

## **DELEGATION OF FINANCIAL POWERS RULES, 1978**

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## **DELEGATION OF FINANCIAL POWERS RULES, 1978**

S.O. 2131, dated 7th June, 1978. - In pursuance of Cl. (3) of Art. 77 of the Constitution of India, the President hereby makes the following rule, namely:-

### **1. Short title and commencement :-**

(1) These rules may be called the Delegation of Financial Powers Rules, 1978.

(2) They shall come into force with effect from the 1st day of August, 1978.

### **2. Power to relax :-**

The President being satisfied that it is necessary or expedient so to do may, by general or special order, relax-

(a) all or any provisions of these rules in relation to any authority;

(b) delegate to any authority powers in addition to the powers delegated under these rules;

(c) reduce the powers delegated to any authority to such extent as may be specified in the order;

(d) impose conditions in addition to those specified by rules; and

(e) for reasons to be specified, withdraw from any authority all or any of the powers delegated under these rules.

### **3. Definitions :-**

(1) In these rules, unless the context otherwise requires:-

(a) "Administrator" means an Administrator of a Union territory, by whatever name designated;

(b) "Appropriation" means the assignment to meet specified expenditure of funds included in a primary unit of appropriation.

(c) "Contingent expenditure" means all incidental and other expenditure including expenditure on stores, which is incurred for the management of an office, for the working of technical establishment such as a laboratory, workshop, industrial installation, store-depot, office expenses and the like but does not include any expenditure which has been specifically classified as falling under some other head of expenditure, such as "Works", "Tools and Plan";

(d) "Department of the Central Government" means a Ministry or a Department of the Central Government as notified from time to time and includes the Planning Commission, the Department of Parliamentary Affairs, the Presidents Secretariat, the Vice President's Secretariat, the Cabinet Secretariat and the Prime Minister's Office;

(e) "Finance Ministry" means the Finance Ministry of the Central Government;

**1** (f) " Head of the Department" in relation to an office or offices under his administrative control, means an authority specified in Sch. I and includes such other authority or person as the concerned Department in the Central Government may, by order, specify, as a Head of the Department: Provided that such a person is the Head of an identifiable organisation and minimum of his revised scale of pay is not lower than that of a Deputy Secretary to the Government of India.]

(g) "Head of Office" means a Gazetted Officer declared as such under rule 14 of these rules;

(h) "miscellaneous expenditure" means all expenditure other than expenditure falling under the category of pay and allowances of Government servants, leave salary pensions, Contingencies, grants-in-aid, contributions, works, tools and plant and the like:

(i) "non-recurring expenditure" means expenditure other than recurring expenditure;;

(j) "Primary unit of Api'opriation" means a primary unit of Appropriation referred to in rule 8;

(k) "public works" means civil works and irrigation, navigation, embankment and drainage works:

(l) "re-Appropriation" means the transfer of funds from one primary unit of Appropriation to another such unit:

(m) "recurring expenditure" means the expenditure which is incurred at periodical intervals:

(n) "subordinate authority" means a Department of the Central Government or any authority subordinate to the President.

(2) The terms and expression used in these rules and not defined

but defined in the General Financial Rules, 1963 shall have the meanings respectively assigned to them in the General Financial Rules.

Subs. by Notification No. G.I.M. (D and E) F.1 (a)-F II (a)/740 dated, 16th May, 1979.

#### **4. General limitations on power to sanction expenditure :-**

(1) No expenditure shall be incurred from the public revenues except on legitimate objects of public expenditure.

(2) A subordinate authority may sanction expenditure or advances of public money in those cases only in which it is authorised to do so by:-

(a) the provisions of any law for the time being in force:

(b) these or any other rules issued by, or with the approval of the President: or

(c) any general or special order of the President or other competent authority.

(3) Nothing contained in sub-rule (2) shall empower any subordinate authority to sanction, without the previous consent of the Finance Ministry, any expenditure which involves the introduction of a new principle or practice likely to lead to increased expenditure in future unless the said expenditure has been subjected to scrutiny and agreed to by the Finance Ministry before its inclusion in the budget.

(4) A subordinate authority shall exercise the power to sanction expenditure subject to any general or special order, direction or stipulation which the authority delegating or re-delegating such power may issue or prescribe from time to time.

#### **5. Residuary Financial Powers :-**

All financial powers, not specifically delegated to any authority by these rules, shall vest in the Finance Ministry.

#### **6. Effect of sanction :-**

(1) No expenditure shall be incurred against a sanction unless funds are made available to meet the expenditure or liability by valid Appropriation or re-Appropriation.

(2) A sanction to recurring expenditure or liability becomes

operative when funds to meet the expenditure or liability of the first year are made available by valid Appropriation or re-Appropriation or by an advance from the Contingency Funds as the case may be and remains effective for each subsequent year subject to appropriation in such years and subject also to the terms of the sanction.

### **7. Provisions of funds by Parliament :-**

Demands for Grants and Appropriations for charged expenditure are presented to Parliament on behalf of the Appropriate Ministry or authority concerned. Only after the Demands have been voted and the necessary Appropriation Act passed by Parliament the amounts so authorised become available to the Ministry or authority concerned for Appropriation or re- Appropriation to meet sanctioned expenditure.

### **8. Primary units of Appropriation :-**

(1) A Grant or Appropriation for charged expenditure is distributed by sub-heads or standard objects under which it shall be accounted for. Each such sub-head or standard object, against which the provision for expenditure appears constitutes a primary unit or Appropriation. The primary unit may include provision for both voted and charged expenditure and in that case the amount of each is shown separately.

(2) Primary units of Appropriation shall be some or all of the following:-

1. Salaries.
2. Wages.
3. Dearness Allowance.
4. Travel Expenses.
5. Office Expenses.
6. Payments for professional and special services.
7. Rents, Rates and Taxes or Royalty.
8. Publications.
9. Advertising, Sales and Publicity Expenses.
10. Grants-in-aid or Contributions or Subsidies.

11. Scholarships and stipends.
12. Hospitality Expenses or Sumptuary Allowances.
13. Secret Service Exenditure.
14. Major Works.
15. Minor Works.
16. Machinery and Equipment or Tools and Plant.
17. Motor Vehicles.
18. Maintenance.
19. Investments or loans.
20. Materials and Supplies.
21. Interest or Dividends.
22. Pensions or Gratuities.
23. Depreciations.
24. Inter-Account Transfers.
25. Write off of Losses.
26. Suspense.
27. Other Charges.

(3) The Finance Ministry may add to the primary units specified in sub-rule (2) any other primary unit or prescribe an entirely different set of such units.

### **9. Allotment of Funds :-**

(1) The Ministry or authority on whose behalf a Grant or Appropriation for charged expenditure is authorised by Parliament shall distribute the sanctioned funds, where necessary, among the controlling and disbursing officers subordinate to it.

(2) Subject to any special rules or orders issued by the President, the whole or part of the provision under a primary unit may be placed at the disposal of a controlling or a disbursing officer, or the primary unit may be broken into a number of secondary units and the provision under any of these, wholly or in part, may be placed at the disposal of the Controlling or Disbursing officers.

## **10. Appropriation and re-Appropriation -General Restrictions :-**

(1) Funds shall not be appropriated or re-appropriated to meet expenditure which has not been sanctioned by an authority competent to sanction it.

(2) Funds provided for charged expenditure shall not be appropriated or re-appropriated to meet votable expenditure and funds provided for voted expenditure shall not be appropriated or re-appropriated to meet charged expenditure.

(3) No re-Appropriation shall be made from one Grant or Appropriation for charged expenditure to another Grant or Appropriation for charged expenditure.

(4) Funds shall not be appropriated or re-appropriated or meet expenditure on a new service or new instrument of service not contemplated in the budget as approved by Parliament

(5) Expenditure on works shall be subject to the following further conditions, namely:-

(a) Funds shall not be appropriated or re-appropriated to any work which has not received administrative approval and technical sanction as prescribed by the Central Government from time to time.

(b) The amount appropriated to any work shall not save with the previous consent of the Finance Ministry exceed the amount approved or sanctioned for that work by a sum greater than the excess which may be authorised under the rules referred to in Cl. (a).

(c) Save with the previous consent of the Finance Ministry, no re-Appropriation shall be made from the primary unit "Major Works" to any other unit;

(d)

(i) Save with the specific approval of Parliament or an advance from the Contingency Fund of India Appropriation or re-Appropriation shall not be made to meet an expenditure for a new public work not provided for in the budget, which may cost rupees twenty five lakhs or more.

(ii) Save with the previous consent of the Finance Ministry, or re-

Appropriation shall be made for a new public work costing rupees Ten Lakhs and above but less than rupees twenty five lakhs.

(6) Without the previous consent of the Finance Ministry no re-Appropriation shall be made:-

(a) from and to the provision for the Secret Service Expenditure:

(b) so as to augment the provision under the primary units "Salaries", "Wages", "Office Expenses" and "Other Charges" taken together for the entire Grant or Appropriation.

Note -In the case of the Ministry of Information and Broadcasting, re-Appropriation from the primary units "Allowances to Artists" in the budget of All India Radio to augment the provision under the primary units "Salaries", "Wages" and "Office Expenses" taken together for the entire Grant or Appropriation, shall not require the previous consent of the Finance Ministry

(c) from the provision made for any specified new item of expenditure in a Grant or Appropriation for any other purpose;

(d) from funds provided under the Plan Heads to the Non-Plan Heads both under Revenue and under Capital Heads;

(e) between the funds provided under the contingency Revenue heads under the same Grant; and

(f) from the advance drawn from Contingency for one object or scheme in accordance with the provisions of Contingency Fund Rules to another object or scheme or vice-versa.

### **11. Creation of posts :-**

(1) Notwithstanding anything contained in these rules, no post shall be created:-

(a) in the Secretariat office of a Department of the Central Government unless the scale or rate of pay on which the post is created has been approved by the President for a post of similar character under the Central Government;

(b) in any other office which is under the control of an Administrator or Head of Department unless there exists in the same or any other civil non secretariat office under that Administrator or Head of Department a post of similar character on a rate or scale of pay approved by the President;

(c) on a permanent basis, save with the previous consent of the Finance Ministry unless savings in the succeeding years can be established for this purpose; and

(d) Unless funds to meet the cost of the post, if temporary, can be found by valid Appropriation or re-Appropriation from within the provision placed the disposal of the authority concerned during a year. Continuance of such posts in future shall be subject to the provision of funds being made in the budget.

(2) The power conferred on a subordinate authority to create a permanent post may be exercised in creating similar supernumerary post for the purpose of accommodating 'the lien of a Government servant who, though entitled to hold a lien against regular permanent post cannot be so accommodated because of non-availability of such a post. The supernumerary post shall be created only if another permanent post is not available to provide lien for the Government servant concerned and it shall remain operative only until he is absorbed in a regular permanent post;

(3) The power conferred on a subordinate authority to create permanent or temporary posts shall not, unless otherwise directed by the President be exercised so as to add such posts to any service or cadres unless that service or cadre is under the control of authority: Provided that the provision of this sub-rule shall not be applicable to posts borne on the cadres of the Central Secretariat Service, the Central Secretariat Stenographers' Service or the Central Secretariat Clerical Service. The competent authorities may create posts but their inclusion in the Central Secretariat Service, Central Secretariat Stenographers' Service or Central Secretariat Clerical Service, shall be subject to the provisions of the respective Service or Cadre Schemes .

## **12. Abolition of posts :-**

A subordinate authority may sanction the abolition of post which it is competent to create.

## **13. Powers of subordinate authorities :-**

(1) Subject to the provisions of these rules, the Departments of the Central Governments Administrators and Heads of Departments shall, in relation to creation of permanent posts, creation of temporary posts. Appropriation and re-Appropriation incurring of contingent expenditure, incurring of miscellaneous, expenditure and write off of the losses, have the powers respectively specified

in Sch. II, III, IV.V.VI, and VII.

(2) A Department of Central Government may, by general or special order, confer powers, not exceeding those vested in that Department, upon an Administrator or Head of Department or any other subordinate authority in respect of any matter covered by these rules: Provided that no power under this sub-rule shall be re-delegated in respect of:-

(a) creation of posts;

(b) write off of losses; and

(c) re-Appropriation of funds exceeding 10 percent of the original budget provision.

(3) The Administrator or Head of a Department referred to in sub-rule (2) may, by an order in writing, authorise a Gazetted Officer serving under him to exercise to such extent, as may be specified in that order all or any of the powers conferred on such Administrator or Head of Department under sub-rule (1) or sub-rule (2). The Administrator or Head of Department shall however, continue to be responsible for the correctness, regularity and propriety of the decisions taken by the Gazetted Officer so authorised.

(4) An authority empowered by or under these rules to incur contingent expenditure or miscellaneous expenditure shall exercise such powers subject to the following conditions, namely:-

(a) In regard to the supply of articles required for the public service and for regulating the purchase of stationery stores for the public service, the provisions contained in Appendix 8 and Appendix 9 respectively to the General Financial Rules, 1963 and subsidiary instructions and orders on the subject shall be followed;

(b) in regard to contingent expenditure on each item specified in column 2 of the Annexure to Schedule V of these rules, orders, restrictions or scales specified in column 4 of that Annexure against that item shall be observed.

(c) In regard to miscellaneous expenditure any rules, orders, restrictions or scales as may be made, imposed or prescribed by the President shall be observed.

(5) Unless otherwise provided by any general or special rule or

order, it shall be within the competence of an authority to exercise the financial powers delegated to an authority subordinate to it.

(6) The power delegated under these rules can also be exercised for a validation of an action already taken or expenditure or liability already incurred even when the authority validating the action or expenditure or liability, as the case may be, had no competence to do so at the time the action was taken or expenditure or liability was incurred.

**14. Head of Office :-**

Department of the Central Government, Administrators and Head of Departments shall have power to declare any Gazetted Officer subordinate to them as the Head of an Officer for the purpose of these rules: Provided that not more than one gazetted officer shall be declared as Head of Office in respect of the same office or establishment, unless such office or establishment is distinctly separate from one another.

**15. Insurance of Government property :-**

Government property, both moveable or immoveable. shall not be insured and not subordinate authority shall undertake any liability or incur any expenditure in connection with the insurance of such property without the previous consent of the Finance Ministry except in the cases mentioned below:-

(a) Departments of the Central Government shall be competent to incur expenditure on the insurance of materials and equipments received on loan or as aid from Foreign Governments or International or other Organisations if, according to the terms of contracts or agreements entered in to with the Foreign Governments or International or other Organisations concerned, insurance of such materials and equipments is necessary.

(b) Where for booking of goods by rail or road, an enhanced risk rate is provided, additional charges above those prescribed for booking of goods at owners risk rate. being in the nature of insurance charges, Departments of the Central Government shall be competent to incur such additional expenditure for booking goods for carriage at such enhanced rates.

Notes.-

(1) In cases, where there is only one set of rates for carnage of goods and there are no alternative owners' risk rates, such charges

are to be treated as freight charges under serial No.6(i) of Annexure to Schedule V of these rules and regulated accordingly.

(2) In cases where it is decided to insure properties or goods under the direct or indirect control of the Central Government the Department of the Central Government concerned shall effect the insurance only with a Nationalised Insurance Organisation and follow the procedure that may be laid down by the Finance Ministry from time to time.

**16. Delegation of powers to incur expenditure :-**

Subject to the provisions of rule 142 of the Treasury Rules, a Head of Office may have power to authorise a gazetted officer serving under him to incur contingent and miscellaneous expenditure on his behalf subject to such restrictions and limitations as may be laid down by him. The Head of Office shall however, continue to be responsible for the correctness, regularity and propriety of the expenditure incurred by the gazetted officer so authorised.

**17. Remission of disallowances by Audit and writing off of overpayments made to Government servants :-**

(1) Subject to the restrictions mentioned in sub-rule (2), a Department of the Central Government, an administrator and any other subordinate authority, to whom powers may be delegated by or under special order of the President, may waive the recovery of an amount disallowed by an Audit Officer or the Accounts Officer, or otherwise found to have been overpaid to a Government servant, subject to the following conditions, namely:-

(i) The amount disallowed has been drawn by the Government servant concerned under a reasonable belief that he was entitled to it, and

(ii) if, in the opinion of the aforesaid authority.

(a) recovery will cause undue hardship, or

(b) recovery is impossible.

(2) The authorities mentioned in sub-rule (1) shall not have the powers to waive recovery.-

(i) of emoluments of the nature of pay, as defined in FR.9(21) where the overdrawal has been occasioned by delay in notifying promotion or reversion, or where such overdrawal has been

disallowed by the Audit Officer or Accounts Officer after one year of the date of payment:

(ii) where the recovery relates to a gazetted Government servant:  
or

(iii) where the amount involved does not exceed two months pay of the Government servant concerned.

Note:-The powers of Audit Officers to waive objections to or to foreign recovery of irregular expenditure in individual cases shall be such as may be laid down separately under general or special order of the Central Government issued from time to time.

### **18. Expenditure on schemes or projects :-**

(1) Without prejudice to the provisions of rule 13, a Department of the Central Government may sanction expenditure on any scheme or project, the total outlay on which does not exceed rupees fifty lakhs, if that scheme has been approved by the Finance Ministry: Provided that where a project as a whole has been sanctioned after scrutiny and acceptance by the Finance Ministry, further concurrence of the Finance Ministry shall not be required for sanctioning expenditure on the the various constituent schemes included in the project even if the magnitude of the expenditure involved in any such constituent scheme exceeds rupees fifty lakhs. Provided further that the approval of the Finance Ministry shall not be required to sanction excess expenditure over the original estimates of a sanctioned scheme upto 15 percent or rupees one crore, whichever is less, unless the scheme or project has been substantially altered. Provided also that in relation to public works, the power conferred by this rule shall be subject to the provisions of Central Public Works Department Code, the Central Public Works Account Code, the relevant Departmental Code issued after consultation with the Finance Ministry or any general or special order of the President in this behalf.

Notes.- For the purpose of applying the limit of rupees fifty lakhs, the entire cost of the scheme upto the date of completion (both recurring and no-recurring) including the cost of works (even where the provision for such work is made in a Demand under the control of another Department) shall be taken into account.

(2) Notwithstanding anything contained in sub-rule (1)) but subject to the provisions of the Central Public Works Department Code, the

Central Public Works Account Code and any general or special order of the President in this behalf the Department of Transport may sanction any expenditure on the maintenance of National High ways and other roads which are under its administrative charge.

(3) An Order of Appropriation or re-Appropriation funds shall operate as sanctioned to incur expenditure on minor works and it shall not be necessary to issue any formal order conveying sanction to incur expenditure in cases (vide para 63 of Central Public Works Department Code).

**19. Power to release funds :-**

Subject to the existence specific allotment in the Budget or Appropriation or re-Appropriation of funds or advance sanctioned for the purpose from the Contingency Fund and observance of the procedure laid down by the Finance Ministry from time to time the Departments of the Central Government shall have powers to release funds for investment as equity capital of statutory corporations or companies wholly owned by the Central Government.

**20. Grants and Loans :-**

Departments of the Central Government and Administrators shall have full powers to sanction grants-in-aid including scholarships and loans: Provided that-

(a) such grants-in-aid including scholarships or loans are in accordance with the rules or principle prescribed with the previous consent of the Finance Ministry: and

(b) the rate of interest on a loan and the period of re-payment thereof are fixed with the previous consent of the Finance Ministry unless the rate of interest on such loan and the period of repayment thereof are prescribed in any general or order of that Ministry.

**21. Indents, contracts and purchases :-**

Subject to provisions of these rules and the provisions of the General Financial Rules, 1963, governing the purchase of stores for the public service (and subject to the purchasing powers delegated from time to time to the Central Government enting Departments for making purchases directly and not through the Central Purchase Organisation) a Department of the Central Government shall have full powers to sanction expenditure for purchases and for execution of contracts: Provided that the previous consent of the Finance

Ministry shall be obtained in the following cases, namely:-

(a) any purchase or contract the value of which exceeds rupees fifty lakhs; if a contract extends over a period of time, the total value over the entire period of its currency shall be taken as the value for the purpose of applying the limit-,

(b) any negotiated or single tender contract exceeding rupees twenty lakhs in value; a limited or open tender which results in only one effective offer shall be treated as a single tender contract for this purpose:

(c) any indent for stores of a proprietary nature value of which exceeds rupees ten lakhs;

(d) any agreement or contract for technical collaboration or consultancy services with firms or Foreign Governments; and

(e) any purchase which has normally to be effected through the Central Purchasing Organisation, but which is proposed to be made direct on grounds of emergency, if the value exceeds rupees ten Lakhs:

**2** [Provided further that in the case of Department of Supply the monetary limits under cl.(a) shall be rupees two crores for purchases by the Central Purchasing Organisation in India or abroad.]

Explanation.-in this rule, the word "contract includes miscellaneous contract. such as handling contracts and leases. Losses for hiring accommodation for office, residential and other purposes shall however, be regulated under item 16 of the Annexure to Sch. V.

Subs by G.I.M.F. Notification No. F.I.(IA).E.II(II))/80, dated. 7 the August 1981.

## **22. Trading operation :-**

Notwithstanding anything contained in these rules, all proposal-

(a) for the purchase of commodities not intended for Government consumption, but for sale or issue to the public, State Governments or any other authority;

(b) for the fixation of prices in respect of direct trading operation of Government; and

(c) from Government companies and undertakings which may be referred to the Government for fixation of prices for their products

or stocks,

shall be referred to the Finance Ministry for concurrence before approval: Provided, however, that a proposal under cl. (a) or cl. (b) may not be referred to the Ministry of Finance for concurrence if the value of the transaction is below rupees fifty Lakhs.

Explanation.- In this rule "Govt. Company" has the same meaning as in the Companies Act, 1956 (I of 1956).

**23. Payment of Commutation money :-**

In respect of pension divisible between the Central Government and a State Governments, it shall be competent for a Department of the Central Government to authorise the debt to the Consolidated Fund of India of the commuted value of the portion of the pension of a pensioner not exceeding the commuted value of the Central Government's share of the pension although the State Governments concerned or any of them have not provided any funds to meet the payment of their respective shares of the commuted value.

**24. Sale etc. of public buildings :-**

Subject to the conditions set out below, the Departments of the Central Government and administrations shall have the power to sanction sale or dismantlement of public buildings (other a temporary structure) the book value of which does not exceed rupees one lakh. For sanctioning the sale or dismantlement of a public building, the book value of which exceeds rupees one lakh, prior concurrence of the Finance Ministry shall be necessary,

Conditions.-

(1) No public building shall be sold or dismantled unless it has been previously ascertained that it is not required by any other Department of the Central Government.

(2) No public building shall be demolished unless it is structurally in a dangerous condition or is beyond economic repairs and has been certified as such by appropriate technical authority or it is necessary to vacate the site for constructing a more important Government building or structure.

(3) A public building, the sale or dismantlement of which is sanctioned in exercise of the power conferred by this rule, shall be disposed of by public auction through the Central Public Works Department or the local Public Works Department in areas where

the Central Public Works Department does not operate.

Note 1.- The power conferred by this rule shall be exercised only if the administrative control of the building vests in the authority sanctioning its sale or dismantlement.

Note 2.- The Departments of the Central Government and Administrators shall have full powers to sanction sale or dismantlement of purely temporary structures.

Explanation-A purely temporary structure means a structure, the life of which is not more than two years.

Note 3.- The Chief Engineer and the Additional Chief Engineers and other officers of the Central Public Works Department shall have the powers specified in paragraphs 126 and 127 of the Central Public Works Department Code in regard to sale or dismantlement of public buildings under the administrative control of that Department.

Note 4.-ministry of External Affairs shall have the powers to sanction sale and dismantlement of public buildings abroad, the book value of which does not exceed rupees one crore. The certificate envisaged in condition No. 2 above is not necessary in such cases.

## **25. Communication of sanctions to Audit :-**

(1) Whenever, the consent or sanction of the Finance Ministry is required under these rules, such consent or sanction shall be communicated to the Audit/Pay and Accounts Officer concerned by a Department of the Central Government itself after adding a clause to the sanction as follows:- "This Order/Memorandum issues with the concurrence of the Ministry of Finance (Department of Expenditure) vide their O.M./U.O. No.....dated.....".

(2) Whenever the consent of the Finance Ministry is required under these rules, such consent or sanction shall be communicated to the Audit/Pay and Accounts Office concerned by a Department of the Central Government, where the Integrated Financial Advice Scheme has been introduced by adding a clause to the sanction letter as follows:- "This Order/Memorandum issues with the concurrence of Finance Branch vide the U.O. No.....dated.....".

(3) Whenever a financial sanction is issued by a Department of the

Central Government in exercise of the powers conferred on it by these rules in consultation with its Internal Financial Adviser/Integrated Financial Adviser, it shall be communicated to Audit/Pay and Accounts Officer concerned by the Department concerned by adding a clause to the sanction as follows:- "This sanction issues in exercise of the powers conferred on this Department in consultation with the Internal Finance Branch/Finance Branch Vide their U.O.No..... dated.....".

## **26. Repeal and Savings :-**

(1) The Delegation of Financial Power Rules, 1958 is hereby repealed: Provided that such repeal shall not affect anything done, any order issued, any action taken or any powers exercised before coming into force of the Delegation of Financial Powers Rules, 1978 and all sanctions, orders, declarations or other action taken before the commencement of these rules shall continue to be operative and in force even after the commencement of these rules, unless specifically cancelled or revoked by the authority who accorded such sanction or issued such order or took such action: Provided further that all delegations made to any authority under special orders of Government shall also continue to remain in force unless specifically revoked by President

(2) Nothing contained in these rules shall apply to :-

(a) the Ministry of Railways and authorities subordinate to that Ministry;

(b) the Ministry of Defence and authorities subordinate to that Ministry, in relation to expenditure debitable to Defence Estimates:

(c) the Departments of Atomic Energy and space:

(d) Government of India's representatives abroad whose powers shall be determined in accordance with the rules orders issued separately in consultation with Finance Ministry: and

(e) Post and Telegraphs Board and various authorities of the Indian Post and Telegraph Departments whose power shall be as those laid down separately in consultation with the Finance Ministry and to that extend these rules shall not apply to them.

### SCHEDULE 1

LIST OF HEADS OF DEPARTMENTS, MINISTRY OF AGRICULTURE AND IRRIGATION

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(A) Department of Agriculture:- 1 . Plant Protection Adviser, Directorate of Plant Protection, Quarantine and Storage. New Delhi. 2. Economic and Statistical Adviser, Directorate of Economic and Statistics, New Delhi. 3. Director of Administration Directorate of Extension Training, New Delhi. 4. Chief Engineer, Central Groundwater Board. Faridabad. 5. Chairman, Delhi Milk Scheme, New Delhi. 6. President Forest Research Institute and College, Dehradun. 7. Director, Tractor Training and Testing Station, Badni. 8. Member Secretary, Agricultural Prices Commission. 9. Chief Coordinator of Projects, Pre investment Surveys of Forest Resources, New Delhi. 10. Inspector General of Forests and Ex-Officio Director of the Project Logging Training Centres. 11. Director, Tractor Training Centre, Hissar. 12. Member-Secretary of the National Commission of Agriculture, New Delhi. 13. Director. Pre-Investment Survey of Fishing Harbour Project, Bangalore. 14. Director, Tractor Training Centre, Karnataka. 15. Chairman, Agriculture Price Commission, New Delhi. 16. Superintending Engineer, Deep Sea Fishing Station, Bombay. 17. Director. Central Institute of Fisheries Education. Bombay. 18. Director, Central Institute of Fisheries Operations, Cochin. 19. Director, Integrated Fisheries Project, Cochin. 20. Director of Agricultural Aviation. 21 . Chief Executive Officer, Logging Training Centre Project. 22. Chief Pay and Accounts Officer. 23. Chief Controller of Accounts. 24. Commissioner, Fertilizer Promotion. Faridabad. (B) Department of Food:- 1. Chief Director, Directorate of Sugar and Vanaspati, New Delhi. 2. Director, National Sugar Institute, Kanpur. (C) Department of Rural Development :- 1. Agriculture Marketing Adviser, Directorate of Marketing and Inspection, Nagpur. (D) Department of Irrigation:- 1 . Chairman. Central Water Commission. 2. Director. Central Water and P.R.S., Poona. 3. Chairman. Ganga Flood Control Commission. 4. Secretary. Krishna and Godawari Water Dispute Tribunal. 5. General Manager. Farrakka Barrage Project. 6. Financial Adviser and Chief Accounts Officer. Farrakka Barrage Project. 7. The Financial Adviser. Mabi Control Board. MINISTRY OF COMMERCE (A) Department of Export Promotion:- 1. Textile Commissioner, Bombay. 2. Jute Commissioner, Calcutta. 3. Chairman. Tarriff Commission. Bombay 4. Development Commissions for Electronics. Processing Zone, Bombay. Kandia Free Trade Zone, Gandhi Dham, Handicrafts, New Delhi, and Handlooms. New Delhi. (B) Department of Foreign Trade:- 1. Director General. Commercial Intelligence and Statistics. Calcutta. 2. Chief Controller of Imports and Exports. New Delhi. 3. Custodian of Enemy Property. (C) Department of Textiles:- 1. Commissioner of Payments. New Delhi. MINISTRY OF COMMUNICATIONS 1. Director General, Overseas Communications Service. 2. Wireless Adviser to the Government of India. (A) Department of Electronics:- 1. Director (Tech.), I.P.A.G. Electronics Commission. MINISTRY OF ENERGY (A) Department of Power:- 1. Financial Adviser and Chief Account Officer, CHEPCW. 2. Chief Engineer, Salal Hydel Project (JandK). 3. Chief Engineer, Baii-aSiul Hydel Project (HP). 4. Chief Engineer. Laktak Hydel Project (Manipur). 5. Chief Project Engineer, Badarpur Thermal Power Project. 6. General Superintendent, Badarpur Thermal Power Station. 7. FA and CAO, BTPCB, New Delhi. 8. Member Secretary, Northern Regional Electricity Board, New Delhi. 9. Member Secretary, Southern Regional Electricity Board, Bangalore. 10. Member Secretary, Western Regional Electricity Board, Bombay. 11. Member Secretary, Eastern Regional Electricity Board, Patna. 12. Director General Power Research Institute, Bangalore. (B) Department of Coal:- 1. Coal Controller, Calcutta. 2. Commissioner of Payments, Dhanbad. MINISTRY OF EDUCATION AND SOCIAL WELFARE (A) Department of Culture:- 1. Director General, Archeological Survey of India. 2. Librarian, National Library, Calcutta. 3. Director, National Museum, New Delhi. (B) Department of

Education:- 1. Director, National Archives of India, New Delhi. 2. Director of Central Hindi Directorate, New Delhi. 3. Director, Asian Institute of Education Planning and Administration, Delhi. 4. Director. Anthropological Survey of India. Calcutta. 5. Chairman, Commission for Scientific and Technical Terminology. 6. Director, Directorate of Adult Education, New Delhi. 7. Principal Accounts Officer (Control of Accounts). MINISTRY OF EXTERNAL AFFAIRS 1. Chief Pass Port Officer. MINISTRY OF FINANCE (A) Department of Economic Affairs:- 1. Director. Emergency Risks Insurance Scheme. New Delhi. 2. Controller of Insurance. Simla. 3. National Savings Commissioner for India. 4. Muster Indian Government Mint, Alipore Calcutta. 5. Muster Indian Government Mint. Bombay. 6. Muster Indian Government Mint, Hyderabad. 7. General Manager and Ex-Officio Controller of Stamps, Nasik Road. 8. General Manager, Silver Refinery, Calcutta. 9. General Manager. Security Paper Mill Project. Hoshangabad. 10. General Manager. Intaglio Press. 11. General Manager. Bank Note Press. (B) Department of Expenditure:- 1. Controller General of Defence Accounts. (C) Department of Revenue:- 1. Collector of Customs, Bombay, Calcutta and Madras. 2. Collector of Central Excise, Allahabad, Bangalore, Baroda, Bombay, Calcutta, Delhi, Hyderabad, Kanpur, Madras, Nagpur, Patna, Poona, Shillong, West Bengal and Indore. 3. Narcotics Commissioner. 4. Director of Inspection (C. and C.E.). 5. Collector of Customs and Central Excise, Cochin. 6. Collector of Customs and Central Excise, Goa. 7. Chief Chemist, Central Revenue Control Laboratory, New Delhi. 8. Collector of Central Excise, Chandigarh. 9. Collector of Customs of (Preventive), Bombay. 10. Collector of Central Excise, Ahmedabad, Guntar and Madurai. 11. Director of Statistics and Intelligence (Central Excise and Customs), New Delhi. 12. Director (Marine), Bombay. 13. Director (Communications). New Delhi. 14. Director of Training (Customs and Central Excise) New Delhi. 15. Collector of Central Excise, Jaipur. 16. Collector of Central Excise, Bhubaneshwar. 17. Commissioners of Income Tax. 18. Director of Inspection (Income Tax). 19. Director of Inspection (Investigation). 20. Director of Inspection (Research, Statistics and Publication). 21. Director of O and M Services (Income Tax). 22. Director of Training, Indian Revenue Services (Direct Taxes) Staff College, Nagpur. 23. O.S.D. (Competent Authorities), New Delhi, Bombay and Madras. 24. Administrator, R.F.A. Unit, New Delhi. 25. The Chief Controller, Government Opium and Alkaloid Factories, New Delhi. 26. Officers on Special Duty appointed to perform functions under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976, New Delhi, Bombay and Madras. 27. Directors of Gems and Jewellery Museum, New Delhi. 28. Chairman, Settlement Commission (Income Tax and Wealth Tax). 29. Director (O and M Services), Customs and Central Excise. 30. Director (Anti Smuggling), Customs and Central Excise. 31. Member, Appellate Tribunal for Forfeited Property. 32. Member-Secretary of the Indirect Taxes Enquiry Committee. MINISTRY OF HOME AFFAIRS 1. Director, Intelligence Bureau. 2. Director, S. V. B. P. National Academy, Hyderabad. 3. Registrar General and Ex-Officio Census Commissioner for India. 4. Director General, Central Reserve Police Force. 5. Commissioner for Linguistic Minorities, Allahabad. 6. Director of Coordination (P.W.). 7. Director of General Civil Defence. 8. I.G. of Police, LT.B.P. 9. I.G. Assam Rifles. 10. Director General Border Security Force. 11. Sector Commanders of B.S.F. 12. I.G., C.R.P.F. Sectors I, II, III, and IV. 13. Director, Bureau of Police Research and Development. 14. Director General, Central Industrial Security Force. 15. Director General, Backward Classes Welfare. 16. Commissioner for Scheduled Castes and Scheduled Tribes. 17. Secretary, Northern Eastern Council. 18. Director, Institute of Criminology and Forensic Science. 19. General Manager, Tear Smoke Unit. 20. Director, Institute of

Criminology and Forensic Sciences, New Delhi. 21. Chief Controller of Accounts. UNION TERRITORIES (a) Andaman and Nicobar Islands:- 1. Chief Controller of Forests. 2. Chief Secretary. 3. Development Commissioner, 4. Deputy Commissioner, Port Blair. 5. Principal Engineer, Public Works Department. 6. Finance Secretary-cum-Chief Pay and Accounts Officer. 7. Deputy Commissioner, Nicobar Islands. (b) Goa Daman and Diu:- 1. Chief Secretary. 2. Director Accounts. 3. Collector of Daman. 4. Development Commissioner. 5. Collector of Goa. 6. Secretary, Industries and Labour. 7. Judicial Commissioner. 8. Secretary to the Lt. Governor. 9. Chief Electrical Engineer. 10. Principal Engineer, Public Works Department. 11. Director of Education. 12. Revenue Secretary. (c) Dadra and Nagar Haveli:- 1. Collector, Dadra and Nagar Haveli (d) Chandigarh:- 1. Director, Post Graduate Institute. 2. The Professor, Punjab Engineering College and Ex-Officio Director of Technical Education. 3. Controller of Printing and Stationery. (e) Delhi:- 1. Inspector General of Police. (f) Pondicherry:- 1. Chief Secretary. (g) Arunachal Pradesh:- 1. Chief Secretary. 2. Chief Conservator of Forests, Itanagar. 3. Development Commissioner. 4. Director of Agriculture. 5. Director of Supply and Transport. 6. Director of Health Services. 7. Director of Education. 8. Director of Animal Husbandry and Veterinary. 9. Inspector General of Police. 10. Chief Engineer and Ex-Officio Secretary (PWD). (h) Mizoram:- 1. Chief Secretary. DEPARTMENT OF PERSONAL AND ADMINISTRATIVE REFORMS 1. Director, Lal Bahadur Shastri Academy of Administration. Mussoorie. 2. Director, Central Bureau of Investigation. 3. Director. Institute of Secretariat Training and Management (Training Wing). 4. Chairman, Subordinate Service Commission. 5. Central Vigilance Commission. 6. Director. Enforcement Directorate. 7. Director, Directorate of Revenue Intelligence. MINISTRY OF HEALTH AND FAMILY WELFARE (A) Department of Health:- 1. Director General Health Services. MINISTRY OF INDUSTRY AND CIVIL SUPPLIES Department of Industrial Development:- 1. D.G.T.D., New Delhi. 2. Chief Inspector of Explosives India. 3. Controller General of Patents. Design and Trade Marks. 4. D.G.. S.S.I., New Delhi. 5. Salt Commissioner. 6. Director. Enforcement Directorate. 7. Chairman, B.I.C.P., New Delhi. 8. Chairman, Forward Marketing Commission, Bombay. MINISTRY OF INFORMATION AND BROADCASTING 1. Director General. All India Radio. 2. Principal, Information Officer. 3. Chief Producer, Films Division Bombay. 4. Director. Publications Division. 5. Director. Advertising and Visual Publicity. 6. Director of Field Publicity. 7. Registrar of News Papers for India. 8. Director, Song and Drama Division. 9. Chairman. Central Board of Film Censors, Bombay. 10. Director for Films, New Delhi. 11. Director. Research and Reference Division. 12. Principal Account Officer (Controller of Accounts) MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (A) Legislative Department:- 1. Chief Election Commissioner. (B) Department of Company Affairs:- 1. Chairman, Monopolies and Restrictive Trade Practices Commission. 2. Regional Directors. Company Law Board, Bombay, Madras, Kanpur and Calcutta. 3. Member Secretary, High Powered Expert Committee. (C) Department of Legal Affairs:- 1. President, Income-tax Appellate Tribunal. MINISTRY OF LABOUR 1. Director of Employment Exchanges, Directorate General of Employment and Training and also in respect of Vocational Rehabilitation Centre for Physically Handicapped, Ahmedabad. 2. Director of Training:- (i) Directorate General of Employment and Training (in respect of the Central Training Institute Calcutta/Madras/Bihar /Hyderabad /Ludhiana/ Kanpur/ New Delhi. (ii) Central Staff Training and Research Institute. Calcutta. (iii) Advanced Training Institute, Madras. (iv) Foreman, Training Institute. Bangalore (under his control). (v) National Vocational Training Institute, Bombay. (vi) National Vocational Training

Institute, New Delhi. 3. Chief Labour Commissioner, New Delhi. 4. Director General, Factory Advice Service and Labour institutes. 5. Director, Labour Bureau, Simla. 6. Director General of Mines Safety, Dhanbad. 7. Coal Mines Welfare Commissioner, Dhanbad. 8. Welfare Commissioner, Mica Mines Labour Welfare base Fund, Dhanbad. 9. The Mica Mines Welfare Commissioner, Bhilwara for the Office of the Mica Mines Labour Welfare Organisation, Rajasthan. 10. The Mica Mines Welfare Commissioner. Nellore. for the Office of the Mica Mines Labour Welfare Organisation, Andhra Pradesh. 11. The Iron Ore Mines Welfare Commissioner. Andhra Pradesh for the Office of the Iron Ore Mines Labour Welfare Organisation, Andhra Pradesh. 12. The Iron Ore Mines Welfare Commissioner. Bihar and Orissa, for the Office of the Iron Ore Mines Labour Welfare Organisation for Bihar and Orissa. Barbil (Distt. Kconjhar. Orissa). 13. The Iron Ore Mines Welfare Commissioner, Madhya Pradesh for the Office of the Iron Ore Mines Labour Welfare Organisation. Madhya Pradesh. 14. The Iron Ore Mines Welfare Commissioner. Goa, Daman and Diu for the Office of the Iron Ore Mines Labour Welfare Organisation. Goa. Daman and Diu, Panaji. 15. The Iron Ore Mines Welfare Commissioner. Karnataka for the Office of the Iron Ore Mines Labour Welfare Organisation, Karnataka. Bangalore. 16. The Iron Ore Mines Welfare Commissioner. Maharashtra for the Office of the Iron Ore Mines Labour Welfare Organisation. Maharashtra. Nagpur. 17. Director of Employment Exchanges, Directorate General of Employment and Training in respect of the following Offices:- (i) Vocational Rehabilitation Centre for Physically Handicapped, Kuria, Bombay-70/Hyderabad-7. (ii) Office of the Employment Liaison Officer for Rehabilitation of East Pakistan Migrants, Mana Camp, Raipur, Madhya Pradesh. (iii) Office of the Officer on Special Duty, Special Cell, Farrakka Barrage Project, Calcutta (West Bengal). (iv) Office of the Sub-Regional Employment Officer, Coaching cum- Guidance Centre for Scheduled Castes and Scheduled Tribes, Delhi/Kanpur(U.P). Jabalpur(MP)), Madras (Tamil Nadu). 18. Member-Secretary of the Expert Committee on Unemployment. 19. Director of Employment Exchange, Directorate General of Employment and Training in respect of the Central Institute for Research and Training in Employment Service, Pusa, New Delhi.

MINISTRY OF PLANNING Department of Statistics:- 1. Director, Central Statistical Organisation, New Delhi. 2. Director, Computer Centre, New Delhi. 3. Director, Field Operations Division, National Sample Survey Organisation, New Delhi. 4. Director, Survey Design and Research Division.

MINISTRY OF SUPPLY AND REHABILITATION (A) Department of Rehabilitation:- 1. Chief Administrator, Dandakaranya Project. 2. Chief Pay and Accounts Officer (Rehabilitation). 3. Financial Adviser and Chief Accounts Officer, Dandakaranya Project. 4. Chief Settlement Commissioner. 5. Chief Development-cum-Rehabilitation Commissioner, Andaman and Nicobar Islands, Port Blair. 6. Chief Commandant Mana Group of Transit Centres, Mana, Raipur(M.P.). 7. Chief Mechanical Engineer, Rehabilitation, Jaypore Distt. Koraput (Orissa). 8. Chief Executive, Chhamb Displaced Persons, Rehabilitation Authority. Jammu. (B) Department of Supply:- 1. Director General Supplies and Disposals. 2. Chief Pay and Accounts Officer. 3. Director, National Test House, Calcutta.

MINISTRY OF SHIPPING AND TRANSPORT 1. Director General of Shipping, Bombay. 2. Director General of Light Houses and Lightships. 3. Government Director on the Board of Directors of Indian Shipping Companies, Bombay. 4. Chairman Inter States Transport Commission. 5. Principal Mercantile Marine Department, Bombay, Calcutta and Madras. 6. Chief Engineer, Andaman, Lakshadweep Harbour Works. 7. Chief Engineer-cum-Administrator of the Directorate of Inland Water Transport. 8. Chief Engineer and Administrator, Mangalore Port. 9. Chief Engineer and Administrator, Port of New Tuticorin.

MINISTRY OF

STEEL AND MINES (A) Department of Mines:- 1. Director General, Geological Survey of India. 2. Controller, Indian Bureau of Mines, Nagpur. (B) Department of Steel :- 1. Iron and Steel Controller, Calcutta. DEPARTMENT OF SCIENCE AND TECHNOLOGY 1. Surveyor General, Survey of India, Dehradun. 2. Director, Zoological Survey of India, Calcutta. 3. Director, Botanical Survey of India. 4. Director, National Atlas Organisation, Calcutta. MINISTRY OF TOURISM AND CIVIL AVIATION 1. Director General of Tourism. 2. Director General of Civil Aviation. 3. Director General of Observatories. 4. C.R.S. Lucknow. 5. Additional Commissioner of Railway Safety, Calcutta. 6. A.C.R.S., Central Circle. Bombay. 7. A.C.R.S., North-Eastern Circle, Gorakhpur. 8. A.C.R.S., Western Circle, Bombay. 9. A.C.R.S., Eastern Circle, Calcutta. 10. A.C.R.S., Northern Circle, Lucknow. 11. A.C.R.S., Southern Circle, Bangalore. MINISTRY OF WORKS AND HOUSING 1. Engineer in Chief, C.P.W.D. 2. Director of Printing. 3. Controller of Stationery. 4. Controller of Publication. 5. Director of Estates. 6. Director National Buildings Organisation. 7. Chairman, Town and Country Planning Organisation. 8. Adviser, Public Health and Environmental Engineering Organisation.

## SCHEDULE 2

### Powers to Create Permanent Posts

\\ (See rule 13) Note.- The Powers of subordinate authorities for creation of permanent unclassified posts are regulated by separate orders.

Authority	Class of posts which may be created
Department of the Central Government.-	
(i) Department of Parliamentary Affairs and Vice President	Posts in Group A Service.
Secretariat.	(a) Secretariat posts not above the rank of Under Secretary, and
	(b) Other posts carrying prescribed scale
	the maximum of which does not exceed Rs. 1,600/- per mensem.
	(c) Posts in Group B, C and D Services

## SCHEDULE 3

### Powers to Create Temporary Posts

(See rule 13) \Note: The Powers of subordinate authorities for creation of temporary unclassified posts are regulated by separate orders.

Authority	Class of posts which may ,	Period for which the posts may
	be created and the limit	be sanctioned
	of pay upto which a post	
	may be sanctioned	

1	2	3
Department of the		
Central Government:	Post in Group A Services:-	Any specified period.
(i) Department of	(a) Secretarial posts not	
Parliamentary	above the rank of	
Affairs and Vice-	under Secretary: and	
President's Secretariat.	(b) Other posts carrying	
	prescribed Scale	
	The/Any	
	Specified period maximum	
	of which does not exceed	
	Rs. 1600/- per mensem.	
	Posts in Groups B, C,	
	And D Services.	
(ii) Other Departments.	Posts in Group A Services	on Any specified period.
	pay less than Rs. 2750 per	

**SCHEDULE 4**

**Powers of Appropriation and Re-Appropriation**

\\ \\ \\ \\ (See rule 13)		
Extent of Power		
Authority		
	Appropriation	Re-appropriation
Department of the	Full powers subject	Full powers subject
Central Government.	to rule 10.	to rule 10.
Administrators.	Full powers subject	Full powers subject
	to rule 10.	to rule 10.
Head of Departments.	Full powers subject	Full powers subject
	to rule 10.	to rule 10.

**SCHEDULE 5**

**Powers of Incurring Contingent Expenditure**

**SCHEDULE 6**

**Powers to incur miscellaneous expenditure**

\\ \\ \\ \\ [See rule 13] Note.-Incurring of expenditure by subordinate authorities on entertainment (light refreshments), foundation stone laying, ceremonies and opening of building shall be subject to general instructions issued by the Finance Ministry.

Authority	Maximum limit upto which the expenditure may be sanctioned on each individual item	
	Recurring	non-recurring.
Departments of Central Government :		
(i) Department of Parliamentary Affairs. President's Secretariat and Vice-President's Secretariate.	Rs. 1,000	Full powers
(ii) Other Departments.	Full powers	Full powers
Administrators:		
(i) Administrators of Delhi, Dadra and Nagar Haveli; Goa, Daman and Diu; Pondicherry; and Chandigarh.	Full powers	Full powers
(ii) Other Administrators.	Rs. 1,000	Rs. 5,000
	a year	
Heads of Departments	Rs. 200	Rs. 1000,
	a year	

#### SCHEDULE 7

##### Powers to Write off Losses

\\ \\ \\ \\ [See rule 13] Note 1.-The powers specified in this Schedule may be exercised by a subordinate authority 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 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. Note 2.- Write off losses of cash in treasuries, whether in the course of remittance or out of treasury balances, are governed by separate rules. Note 3.- For the purpose of this Schedule the value of the stores shall be the "book value" where priced accounts are maintained and "replacement value" in other cases.

Nature of Loss	Authority	Monetary limit upto which the loss may be written off in each case.
I	2	3
Irrecoverable losses of store of public money.	Department of the Central Government	Rs. 10,00,000 for losses of stores not due to theft, fraud or negligence.
	Administrators:	Rs. 1,00,000 for other cases.
	(i) Delhi; Dadra and	(a) Rs. 1,00,000 for losses of stores

	Nagar Haveli; Goa,	not due to theft, fraud or negli
	Daman and Diu	gence.
	Pondicherry;	(b) Rs. 25,000 for other cases.
	Chandigarh;	
	Arunachal	
	Pradesh; and Mizoram.	
Loss of revenue	(ii) Other Administrators	Rs. 25,000.
or irrecoverable	Department of	(a) Full powers to write
loans and advances.	Revenue	off losses of irrecoverable
		revenue.
		(b) R. 25.000/- for other cases.
	Other Departments	Rs. 25,000.
	of the Central	
	Government.	
	Administrators:	
	(i) Delhi; Dadra and	Rs. 25,000.
	Nagar Haveli; Goa,	
	Daman and Diu;	
	Pondicherry;	
	Chandigarh;	
	Arunachal	
	Pradesh; and Mizoram.	
	(ii) Other Administrators,	Rs. 10,000.
Deficiencies and	Ministry of Agriculture	(a) Losses on (i) food grains
depreciation	and Irrigation	(ii) sugar (iii) stores, e.g., gunny
in the value	(Department of Food).	bags, connected with receipt,
of stores		transport, storage and sale of food
(other than a		grains and sugar Rs 25,000.
motor vehicle		
or motor cycle)		
included in the		
stock and other		

accounts.	Other Departments	
	of the Central	(b) other cases Rs. 25,000.
	Government.	Rs. 25,000.
	Administrators.	Same as for irrecoverable losses of
		revenue and advances.
<FNR> 1</FNR> [Condemnation of	Departments of	Rs. One Lakh This power may be
motor vehicles	Central Government.	exercised subject to the following
and motor cycles.		restrictions, namely:
1	2	3
		(a) the lives of various types of
		vehicles, in terms of distance run
		(in kilometers) and length of use
		(in years) whichever is reached
		later, have been fixed as under:
Type of vehicles.		Kilometers Years
(i) Heavy Commercial motor vehicles.		3,00,000 8
(ii) Motor vehicles fitted with less than 18 H.P. (R.A.C.).		1,50,000 8
(iii) Motor cycles fitted with engines of 3.5 H.P.(R.A.C.) or above.		80,000 5
(iv) Motor cycles fitted with engines of less than 3.5 H.P.(R.A.C.) .		60,000 5
		(b) A vehicle in the Union territory
		of Delhi should be condemned
		only after 'a certificate has been
		obtained from the Electrical and
		Mechanical Officer, Civil
		Aviation Department through the
		Ministry of Tourism and Civil
		Aviation or the Delhi Transport

		. Corporation through the
		Ministry of Shipping and
		Transport to the effect
		that the
		vehicle is not Fit for any
		further
		economical use. At places
		outside the Union
		territory of
		Delhi a certificate as
		aforesaid
		from a similar technical
		authority
		will be necessary for
		condemning
-		a vehicle.
Irrecoverable	Heads of	(i) Rs. 10,000 for losses
losses of	Departments	of stores
stores or of	other than those	not due to theft, fraud or
public money	who have	negligence.
(including loss	special pows.	(ii) Rs. 2,500 for other
of stamps).		cases.
Loss of irrecoverable	All Heads of	Rs. 1,000.
loans and	Departments.	
advances.		
Loss of revenue.	(i)	Full powers to write off
	Commissioners	irrecoverable
	of Income tax/	balances of income
	Wealth tax/Gift	tax/wealth
	Tax	tax/gift tax/expenditure
	Expenditure tax/	tax/
	Estate Duty.	estate duty demands,
		subject to
		a report to the next
		higher
		authority.
	(ii) Collectors of	(a) Full powers for
	Customs,	abandonment of
	Bombay,	irrecoverable amounts of
	Calcutta	finer
	Madras.	and penalties imposed
		under the
		Customs Act, 1962.
		(b) Other cases Rs. 1,000
	(iii) Collectors of	(a) Full powers for

	Central	abandonment of irrecoverable amounts of fines
	Excise.	and penalties imposed under the
		Customs Act, 1962. and the
		Central Excises and Salt Act,
		1944.
		(b) Other cases
		(1) arising under the Central
		Excises and Salt Act, 1944.
		Rs. 2,000;
		(2) arising under the Customs
		Act, 1962 Rs. 1,000; and
		(3) cases not covered by (1) and
		(2) above Rs. 1,000.
	(iv) Director of	Rs. 1,000 in case of irrecoverable rent
	Estates.	damages (including furniture hire
		charges and service charges) in
		respect of general accommo
		dation.
	(v) Presidents Forest	Rs. 1,000.
	Research	
	Institute and	
	College.	
	(vi) Collectors of	(a) Full powers for abandonment of
	Customs and	irrecoverable fines and penalties
	Central Excise,	imposed under the Customs
	Cochin.	Act, 1962 and the Central
		Excises and Salt Act, 1944.
		(b) Other cases
		(1) arising under the Central

		Excises and Salt Act, 1944.
		Rs. 2,000;
		(2) arising under the Customs
		Act, 1962Rs. 2,000; and
		(3) cases not covered by (1) and
		(2) aboveRs.2,000.
		The exercise of powers in respect of
		losses of write off of irrecover
		able amounts of revenue
		(customs duty and excise duty)
		abandonment of irrecoverable
		amounts of fines and penalties
		arising under the Customs Act,
		1962 the Central Excise and Salt
		Act, 1944 will be subject to a
		report being made by Accountant
		General concerned in accordance
		with the provisions of rule 32 of
		the General Financial Rules,
		1963.
	(vii) Chief Engineer,	Rs. 1,000.
	C.P.W.D.	
	(viii) Controller	Rs. 200 (for irrecoverable rentals of
	of the Films	films for a period not exceeding
	Division.	six months in each case due from
		cinema exhibitors.
Deficiencies and depreciation in	(i) Heads of Departments	Rs. 2,500.

the value of stores other than a motor vehicle or a motor cycle, included in the stock and other accounts.	other than those mentioned below.	
	(ii) Director, Indian, Veterinary Research Institute.	(a) Loss of crude and finished products subject to the limits prescribed from time to time. (b) Other cases Rs. 1,000.
	(iii) Narcotics Commissioner.	(a) Loss of opium in vats or during manufacture subject to the limits prescribed from time to time. (b) Other cases Rs. 1,000.
	(iv) Director, Botanical Survey of India.	(a) Losses of cincona bark due to dryage in storage upto Rs. 1000 a year. (b) Other cases Rs. 1,000.
	(v) Mint Masters and Genera] Manager, Silver Refinery, Calcutta.	(a) Full powers in the case of losses of bullion in the process of coinage, refining or melting. (b) Other cases Rs. 1,000.
	(vi) Director, General of Archaeology.	Rs. 2,500.
	(vii) Director, General of Health Services.	Rs. 5,000.
	(viii) Director, Indian Bureau of Mines.	Rs. 10,000.