

प्रधान महालेखाकार (लेखा परीक्षा) झारखण्ड का कार्यालय, रांची

कार्यालय आदेश

मुख्यालय द्वारा परिपत्र संख्या 34/2024 के द्वारा संशोधित "Delegation of Financial Powers in IAAID, 2024" संख्या 314-FMD/DFPR/29-2024 दिनांक 18.10.2024 के द्वारा परिचालित की गयी हैं.

मुख्यालय से प्राप्त परिपत्र संख्या 34/2024 की प्रति (संलग्नक के साथ) सभी के सूचनार्थ एवं आवश्यक करवाई हेतु संलग्न है.

परिपत्र संख्या 34/2024 के पारा 7(a) के लिय निम्नलिखित क्रय समिति का गठन प्रधान महालेखाकार द्वारा किया गया:

Sl.	Value of purchase	Members of Purchase committee
1	Above ₹50,000/- to ₹5,00,000/-	1. Shri G. Ramaswamy 2. Shri Sunit Kumar Bando, Sr.AO 3. Shri Sujit Kumar Sharma, Sr.AO
2	Above ₹5,00,000/- to ₹50,00,000/-	1. Shri Sadanand Naskar, DAG 2. Ms. Maya Kumari, DAG 3. Shri Ranjan Kumar Verma, Sr.AO
3	Above ₹50,00,000/- to ₹75,00,000/-	1. Shri G. Ramaswamy, DAG 2. Group Officer (Admin) 3. Sr. Audit Officer (Admin)
4	Above ₹75,00,000/- to ₹1crore	1. Shri G. Ramaswamy, DAG 2. Shri Sadanand Naskar, DAG 3. Ms. Maya Kumari, DAG 4. Sr. AO (Admin) as Member Secretary
5	Above ₹1crore	1. Pr. Accountant General 2. Shri Raunak Ranjan, DAG 3. Shri Sadanand Naskar, DAG

यह समिति इस कार्यालय आदेश के निर्गत होने से एक साल अथवा समिति के पुनर्गठन, जो भी पहले हो, तक वैध रहेगी.

प्रशासनिक अनुमोदन एवं वित्तीय मंजूरी देने का प्राधिकार परिपत्र संख्या 34/2024 के पारा 2 के अनुसार होगा. परिपत्र संख्या 34/2024 के पारा 10 के अनुसार ₹20 लाख (Indent/Contracts/Purchases and Projects) से ऊपर के व्यय के लिय आंतरिक वित्तीय सलाहकार का सहमती प्राप्त करना होगा.

परिपत्र संख्या 34/2024 के पारा 8(a) में वर्णित सूचना, सामान्य एवं अभिलेख/ सम्पदा प्रबंधन / ई.डी.पी. सेल अथवा अन्य कोई अनुभाग, जहाँ से ₹50,000/- से अधिक की व्यय की गई हो, गोपनीय प्रकोष्ठ को व्यय के अगले महीने के 8 तारीख तक सूचना को समेकित करने हेतु दी जाएगी. अक्टूबर 2024 से सम्बंधित व्यय की सूचना गोपनीय प्रकोष्ठ को नवम्बर 2024 के 8 तारीख तक उपलब्ध करायी जाएगी.

उप-महालेखाकार (प्रशासन) द्वारा प्रधान महालेखाकार को 10 तारीख तक समेकित सूचना परिपत्र संख्या 34/2024 के पारा 8(a) के अनुसार दी जाएगी.

परिपत्र संख्या 34/2024 के पारा 8(b एवं c) में वर्णित कार्य आंतरिक लेखा परीक्षा द्वारा सम्पादित की जाएगी.

कोई भी व्यय प्रशासनिक अनुमोदन प्राप्त होने के उपरांत ही की जाएगी. सभी अधिकारी / कर्मचारी परिपत्र संख्या 34/2024 के प्रावधानों का अनुपालन सुनिश्चित करेंगे.

[प्राधिकार प्रधान महालेखाकार का आदेश दिनांक 30/10/2024]

ह/-

उप-महालेखाकार (प्रशासन)

प्रति आवश्यक कारवाई एवं सूचनार्थ अग्रसारित:

1. प्रधान महालेखाकार के सचिव
2. सभी समूह अधिकारी
3. वरिष्ठ लेखा परीक्षा अधिकारी - प्रशासन / सामान्य एवं अभिलेख/ सम्पदा प्रबंधन / रोकड़ शाखा / ई.डी.पी. सेल / समन्वय प्रकोष्ठ / आंतरिक लेखा परीक्षा
4. सभी अधिकारी एवं कर्मचारी (ई.मेल द्वारा)

30.10.24.

वरिष्ठ लेखा परीक्षा अधिकारी/ गोपनीय प्रकोष्ठ

OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
NEW DELHI-110124

(For exclusive use in IA&AD)

Circular No.34/2024
No.314-FMD/DFPR/29-2024
Dated: 18.10.2024

To

1. All Dy. CAGs/Addl. Dy. CAGs
2. All the Heads of Department in IA&AD
3. Director General (Hqrs)

Subject:- Delegation of Financial Powers in IA&AD – regarding.

Sir/Madam,

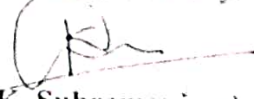
The Comptroller & Auditor General of India has approved the revised Delegation of Financial Powers in IA&AD, 2024 which is enclosed herewith for compliance.

Government of India, Ministry of Finance issued the revised Delegation of Financial Power Rules 2024 with effect from 01.04.2024, replacing the Delegation of Financial Power Rules 1978. The new DFPR 2024 focuses on simplicity and ease of understanding to enable decision makers at all levels to exercise their powers with clarity. Its prime objective is facilitating agile decision making and allow greater autonomy to various levels of authority and reduce bottlenecks. Therefore, the existing Delegation of Financial Powers Rules in IA&AD have been amended to bring them in line with the provisions of DFPR 2024 and by imbibing its spirit of balancing the need for efficiency with the need for adequate control.

Controlling Officers are requested to exercise these delegated financial powers with due care and diligence

Encl: As above

Yours faithfully,


(K. Subramaniam)
Director General (Staff)

Delegation of Financial powers in IA&AD

1. **Preamble**
 - a. The objective of Delegation of Financial Powers is to facilitate agile decision making and allow greater autonomy to various levels of authority and reduce bottlenecks. The aim of delegation is to empower functional wings and field offices, fostering a sense of ownership and accountability for financial decisions. These rules of delegation for IAAD are based on Govt. of India DFPR, 2024, which focuses on simplicity and ease of understanding to enable decision makers at all levels to exercise their powers with clarity. Most importantly these are designed to balance the need for efficiency with the need for adequate control.
 - b. Financial and administrative powers to sanction routine expenditure on salary and allowances, travel, medical etc, are regulated by the provisions of GFR 2017/DFPR/FRSR. The provisions of GFR 2017 primarily deal with all types of procurement of goods, services and civil works, whether acquired through Indent, (work order) or various methods of procurement as stipulated in the GFR 2017 and Procurement Manuals of Ministry of Finance.
 - c. This delegation of Financial Powers in IA&AD covers all types of procurement of goods, civil works and services executed through indents/(supply orders/work orders) or contract agreements. It includes Indent, Contracts and Purchases of revenue as well as capital nature. Goods and Services pertaining to ICT are also included.
 - d. Procurement of goods would include all materials, from procurement of food, stationery to furniture and vehicles. Civil works would include so called minor as well as major works. Separate provision for operation, maintenance and repair works (minor civil, electrical and mechanical works) is made under Para 9.
 - e. Procurement of Services shall include consultancy services as well as outsourcing contracts e.g. housekeeping, security, hiring of vehicles, hiring of staff, AMC etc.
 - f. Indents denote placing of work/supply orders on designated agencies like placing work orders on CPWD to be funded by IA&AD or MOHUA grant.
 - g. Projects are non-routine activities undertaken to achieve an objective and have a start and end date, specific budget and scope of work. Organising of large events could also be reckoned as a project and implemented accordingly. If the project is awarded to a contractor as a lumpsum /turnkey/ EPC contract, then the financial limits for delegation of projects mentioned in the table below would apply. If items/ subcomponents of the project are procured separately, then the financial limits delegated for procurement of goods, services or works would apply.

- h. There are procurement cases of mix nature, which include components of goods and civil work or goods and as service component. In such cases the component which has more than 50% cost will determine the nature of procurement. For example, in a procurement having civil work as well as goods component, if the estimated cost of the works component is more than 50%, it will be considered a works procurement
- i. The exercise of these delegated powers is to be guided by GFR 2017, Procurement Manual for goods, services and works (Ministry of Finance) CVC guidelines and other applicable regulations.
- j. Financial powers have been delegated according to the different methods of procurement involved because non-competitive procurement cases are exceptional and require due care and control.
2. **Competent Authority for administrative and financial sanction of various types of expenditure through Indents, Contracts and Purchases (Voted Expenditure)**

Designation of Competent Authority along with their administration and financial powers are as given in the table below.

Table 1: Competent Authorities for administrative and financial sanction (Voted Expenditure)

Type of Procurement	Competent Financial Authority				
	C&AG	Empowered Committee	DAI (HR)	HoDs of Field Offices/ DG (HQ)	Group Officer Admn.
Goods and services (a) Open or Limited Competitive tendering	Above ₹ 20 crore	Above ₹ 10 crore to ₹ 20 crore	Above ₹ 1 crore to ₹ 10 crore	Above ₹ 50 lakh to ₹ 1 crore	Upto ₹ 50 lakh
(b) Negotiated, single source, or proprietary item procurement	Above ₹ 5 crore	Above ₹ 2 crore to ₹ 5 crore	Above ₹ 1 crore to ₹ 2 crore	Above ₹ 5 lakh to ₹ 1 crore	Upto ₹ 5 lakh
Projects	Above* ₹ 20 crore and upto ₹ 1000 crore	Above ₹ 10 crore to ₹ 20 crore	Upto ₹ 10 crore	--	--

*Projects above ₹ 20 crore and upto ₹ 1000 crore to be approved by the C&AG based on the appraisal by Empowered Committee. Projects above ₹ 1000 crore to be recommended by Empowered Committee and with the approval of C&AG to be submitted for sanction of Cabinet Committee on Economic Affairs (CCEA).

As per existing Delegation of Powers in IAAD (July 2024), HOD of field offices have been delegated Financial powers upto ₹ 1 crore and to Group Officer Administration upto ₹ 50 lakh.

3. Competent Authority for administration and prior sanction of various types of expenditure through Indents, Contracts and Purchases (Charged Expenditure)

Designation of Competent Financial Authority and delegation of financial powers to them are as given in the table below.

Table 2: Competent Authorities for administrative and financial sanction (Charged Expenditure)

Type of Procurement	Competent Financial Authority			
	C&AG	DAI (HR)	DG (HQ)	Director (P)
(a) for open or limited tender contracts	Above ₹ 10 crore	Above ₹ 1 crore to ₹ 10 crore	Above ₹ 50 lakh to ₹ 1 crore	Upto ₹ 50 lakh
(b) Negotiated, single source, or proprietary item procurement	Above ₹ 10 crore	Above ₹ 1 crore to ₹ 10 crore	Above ₹ 5 lakh to ₹ 1 crore	Upto ₹ 5 lakh

4. Constitution of Empowered Committee

The empowered committee will be a standing committee composed of three senior most DAIs, with IFA as a Member (Secretary). If the DAI (HR) is not one of the three senior most DAIs, then the Empowered Committee will consist of the two senior most DAIs and DAI (HR). If it is an IT proposal then the CTO will also be a member.

5. Acceptance of Necessity

All proposals with an estimated cost greater than ₹ 5 crore shall be examined by the Acceptance of Necessity (AoN) Committee before sanction of expenditure by the Competent Financial Authority. The committee shall recommend the necessity of a proposal by reviewing the cost benefit analysis, cost estimation, feasibility and prioritisation of the proposal vis a vis other budgeted plans and commitments. Staff Wing will process the proposal and put it up to the AON Committee along with information on Budget and availability of funds. Format to be used by the functional wings to submit the Statement of Case for Acceptance of Necessity is at *Appendix A*.

6. Constitution of AON Committee

It will be a three-member committee of DAI (HR), DAI (GA) and ADAI (Staff). In case of IT proposals CTO will be an additional member. DG (Staff) will be Member (Secretary). If the DAI (HR) or DAI (GA) is submitting the proposal as a functional wing, then the next senior most DAI shall be an additional member

7. Constitution of Purchase Committee

The role of the Purchase Committee (also called Tender Committee) is to ensure that the bidding process is conducted in a fair and transparent manner in adherence to procurement regulations and guidelines. Committee will open the bids¹ and conduct the technical and

¹ Normally for high value two bid process there is a separate bid opening committee, but since the procurement in IAAD are not of very high value or complex, the Purchase Committee shall open the bids.

financial evaluation of the bids and submit the evaluation report. Irrespective of single or two bid tendering, the committee shall assess the quality of the product or services by evaluating the specification offered by the bidders against those prescribed in the NIT/RFP/EOI. During financial evaluations, besides the estimated cost the market price also needs to be considered while assessing the reasonability of price. The committee must be guided by provisions of GFR, DFPR Procurement Manual, CVC guidelines and other statutes like Contract Act, Labour and Minimum Wages Act. The Constitution of Purchase Committee and the CFA to accept and approve the recommendation of purchase committee are as follows.

(a) Field offices (HoDs)

Table 3: Composition of Purchase Committee (Field offices)

Value of purchase	Purchase committee	Competent Financial Authority
Upto ₹ 50,000/-	Without quotation/off the shelf purchase	
Above ₹ 50,000/- to ₹ 5,00,000/-	Three members -- 2 SAO and 1 Group officer	As per Table 1 under Para 2.
Above ₹ 5,00,000/- to ₹ 50,00,000/-	1 SAO and 2 Group officers. Group officer other than Group officer (Admin) must be the Chairperson of the committee.	
Above ₹ 50,00,000/- to ₹ 75,00,000/-	SAO (Admin), Group Officer (Admin) of the office and one more Group Officer. Senior most Group Officer will be the Chairperson.	As per Table 1 under Para 2.
Above ₹ 75 lakh to ₹ 1 crore	Three Group Officers with SAO (Admin) as member secretary. Senior most Group Officer will be the Chairperson.	
Above ₹ 1 crore	Two Group Officers and PAG/AG/ DG/PD will be the Chairperson.	As per Table 1 under Para 2.

The Purchase Committee should be reconstituted every year, possibly with rotation of members. Where the Group Officers are not available for the Purchase committee in the office concerned, Group Officers of other offices in the station may be nominated.

(b) Procurement made by DG HQ

The Purchase Committee will deal with procurement made centrally at HQ on behalf of Field Offices, as well as procurement for Headquarters and its functional wings, both for the Voted and the Charged Expenditure. The constitution of purchase committee and CFA are designated as in the table.

Table 4: Composition of Purchase Committee (Headquarters)

Value of purchase	Purchase/committee	Competent Financial Authority
Upto ₹ 50,000/-	Without quotation/off the shelf purchase	
Above ₹ 50,000/- to ₹ 5,00,000/-	02 SAO/01 Director level officer {including one SAO from other than the functional wing and a Director other than Director (P)}.	As per Table 2 under Para 3.
Above ₹ 5,00,000/- to ₹ 50,00,000/-	01 SAO/02 Director level officers (including one Director from functional wing).	As per Table 2 under Para 3.
Above ₹ 50 lakh to ₹ 1 crore	03 Directors with the Director from functional wing being the chairperson.	As per Table 2 under Para 3.
Above ₹ 1 crore	03 DG/PD with DG/PD of functional wing as Chairperson. In case, proposal pertains to DG (Hqrs). DG/PD (Hqrs) will be Chairperson.	As per Table 2 under Para 3.

8. Important controls to be exercised by Controlling Officers

- a. By the tenth of every month, the Group Officer in-charge of Administration in a field office will submit a statement to the Head of the Field Office containing details of all individual expenditure transactions incurred in excess of ₹ 50,000 during the previous month.
- b. The Head of Field Office, will get carried out a thorough review (covering compliance with extant Rules, Regulations, policies, instructions, orders governing such transaction) of at least 10% of such transactions (both in terms of money value and number of transactions) before the end of the month.
- c. A record of such carried out every month must be documented and maintained by the Field Office. The Inspection team from Headquarters during the inspection of Field Offices examine whether such a review has been properly carried out.
- d. Similarly, in respect of Headquarters, the Director (Personnel), will submit a similar statement to the DG/PD (Headquarters) and the DG/PD (Headquarters) will carry out a similar review as required to be done by the Head of the Field Office.
- e. Drawing of AC Bills - Notwithstanding any stated earlier, only the Head of the Field Office or the DG/PD (Headquarters) will be authorised to approve drawing of Advanced Contingency Bills (AC Bills) in Field Offices and Headquarters respectively.
- f. Grants in Aid - Notwithstanding anything stated earlier, only Head of Field Office/ DG/PD (Headquarters) can give financial sanction for expenditure to be booked under the Head of Account "Grant-in-aid".

9. Delegation of Administrative & Financial Power to the Estate Managers in IA&AD - Minor Civil & Electrical Works (Voted and Charged)

Table 5: Delegation of powers for Minor Works

Type of work services	Estate Managers at Field offices / HQ	DAI (HR)
Operation and Maintenance (ROM) of Electrical and Mechanical equipment.	Upto ₹ 25 lakh	Above ₹ 25 lakh
Maintenance and Repair of Residential and Non-Residential buildings	Upto ₹ 5 lakh	Above ₹ 5 lakh

Standard Operating Procedures to be followed while according sanction for Minor Works by the Estate Managers:-

- a. These enhanced powers will be available to the Estate Managers only and cannot be further delegated.
- b. Estimate containing detailed specifications and quantities of items shall be prepared and work shall be executed by CPWD or PWO as defined in GFR 2017, if CPWD express its inability to take-up the work.
- c. There shall be single estimate for civil work and related electrical work. There shall be a single estimate for all similar nature of works without splitting the work.
- d. Estimate shall be based on latest Delhi Schedule of Rates (DSR) with applicable cost index for the station approved by the competent authority of CPWD. Market rates may be adopted for such items only which are not available in DSR. Analysis of Rates shall be obtained, if cost of market rate item is beyond 25% of total estimated cost.
- e. Audit Certificate is obtained from the Works Audit Wing or the office dealing with audit of CPWD.
- f. There shall be no structural change in the building and extension of office space/rooms, if any shall not be beyond the area norms prescribed by MoHUA for various facilities and officers/officials.
- g. Necessity of the work shall be well established and replacement of item existing work shall not be done before expiry of its expected useful life as prescribed in CPWD Maintenance Manual. If replacement required before expiry of expected useful life, proper justification shall be given and approval of DAI (HR) must be obtained.
- h. Day to day routine maintenance work as defined in CPWD Maintenance Manual which is the responsibility of CPWD, shall not be included in the estimate. Similarly, items of work such as furniture & fixtures, CCTV, IT equipment, outsourcing of manpower.

office equipment and other items which are covered under other heads should not be sanctioned under Minor Civil & Electrical works. Further, the estimate shall not include purchase of flower pots, plants, hiring of Mali for maintenance of horticulture works.

- i. Single estimate for Running Maintenance & Operation (RMO) of Electrical & Mechanical equipment (Specialized Services) such as Central AC plant, Central Heating plant, Fire Alarm system, Fire Fighting system, DG sets, Lift, Sub-station etc in the office/residential campus shall be obtained from CPWD. Estimate for RMO work shall be realistic and based on previous year's expenditure on such E&M equipment/Specialized Services.
- j. Supplementary/ revised estimate shall not be approved by the Estate Manager, if total cost of original estimate and supplementary estimate/ revised estimate is beyond delegated powers.
- k. The repairs/ renovation work in Heritage buildings or buildings more than 50 years old which may effect the elevation, structure or significantly alter the status-quo of such buildings may not be sanctioned under these delegated powers. Approval of DAI (HR) is necessary in such cases.
- l. No work shall be carried out in quarters which are not likely to be occupied in near future.
- m. No work shall be sanctioned/carried out in rented buildings or buildings of Audittee entities.
- n. The work shall commence only after allotment of funds by the Headquarters.
- o. Budget shall be allotted by staff wing on the recommendation of Works & Projects Group at Headquarters.

10. Role of IFA (Voted and Charged budget)

IFA shall discharge the following duties and responsibilities both for Charged as well as Vote expenditure:

- a. All expenditure on indents, contracts, purchases and projects more than ₹ 20 lakh, both Voted and Charged, shall require the concurrence of IFA before it is submitted to the CFA. DDO shall provide a copy of concurrence of IFA to the PAO and PAO shall not pass such bills without concurrence of IFA.
- b. IFA to be Member Secretary of Empowered Committee of DAIs for giving administrative approval.
- c. Scrutinising reimbursement of the medical claim of CGHS beneficiary exceeding ₹ 5 lakh and reimbursement of medical claim of CSMA beneficiary exceeding ₹ 2 lakh vide Ministry of Health & family Welfare, Deptt of Health & Family Welfare, OM

No.S.11011/20/2014-CGIS (P) dated 23 November 2016, and OM No. 14025/01/2014-MS dated 05 June, 2014 respectively.

- d. Scrutinising proposals for granting incentive in the form of one-time lump-sum amount ranging from ₹ 10,000 to ₹ 30,000 on acquiring fresh higher qualifications after coming into service in terms of Ministry of Personnel, Public Grievances & Pension (DoPT) vide OM No.1/5/2017-Estt (Pay-I) dated 15 March, 2019.
 - e. Scrutinising proposals of time barred claims received from functional wing for concurrence of IFA in terms of Rule 296(2) of GER 2017.
 - f. Scrutinising the proposals received from functional wing for extension of time limit of one year for transporting the personal effects by a Government servant after his retirement in terms of Government of India's order No 2 (iii) below SR 147.
 - g. Scrutinising the proposals received from functional wing for hiring of residential and non-residential building in terms of Government of India's Directorate of Estates, Ministry of Housing & Urban Affairs OM dated 18.02.2016.
 - h. Scrutinising the proposals received from functional wing for clearance of IFA in respect of visits abroad of the officers/ officials of the IA&AD as approved by the C&AG of India.
 - i. Review progress of expenditure with respect to DDG as well as the total funds allotted under the respective head/sub-head of account to field offices.
 - j. Scrutinise proposals for re-appropriation of funds under Revenue Section (Voted/Charged) from one object head to another object head and under Capital section.
 - k. Any other work assigned with respect to the order /guidelines issued by Govt. of India from time to time or by competent authority with respect to financial management in IA&AD.
 - l. Any other expenditure of exceptional nature not covered above and is of unique nature e.g. fees for study/training abroad etc. will be routed through IFA.
11. **Important points to be considered while exercising of these delegated financial powers:**
- a. During implementation of a work or project, if there is substantial change in scope of work or specification, which results in more than 50% cost overrun, revised financial sanction of the CFA needs to be obtained.
 - b. According to Rule 12 (6) of DEPR 2024, 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