing of Data Entry Operators/ MTS/ Housekeeping Services etc. for Administrative and Operational requirement.	Rs. 1 Crore per annum **[This power is only for Secretary (PSB)]**	(i) Subject to any rules/ instructions issued by any Nodal Department/ DoP. (ii) Outsourcing of DEO/ MTS should be regulated as per the workload not exceeding the number of vacancies for which a proper review should be conducted. (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.	Consultation with IFA is required.
	(xii) Stationery Allowances to GDS Staff - May sanction a stationery allowance per month for each extra Dept. Branch Office and Extra Dept. Sub Office for meeting the cost of articles of stationery except carbon paper	Full Powers as authorized by Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies,

	and sealing wax required for the use of those offices.			Guidelines, Procedures, or Directions etc.
	(xiii) May also sanction a stationery allowance to the GDS	Full Powers as authorized by the Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(xiv) Fixed stationery charges: Fixed stationery charges for any post office and for the office of the Superintendent of Post Offices within the maximum admissible limit under the departmental formula for determination of such charges other than ED BO/SO.	Full Powers as authorized by the Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(xv) Payment for the provision of escorts for conveyance of cash	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP Circular No. 18/45(59)-CI dated 05.09.1960	IFA consultation not required if payment is to be made to Government/ police Department; otherwise, IFA consultation is required beyond Rs.2,00,000/- in each case
	(xvi) Funeral Expenses	May sanction expenditure of funeral expenses, incidental to the death of departmental employees	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required.

		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.25,000/- in each case.		
	(xvii) Foundation Stone laying ceremony and opening of public buildings and other occasions like inauguration of new service and celebration of Postal Week, illumination of building etc.	Up to Rs. 10 Lakhs on each occasion. This includes other miscellaneous expenditure such as illumination of building and all other incidental expenses.	Subject to any rules/ instructions issued by any Nodal Department/ DoP Note: This expenditure should not exceed the limit including expenditure of contingent nature like printing of invitation, provision of shamianas, refreshments, garlands, photographs etc.	IFA consultation required beyond Rs.2,00,000 in each case.
	(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 – 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'.				
11.	**(i) Renting of Accommodation:**	**HoC** - Rs. 10 Lakh per month for all classes of cities in each case	Whenever the accommodation is hired, it has to be ensured that accommodation is as per the approved schedule of accommodation and approved scale.	Consultation with IFA is required

	b. May sanction renting of accommodation required for Administrative and Operative Offices including Inspection Room/ Rest Houses etc.	**HoD –** i. **X Class city** - Rs. 2 Lakh per month ii. **Y Class city** – Rs. 1 Lakh per month iii. **Z class city** – Rs.50,000 per month	Besides, whenever the accommodation is hired, it should be ensured that certificate of reasonableness of rent is obtained from Postal Civil Wing/ Rent Control Authority, as the case may be. These powers are further subject to any rules/ instructions/policies issued by any Nodal Department/ DoP from time to time.	
	c. May sanction renting of accommodation required for Office –cum- Residence	**HoC** - Rs. 10 Lakh per month for all classes of cities in each case **HoD –** i. **X Class city** - Rs. 2 Lakh per month ii. **Y Class city** – Rs. 1 Lakh per month iii. **Z class city** – Rs.50,000 per month	Restrictive Conditions- (i) No accommodation may be hired under these powers at Delhi, Mumbai, Chennai, Shimla and Kolkata for any office which is entitled to general pool accommodation provided in these places by the Ministry of Urban Development. (ii) Where the Central Public Works Department operates, it shall invariably be consulted and required to give a certificate of non-availability of Govt. Accommodation within a reasonable time consistent with the urgent needs of the public service and also as to the reasonableness of the rent.	Consultation with IFA is required.

				(iii) Private accommodation should normally be hired for office purposes only. Where, however, such accommodation of the proper scale and according to requirements of office concerned is not available or, where special circumstances exist, accommodation may be hired for office-cum-residence, residence or other purposes. Where the accommodation is hired for office-cum-residence purposes, the residential portion shall be allotted to a specific post and thereafter, it shall be incumbent on the Government servant holding the post to occupy the residential portion until alternative accommodation is secured for office also vide Supplementary Rules 311, 312. Only such accommodation as is surplus of the office requirements may be set apart as residential accommodation and while allotting it to any post, it should be ensured that the residential accommodation is not excess of what is appropriate to the status of the incumbent of the post according to the prescribed standard subject to a variation up to 5 per cent. (iv) The standard License Fee for the residential portion of the accommodation as per instructions issued by the	

			Government from time to time may be recovered. (v) Accommodation shall not be hired for a period exceeding five years at a time. (vi) These powers will be further subject to assessment of rent by the appropriate Departmental Committee (FRAC). (vii) Renting of accommodation includes renting of land also. The monetary limit for exercising of the above said powers will depend on the purpose for which land is hired i.e. for office cum residence or residence. (viii) The accommodation of the categories mentioned at items 2-6 below should be regarded as office accommodation. So far as renting of garage is concerned, the power to be exercised should be determined by their location, whether as part of office or part of residence. In regard to open land also the same powers for renting building according to the use to which the land is intended to be put to – i. Garages ii. Store Godowns iii. Inspection Room	

			iv. Inspection Quarters v. Canteen, Recreating rooms, Dining halls, Dormitories, Libraries, Reading rooms etc. vi. Training classes vii. Open ground for any authorized purpose. These powers are further subject to any rules/ instructions/policies issued by any Nodal Department/ DoP from time to time.	
	c. May sanction renting of accommodation required for residential & other purposes	X Class city - Rs. 30,000 per month Y Class city- Rs. 20,000/- per month Z class city Rs. 15,000/- per month	Conditions mentioned at Sl No. 12(i)(b) above	IFA consultation is required.
	d. Renting of residential accommodation for the Postal Staff in the Project areas/ New Township	May sanction renting of accommodation for the Postal staff stationed in these areas from Project authorities/ Railways/ State Govt. and Central Govt department.	Restrictive Conditions: (i) Rent of the building does not exceed 8% of the Capital cost of the building (ii) Type of accommodation to be rented for staff corresponds to the terms laid down by the Department for officials in various pay groups subject to variation up to 5%.	IFA consultation is required.

			(iii) Percentage provision of residence of Postal Staff is not more than the percentage which the project authorities etc. have themselves provided to their own staff at the station. (iv) Recovery of rent from the staff to whom these quarters are allotted should be as per the instructions issued by the Government from time to time & the difference, if any, between the rent paid to the landlord and that recovered from the allottees will be borne by the Government. (v) While calculating non-returnable contributions/ guarantees, in respect of the Post offices provided in the project areas/ townships etc. loss involved in renting such residence should also be taken into account.	
	(ii) Hiring of premises for conducting events like examinations, events, sports etc.	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP	IFA consultation is required.
	(iii) May sanction the following classes of recurring contingent charges (a) Municipal and other rates and taxes (b) Property Tax to the Municipalities/ Panchayat/ Local Boards in respect of rented buildings where owners of building fail to pay the same; the amount so paid will be	Full powers	Conditions- (i) Subject to any rules/ instruction issued by any Nodal Department/ DoP Restrictive condition for Property Tax: (i) The recovery should commence from the rent bill for the month following one in	(a) IFA consultation is not required for Municipal and other rate and taxes. (b) IFA consultation is required for payment of Property Tax

	recovered by the Department in full from the future rents payable to the owner.		which the tax is paid to the municipalities etc. (ii) This power will be exercised only in respect of the buildings for which leases in the prescribed form have been executed by the Department with the owners.	
Object Head – 16 [Printing and Publication] – 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.				
12.	(i) Printing and Binding a. Printing and Binding through Directorate of Printing including stationery for printing, if any.	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required
	b. Expenditure on Printing for essential and non-essential forms through Private Presses as per the provisions of extent rules	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required
	c. Others	Up to Rs. 5 Lakh per annum	Subject to any rules/ instructions issued by any Nodal Department/ DoP These powers will be exercised in respect of all cases of printing at private presses where the rates to be paid do not exceed those admissible under the schedule of rates maintained for the time being by the Directorate of Printing.	IFA consultation beyond Rs.50,000/- in each case is required

			Printing of certain special forms and Foreign post bag labels may, however, be sanctioned by Heads of Circles.	
	(ii) Official and non- official publications	Full Powers	Restrictive conditions: (i) Subject to any rules/ instruction issued by any Nodal Department/ DoP. (ii) The distribution of unpriced publication of the Central Government should be controlled by the Heads of Circles responsible for their issue. The distribution list should be vetted by them before the printing is undertaken. The vetting should be done by an officer not below the rank of a Director. (iii) Maps produced by the Survey of India shall be purchased in accordance with the rules issued in this regard by the Surveyor General of India. (iv) Non-Official Publications include books, newspapers, periodical publications etc.	IFA consultation beyond Rs.2,00,000/- in each case is required.
	(iii) Expenses on newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc.	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required
Object Head – 18 [Rent for others] – 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, 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 the 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.				
13.	(i) Expenses on renting of equipment and other various items like office equipment, computer and ancillary equipment, communication equipment, air conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, furniture and fixtures etc.	Rs. 25 Lakh in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required
	(ii) Hiring of vehicles in lieu of inspection vehicles and staff cars and against condemned inspection vehicles/ staff	Rs.2 Lakh per month per vehicle	Subject to any rules/ instructions issued by any Nodal Department/ DoP The extant provisions of GFR 2017 and orders issued by the Directorate on the subject from time to time should be observed. 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.	IFA consultation is required
	(iii) Hiring of vehicles in emergent cases.	Rs.2 Lakh in each case per month per vehicle up to 3 months	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.50,000/- in each case.
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.				

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.
Object Head – 21 [Material 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.				
15.	Material and Supplies: i. Purchases for Postal Store Depot	Full Powers **[This power is delegated to HOC only]**	**<u>Conditions-</u>** (i) This power should be exercised in respect of items to be stocked/issued through Postal Stores Depot. (ii) This power should be exercised in respect of items to be procured centrally as per the orders issued from time to time by the Directorate. (iii) This financial power shall be exercised subject to availability of funds provision in sanctioned estimates, calling of competitive tenders, observance of other prescribed formalities and necessity for	IFA consultation is required beyond Rs.2,00,000/- in each case.

			purchase being fully established on each occasion.	
	ii. Purchase of Stores required for works.	Full Powers **[This power is delegated to HOC only]**	The sanction of competent authority for executing the works should carry with it the sanction for incurring necessary expenditure on the purchase of Stores required for the works.	IFA consultation is required beyond Rs.2,00,000/- in each case.
	iii. Purchase of Stores required for working of an establishment, instrument, equipment and apparatus.	Full Powers	In case of purchase of stocked items of stores in question if those are not available in the stores depots and when due to urgency it is not possible to wait for supplies through the Stores Organization, procurement may be done as per the relevant provisions of GFR.	IFA consultation is required beyond Rs.2,00,000/- in each case.
	iv. Purchase through indents from Government Press/ Stationery Offices/ Government Undertakings.	Full Powers **[This power is delegated to HOC only]**	In case of purchase of stocked items of stores in question if these are not available in the stores depots and when due to urgency it is not possible to wait for supplies through the Stores Organization, this financial powers may be exercised.	IFA consultation is required beyond Rs.2,00,000/- in each case.
Object Head – 24 [Fuels and Lubricants] – It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.				
16.	Expenses on petrol, oil, lubricants and other fuels like CNG, diesel, etc.	Full Powers	Subject to any ceiling limit of fuel charge prescribed by any Nodal Department.	IFA consultation is required beyond Rs.2,00,000/- in each case.

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.				
17	(i) Advertising Charges – Advertisements to be released through BoC/ DAVP only	Upto 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.
	(ii) 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. 5 lakhs in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
Object Head – 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 buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.				
18.	(i) Minor Civil and Electrical works – Government Buildings	Rs. 1.75 Crore 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.
	(ii) Minor Civil and Electrical works – **Rented Building**	Rs. 5 Lakh in each case	**Restrictive Conditions:** (i) Such expenditure may be incurred only if the landlord refused to meet the charges himself and when the building is released, Government should have the right to remove the installation material added to the building. (ii) Any expenditure incurred on repair/ alteration of hired/ rented building should	IFA consultation is required.

			be recovered from the rent payable in terms of Para 9(j) of Part-A of this Department's OM No BDG-20/3/2021-BuildingDOP dated 18.02.2022 (i.e.) the sanctioning authority has to ensure that the amount spent for such repair works are completely recovered before the completion of lease period. (iii) Such expenditure should be undertaken only if the landlord refuses to meet the charges himself, or in accordance with the agreement of hiring the building and there is reasonable certainly that Department shall continue in possession of building for next five years.	
	(iii) Minor Electrical works – Purchase and installation of removable fittings – **Rented Buildings**	Rs. 5 Lakh in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP Any expenditure incurred on repair/ alteration of hired/ rented building should be recovered from the rent payable in terms of Para 9(j) of Part-A of this Department's OM No BDG-20/3/2021-BuildingDOP dated 18.02.2022.	IFA consultation is required.
	(iv) Dismantling of Building	Up to Rs. 50 Lakh in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.

	(v) Expenses on running operation and maintenance (ROM) of diesel gensets, etc.	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required.
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.				
19.	(i) Engagement/ Hiring of Professionals such as Chartered Accountant, Artists, GST Consultants etc.	**HOC** - Rs. 1 Crore per annum **HoD** – Rs.20 Lakh per annum	Subject to any rules/ instruction issued by any Nodal Department/ DoP	IFA consultation is required.
	(ii) May sanction non-recurring contingent expenditure for market survey/ studies, hiring of consultants for functional requirements	**CGM (PLI) and HoC –** Upto Rs. 50 Lakh in each case HoD – Upto Rs. 25 Lakh in each case .	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2 Lakh in each case is required.
	(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 Lakh in each case.
	(iv) Other legal charges	Full powers {Law Suits or Prosecution cases}	Conditions:	IFA consultation is required.

			(i) Powers for prosecution of law suits vest in the department of the Central Government or any other subordinate authority authorized in this behalf under any law, rules or order for the time being in force. (ii) Heads of Circles are competent to initiate prosecution in non-cognizable criminal case. (iii) Consent of DGPS is necessary for defence or for the institution of Civil Case.	
	(v) Arbitration cases	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP Reference to arbitration is made in the name of President and by officers empowered by make such references under Article 77(2) of the Constitution or by any other officer authorized in this behalf under any law, rules or orders for the time being in force.	IFA consultation is required.
	(vi) Expenses on the teaching and training fees to the professionals.	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(vii) Expenses on payment to artists for providing services to the Government and remunerations to question settlers or invigilators or guest speaker	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.

	(viii) Reimbursement of Legal expenses incurred by Government servants in cases arising out of their official duties	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(ix) Hiring outsourced services from the Training Institution(s) for conducting specialized training programmes to the offices of Departments of Posts	Upto Rs. 2 Crore per annum **[Only Director RAKNPA]**	IFW OM No. 6-2/2024-FA(P) dated 07.03.2024	IFA consultation is required.
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, aircrafts, 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.				
20.	Repair and maintenance for official or functional use: (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.)	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required.

Object Head – 39 [Bank and Agency Charges]- it includes bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks and any other charges for convenience fee performing monetary transactions				
21.	Bank and Agency Charges	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required.
Object Head –40 [Awards and Prizes]– it includes expenses on awards and prizes given by the Government to the eminent persons and organizations.				
22.	Awards and Prizes	Full Powers **[This power is delegated to HOC only]**	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
Object Head – 31 [Grants-in-aid-General] - It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities				
23.	(i) Grant-in Aid to co-operative societies for initial purchase of furniture etc.	Rs.5000/- for each society	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(ii) Grant of interest free recoverable loan in respect of each co-operative society	Rs.10,000/- for each co-operative society	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
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-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.				
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.

	(ii)Demurrage/ Wharfage Charges	Full powers subject to condition that each case exceeding Rs. 50,000/- is to be reported to the Directorate.	Condition: Air lifting of stores should be restored to only in rare cases of extreme urgency and such cases should be reported to the Directorate annually.	IFA consultation is required.
	(iii) Waiver of recovery of second Commission in IPOs which are presented for payment after six months of issue, provided that the delay in presenting IPO after six months is entirely due to the action of the Public Authority viz., the Court of law, the Post offices etc. or due to the circumstances beyond the control of the payee or the purchaser of the IPO concerned and further that except in the case where payment is to be made to any Govt or quasi Govt department.	The value of IPOs does not exceed Rs.1,000/- in each case	Subject to any instructions/ guidelines issued by Directorate under the latest Post Office Act and rule/ regulation thereof.	IFA consultation is required.
	(iv) Compensation of losses: Subject to the general rules on the subject, a Head of a circle may sanction compensation (1) For the loss of or damage to inland insured articles; (2) For loss of an inland uninsured registered letter, packet or parcel or its	Full Powers as per the instructions issued by the Directorate from time to time	Subject to any instructions/ guidelines issued by Postal Directorate	Without IFA consultation

	contents, or of any damage caused thereto in the course of transmission through the post.			
	(v) Compensation within the prescribed limit for the loss or damage to insured and registered articles or parcels sent to and received from foreign countries provided that such compensation is payable under rules.	Full Powers	All the cases in which there is any dispute between the Indian Post Office and any other postal Administration should be submitted to the Directorate.	Without IFA consultation
	(vi) Reimbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement 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 instructions/ guidelines issued by Nodal Department/Postal Directorate	Without IFA consultation.
	(vii) 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 Powers **[This Power is delegated to HOC only]**	Subject to any instructions/ guidelines issued by Postal Directorate	IFA consultation is required.
Object Head – 51 [Motor Vehicles] -It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.				
25.	(i) Procurement of new operational vehicle against the condemned operational vehicle	Full powers for replacement against condemnation only **[This power is delegated to HOC and Director (RAKNPA) only]**	Subject to any instructions/ guidelines issued in this matter by the Nodal Department/ Department of Posts. D/o Post's OM No. 1-3/2016-MV dated 16.05.2018	IFA consultation is required.

	(ii) Procurement of new Inspection Vehicle against the condemned inspection vehicle	Full power for replacement against condemnation only **[This power is delegated to HOC only]**	(i) Subject to the conditions laid down by the Department of Posts vide letter No. 17-1/2023-MV dated 29.02.2024 regarding price ceiling, make & model, geographical conditions, service facilities etc. (ii) Further, this power is subject to any previous/ subsequent instructions/ guidelines issued by any nodal Department of Government of India and D/o Posts.	IFA consultation is required.
Object Head – 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 of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.				
26.	(i) Fire Protection appliances	Full Powers	Fire Protection appliances, 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	IFW consultation beyond Rs.2,00,000/- in each case is required.
	(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.	IFA consultation is required beyond Rs.2,00,000/- in each case.

			Full Powers are subject to any rules/ instructions issued by any Nodal Department/ DoP	
Object Head – 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.				
27.	(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.
	(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.
	(iii) Procurement of Desktop Computers and peripherals for computerization of post offices, PAOs and administrative offices by the Heads of Circles under Schemes as administratively approved and conveyed by the Directorate.	Full powers **[This power is delegated to HOC only]**	Subject to the following conditions- (i) Availability of funds allotted by the Directorate, particularly, under this plan head and funds allotted to be utilized within the stipulated period as directed by the Directorate. (ii) Expenditure sanction proposal will be processed by the Heads of Circles in accordance with codal provisions and sanctions issued by them; and (iii) To be procured as per the provision contained in GFR, 2017	IFA consultation is required.

	(iv) Procurement of laptop / notebook and similar devices for eligible officers on functional requirement	The cost of device shall be Rs.1,00,000/- + taxes. However, for devices with Make-in-India (MII) component of more than 40%, the price ceiling shall be Rs.1,30,000/- + taxes. The above-price celling is inclusive of cost of standard software. **[This power is delegated to HOC only]**	Subject to the conditions mentioned in DOE OM No. 03(20)/2022-E.II(A) dated 21.07.2023 and subsequent instructions, if any, issued by DOE.	IFA consultation is required.
	v. Procurement of laptops for office use only and not for issue to individual officers	HoC- Upto Rs. 50 Lakh per annum. HoD- Upto Rs. 25 Lakh per annum.	Subject to urgency/ necessity for functional/ official requirement to be recorded by HOC/ HOD only. (ii) Procurement process as per the GFR has to be followed. (iii) Cost of a laptop should not be more than the ceiling limit prescribed by the DOE OM No. 03(20)/2022-E II(A) dated 21.07.2023 for eligible officers	IFA consultation is required.
Object Head – 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.				
28.	(i) Sanction of project estimates with reference to construction or reconstruction work of all types of postal buildings or staff quarters	HoC- Up to Rs. 20 Crores HoD- Up to Rs. 10 Crores.	**Restrictive Conditions:** (i) These powers will not apply in respect of a case of acquisition or purchase of land under an estimate that forms part of a	IFA consultation is required.

			project which has not received the sanction in advance as a special case. (ii) The powers relating to Residential Buildings will be exercised subject to the condition that the scale of accommodation does not exceed that which is prescribed for different classes of staff. Note-1: The above limit includes ETP charges in respect of building works carried out by CPWD, State PWD or other agencies. Note-2: The limits laid down when applied to building works carried out by the Civil Wing or when applied to works of electric, sanitary and water supply installation carried out departmentally should be taken as inclusive of freight but exclusive of share of establishment and stores keeping charges. (iii) The power of HOC/ HOD as defined in this rule also applies in respect of sanitary, water supply and electric installations in building. (iv) While sanctioning projects the following restrictions should also be observed:	

			a. For office building the scale laid down for post office, RMS offices, Rest Houses and standards that will be prescribed from time to time for other offices should also be followed in determining the total floor area to be provided. In this connection accommodation to be provided should be approved as per the prescribed schedule of accommodation in consultation with Internal Financial Adviser. b. For residential building the plinth area prescribed for various types of quarters should be followed in consultation with IFA. A variation in the plinth area up to 5% due to structural consideration is, however, allowed.	
	(ii) Addition, alteration including replacement of installations to non-residential buildings	Up to Rs. 5 Crores excluding overhead charges in each case (HoC and HoD) In case of Heritage Buildings, upto Rs. 20 crores to HoC only excluding overhead charges in each case.	**Restrictive Conditions-:** (i) Expenditure should be incurred subject to instructions issued by the Directorate from time to time. (ii) The powers of a Head of Circle as defined in this rule also apply in respect of sanitary, water supply and electric installations in buildings including	IFA consultation is required

	(iii) Addition and alteration including replacement of installations to residential buildings	Up to a maximum limit of Rs. 2 Crores excluding overhead charges in each case	residential buildings. The limits laid down in rule when applied to works of electric, sanitary and water supply installations carried out departmentally should be taken as inclusive of freight but exclusive of share of establishment and store keeping charges.	IFA consultation is required.
Object Head – 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, rain water harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc).				
29.	Procurement of infrastructural assets	Rs.2 Crores in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2 Lakh is required.
Object Head – 74 [Furniture & Fixtures] [It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.]				
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 – 76 [Upgradation Procurement of Heritage Assets and not elsewhere classified (n.e.c.)] - It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of Rs. 1/- and upgradation 'not elsewhere classified'. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.				

31.	Expenses on upgradation Procurement of Heritage Assets and not elsewhere classified (n.e.c.)]	As per the limit fixed by Nodal Department of GoI/ DoP. **[This power is delegated to HOC only]**	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
Object Head – 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.				
32.	(i) Purchase of battery or electric cart (battery operated carts, trolleys etc. for conveyance of mail but not for motor vehicles)	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2 Lakh is required.
	(ii) Procurement of library books/ publications, trees, crops & plants	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2 Lakh is required.
Object Head – 55 [Loans & Advances] - It will include loans and advances given by the Government				
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 any Nodal Department/ DoP	IFA consultation is required.

	(ii) Personal Computer Advance	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(iii) House Building Advances	Full Powers subject to instructions issued by the Government of India.	Shall be regulated with reference to orders issued from to time by the Ministry of Housing and Urban Affairs	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 64 [Writes Off of Losses] [It will include write off of irrecoverable loans, trading losses]				
34.	(i) Write off loss of revenue	Rs. 5000/- in each case **[This power is delegated to HOC only]**	**These powers are subject to the conditions prescribed by the DOE through OM No. 01(14)/2016-E. II(A) (Part-III) dated 01.04.2024** **1.** This power may be exercised in accordance with the provisions of the General Financial Rules, wherever applicable and provided that:- (a) The loss does not disclose a defect in rules or procedure, the amendment of which requires the orders of higher authority or the Finance Ministry;	IFA consultation is required.

			(b) There has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority; (c) Before the decision is taken to write-off a loss, the Administrative Ministry/ Department etc, should make a thorough and searching investigation of the cases. The lessons learnt therefrom should be applied to prevent the recurrence of such cases in future; (d) A quarterly statement of write-off losses should be submitted to the Integrated Finance Division indicating the reasons for the loss, nature of the loss and the remedial measures taken to prevent the recurrence of such type of loss. **2.** "Each case" to be reckoned with reference to the total value of stores to be written off on one occasion. **3.** The term "each case" used in this Schedule in regard to write-off of irrecoverable losses of stores, deficiencies and depreciation in the value of store included in stock and other accounts, should be interpreted with reference to a given point of time. If, on a particular	

			occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with refence to individual articles constituting that lot. In this context, losses arising out of one incident should not be split up and written off separately on different dates in order to avoid sanction of the higher authority. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time. The competence of the officer writing off the loss will depend on the amount written off each time.	
	(ii) Write off loss of irrecoverable losses of stores or of public money.	Up to Rs. 50,000/- in each case	Similar conditions as mentioned at Sl No. 34(i) above	IFA consultation is required.
	(iii) Write off loss due to deficiencies and depreciation in the value of stores (other than motor vehicle or motorcycle) included in the stock and other account including losses on food grains, sugar, etc.	Up to Rs. 50,000/- in each case	Similar conditions as mentioned at Sl No. 34(i) above	IFA consultation is required.

	(iv) Mature condemnation of motor vehicle and motorcycle	Full Powers **[This power is delegated to HOC only]**	Subject to the lives of various type of vehicle in terms of the distance run and length of use as prescribed by the D/o Expenditure vide OM No. 01(14)/2016-E.II(A) (Part-III) dated 01.04.2024	IFA consultation is required.
	(v) Decision for condemnation of vehicles which have reached 15 years of age	Full Powers **[This power is delegated to HOC only]**	Full Powers to scrap the vehicles which have reached 15 years of age through Registered Vehicle Scrapping Facility (RVSF) only, established in accordance with guidelines issued by Ministry of Road Transport and Highways (MoRTH).	IFA consultation is required.

OTHER FINANCIAL POWERS OF HOC/ HOD

Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
35.	**Conveyance of Mails** **(i)** By Rail	Full Powers (includes seasonal mail conveyance requirements like exam material, distribution, textbooks etc).	Restrictive conditions: (i) Carriage of mails by Rails at the rate approved by Department of posts in consultation with Railways including running of special trains; and (ii) Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.2,00,000/- in each case.

	(ii) By Air	Full Powers (includes seasonal mail conveyance requirements like exam material, distribution, textbooks etc).	Restrictive Condition: Full Powers subject to the condition that the payment is made at rates fixed under the terms of an agreement entered with the carrier by the Department	IFA consultation is required beyond Rs.2,00,000/- in each case.
	(iii) By Road including RTN	HoC- Up to Rs. 20 Crores per contract. HoD- Up to Rs. 1 Crore per contract.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.2,00,000/- in each case.
	(iv) By Other means	(i) Up to Rs. 10 lakhs per month on each route without inviting tenders in case of emergency only. Provided that work is temporarily entrusted to any nominee of the Ministry of External Affairs or of State Government or to a monopolist transport operator or to Civil Aviation company. (ii) Up to Rs. 10 lakh per month in each case for a period of not exceeding six months without calling for tenders in emergency cases where the normal procedure of inviting tenders is likely to cause delay or administrative inconvenience subject to the	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.

		reasonableness of the rate is certified by the sanctioning authority.		
	(v) Conveyance of mails to foreign countries by non-contract steamer in case of dispatch by one ship.	Rs. 10 Lakhs (includes seasonal mail conveyance requirement like exam material, distribution, textbooks etc.)	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(vi) All other charges for the carriage of mails	Full powers – Except where any general or special directions of the Government are infringed or where the matter is not free from doubt. May sanction payment of bill of haulage charges in respect of special trains, subject to the condition that no departure in the rate of charges sanctioned by the Railway Department is involved	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.2,00,000/- in each case.
	(vii) All contingent charges incurred for the diversion and conveyance of mails owing to breaches, flood and accidents over the Railway Lines and on roads.	Full Powers (includes seasonal mail conveyance requirements like exam material distribution, textbooks etc).	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.2,00,000/- in each case.
36.	Refund: a. Earnest Money	Full Power	**Conditions:** (i) The refund of the earnest money deposited by tenderers in respect of contracts immediately after their tenders are rejected. (ii) The refund of earnest money deposited by the successful tenderer after the agreement has been executed and security for its due	IFA consultation is not required.

			performance deposited, unless otherwise provided for in the contract itself.	
	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 considered in respect of any but complete sheets of such stamps, and 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.	IFA consultation is required.

			c. Refund of the value of postage stamps found loose in letter boxes or at post office counters. 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 envelops or the wrappers provided that impression is legible, the envelope or wrapper is produced and that the claim is preferred within three months of the date of the first impressions. 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. Note: The powers at clause (d) and (c) 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.	

			(ii) May sanction: a. Refunds of postage on articles, which have been maliciously sent unpaid for the purpose of annoying the addressee. 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. 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. 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. d. Refund of amount overpaid by or short paid to a member of the public while transacting business with the post office and found in excess in the account.	

			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. f. Refund of amount on account of the value of perishable and dead articles sold by Returned Letter Office 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). h. Refund of amount of a money order (including the commission when 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) 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. 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. 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. 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. 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.	

			n. Refunds of air surcharges or the difference between the Airmail fee — cum- hostage and surface postage. o. Full refund of postage on account of impressions of franking machines 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:- (i) Sufficient prior notice to the public about suspension of the postal service was not given; and (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. [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.]	
	c. Refund of Fee for duplicate SB passbook	May sanction refund of the fee already realized under Rule 22 of the Post Office Saving Bank in case the original passbook is found before the duplicate	Subject to any instruction/ guidelines issued by MOF/Postal Directorate	IFA consultation is not required

		is actually issued and the loss was reported under a bonafide misapprehension		
	d. Refund to the sender of a mis-delivered uninsured postal articles, the amount involved due to the loss of its contents after the same has been recovered from the wrong recipient and for compensation in case of loss of uninsured Postal articles where loss/ theft by tempering has been established and flat rate of compensation has been decided by the Dte	Full Powers	Subject to any instruction/ guidelines issued by Postal Directorate	Without IFA consultation
	e. Refund of Advertisement Charges	Sanction the refund of advertisement charges – HOC – Rs.50,000/- in each case. HOD – Rs.10,000/- in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required
37.	Sanction of Expenditure for purchases and execution contract on negotiated or single tender basis	HoC- Upto Rs. 50 Lakh in each case HoD- Up to Rs. 10 lakh in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP. Note: A limited tender or open tender which results in only one effective offer shall be treated as single tender for the purpose	IFA consultation is required.

SCHEDULE II-B

SCHEDULE OF FINANCIAL POWERS DELEGATED TO DIRECTORS OF POSTAL SERVICES HAVING INDEPENDENT CHARGE IN THE DEPARTMENT OF POSTS

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 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.			
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. IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc <u>Restrictive conditions for Adhoc Payment of Arrears of Pay and Allowances:</u> (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) Ad-hoc payment of Arrears of Pay and Allowances	Rs.10,000/-	
	(iii) Payment of Pay and Allowances claimed on behalf of deceased	Full Power	

			(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 Officers up to the delegated financial powers.
	(iv) Honorarium and Rewards to the Government servant	Rs. 2,500/-	IFA consultation is not required Subject to any rules/ instructions issued by any Nodal Department/ DoP [DOPT OM No. 17011/3/97-Estt. (Allowance) dated 17.07.1998 and any subsequently instruction thereof]
	(v) Honorarium in connection with SB control work.	Rs. 2,500/-	IFA consultation is not required Subject to any rules/ instructions issued by any Nodal Department/ DoP
Object Head – 02 (Wages) – It will include wages of labourers and of staff at present paid out of contingencies.			
2.	Wages	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. IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
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.			

3.	Pensionary Charges	Full Powers	Subject to the provisions of FRSR, FHB and rules/ orders/ instruction issued by any Nodal Ministry/ Department and DoP. IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
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.			
4	Payment of cash awards for Hindi Pratiyogita, etc.	As per the limit fixed by Nodal Department of GoI/ DoP.	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is required.
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.			
5.	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. IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.

Object Head – 08 {Leave Travel Concession} - It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.			
6.	Leave Travel Concession	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc. [**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 – 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.			
7.	Training expense	Rs.2 Lakhs in each case on any domestic training Full Powers in respect of foreign training expenses are subject to prior approval of the competent authority.	Rs.2 Lakhs in each case with IFA consultation on any domestic training expenses subject to any rules/ instructions issued by any Nodal Department/ DoP. The full powers in respect of foreign training expenses are subject to prior approval of competent authority [***Secretary (Posts) or Hon'ble MOC or SCoS***] in terms of the **DOE OM No. 4(4)/E.Coord/2015 dated 05.01.2016 (🔗)** and subsequent instructions, if any, issued by the nodal department/ DOP

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.			
8.	Domestic Travel Expenses	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 12 [Foreign Travel Expenses] – it includes expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.			
9.	Foreign Travel Expenses	Full Powers	Full powers are subject to prior approval of competent authority [***Secretary (Posts) or Hon'ble MOC or SCoS***] in terms of the **DOE OM No. 4(4)/E.Coord/2015 dated 05.01.2016** (🔗) and subsequent instructions, if any, issued by nodal department/ DOP. IFA consultation is not required
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'.			

10.	**(i) Contingent Expenditure (Recurring):** May sanction items of recurring contingent expenditure on any item for which no scale or limit to the power of sanction is prescribed elsewhere	Rs.50,000/- per month in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required
	(ii) 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. 50,000/- in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required
	(iii) May sanction fixed contingent allowance for Record offices and Divisional Offices	Full Powers as authorized by the Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation beyond Rs. 2 lakhs in each case is required
	(iv) 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. IFA consultation beyond Rs. 2 lakhs in each case is required.
	(v) Petty local purchase of articles of stationery	Rs. 1.5 Lakh per annum	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required.

	(vi) Purchase of fixtures and furniture.	Rs.2 Lakh in each case.	(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. (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. IFA consultation is required beyond Rs.75,000/- in each case.
	(vii) 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 Expenditure or DoP	Maximum expenditure up to Rs. 2 Lakh on each occasion. IFA consultation is not required
	(viii) Working Lunch		
	(ix) Local Purchase of Rubber Stamps	Full Powers subject to any orders issued from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation beyond Rs. 2 lakhs in each case is required.
	(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.	(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.

	(xi) Commission charges for Auction of Stores	Up to Rs 10,000/- on any occasion at rates not exceeding those paid by PWD or State Government concerned.	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc. Note: Where it is possible to do so, sliding scale of commission should be adopted. The following model scale is given for guidance but it may be departed from to meet local conditions provided that limit laid down is not exceeded. a. For the first Rs. 200 - 5 percent b. Rs.300 - 4 percent c. Rs.500 - 2 percent d. Rs. 1000 - 1 percent.
	(xii) Stationery Allowances to GDS Staff - May sanction a stationery allowance per month for each extra Dept. Branch Office and Extra Dept. Sub Office for meeting the cost of articles of stationery except carbon paper and sealing wax required for the use of those offices.	Full Powers authorized by the Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.

	(xiii) May also sanction a stationery allowance to the GDS	Full Powers as authorized by the Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(xiv) Fixed stationery charges: Fixed stationery charges for any post office and for the office of the Superintendent of Post Offices within the maximum admissible limit under the departmental formula for determination of such charges other than ED BO/SO.	Full Powers as authorized by the Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(xv) Foundation Stone laying ceremony and opening of public buildings and other occasion like inauguration of new service and celebration of Postal Week etc.	Up to Rs. 50,000/- on each occasion	(i) Subject to any rules/ instructions issued by any Nodal Department/ DoP. (ii) The expenditure should not exceed the limit at all including expenditures of contingent nature like printing of invitations, provision of shamianas, refreshments, garlands, photographs etc. IFA consultation is not required.
	(xvi) 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 IFA consultation is not required.

	(xvii) Payment for the provision of escorts for conveyance of cash	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP Circular No. 18/45(59)-CI dated 05.09.1960. IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(xviii) Other Miscellaneous Expenditure	Up to Rs. 20,000 non-recurring expenditure and Rs. 3,000/- a year on each item of recurring expenditure	Subject to any rules/ instruction issued by any Nodal Department/ DoP IFA consultation is not required.
	(xix) Illumination of Buildings on important occasions	Rs. 15,000/- in each case	(i) Subject to the orders/instructions issued by the Ministry of Housing & Urban Affairs, MOF, DOP etc. (ii) In case where the maintenance of the office building is entrusted to Central Public Works Department, Postal Civil/ Electrical Wing, it should be desirable to utilize that agency. (iii) The expenditure would be met from the sanctioned grant placed at their disposal. IFA consultation is not required.
Object Head – 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'.			
11.	(i) Renting of Accommodation:	**X Class city** – Rs. 75,000/- per month	IFA consultation is required.

	a. Required for Administrative and Operative Offices including Inspection Room/ Rest Houses etc. b. Required for Office-cum – Residence	**Y Class city** – Rs.50,000/- per month **Z Class city** – Rs.25,000 per month	Restrictive conditions: (i) Whenever the accommodation is hired, it has to be ensured that accommodation is as per approved schedule of accommodation and approved scale. Besides, whenever the accommodation is hired, it should be ensured that certificate of reasonableness of rent is obtained from Postal Civil Wing/ Rent Control Authority, as the case may be.
	c. Required for residential & other purposes	**X Class city** – Rs. 20,000/- per month **Y Class city** – Rs.15,000/- per month **Z Class city** – Rs.10,000/- per month	(ii) No accommodation may be hired under these powers at Delhi, Mumbai, Chennai, Shimla and Kolkata for any office which is entitled to general pool accommodation provided in these places by the Ministry of Housing & Urban Affairs. (iii) Where the Central Public Works Department operates, it shall invariably be consulted and required to give a certificate of non-availability of Govt. Accommodation within a reasonable time consistent with the urgent needs of the public service and also as to the reasonableness of the rent. (iv) Private accommodation should normally be hired for office purposes only. Where, however, such accommodation of the proper scale and according to requirements of office concerned is not available or, where special circumstances exist, accommodation may be hired for office-cum-residence, residence or other purposes. Where the accommodation is hired for office-cum-residence purposes, the residential portion shall be allotted to a specific post and thereafter, it shall be incumbent on the Government servant holding the post to occupy the residential portion until alternative accommodation is secured for office also vide Supplementary

			Rules 311, 312. Only such accommodation as is surplus of the office requirements may be set apart as residential accommodation and allotting it to any post, it should be ensured that the residential accommodation is not excess of what is appropriate to the status of the incumbent of the post according to the prescribed standard subject to a variation up to 5 per cent. (v) The standard License Fee for the residential portion of the accommodation as pe instructions issued by Government from time to time may be recovered. (vi) Accommodation shall not be hired for a period exceeding five years at a time. (vii) These powers will be further subject to assessment of rent by the appropriate Departmental Committee (FRAC). (viii) Renting of accommodation includes renting of land also. The monetary limit for exercising of the above said powers will depend on the purpose for which land is hired i.e. for office-cum-residence or residence. (ix) The accommodation of the categories mentioned at items 2-6 below should be regarded as office accommodation. So far as renting of garage is concerned, the power to be exercised should be determined by their location, whether as part of office or part of residence. In regard to open land also the same powers for renting building according to the use to which the land is intended to be put to: a. Garages

			b. Store Godowns c. Inspection Room d. Inspection Quarters e. Canteen, Recreating rooms, Dining halls, Dormitories, Libraries, Reading rooms etc. f. Training classes g. Open ground for any authorized purpose. These powers are further subject to any rules/ instructions issued by any Nodal Department/ DoP from time to time.
	(ii) Renting of residential accommodation for the Postal Staff in the Project Areas/ New Township	Rs. 75,000/- in each case May sanction renting of accommodation for the Postal staff stationed in these areas from Project authorities/ Railways/ State Government and Central Government department.	IFA consultation is required. Restrictive conditions: (i) Rent of the building does not exceed 8% of the Capital cost of the building (ii) Type of accommodation to be rented for staff corresponds to the terms laid down by the Department for officials in various pay groups subject to variation up to 5%. (iii) Percentage provision of residence of Postal Staff is not more than the percentage which the project authorities etc. have themselves provided to their own staff at the station. (iv) Recovery of rent from the staff to whom these quarters are allotted should be as per the instructions issued by the Government from time to time & the difference, if any,

			between the rent paid to the landlord and that recovered from the allottees will be borne by the Government. (v) While calculating non-returnable contributions/ guarantees, in respect of the Post Offices provided in the project areas/ townships etc. loss involved in renting such residence should also be taken into account. These powers are further subject to any rules/ instructions issued by any Nodal Department/ DoP from time to time.
	(iii) Reduction or discontinuance of Rents.	May sanction reduction or discontinuance of rents paid by Govt. (i.e. Postal Department) for buildings including rest houses runners' huts and accommodation for placing mail chest at Railway stations leased to the Postal Department subject to the restrictions given in Rule-436 of P&T F. H. B. Vol.I	Note: The restrictions in Rule 436 of Financial Hand Book, Vol.I are not applicable to cases of reduction or discontinuance of rents paid by Govt. for buildings, huts etc. when it is sanctioned by Head of Circle/ PMG.
	(iv) Rent for examination hall	Rs. 5000/-	Subject to any rules/ instruction issued by any Nodal Department/ DoP IFA consultation is not required
	(v) Advance Payment to the University or Educational Authorities for conducting recruitment examination.	Full Powers to the extent of the amount likely to be incurred subject to adjustment in the final bill at the close of examination	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is required.
	(vi) Municipal and other rates and taxes	Full powers	IFA consultation is not required.

			Subject to any rules/ instructions issued by any Nodal Department/ DoP
	(vii) Property Tax to the Municipalities/ Panchayat/ Local Boards in respect of rented buildings where owners of building fail to pay the same; the amount so paid will be recovered by the Department in full from the future rents payable to the owner.	Full Powers	IFA consultation is required. Conditions: (i) Subject to any rules/ instructions issued by any Nodal Department/ DoP (ii) The recovery should commence from the rent bill for the month following one in which that tax is paid to the municipalities etc. (iii) This power will be exercised only in respect of the buildings for which leases in the prescribed form have been executed by the Department with the owners.
Object Head – 16 [Printing and Publication] – 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.			
12.	**(i) Printing and Binding-** a. Printing and Binding through Directorate of Printing. b. Expenditure on Printing for essential and non-essential forms through Private presses.	Rs. 1 Lakh in each case	Subject to any rules/ instruction issued by any Nodal Department/ DoP IFA consultation is not required.
	(ii) Official and non- official publications	Rs. 1 Lakh in each case.	IFA consultation is not required.

			Restrictive conditions: (i) Subject to any rules/ instructions issued by any Nodal Department/ DoP. (ii) The distribution of unpriced publications of the Central Government should be controlled by the Heads of Circles responsible for their issue. The distribution list should be vetted by them before the printing is undertaken. The vetting should be done by an officer not below the rank of a Director. (iii) Maps produced by the Survey of India shall be purchase in accordance with the rules issued in this regard by the Surveyor General of India. (iv) Non-official Publications include books, newspapers, periodical publications etc.
	(iii) Sanction of expenditure on local purchase of paper for printing of forms	Up to 4 months requirement on competitive tender basis on each occasion	IFA consultation is required **Restrictive conditions:** (i) Subject to any rules/ instructions issued by any Nodal Department/ DoP. (ii) That the paper for printing of forms is not available from the Central Stationery Office, Kolkata or other Government source. (iii) That the quantity of paper so purchased locally is intimated to the central Stationery Office, Kolkata and Postal

			Directorate for effecting corresponding reduction in the demand placed on that office; (iv) That the expenditure remains within the budget allotment.
	(iv) Printing of examination papers and forms.	Rs. 1 Lakh in each case	Subject to any rules/ instruction issued by any Nodal Department/ DoP IFA consultation is not required.
Object Head – 18 [Rent for others] – 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, 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 the 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.			
13.	(i) Expenses on renting of equipment and other various items like office equipment, computer and ancillary equipment, communication equipment, air conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, furniture and fixtures etc.	Rs. 2 Lakh in each case.	(i) Subject to any rules/ instruction issued by any Nodal Department/ DoP (ii) All places within the area in which the CPWD/ Postal Electrical Division operates, that department is responsible for supplying electric fans (other than table fans) required for use in any office or department and power to hire such article may be exercised by subordinate authorities only in case where the CPWD/ Postal Electrical Division is unable to supply them. IFA consultation is not required.

	(ii) Rent for Transport (Inspection Vehicle/ Staff Cars)	Rs. 2 Lakh in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is required.
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.			
14.	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 IFA consultation is required beyond Rs.75,000/- in each case.
Object Head – 24 [Fuels and Lubricants] – It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.			
15.	Expenses on petrol, oil, lubricants and other fuels like CNG, diesel, etc.	Full Powers	Subject to any ceiling limit of fuel charge prescribed by any Nodal Department. IFA consultation is required beyond Rs. 2 lakh in each case.
Object Head – 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 buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.			
16.	(i) Minor Civil and Electrical works – Government Buildings	Rs. 2 Lakh in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP

			IFA consultation is not required.
	(ii) Minor Civil and Electrical works – **Rented Building**	Rs. 2 Lakh in each case.	IFA consultation is required. **Restrictive Conditions:** (i) Such expenditure may be incurred only if the landlord refused to meet the charges himself and when the building is released, Government should have the right to remove the installation material added to the building. (ii) Any expenditure incurred on repair/ alteration of hired/ rented building should be recovered from the rent payable in terms of Para 9(j) of Part-A of this Department's OM No BDG-20/3/2021-BuildingDOP dated 18.02.2022. (iii) The annual limits apply to the expenditure on each building. (iv) Such expenditure should be undertaken only if the landlord refuses to meet the charges himself, or in accordance with the agreement of hiring the building and there is reasonable certainly that Department shall continue in possession of building for next five years. These powers are further subject to any rules/ instructions/policies issued by the Nodal Department/ DoP from time to time.

	(iii) Minor Electrical works – Purchase and installation of removable fittings – **Rented Buildings**	Rs. 50,000 in each case.	IFA consultation is required. Subject to any rules/ instructions/policies issued by any Nodal Department/ DoP Any expenditure incurred on repair/ alteration of hired/ rented building should be recovered from the rent payable in terms of Para 9(j) of Part-A of this Department's OM No BDG-20/3/2021-BuildingDOP dated 18.02.2022.
	(iv) Expenses on running operation and maintenance (ROM) of diesel gensets, etc.	Up to Rs. 2 Lakh in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required.
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.			
17.	(i) Payment to the Ld. Law Officers, Government Counsels, Pleaders, Arbitrators & Umpires	Full Powers subject to the ceiling limit/ conditions prescribed by M/o Law & Justice and any Department of Government of India	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is required.
	(ii) Reimbursement of Legal expenses incurred by Govt. Servants in cases arising out of their official duties	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is required.
	(iii) Other Legal Charges	Rs. 10,000/- in each case	Powers for prosecution of law suit vest in the department of the Central Government or any other subordinate authority authorized in this behalf under any law, rules or order for the time being in force.

			Heads of Circle are competent to initiate prosecution in non-cognizable criminal cases. Consent of DGPS is necessary for defence or for the institution of Civil Cases. IFA consultation is not required.
	(iv) Arbitration Cases	Full Powers in case of authorities vested with powers to refer cases to arbitration; Otherwise Rs.10,000/- in each case	Reference to arbitration is made in the name of President and by the officers empowered to make such references under Article 77(2) of the Constitution or by any other officer authorized in this behalf under any law, rules or orders for the time being in force. IFA consultation is required.
	(v) Remunerations to question setter or evaluator of question papers or invigilators or supervisors or guest speaker.	As per limit fixed by GoI/DoP	Rate of the honorarium for setting question papers, valuing answer papers and payment to supervisors, invigilators for various departmental examinations will be governed by the orders issued from time to time by the Postal Directorate/ Government of India. IFA consultation is not required.
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, aircrafts, 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.		

18.	Repair and maintenance for official or functional use: (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.)	Up to Rs. 2 Lakh in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required.
Object Head – 39 [Bank and Agency Charges]- it includes bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks and any other charges for convenience fee performing monetary transactions			
19.	Bank and Agency Charges	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is required beyond Rs. 2 lakhs in each case.
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-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.]			
20.	(i)Freight Charges	Full Powers	IFA consultation is not required. **Condition:** Sanction for airlifting should be accorded by the Secretary (Posts) only in consultation with Financial Adviser.

	(ii)Demurrage/ Wharfage Charges	Full powers subject to each case exceeding Rs. 1000/- should be reported to DG posts	IFA consultation is required. **Condition:** Air lifting of stores should be restored to only in rare cases of extreme urgency and such cases should be reported to the Directorate annually.
	(iii) Compensation of losses: Subject to the general rules, may sanction compensation (1) For the loss of or damage to inland insured articles; (2) For loss of an inland uninsured registered letter, packet or parcel or its contents, or of any damage caused thereto in the course of transmission through the post.	Full Powers as per the instructions issued by the Directorate from time to time	IFA consultation is not required. Subject to any instructions/ guidelines issued by Postal Directorate
	(iv) Compensation within the prescribed limit for the loss or damage to insured and registered articles or parcels sent to and received from foreign countries provided that such compensation is payable under rules.	Full Powers	IFA consultation is not required. All the cases in which there is any dispute between the Indian Post Office and any other postal Administration should be submitted to the Directorate.
	(v) Reimbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies' purse to Government servants', etc.	Full Powers subject to ceiling prescribed by any Nodal Department/ Department of Posts	IFA consultation is not required. Subject to any instruction/ guidelines issued by Postal Directorate.

Object Head – 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 of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.]			
21.	Fire Protection appliances	Rs. 2 Lakh in each case	(i) Fire Protection appliances, 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. (ii) Full Powers are subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is not required.
Object Head – 74 [Furniture & Fixtures] [It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.]			
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
Object Head – 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.]			
23.	Purchase of battery or electric cart (battery operated cars, trolleys etc. for conveyance of mail but not for motor vehicles)	Up to Rs. 2 Lakh in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP. IFA consultation is not required.

OTHER FINANCIAL POWERS OF INDEPENDENT DIRECTORS

Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority restriction or Scales to which the Expenditure shall be Incurred
24.	**Conveyance of Mails** **(a) by Road**	**(i)** Upto Rs. 9 Lakhs per annum (Rs.75,000/- per month) in each case where normal procedure of inviting tenders is adopted **(ii)** Upto Rs.50,000/- per month in each case without inviting tenders in case of emergency only. Provided the work is temporarily entrusted to any nominee of the Ministry of External Affairs or of State Government or to a monopolist transport operator or to Civil Aviation company. **(iii)** Upto Rs.50,000/- per month in each case for a period of not exceeding six months without calling for tenders in emergent cases where the normal procedure of inviting tenders is likely to cause delay or administrative inconvenience subject to the condition that reasonableness of the rate is certified by the sanctioning authority.	IFA consultation is required. **Restrictive Conditions:** (i) Subject to any rules/ instructions issued by any Nodal Department/ DoP (ii) The extant provisions of GFR 2017 and orders issued by the Directorate on the subject from time to time should be observed. (iii) 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.

	(b) Conveyance of Mails – All contingent charges incurred for the diversion and conveyance of mails owing to breaches, floods and accidents over the Railway lines and on road	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP IFA consultation is required beyond Rs. 2 lakhs in each case.
25.	**Refund:** a. Earnest Money	Full Power	IFA consultation is not required **Conditions:** (i) The refund of the earnest money deposited by tenderers in respect of contracts immediately after their tenders are rejected. (ii) The refund of earnest money deposited by the successful tenderer after the agreement has been executed and security for its due performance deposited, unless otherwise provided for in the contract itself.
	b. Postage Charges	Full Powers	IFA consultation is required. **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 considered in respect of any but complete sheets of such stamps, and

			b. Unused but spoilt postal stationery subject to a reduction or 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. c. Refund of the value of postage stamps found loose in letter boxes or at post office counters. d. May sanction refund of postage on account of impressions of the framing machine made in error (less a deduction of 5% or the face value) on the surrender of the envelops or the wrappers provided that impression is legible, the envelope or wrapper is produced and that the claim is preferred within three months of the date of the first impressions. 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, provided that the claim is preferred within three months of the date on which the machine has been condemned has been discontinued.

			(ii) May sanction: a. Refunds of postage on articles, which has been maliciously sent unpaid for the purpose of annoying the addressee. 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. b. Refined of commission on money orders wrongly accepted by the post offices for transmission to a place where there is no money order exchange. 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. d. Refunds of amount overpaid by or short paid to a member of the public while transacting business with the post office and found in excess in the account. 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. f. Refund of amounts on account of the value of perishable and dead articles sold by Returned Letter Office g. Refund of telegraph charges h. 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). i. Refund of amount of a money order (including the commission when 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) j. Refunds 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 remitter. k. 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. l. 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. m. 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. n. 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. o. Refunds of air surcharges or the difference between the Airmail fee —cum- hostage and surface postage. p. Full refund of postage on account of impressions of franking machines 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:-

			(i) Sufficient prior notice to the public about suspension of the postal service was not given; and (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.
	c. Refund of Fee for duplicate SB passbook	May sanction refund of the fee already realized under Rule 22 of the Post Office Saving Bank in case, the original passbook is found before the duplicate is actually issued and the loss was reported under a Bonafide misapprehension	IFA consultation is not required Subject to any orders/instructions issued by MOF/Postal Directorate on the subject.
	d. Refund to the sender of a mis-delivered uninsured postal articles, the amount involved due to the loss of its contents after the same has been recovered from the wrong recipient and for compensation in case of loss of uninsured Postal articles where loss/ theft by tempering has been established and flat rate of compensation has been decided by the Dte	Full Powers	IFA consultation is not required. Subject to any instructions/ guidelines issued by Postal Directorate.
	e. May sanction refund of the Advertisement Charges	Sanction the refund of advertisement charges up to Rs.5,000/- in each case.	IFA consultation is not required Subject to any rules/ instructions issued by any Nodal Department/ DoP

SCHEDULE II-C

SCHEDULE CONTAINING FINANCIAL POWERS OF SENIOR DDG (PAF), GENERAL MANAGERS (FINANCE) AND DIRECTORS OF ACCOUNTS (POSTAL)

Sl. No	Item of Expenditure	Extent 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 – 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.						
1	(i) Salaries	Full Powers	Full Powers	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.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(iii) Payment of Pay and Allowances claimed on behalf of deceased officials	Full Powers	Full Powers	Full Powers	-	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies,

						Guidelines, Procedures, or Directions etc.
	(iii) Honorarium and Rewards to the Government servant	Up to the limit prescribed by the GoI/ DoP.	Up to the limit prescribed by the GoI/ DoP.	Rs. 4,000	Subject to any rules/ instructions issued by any Nodal Department/ DoP [DOPT OM No. 17011/3/97-Estt. (Allowance) dated 17.07.1998 and any subsequently instruction thereof]	IFA consultation is required beyond Rs.2500/- in each case.
Object Head – 02 (Wages) – It will include wages of labourers and of staff at present paid out of contingencies.						
2.	Wages	Full Powers	Full Powers	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.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
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.						
3.	Pensionary Charges	Full Powers	Full Powers	Full Powers	Subject to the provisions of FRSR, FHB and rules/ orders/ instructions issued by any Nodal Ministry/ Department and DoP.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies,

						Guidelines, Procedures, or Directions etc.
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.						
4	Cash award for Hindi Pratiyogita, etc.	As per the limit fixed by Nodal Department of GoI/ DoP.	As per the limit fixed by Nodal Department of GoI/ DoP.	As per the limit fixed by Nodal Department of GoI/ DoP.	Subject to ceiling limit/ rates as decided by the Nodal Department of Government of India/ Department of Posts	IFA consultation required.
Object Head-06 (Medical Treatment)- It will include amount paid towards medical reimbursements/treatment of the Government employees/pensioners.						
4(a)	Reimbursement of Medical Bills.	Upto Rs. 10 lakh in each case.	Upto Rs. 10 lakh in each case.	---	As per the instructions issued by Ministry of Health & Family Welfare vide OM No. 11030/4/2026-EHS (8385264) dated 16.02.2026 Subject to any rules/instructions issued by any Nodal Department/DoP	IFA consultation exempted as per the said OM.
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.						

5.	Expenses on allowances mentioned in the Object Head-07 of DFPR, 2024	Full Powers	Full Powers	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 08 {Leave Travel Concession} - It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.						
6.	Leave Travel Concession	Full Powers	Full Powers	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc. [**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 – 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.						
7.	Training expenses	up to Rs 1,00,000 on each occasion.	up to Rs 75,000 on each occasion.	up to Rs 50,000 on each occasion.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
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						
8.	Domestic Travel Expenses	Full Powers	Full Powers	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 12 [Foreign Travel Expenses] – It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.						
9.	Foreign Travel Expenses	Full Powers	Full Powers	Full Powers	Full powers is subject to prior approval of competent authority [**Secretary (Posts) or Hon'ble MOC or SCoS**] in terms of the **DOE OM No. 4(4)/E.Coord/2015 dated 05.01.2016** (🔗) and subsequent instructions, if any,	Consultation with IFA is not required as IFW consultation is invariably done before seeking approval of Secretary (Posts) or Hon'ble MoC or SCoS in terms of the DOE instruction.

					issued by 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 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'.

10	**(i) Contingent Expenditure (Recurring)-** May Sanction items of recurring contingent expenditure on any item for which no scale or limit to the power of sanction is prescribed elsewhere	Rs. 1,25,000 in each case	Rs. 1 Lakh in each case	Rs. 60,000 in each case		IFA consultation beyond Rs.75,000/- per case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.30,000/- per case is required in respect of **DA(P)**
	(ii) Contingent (Non-recurring expenditure) - May sanction non- recurring contingent expenditure unless another limit is specified for any particular item in this Schedule provided there is nothing novel,	Rs. 2 Lakh in each case	Rs. 2 Lakh in each case	Rs. 1.5 Lakh in each case		IFA consultation beyond Rs.1,00,000/- in each case is required.

	doubtful or irregular in the character of the expenditure.					
	(iii) Electricity, Gas, Water charges, telephone charges, internet charges and cable connection charges	--------	Full Power	Full Power	Subject to any ceiling limit prescribed by the Government of India.	IFA consultation beyond Rs.2,00,000/- in each case is required.
	(iv) Petty local purchases of articles of stationery	Rs. 4 Lakh per annum	Rs. 3 Lakh per annum	Rs. 2 Lakh per annum		IFA consultation beyond Rs.2,00,000/- per case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1,00,000/- per case is required in respect of **DA(P)**
	(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.	Full power is subject to the prescribed scale or other conditions that may be prescribed by the Government 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 consultation is required beyond Rs.75,000/- in each case.
	(vi) 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	Up to the ceiling limit of breakfast,	Up to the ceiling limit of breakfast,	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.1,25,000/- per case is

	(vii) Working Lunch	prescribed by the Department of Expenditure or DoP	lunch and dinner prescribed by the Department of Expenditure or DoP	lunch and dinner prescribed by the Department of Expenditure or DoP		required in respect of Sr.DDG (PAF) and GM (Fin) IFA consultation beyond Rs.1,00,000/- per case is required in respect of **DA(P)**
	(viii) Local Purchase of Rubber Stamps	Full Powers subject to any orders issued from time to time	Full Powers subject to any orders issued from time to time	Full Powers subject to any orders issued from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.1,25,000/- per case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1,00,000/- per case is required in respect of **DA(P)**
	(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. 2 Lakh in each case.	(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.

	(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.
	(xi) Outsourcing of data entry operator for Circle PAO for general Data Entry	----------	Rs.50 Lakh per annum **(With Due approval of CPMG)**	**DAPs** – Rs.25 Lakh per annum **(With Due approval of CPMG)**	i) The expenditure should be within the allotted fund. In no case the expenditure should be incurred without corresponding budget allotment. (ii) Outsourcing of services should be regulated as per the work-load 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. (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	IFA consultation is required.

					expenditure and fund availability/ budgetary exercises.	
	(xii) Outsourcing of Housekeeping and security of office	Rs. 75 Lakh per annum	Rs. 50 Lakh per annum (With due approval of CPMG)	Rs. 30 lakh per annum (With due approval of CPMG)	(i) Subject to any rules/ instructions issued by any Nodal Department/ DoP. (ii) The expenditure should be within the allotted fund. In no case the expenditure should be incurred without corresponding budget allotment.	IFA consultation is required
	(xiii) Outsourcing of MTS (Skilled/ Semi-skilled/ Unskilled)	Rs.1.5 Crore per annum	Rs. 75 Lakh per annum **(With Due approval of CPMG)**	Rs. 50 Lakh per annum **(With Due approval of CPMG)**	(i) The expenditure should be within the allotted fund. In no case the expenditure should be incurred without corresponding budget allotment. (ii) Outsourcing of services should be regulated as per the work-load 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. (iii) A proper manuscript record of outsourced manpower, as	IFA consultation is required

				deployed as per (ii) above is to be maintained to regulate and monitor the trend of expenditure and fund availability/ budgetary exercises.	
(xv) Refreshments, books and periodicals, hospitality expenses including gifts/ souvenirs and conferences/ seminars/workshops/meetings convened by 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.2,00,000/- in each case..
(xvi) Funeral Expenses	May Sanction expenditure of funeral expenses, incidental to the death of the departmental employees in departmental premises or on duty at outstations where their bodies can not be disposed of by relatives or friends up to the limit of Rs. 25000/- in each case.			Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required.
(xvii) Illumination of buildings on important occasions	----------	Rs. 3 lakh in each case	Rs. 2 Lakh in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP Note (1): In case where maintenance of the office building is entrusted to Central Public Works Departments, Postal Civil/ Electrical wing, it	IFA consultation is required.

					should be desirable to utilize the agency. Note (2): The expenditure would be met from the sanctioned grant placed at their disposal. Note (3): This expenditure should not exceed the limit including expenditure of contingent nature like printing of invitation, provision of shamianas, refreshments, garlands, photographs etc.	
	(xviii) Security Deposits for Supply of Electricity & water for installation of Electric and Water meters.	Full Powers	Full Powers	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP Note (1): These powers shall be exercised only when the local bodies and State Government have not agreed to accept the letters of guarantee for the safe custody of meters and for the regular payment of electricity and water charges. Note (2): If the companies accept Departmental Guarantee, letters can be issued by the officers concerned	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**

					subject to the conditions that the allottees desirous of availing themselves of the concession furnishing an undertaking in the form prescribed by the Directorate. This issue of such letters may cover non-permanent Government servants also subject to their producing sureties of permanent Government servants for purpose of payment of bills. The accounting procedures will be as prescribed in FHB in respect of Co-operative Societies and the recoveries should be kept out of official accounts.	
Object Head – 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'.						
11.	Municipal and other rates & taxes.	----------	Full powers	Full powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP	IFA consultation is not required.

Object Head – 16 [Printing and Publication] – 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.						
12.	**(i)** Official and Non-official Publications	Full Powers	Full Powers	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP.	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**
	(ii) Printing and Binding through Directorate of printing	Full Powers	Full Powers	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP.	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**
	(iii) Printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including ebooks, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.	Full Powers	Full Powers	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP.	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**

Object Head – 18 [Rent for others] – 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, 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 the 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.

13.	**(i)** "Hiring of vehicles" in lieu of staff cars/ inspection vehicles	Rs.2 Lakh per month per vehicle	Rs.2 Lakh per month per vehicle	Rs.1 Lakh per month per vehicle	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(ii) "Hiring of vehicles" in emergent cases up to 3 months.	Rs.2 Lakh per month per vehicle	Rs.2 Lakh per month per vehicle	----------	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required beyond Rs.75,000/- in each case.
	(iii) Hire of Computer & peripherals of all kinds	Full Powers	Full Powers	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**
	(iv) Hiring of Fixtures and furniture for official use only	Full Powers	Full Powers	Rs.2 Lakh in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2,00,000/- in each case is required

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.

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, 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.
Object Head – 24 [Fuels and Lubricants] – It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.						
15.	Expenses on petrol, oil, lubricants and other fuels like CNG, diesel, etc.	Full Powers	Full Powers	Full Powers	Subject to any ceiling limit of fuel charge prescribed by any Nodal Department.	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**
Object Head – 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 buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.						

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] – 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.						
17.	(i) Payment to the Ld. Law Officers/ Government Counsels/Barristers/ Advocates/ Pleaders/ Arbitrators/ Umpires. (ii) Legal Charges	Full Powers subject to the ceiling limit/ conditions prescribed by M/o Law & Justice.	Full Powers subject to the ceiling limit/ conditions prescribed by M/o Law & Justice.	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.
	(iii) Other legal charges	Full powers	Full Powers	Full Powers	Conditions: (i) Powers for prosecution of law suits vest in the department of the Central Government or any other subordinate authority authorized in this behalf under any law, rules or order for the time being in force. (ii) Heads of Circles are competent to initiate prosecution in non-cognizable criminal case.	IFA consultation is required

					(iii) Consent of DGPS is necessary for defence or for the institution of Civil Case.	
	(iv) Arbitration Cases	Full Powers	----------	----------	Subject to any rules/ instructions issued by any Nodal Department/ DoP Reference to arbitration is made in the name of President and by officers empowered by make such references under Article 77(2) of the Constitution or by any other officer authorized in this behalf under any law, rules or orders for the time being in force.	IFA consultation is required
	(v) Reimbursement of Legal expenses incurred by Government servants in cases arising out of their official duties	Full Powers	Full Powers	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(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 – 29 [Repair and Maintenance] – It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, offic20e 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, aircrafts,						

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.						
18	Repair and maintenance for official or functional use: (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.)	Full Powers	Full Powers	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**
Object Head – 49 [Other Revenue Expenditure] - It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charge s, 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.						
19	**(i)** 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.	Full Powers	Full Powers	Full Powers	Subject to any instructions/ guidelines issued by Nodal Department/Postal Directorate	Without IFA consultation.

	(ii) Payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges and 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 Powers	---	---	Subject to any instructions/ guidelines issued by Nodal Department/Postal Directorate	Without IFA consultation.
Object Head – 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 of which exceeds one lakh rupees or three years of useful life, either of the two, need to be booked under this head.						
20	(i) Fire Protection appliances	Full Powers	Full Powers	Full Powers	Fire Protection appliances, 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 beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 Lakh each case is required in respect of **DA(P)**
	(ii) Procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical & electronic equipment etc.	Full Powers	Full Powers	Rs. 2 lakh in each case.	Machinery and equipment, the cost of which exceed one lakh rupees or three years of useful	IFA consultation beyond Rs 2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)**

					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 beyond Rs.1 Lakh each case is required in respect of **DA(P)**
Object Head – 55 [Loans & Advances] - It will include loans and advances given by the Government						
21.	(i) Permanent Advance	Full powers	Full powers	----------	Conditions: (i) To be regulated in accordance with Rule -322 of GFR 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 preceding 12 months. (ii) Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(ii) Personal Computer Advance	Full Powers	Full Powers	----------	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(iii) House Building Advances	Full Powers subject to	Full Powers subject to	----------	Shall be regulated with reference to orders issued from	IFA consultation is not required unless explicitly

		instructions issued by the Government of India.	instructions issued by the Government of India.		to time by the Ministry of Housing and Urban Affairs	mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 64 [Writes Off of Losses] [It will include write off of irrecoverable loans, trading losses]						
22	(i) Write off loss of irrecoverable losses of stores or of public money.	Rs. 50000 in each case for loss of stores not due to theft, fraud or negligence. In other cases, the power should only be Rs.20000/- in each case.	--------	---------	These powers are subject to the conditions prescribed by the DOE through OM No. 01(14)/2016-E. II(A) (Part-III) dated 01.04.2024 1. This power may be exercised by a Subordinate Authority in accordance with the provisions of the General Financial Rules, wherever applicable and provided that:- (a) The loss does not disclose a defect in rules or procedure, the amendment of which requires the orders of higher authority or the Finance Ministry; (b) There has not been any serious negligence on the part of any Government servant which may call for disciplinary action by a higher authority;	IFA consultation is required

					(c) Before the decision is taken to write-off a loss, the Administrative Ministry/ Department etc, should make a thorough and searching investigation of the cases. The lessons learnt therefrom should be applied to prevent the recurrence of such cases in future; (d) A quarterly statement of write-off losses should be submitted to the Integrated Finance Division indicating the reasons for the loss, nature of the loss and the remedial measures taken to prevent the recurrence of such type of loss. 2. "Each case" to be reckoned with reference to the total value of stores to be written off on one occasion. 3. The term "each case" used in this Schedule in regard to write-off of irrecoverable losses of stores, deficiencies and	

					depreciation in the value of store included in stock and other accounts, should be interpreted with reference to a given point of time. If, on a particular occasion, a number of items of stores are to be written off, the powers of the sanctioning authority should be reckoned with reference to the total value of stores intended to be written off on that occasion and not with refence to individual articles constituting that lot. In this context, losses arising out of one incident should not be split up and written off separately on different dates in order to avoid sanction of the higher authority. Losses due to one specific cause like fire, theft, flood, etc., should be written off at one time only. There is, however, no objection to losses arising out of more than one cause being written off at one time. The competence of the officer writing off the loss will depend on the amount written off each time.	

	(ii) Write off loss due to deficiencies and depreciation in the value of stores (other than motor vehicle or motorcycle) included in the stock and other account including losses on food grains, sugar, etc.	Rs. 50,000/- in each case	--------	----------	Similar conditions as mentioned at Sl No. 22 (i) above	IFA consultation is required.
Object Head – 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.						
23	(i) Purchase of Desktop Computers and Peripherals for office use under non-scheme	Rs. 5 Lakh in each case	Rs. 5 Lakh in each case	Rs. 2.5 Lakh in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
	(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.
	(iii) Procurement of laptop / notebook and similar devices for eligible officers on functional requirement	The cost of the device shall be Rs.1,00,000/- + taxes. However, for devices with Make-in-India (MII) component of more than 40%, the price ceiling shall be Rs. 1,30,000/- + taxes. The above-	----------	----------	Subject to the conditions mentioned in DOE OM No. 03(20)/2022-E.II(A) dated 21.07.2023 and subsequent instructions, if any, issued by DOE.	IFA consultation is required.

		price celling is inclusive of cost of standard software.				
	(iv) Procurement of Laptops for office use only and not for issue to individual officers	Upto Rs. 5 Lakh per annum	--------	--------	(i) Subject to urgency/ necessity for functional/ official requirement to be recorded by Sr. DDG (PAF). (ii) Procurement process as per the GFR has to be followed. (iii) Cost of a Laptop should not be more than the ceiling limit prescribed by the DOE OM NO. 03(20)/2022-E II(A) dated 21.07.2023 for eligible officers.	IFA consultation is required
Object Head – 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.						
24	Addition, alteration including replacement of installations buildings	Rs.2 Lakh in each case applicable only for office Buildings & residential buildings	Rs.2 Lakh in each case applicable only for office Buildings & residential buildings	Rs.1 Lakh in each case applicable only for office Buildings & residential buildings.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs 75,000 each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.50,000 each case is required in respect of **DA(P)**
Object Head – 74 [Furniture & Fixtures] [It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.]						

25	Procurement of furniture and fixture for official/ functional use	Full Powers	Full Powers	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 & Fixture] (ii) Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is required.
Object Head – 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.						
26	Procurement of other fixed assets like library books and publications, trees, crops and plants	Rs.5,00,000/- per annum	Rs.5,00,000/- per annum	Rs.2,00,000/- per annum	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation beyond Rs.2 Lakh each case is required in respect of **Sr.DDG (PAF) and GM (Fin)** IFA consultation beyond Rs.1 lakh each case is required in respect of **DA(P)**

OTHER FINANCIAL POWERS OF SR. DDG (PAF), GM (FINANCE) AND DAP

Sl No.	Item of Expenditure	Extent of Financial Powers Delegated			Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
		Sr. DDG (PAF)	GM (Finance)	DAP		
27.	Refund of Earnest Money (EMD) and Security Deposit (e-PBG).	Full Powers	Full Powers	Full Powers	**Conditions:** (i) The refund of the Earnest Money deposited by tenderers in respect of contracts immediately after their tenders are rejected. (ii) The refund of earnest money deposited by the successful tenderer after the agreement has been executed and security for its due performance deposited, unless otherwise provided for in the contract itself. (iii) The refund of security deposit after successful completion of works.	IFA consultation is not required.

SCHEDULE II-D

SCHEDULE OF FINANCIAL POWERS DELEGATED TO GM (SALES & MARKETING, PARCEL DIRECTORATE)

Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
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.				
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.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(ii) Ad-hoc payment of Arrears of Pay and Allowances	Up to Rs.5,00,000/-	Restrictive conditions (i) May sanction ad-hoc payment not exceeding Rs.50,000/- of arrears of pay allowance where pay fixation was duly verified by the Account Officer concerned but the arear claims arising there from cannot be verified by the Circle Accounts Office 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	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.

			connected records are not available in Circle Accounts Office up to the delegated financial powers.	
	(iii) Payment of Pay and Allowances claimed on behalf of deceased officials	Full Powers	-	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(iv) Honorarium and Rewards to the Government servant	Up to Rs.2500/- in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP [DOPT OM No. 17011/3/97-Estt. (Allowance) dated 17.07.1998 and any subsequently instruction thereof]	IFA consultation not required up to Rs.2500/- in each case
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.				
3.	Pensionary Charges	Full Powers	Subject to the provisions of FRSR, FHB and rules/ orders/ instructions issued by any Nodal Ministry/ Department and DoP.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
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.				
5	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	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 08 {Leave Travel Concession} - It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.				
6	Leave Travel Concession	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc. [**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				
7	Domestic Travel Expenses	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
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'.				
9	**(i) Contingent Expenditure (Recurring)-** May Sanction items of recurring contingent expenditure on any item for which no scale or	Up to Rs.50,000 in each case not exceeding Rs. 2 lakhs per annum.		IFA consultation not required

	limit to the power of sanction is prescribed elsewhere			
	(ii) Contingent (Non-recurring expenditure) - 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.	Up to Rs. 50,000 in each case not exceeding Rs. 2 lakhs per annum.		IFA consultation not required
	(iii) Electric, Gas, Water charges, telephone charges, internet charges and cable connection charges	Up to Rs. 2 lakh in each case	Subject to any ceiling limit prescribed by the Government of India.	IFA consultation not required
	(iv) Petty local purchases of articles of stationery	Up to Rs. 2 lakh in each case and Rs.10 lakh per annum.		IFA consultation not required
	(v) Meals supplied to staff detained in the office to maintain regular and essential services in an emergency **(vi)** Working Lunch	Up to Rs. 2 lakh in each case	Up to the ceiling limit of breakfast, lunch and dinner prescribed by the Department of Expenditure or DoP	IFA consultation not required
	(vii) Local Purchase of Rubber Stamps	Up to Rs. 50,000 in each case	Full Powers subject to any orders issued from time to time	IFA consultation not required

	(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.25,000/- in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required.

SCHEDULE-III

FINANCIAL POWERS DELEGATED TO THE HEADS OF POSTAL DIVISIONS, HEADS OF RMS DIVISIONS, CHIEF POSTMASTER (GPO), SUPERINTENDENT PSD/PSFS/CSD, Sr. Manager/Manager(MMS) AND SENIOR POSTMASTER IN THE DEPARTMENT OF POSTS.

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 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.			
1	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. If government rules, manuals, policies, guidelines, procedures, or directives explicitly mandate IFA consultation, the matter must be referred to concerned HOD/ HOC.
Object Head – 02 (Wages) – It will include wages of labourers and of staff at present paid out of contingencies.			
2.	Wages	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.

			If government rules, manuals, policies, guidelines, procedures, or directives explicitly mandate IFA consultation, the matter must be referred to concerned HOD/ HOC.
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.			
3.	Pensionary Charges	Full Powers	Subject to the provisions of FRSR, FHB and rules/ orders/ instructions issued by any Nodal Ministry/ Department and DoP. If government rules, manuals, policies, guidelines, procedures, or directives explicitly mandate IFA consultation, the matter must be referred to concerned HOD/ HOC.
Object Head-06 (Medical Treatment)- It will include amount paid towards medical reimbursements/treatment of the Government employees/pensioners.			
3(a)-	Reimbursement of Medical Bills.	Upto Rs. 2 lakh in each case.	As per the instructions issued by Ministry of Health & Family Welfare vide OM No. 11030/4/2026-EHS (8385264) dated 16.02.2026 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 all the allowances mentioned in the Object Head-07 (Allowances)	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 matter 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/ instructions issued by any Nodal Department/ DoP If government rules, manuals, policies, guidelines, procedures, or directives explicitly mandate IFA consultation, the matter must be referred to concerned HOD/ HOC. [**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 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 matter must be referred to concerned HOD/ HOC.
Object Head – 12 [Foreign Travel Expenses] – It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.			
7.	Foreign Travel Expenses	Full Powers	Full powers are subject to prior approval of competent authority [***Secretary (Posts) or Hon'ble MOC or SCoS***] in terms of the **DOE OM No. 4(4)/E.Coord/2015 dated 05.01.2016 (🔗)** and subsequent instructions, if any, issued by 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 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'.			
8.	**(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.	Upto Rs. 25,000/- in each case not exceeding Rs. 3 lakh per annum.	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 each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP
	(iv) Purchase of fixtures and furniture.	Upto Rs. 1,00,000/- in each case not exceeding Rs. 10 lakh per annum.	(i) Subject to the prescribed scale or other conditions that may be prescribed by the Nodal Department/ DoP 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) Holding of customer 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.25,000/- for each meet with a ceiling of Rs.5,000/- on hiring, Rs.200/- per head on tea, snacks etc. and Rs.100/- per head on stationery and ancillaries. Working Lunch – Rs. 500/head (with a ceiling limit of Rs. 1 lakh per annum.)	Subject to any rules/ instruction issued by Postal Directorate
	(vi) 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	Upto Rs. 50,000/- in each case not exceeding Rs. 5 lakhs per annum.	(i) Subject to any rules/ instruction issued by any Nodal Department/ DoP (ii) Office Equipment does not include any kind of Computer (iii) 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'
	(vii) Fixed stationery charges	Full Powers as authorized by the Directorate from time to time	Subject to any rules/ instructions issued by any Nodal Department/ DoP
	(viii) Emergent purchase of articles of stock & stationery not ordinarily available in the stock	Up to Rs. 2 lakhs per annum after obtaining non-availability certificate from PSD	Subject to any rules/ instructions issued by any Nodal Department/ DoP
	(ix) May sanction expenditure on carriage of mails by modes other than rail and air transport	Up to Rs. 50,000 in each case not exceeding Rs. 6 lakh per annum.	Subject to any rules/ instruction issued by any Nodal Department/ DoP
	(x) Embedding of cash / mail chests, purchase of technical books/ maps painting of letter boxes, sign boards notice boards etc.	Up to Rs.10,000/- in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP
	(xi) Police escort charges for carriage of cash.	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP
Object Head – 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'.			
9.	(i) Renting of buildings for office use.	Without FRAC- 'X' class cities up to Rs.15,000 per month	(i) Subject to any rules/ instructions issued by any Nodal Department/ DoP

		'Y' class city- Up to Rs. 12,000/- per month 'Z' class cities- Up to Rs.,8000 per month	(ii) This is subject to hiring of building as per SOA, prevailing market rate of rent being paid by Government/ Semi-Government organization for similar type of accommodation and Government approved rate of rent for the locality. (iii) A quarterly report on all such hiring cases should be sent to PMG with a copy to the DAP. These cases should also be seen at the time of inspection.
	(ii) Hiring of accommodation for holding examination and for other purposes e.g. holding customer meet etc.	Up to Rs. 10,000/- in each case	Subject to any rules/ instructions issued by any Nodal Department/ DoP
	(iii) May sanction all rates and taxes legally assessed on buildings and vehicles in their charge	Full powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP
Object Head – 16 [Printing and Publication] – 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.			
10.	**Printing and Binding** Printing of rate charts, mailers, brochures and other material required for publicizing the products, services and initiatives of the Department – and distribution to post offices, marketing executives and customers	Up to Rs.20,000/- per annum for all activities taken together.	Subject to any rules/ instructions issued by any Nodal Department/ DoP
Object Head – **18 [Rent for others]** – 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, 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 the 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.			

11.	Expenses on renting of equipment and other various items like office equipment, computer and ancillary equipment, communication equipment, air conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, furniture and fixtures etc.	Rs. 2 Lakh per annum	Subject to any rules/ instructions issued by any Nodal Department/ DoP
Object Head – 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 buildings and expenditure on running operation and maintenance (ROM) of diesel genset, etc., maintained by the CPWD.			
12.	(i) Minor Civil and Electrical Works – Government Buildings	Up to Rs.1,00,000/- in each case not exceeding Rs. 5 lakh per annum.	Subject to any rules/ instructions issued by any Nodal Department/ DoP
	(ii) Minor Civil and Electrical Works – **Rented Building**	Upto Rs. 30,000/- in each case for non-scheme. Upto Rs. 50,000/- in each case for scheme.	**Restrictive Conditions** (i) Such expenditure may be incurred only if the landlord refused to meet the charges himself and when the building is released, Government should have the right to remove the installation material added to the building. (ii) Any expenditure incurred on repair/ alteration of hired/ rented building should be recovered from the rent payable in terms of Para 9(j) of Part-A of this Department's OM No BDG-20/3/2021-BuildingDOP dated 18.02.2022. (iii) The annual limits apply to the expenditure on each building. (iv) Such expenditure should be undertaken only if the landlord refuses to meet the charges himself, or in accordance with the agreement of hiring the building and there is reasonable certainly that Department shall continue in possession of building for next five years.

			These powers are subject to any rules/ instructions/policies issued by any Nodal Department/ DoP from time to time.
	(iii) Minor Electrical works – Purchase and installation of removable fittings – **Rented Buildings**	Upto Rs. 30,000/- in each case not exceeding Rs. 3 lakh per annum.	(i) Subject to any rules/ instructions issued by any Nodal Department/ DoP (ii) Any expenditure incurred on repair/ alteration of hired/ rented building should be recovered from the rent payable in terms of Para 9(j) of Part-A of this Department's OM No BDG-20/3/2021-BuildingDOP dated 18.02.2022.
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**.			
13.	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.	(i) Subject to any rules/ instructions issued by any Nodal Department/ DoP. (ii) Subject to maximum ceiling of Rs.2 Lakh in each case.

OTHER FINANCIAL POWERS OF DIVISIONAL HEADS

Sl No.	**Item of Expenditure**	**Extent of Financial Powers Delegated**	**Rules, Orders, Authority restriction or Scales to which the Expenditure shall be Incurred**

14.	**Refund:**		
	a. Refund of earnest money received from tenderers with their tenders in respect of contracts	Full Powers in respect of tenders within the competency of divisional head	Subject to any rules/ instruction issued by any Nodal Department/ DoP.
	b. Refund of air surcharge or the difference between the air mail fee-cum-postage, in case of surcharged air mail articles which are subjected to delay beyond the time ordinarily taken for the delivery thereof consequent on such articles being sent by the surface route due to fault of service	Full Powers	Subject to any rules/ instruction issued by any Nodal Department/ DoP.
	c. Refund of postage on articles which have been maliciously sent unpaid for the purpose of annoying the addressee	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP.
	d. Refund of coins, currency notes, unused loose postage stamps, unused postcards, empty unused embossed envelopes or stamp booklets found in the letter boxes or at post office counters and credited in the accounts of the office.	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP.
	e. Refund of amounts over paid by or short paid to a member of the public and found excess in the accounts of an office	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP.
	f. Compensation of loss or damage or non-delivery as specified by administrative instructions.	Full Powers	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.			

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
Object Head - 24 [Fuels and Lubricants] - It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc			
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
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.			
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.
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.			
18	Repair and maintenance for official or functional use: i. Office equipment including computers	Upto Rs. 25,000/- in each case.	Subject to any rules/ instructions issued by any Nodal Department/ DoP.

	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.)		

FINANCIAL POWERS OF HEADS OF FOREIGN POST OFFICE

Sl No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority restriction or Scales to which the Expenditure shall be Incurred
19	Refund (a) Refund of air surcharge or the difference between the air mail fee cum-postage, in case of surcharged air mail articles which are subjected to delay beyond the time ordinarily taken for the delivery thereof consequent on such articles being sent by the surface route due to fault of service. (b) Refund of postage on articles which have been maliciously sent unpaid for the purpose of annoying the addressee. (c) Compensation of loss or damage or non-delivery as specified by administrative instructions.	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP.