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**COMPTROLLER AND AUDITOR
GENERAL'S MANUAL OF
STANDING ORDERS

(ADMINISTRATIVE)**

VOLUME-II

(THIRD EDITION)

(Correction Slips upto date)

Preface

The Indian Audit and Accounts Department, which is provided for in Article 148(5) of the Constitution of India, functions under the administrative control of the Comptroller and Auditor General of India. In the absence of rules framed by the President under Article 148(5), the functioning of the Department has been governed by adoption by the Comptroller & Auditor General of India of financial rules etc. such that the IAAD functions in a manner similar to a Department of the Government of India. The authority quoted in this compilation for exercise of any of the financial and administrative powers of the Comptroller & Auditor General and Heads of Department functioning under him in the IAAD have to be viewed in this context. Some of the old authorities like the Book of Financial Powers, the earlier compilation of General Financial Rules and the Delegation of Financial Powers Rules, 1958 have been replaced by the General Financial Rules, 1963, the Delegation of Financial Powers Rules, 1978 etc. Whenever a later authority is quoted, it will prevail over any earlier authority quoted. In addition to the compilation of some of the powers often used, which have been given in this volume, the officers are advised to refer to the latest versions of the original rules such as the Fundamental Rules and Supplementary Rules, CCS (CCA) Rules, CCS (Pension) Rules, CCS (Leave) Rules, General Financial Rules, 1963, Delegation of Financial Powers Rules, 1978 etc.

The provision for redelegation of powers by Heads of Department to their Heads of Offices, DAGs(Admn) or equivalent and Heads of Branch Offices have now been provided for in this compilation by adoption of a Government Order under the Delegation of Financial powers Rules,. The powers in this compilation are meant to be exercised to subserve the objectives of audit and accounting and not as an end in themselves. No authority can be forced to exercise a power, if it does not subserve the objective of audit or accounting. Further all financial powers are subject to availability of funds, i.e. allotment of funds made by the Headquarters Office under primary units of appropriation, duly taking into account payments due against past committed liabilities brought forward. Exercise of all delegated financial powers should be done in the form of formal sanctions, a copy being endorsed to the auditor of Heads of Departments's sanctions nominated by the Comptroller and Auditor General of India. Administrative approvals do not constitute financial sanctions and formal financial sanctions must issue separately.

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FINANCIAL AND ADMINISTRATIVE POWERS OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA,
ACCOUNTANTS GENERAL AND OTHER HEADS OF DEPARTMENTS IN THE INDIAN AUDIT &
ACCOUNTS DEPARTMENTS

SECTION 'A'

Powers Under Central Government Book of Financial Power and Central Government Compilation of the General Financial Rules.

Slno.	Nature of Power	Reference to Rules/ Orders	Extent of Powers of		Conditions and Limitations if any
			Comptroller and Auditor General	Accountants General and other Heads of Departments	
1	2	3	4	5	6
1	Appropriation	Rule 7 and 8 of Delegation of Financial Powers Rules.	As per approved demand for grant	No powers	Appropriation is by vote of grant or vote on account.
2	Re-appropriation	Rules 9 and 10 of Delegation of Financial powers Rules	Full powers	No Powers	The budget of the Department is centrally controlled in the office of the Comptroller & Auditor General of India. No reappropriation is possible at the level of field office since what is allowed to them is an allotment out of primary units of appropriation to IAAD, e.g. Salaries, T.A. Allotment or allocation against primary units are raised or lowered by Headquarters Office and conveyed by AC (N) who is to be approached

					for this purpose
3	(A) Creation of posts is the Indian Audit and Accounts Department – Group ‘A’ and ‘B’ posts	Rules 11 and 13 of Delegation of Financial Powers Rules and Schedules II and III thereto	Full Powers	No Powers	Note: The Comptroller and Auditor General has full powers to redistribute sanctioned posts amongst the Offices under his control. The powers of the Comptroller and Auditor General are subject to the following conditions:- 1.(a) that the post is created on a scale or rate of pay upto and inclusive of posts ad Heads of Department without any limit of time in the prescribed and revised scale of pay approved by the President for posts of similar character under the Central Government irrespective of whether a post of similar character exists in the Indian Audit and Accounts Department or not. (b) that the funds to meet the cost of post, if temporary can be found by valid appropriation or re-appropriation from within the provisions

					placed at his disposal, or if permanent, recurring saving is available to meet its cost. 2. Temporary posts of ADAI can be created for a period of not exceeding two year, provided such posts, are created in a scale or rate pay already existing in the Indian Audit and Accounts Department and that funds to meet its cost could be found by valid appropriation or re-appropriation from within the provision placed at his disposal.
3	(B) Group 'C' and 'D' posts other than Divisional Accountants-Permanent	Rules 11 and 13 of Delegation of Financial Powers Rules and Schedules II and III thereto	Full powers	Full powers for conversion only of temporary posts into permanent posts	These powers are exercisable subject to the conditions: - (i) the temporary posts have been in existence for three years. (ii) they are required for work of a permanent nature . (iii) these have been included in the approved budget and (iv) not more than 90 percent of the temporary posts are converted into

					permanent.
3	(B)(ii) Temporary (including adhoc temporary)	Rules 11 and 13 of Delegation of Financial Powers Rules and Schedules II and III thereto	Full Powers	No Powers	The powers exercisable by the Accountant General etc. are subject to the condition laid down in CAG's letter No.1267 BRS/60-69 dated 12-5-70.
	B(iii) For casual/seasonal emergent work	Rules 11 and 13 of Delegation of Financial Powers Rules and Schedules II and III thereto	Full Powers	No Powers	The powers exercisable by the Accountant General and other Heads of Departments in Indian Audit and Accounts Department shall be subject to the following conditions:- (i) No regular /temporary/ad hoc posts for enlisting casual/seasonal employee can be created except with the approval of the CAG". (ii) that the post sanctioned on a rate or scale of pay which has been approved by the president for the posts of the same character in offices concerned. (iii) that in respect of seasonal / temporary posts, there should be a specific allotment of

					funds under primary unit of appropriation. (iv) that half-yearly reports showing the sanctions issued in exercise of these powers should be submitted to Comptroller and Auditor General in September and March every year.
3	(C) Divisional Accountants	Rules 11 and 13 of Delegation of Financial Powers Rules and Schedules II and III thereto	Full Powers	Full powers in respect of new Public works and non-Public works Divisions created under proper authority	The powers exercisable by the Accountants General are subject to the following conditions:- (i) that the posts may be sanctioned on the usual time scale of pay and allowances. (ii) that the additional posts may be sanctioned either to cope with the increase in work or for clearance of arrears in cases in which their creation or continuance has been approved by the State Government concerned. (iii) that the leave reserve may be increased or decreased according to their percentage prescribed for the State; and

					(iv)the post of probationary Divisional Accountants are sanctioned with the prior approval of the State Government concerned.
3	(D) Group 'D' post (i) Permanent and Temporary (including ad hoc temporary)	Same as against 3'A'	Full Powers	No Powers	
3	D(ii) For casual/ Seasonal Emergent Work	Same as against 3'A'	Full Powers	Full Powers	
3	(a) Conversion of posts in IA&AD Group 'C' and 'D' posts other than Divisional Accountants	Same as against 'A'	Full Powers	Full powers for conversion of 90% of temporary posts upto S.Os. into permanent	The powers exercisable by As.G. etc. are subject to the conditions":- (i) The temporary posts have been in existence for 3 years. (ii) They are required for work of a permanent nature (iii) These have been included in the approved Budget. The conditions enumerated against (A) will apply <i>mutatis mutandis</i> .
4	Abolition of posts	Rule 12 of Delegation of Financial Powers Rules read with Government of India Ministry of Finance (Department of	Full powers in respect of posts which he is competent to create	No powers	

		Expenditure) letter No.31(1)EGI/66 dated 16-6-67 (CAG's endt. No.258-TA. II/280-66 dated 1-2-1969).			
5	(i) Continuance of temporary posts (i) Group 'A' and Group 'B'	GI decision No. MF, File No. f.1(9)- E-II (A) 74 under Schedule II to Delegation of Financial Powers Rules read with Government of India, Ministry of Finance (Deptt. Of Expenditure) letter NO.3(1) EGI/66 dated 16-6-67 (CAG's Endt. No.258-TA.II/280-66 dated 1-2-1969.	Full powers	Full powers to sanction continuance of temporary posts of Asstt Audit officers. Asstt. Accounts officers and Senior personal Assistants initially sanctioned by C&AG. Provided that all the circumstances justifying the original sanction continue to exist and funds have either been provided in the Budget Estimates or can be found by valid re-appropriation from with the budget allotment	Subject <i>mutatis mutandis</i> to the conditions enumerated against item 3(A) (Creation of Temporary Group 'A' and Group 'B' posts)
	(ii) Group 'C' and Group 'D'	Same as against (if) above	Full powers	Full powers to sanction the continuance of temporary posts initially sanctioned by the Comptroller and Auditor General provided that all the	

				circumstances justifying the original sanction continue to exist and funds have either been provide in the budget estimates cane be found by valid re-appropriation from within the budget allotment	
6	(i)Sanctioning grants-in-aid e.g. to staff recreation clubs of IAAD	Rule 20 of Delegation of Financial powers Rules	Full powers	Full powers subject to specific allotment under relevant unit of appropriation.	Subject to the terms and conditions laid-down in Delegation of Financial Powers the Government of India. Ministry of Home Affairs OM No. 21/167/59 Welfare dated 10-3-61 and 27-7-61 incorporated in Government of India decision No 1 below rule 153 of GFRs.1963 which <i>interalia</i> stipulates that the accounts of expenditure incurred out of grants-in-aid should be regularly subjected to audit and also budget provision therefore should be made. (i)Subject to the condition that the body receiving grant-in-aid is not a departmental entity

					as no grant-in-aid can be given by a Govt department to itself, by only to a body outside Government, even if controlled by Govt.
	(ii) Sanctioning non-recurring grants-in-aid to organization for the benefit of Staff of the India Audit and Accounts Department	Government of India, Ministry of Finance (Deptt. Of Expdr.) letter No-20 (9) EG I/59 dated 28/05/59	Full powers	No powers	Subject to the condition laid down in Delegation of Financial powers Rules of 1958.
	(iii) sanctioning subsidy and grant in aid to departmentally controlled unregistered canteens/ tiffin rooms run by registered or co-op societies	Rule 20 of DFPR & MHA OM No- 7/1/62-W. II dt. 29/12/62 read with GI MHA OM No 05/43/65 – Welfare dt 11/2/66 and GI DPAR OM No 06/39/69 – Welfare dt 10-12-71 welfare dt 12/06/73	Full powers	Full powers	Subject to the orders of GOI conditions laid down in DFP Rules , 1978, and condition(i) in item 6(i) above.
7	Re-delegation of powers in the matter of items in Schedule II to VII to the Delegation of Financial powers Rules to the Heads of Department and Heads of Offices	Rule 13 of Delegation of Financial powers Rules and G.I decision No. 7 below (G.I. MF. OM No. F 10 (13)- E (Coord)/ 75 dated 10/04/75)	Full powers upto the limit vested in himself	Full powers upto the limit vested in himself	Re-delegation to be reviewed once in three years.
8	Declaration of gazetted Officers to be 'head of Office'	Rules 14 and 16 of Delegation of Financial powers Rules	Full powers	Full powers	
9	Write-off of losses				

	(i) Write-Off of losses irrecoverable losses of stores and public money				
	(i) (a) due to theft, fraud, negligence etc	Rule 13 of Delegation of Financial powers Rules and Schedule VII thereto.	Rs. 1,00,000	<u>Head of the Department</u> Rs.20,000	Subject to conditions laid down in schedule VII to the Delegation of Financial Powers Rules and G.I. decisions thereunder.
	(i) (b) Write- off of losses on irrecoverable losses of stores or public money otherwise than due to theft, fraud , negligence etc.	As in 9 (I) (a) above	Rs. 10,00,000 for stores; Rs. 1,00,000 for public money	Rs.10,000 for stores; Rs 5000 for public money	As in 9 (i) (a) above
	(ii)Write-off of losses of revenue or irrecoverable loans and advances	Same a 9(i) (a) above	Rs.1,00,000	Rs.10,000	Same a 9(i) (a)
	(iii) Write-off of deficiency and depreciation in the value of stores 9other than a motor vehicle or a motor cycle)	Same a 9(i) (a)	Rs.50,000	Rs.2500	Same a 9(i) (a) above
10	Waiving of recovery of pay from non-gazetted staff of IAAD on account of over payment of pay and allowances exceeding 2 months' pay of the	Rule 17 of Delegation of Financial powers Rules	Full Powers	No powers	Subject to the conditions laid down in rules 17(2) of the Delegation of Financial Powers Rules and G.I. decisions thereunder.

	Govt. servant				
11	Alteration of date of birth	Rule 79(2) of GFRs 1963 9 Revised & Enlarged) and Govt. of India, Ministry of Finance letter No F3 (4)= EGI/67 dated 06-06-67 and note 6 below F.R. 56(m)	Full powers	Full powers to alter, in the case of clerical errors the date of birth recorded in the service books of non-gazetted Govt. servants.	The date of birth shall be declared by the Government servant at the time of appointment and accepted by the competent authority on production as far as possible, of confirmatory documentary evidence such as High School or Higher Secondary or Secondary School Certificate or extracts from Birth Register. The date of birth so declared by the Government servant and accepted by the appropriate authority shall not be subject to any alteration except with the sanction of the Comptroller and Auditor General of India. If:- (a) a request in this regard is made within five years of his entry into Government service. (b) it is clearly established that a genuine bonafide mistake has occurred, and © the date of birth so altered would not make

					him ineligible to appear in any school or University or UPSC Examination in which he had appeared or for entry into Government service on the date on which he first appeared at such examination or on the date on which he entered Govt. Service.
12	Investigation of Arrear Claims	Rule 83 of General Financial Rules	Full powers	Full powers in respect of persons serving in their respective offices	Subject to provisions of Rules 85 of G.F Rs. 1963 which <i>inter alia</i> envisage that claims against Government which are time bared under the provisions of section 3 read with First Schedule of Indian Limitations Act, 1908 shall not be paid without the previous consent of the Ministry of Finance. In cases where investigation of arrear claims is sanctioned but the Audit Officer and/ or the Accounts Officer is unable to investigate the claim due to limited period of preservation of records or otherwise the Comptroller and auditor

					General may sanction ad-hoc payment vide item 13 below.
13	Rule 86 of GFR stands deleted and so also the power				
14	Contingent expenditure on items other than those in respect of which specific limits/scales have been fixed by Govt.	Rule 13 of Delegation of Financial powers Rules and Schedule thereto	Full powers	<u>Head of Departments</u> Rs 60000 p.a in each case (non-recurring) Rs. 25000 p.a in each case (recurring) <u>Head of office</u> Rs.1000 per month in each case (recurring)	Powers for contingent expenditure on all items are to be exercised subject to availability of funds within allocation made by headquarters office (by AG in r/o Branch Offices) and after providing for all past commitments on which expenditure will be incurred during the year as well as all other foreseeable expenditure
15	Hiring new office accommodation	Rule 13 of Delegation of Financial Powers Rules and item 16 of Annexure to Schedule V thereto	Full powers	Rs 1,00,000 p.a in Bombay, Calcutta and madras and Rs.3000 p.m. at other places	Subject to condition laid down in Annexure to Schedule V of the Delegation of Financial powers Rules and subject to approval of headquarters for area to be newly hired.
16	Hiring residential accommodation	Item 16 of Annexure to Schedule V to the Delegation of Financial powers and clarification thereto	Full powers	Rs 5000 p.a.	-do-
17	(a)Local purchase of	Item 21 (B) of	Full powers	Full powers	-do-

	stationery	Annexure to Schedule V to Delegation of Financial powers Rules			
	(b) Local purchase of rubber stamps and office seats	Item 21 (C) of Annexure to Schedule V to Delegation of Financial powers Rules	Full powers	Full powers	-do-
18	(i) Incurring expenditure on (i) Freight & demurrage / wharfage charges	Item 6 (ii) of Annexure to Schedule V to Delegation of financial powers Rules	Full powers	Full powers	-do-
	(ii) Maintenance, upkeep and repairs of motor vehicles	Item 10 (iii) of Annexure to Schedule V to Delegation of financial powers Rules	Full powers	Full powers	-do-
	(iii) Petty works and repairs	Rule 130 of GFRs, GI M.F. Lr. No. 20(9) EGI/ 59 dated 28/09/59 , schedule V to DFP Rules and Item 12 of Annexure thereto	Full Powers	No change in paras(i) and (ii) item (iii) to read as “ Repairs and alterations to hired and requisitioned buildings Rs.5000 p.a. (non- recurring) & Rs.2,000 p.a. (recurring)	In exercising these powers , the provisions of the relevant paragraphs of GFRs and DFP Rules should be observed
	(iv) others Stores required for the working of an office establishment	Rule 102 of GFRs and Schedule V to DFP Rules	Full Powers	Full Powers vide item 22 of Annexure to Schedule V of DFP Rules	
	(v) Winding and regulation of office clocks, maintenance of call bells etc				Deleted in the context of battery driven clocks. Also items are petty works and office maintenance is separately provided for. See item 18

					(xi) if contingent labour has to be hired for winding clocks in any office.
	(vi) Liveries, clothing and other articles	Rules 89 & 100 of GFR and item 23 of Schedule V to DFP Rules	Full powers	Full powers	Subject to the scales and conditions laid down in the Hand Book of Uniforms of Group "C" and Group "D" employees and instruction of G.O. I. / Hqrs Office from time to time.
	(vii) Postal and Telecommunication charges	Para 89 of GFRs and items 13 & 24 of Annexure to Schedule V of DFP Rules	Full powers	Full powers. Head of offices full powers.	
	(viii) Printing & binding through chief controller printing & Stationery	Para 130 of GFRs Vol. I & Annexure A to Appendix 8 of GFRs Vol. II	Full powers	Full powers	Subject to budget provisions
	(ix) Local printing and binding in emergent cases (where the work is not executed through Chief Controller Printing & Stationer)	Para 130 of GFRs Vol. I read with item 30 of Annexure A to Appendix 8 of GFRs Vol. II and Rules for printing & Binding Govt. of India Ministry of Finance letter No F-1 (58) / EGI/69- dated 09/07/69 (1540- TA II/97/66 dated 23-07-69 and C &AG letter No	Full powers	Rs.10,000	

		3838 – NGE / 84-78 dated 20-12-79 and item 14 of Annexure to Schedule V to DFP Rules, and notes and proviso thereto.			
	(x) Purchase of publication, official and non-official	Rule 89 and 100 of GFR and item 15 of Annexure to Schedule V to DFP Rules	Full Powers	Full Powers	The discretion in the matter of purchase of books and publications should be exercised by HODs keeping in view whether these are likely to be useful for and have relevance to the work done in the offices of the IAAD.
	(xi) Staff paid from contingencies	Rule 89 of GFRs and item 20 of Annexure to Schedule V to DFP Rules	Full powers	Full Powers	Subject to the condition that Casual employment should be restricted to work of a truly casual nature and that same rates of wages should be fixed for casual labour in unscheduled employment as are fixed for comparable schedules employment under the Central Government under the Minimum Wages Act or if it is considered that the rate should bear some relationship to the local rates they may be fixed

					with reference to the minimum wages prescribed by the respective State Government for comparable schedules employment. All casual labour including those to whom the minimum wages law is not applicable should have the benefits and safeguards provided by rules 23-25 of the Minimum Wages (Central Rules 1950 relating to weekly holidays, working hours, nightshifts and payment for ever time Govt. of India, ministry of finance ,(Department of Expenditure) Memo No F- 8 (2) / Estt. (Spl) /60 dated 24-011961 as amended. Employment of casual hands for regular work is not to be resorted to under this power.
	(xii) Supply of water for drinking etc. and dusting offices	Rule 89 of GFRs	Full powers	Full powers	Subject to availability of budget provision
	(xiii) Hiring of office	Rule 89 of GFRs and	Full powers	Full powers	

	furniture, electric fans, heaters, coolers, clocks and call bells	item 7 of Annexure to Schedule V of DFP Rules			
	(xiv) Purchase, hiring, maintenance and repair of office machines etc. detailed in item 26 of Schedule V to DFP Rules	Rules 89 and 100 of GFRs, M.F. Lr.No. F.20(5)/EG/61 dt 30.01.62, CAG's Lr.No.4181-N3/43-83/Vol.III dt.12/1286 and item 26 of Annexure to Schedule V to DFP Rules	Full Powers	Full Powers	Subject to the condition that purchase involving foreign exchange will require approval of the CAG. Delegation to HODs does not cover tax machines.
	(xv) Purchase of scale items of furniture	Para 130 of GFRs. Vol.I & item 16 of Annexure A to Appendix 8 of GFRs. Vol.II.	Full Powers	Full Powers	Subject to the availability of funds and scale of furniture prescribed from time to time for various grades of officers.
	(xvi) Purchase of non-scale items of furniture	Same as in items (xv)	Full Powers	Rs.50,00 per annum	Subject to the availability of funds and conditions laid down in Comptroller & Auditor General's letter No.1534-NGE, I/122-67 dated 21.07.67 which <i>inter alia</i> prescribed that the proposals for purchase of non-scale furniture should be scrutinized by the Accountants General etc. personally and purchase of only such items sanctioned as are considered essential, and unavoidable. Purchase of

					costly articles must be restricted to the minimum and utmost economy observed in effecting their purchase. Actual purchase of scale as well as non-scale furniture should be effected through a Purchase Committee comprising of 3 officers. It is further subject to economy instructions issued from time to time by the Government of India/Comptroller and Auditor General of India.
	(xvii) Sanctioning telephone connections for residences of officers	Para 130 of GFRs. Vol. I and item 46 of Annexure A to Appendix 8 of GFRs. Vol.I	Full Powers	Full Powers to sanction telephone connections at the residence of Senior Scale Officers in charge of Administration and other of the rank of Junior Administrative Grade and above	The Powers are exercisable subject to orders regarding economy etc. issued from time to time.
	(xviii) Sanctioning telephone connections for Government offices	Same as in item (xvii)	Full powers	Full Powers	
	(xix) Shifting of telephone	Para 130 of GFRs. Vol. I and item 46 of Annexure A to Appendix 8 of GRFs.	Full Powers	Full Powers	In the case of residential telephones, the power can be exercised by Heads of Department if –

		Col. II and Govt. of India Ministry of Finance letter No. FI(16)/E.II(A)/58 dated 05.07.88			(a) The shifting is occasioned due to (i) change in the residence of the Officers concerned. (ii) change in the incumbency of the post and if the successor happens to occupy a residence other than the one occupied by his predecessor, (b) The Connection is shifted to the residence of an officer who is other-wise entitled to a residential telephone connection under order of appropriate authority.
	(xx) Legal Charges – (a) Fees to Barriers, Pleaders etc.	Paras 129/130 of GFRs Vol. I and item 23 of Annexure A to Appendix 8 of GRFs. Vol.II	Full Powers	Full Powers	Subject to the conditions mentioned against S.N.11 of Annexure to Schedule V of Delegation of Financial Powers Rules 1958 which <i>inter-alia</i> envisages that expenditure shall ordinarily be incurred with the previous consent of the Ministry of Law except when fees are paid at the approved rate, scales etc.

	(b) Other legal charges	CAG's letter No.2548-NGE.I/271-61 dated 1-1-1962	Full Powers	Up to Rs.2,500 in each case.	
	(xxi) Electricity, gas and water charges	CAG's circular letter No.412-NGE.I/13-77 dated 24-2-77	Full Powers	(i) Accountant's General/Principal Directors of Audit /Other Heads of Deptt. Full Powers (ii) Heads of offices Full Powers	
	(xxii) Replacement/ Purchase of staff cars and office motor vehicles	GOI Ministry of Finance D.O.No.(12)-E.II(A)/88/30/SE dated 16-9-88	Full Powers	No Powers	
	(xxiii) Condemnation of motor vehicles and motor cycles.	Same as against (xxii) above	Full Powers	No Powers	
19	Sanctioning permanent Advance for subordinate officers	Rule 90 of the GF Rules 1963 (Revised & Enlarged).	Full Powers in respect of the officers under his administrative control	Full powers for officers under their control	
20	Grant of interest free loans to canteens in offices of IAAD				Subject to order of GOI. Conditions laid down in DFP Rules, 1978, and condition (i) in item 6(i) above.
21	Grant of advances for law suits in which Govt. is a party.	Rules 255 ad clause © of Rule 256 of GF Rules, 1963. (Revised & Enlarged).	Full Powers	Full Powers	
22	Deciding the amount of authorized securities to be furnished by the	Rules 270 and 274 of GF Rules 1963. (Revised & Enlarged)	Full Powers	No Powers	

	officials of the Indian Audit Accounts Department who are entrusted with custody of cash and stores				
23	Exempting persons officiating in short terms vacancies in place of officers entrusted with the duties of handling cash/stores from furnishing security.	Para 285 of GFRs. Vol. I & Rules 271 of GFRs.1963	Full Powers	Full Powers	Provided (i) the Accountant General is satisfied that no risk is involved. (ii) such exemption is granted only in the case of permanent Government servants, and (iii) that the period of officiating arrangement does not exceed four months.
24	Grant of advance of Pay of Govt. servants who are required to proceed on deputation Ex-India	Note below Rule 227 of GFRs. 1963	Full Powers	No Powers	Provided that the period of deputation is not less than one month.
25	Grant of advance of Pay and T.A. on transfer to foreign service	Govt. of India. Ministry of Finance letter No.16A(10) EII(A)/58 dated 6-1-59 and No.(DE)No.I(II)EGI/69 dt.10-2-69 and Rules 222 of GFRs and notes thereto	Full Powers	Full Powers in respect of Group 'B' officers and non-gazetted staff.	
26	Grant of advance in connection with leave travel concession	Rules 235 of GFRs 1963	Full Powers	Full Powers	

27	Advance from the purchase of conveyance	Paras 249-263 of GFRs. Vol.I	Full Powers	Full Powers	
28	Sanctioning advances of Pay and T.A. on transfer	Rules 222, 223, 225 and 226 of GFR's 1963 (Revised & Enlarged)	Full Powers	Full Powers	
29	Sanctioning advance of T.A. of journeys on tour	Rule 231, 232 & 234 of GFR's (Revised & Enlarged)	Full Powers	Full Powers	
30	Sanctioning second advance for one more month for journeys on tour in respect of non-gazetted staff of OAD/WAD inspection parties in the Indian Audit and Accounts Department pending receipt of adjustment bills for the first advance in relaxation of para 269 of GFRs Vol II	Rule 233 of GFRs 1963 (Revised and Enlarged) read with Govt. of India, Ministry of Finance letter No.IF.7(3)-EGI(B) date 11-2-63	Full Powers	Full Powers	
31	Advance of pay to non-gazetted staff on the eve of important festivals	Rule 236 of GFRs 1963	Full Powers	Full Powers	
32	Advance in lieu of leave salary	Rule 259 of GFRs 1963	Full Powers	Full Powers	
33	Interest –free advance to Government Servants involved in legal proceedings to meet the expenses of	Rules 267-A of GFRs, 1963	Full Powers	Full Powers	Up to the limits and subject to the conditions laid down in the relevant instructions issued by the Government.

	their defence				
34	To reduce the amount of monthly instalment of recovery of advance in exceptional cases	Rule 184 of GFRs , 1963 (Revised & Enlarged)	Full powers	Full powers	Provided that in the case of interest bearing advance the original period of re-payment is not extended
35	To permit sale or transfer of motor vehicles purchased out of advances from the Government	Rule 205 and Govt. of India decision (1) thereunder- GFRs Rules, 1963 (Revised & Enlarged)	Full powers	Full powers	Subject to the condition that sale proceeds are applied towards the re-payment of outstanding advances together with interest . When the Car is sold only in order that another car may be purchased the competent authority may permit the Govt. servant to apply the sale proceeds towards such purchase subject to the following condition;- (i) the amount outstanding shall not be permitted to exceed the cost of the new car (ii) the amount outstanding shall continue to be repaid at the rate previously fixed and (iii) A fresh mortgage bond should be executed in favour of the :president for the amount then due and not for the amount originally advanced. (iv)

					the new car must be mortgaged to Government.
35	(A) to permit sale or transfer of motorcycle purchased out of advances from the govt.	Rule 211 of GFRs 1963 (Revised & Enlarged)	Full powers	Full powers	Subject to the conditions laid down in item 35 above except provisions of Agreement and Mortgage Bonds.
36	Sanctioning of expenditure in connection with foundation stone laying ceremonies and opening of building relating to IAAD	Rule 89 of GFRs and Schedule VI to DFP Rules	Full powers	<u>Heads of Departments</u> :Rs. 5000 p.a (Recurring and Rs. 20,000 p.a.(non-recurring)	
37	Incurring additional expenditure for booking of consignment at railway risk	Rule 15 (b) of DFP rules	Full powers	Full powers	After placing reason on record for additional expenditure in respect of goods carried by rail where separate sets of owner risk and railway risk rates are provided.
38	(a) Light refreshments at formal inter-departmental or other meeting/ conferences	Schedule VI of DFP Rules	Full powers	Rs. 2.50 per head per official meeting subject to Rs 1000 p.a	Expenditure on light refreshments alone excluding other contingent expenditure, if any, in such formal meetings and conferences is to be regulated under this delegation.
38	(b) Hospitality and entertainment other than light refreshments	All the words “ and Schedule V to DFP Rules” at the end	Full powers	Rs. 500 p.a	Subject to provisions laid down in M.O.F (DE) No. F 10 (19) E (Coord)/

					68 dated 17/12/68 and F.I. (50) EGI / 69 dated 21/06/1969
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SECTION 'B'

Powers Under Fundamental Rules.

Slno.	Nature of Power	Reference to Rules/ Orders	Extent of Powers of		Conditions and Limitations if any
			Comptroller and Auditor General	Accountants General and other Heads of Departments	
1	2	3	4	5	6
1	Power to treat enforced halt	GOI decision No. 10 under FR 9 (6) (b) and CAG's Lr. No. 1033-GE.II/36-85 dated 03/04/86	Full Powers	Full powers in respect of Group 'B' Officers and Non-Gazetted staff	Subject to the condition that daily allowance for such halts is regulated under the relevant rules of the GOI
2	Power to treat period of training or instruction in India as duty under Fr 9 (6)(b)	GI Decision No. 6 under FR 9(6) (b)	Full powers	Full powers in respect of Group 'B' and Non-gazetted Staff	
3	Power to make officiating appointments in a vacant post	FR (19) and sl. No 3 of Appendix 4 of FRs	Full powers in cases in which he can make substantive appointments to the posts (vide section E)	Full powers in cases in which he can make substantive appointments to the posts (vide section E)	
4	Protection of special pay drawn in a post on promotion to another	FR 9 (23) and GI Decision No. 2 thereunder and Note to GI Decision No2	Full powers	Full powers in respect of Gr. B and Non-gazetted Staff	Subject to the condition mentioned below; Special pay granted for specific additions to duty or for arduous nature of work will be protected on promotion by granting a personal pay equal to the difference between pay plus special pay drawn in

					the lower post and the pay due in the higher post on the basis of the basic pay in the lower post. Special pay granted in the following instances amount other, fall within this category:- (a) Cashiers and (b) Machine operators. The Conditions are (i) it must be certified that but for promotion to the other post the Government servant would have continued to draw special pay (II) the protection will only be for so long as the Government servant would have drawn the special pay (iii) the personal pay will be absorbed in subsequent increases of pay.
5	Continuance of special pay (originally sanctioned with the concurrence of the ministry of Finance)	FR 9 (24) GI order No 2 thereunder	Full powers	No powers	The power is exercised in cases where special pays are granted on the basis of well – defined yardsticks or are granted at a specified rate to a category of officials in general, provided it is certified that the

					consideration for which the special pays were sanctioned continues to exist. Arrears arising from fixation of pay may be allowed in respect of cases which are not more than three years old on the date of issue of orders of re-fixation of pay, but in cases which present very special circumstances the Comptroller and Auditor General will have the power to allow full arrears as provided for in Rule 42-A of GFRs 1963.
6	Dispensing with the production of medical certificate of fitness before appointment to non-gazetted posts in the Indian Audit and Accounts Department in individual cases	FR 10	Full powers	Full powers	Note:- One a Govt. servant is asked to produce a medical certificate of fitness for entry into Government service whether in a permanent or temporary capacity and has actually been examined and declared unfit, it is not open to the competent authorities to use their discretion to ignore the certificate that has been produced.

7	Authorizing drawal of pay and allowances for a period not exceeding two months in respect of fresh appointments in Indian Audit and Accounts Department without medical certificate of health	GI order No-2,3 and 4 below FR –10	Full powers	No powers	
8	Power to suspend a lien	FR-14 Appendix 4 to FRs. Vol.II	Full powers	Full powers in the case of Group 'B' and Non-gazetted posts on which lien is held.	
9	Power to transfer a lien	FR. 14-B Appendix 4 to FRs- Vol.II	Full powers	Full powers in respect of Group 'B' Officers and non-gazetted staff within the jurisdiction of their own offices	Note:- Transfer of Section Officers including Section Officers Grade Examination passed auditors etc. from one Audit & Accounts office to another are not ordinarily made. They are however, liable like all other Central Government servants to be transferred from one office to another subject to the conditions of FR 14. The Comptroller and Auditor General may also transfer such persons to any other office under the Central

					Government on such terms and conditions as may be determined by him in each case (Para 5.10 of Manual of Standing Orders (Admn) Vol.I)
11	Powers to fix the pay allowances of a Government servant treated as on duty under FR 9 (6) (b)	FR.20 Appendix 4 to FRs	Full powers in respect of Govt. servants whom he is competent to appoint in a substantive capacity 9 vide section E)	Full powers in respect of Govt. servants whom he is competent to appoint in a substantive capacity (vide section E)	
12	Powers to withhold increments	FR.24 Appendix 4 of FRs	Full powers in respect of officers below the rank of Deputy Comptroller & Auditor General	Full powers in respect of Group 'B' Officers and Non-gazetted staff.	
13	Power to allow Govt. servant to count extraordinary leave for increments	FR.26 Appendix 4 to FRs	Full powers in cases in which he has powers to make substantive appointment to the post which the Government servant holds (vide section E)	Full powers in cases in which he has powers to make substantive appointment to the post which the Government servant holds (vide section E)	
14	Powers to grant premature increments & higher initial pay on initial appointment	FR 27 and GI decision thereunder	Full powers as the authority empowered to create posts (vide item 3 of section A)	Full powers as the authority empowered to create posts (vide item 3 of section A)	Subject to the restrictions laid down in Government of India, Ministry of Finance letter No. F. 2(46) E . III (A)/ 60 Pt. II of 1966 dated 07-02-68 embodied as G.I order

					below FR 27.
15	(i) Grant of advance increments to Section officers/ Asst. Audit Officers / Asst. Accounts officers / sr. Auditors/ Sr. Accountants on passing Revenue Audit Examination/ Incentive Examination for Senior Auditors/ Senior Accountants	FR 27, CAG's Lr. No-3229-NGE-1/81-79 dated 30/10/79 and Para 4.1.2 of MIR	Full powers	Full powers	Subject to power being exercised strictly in accordance with the scheme laid down by Headquarters office.
16	Grant of Advance increments to Stenographers on passing higher Speed (in shorthand)of 100/120 words per minute	CAG,s letter No. 1142-N.I./ 107-90 dated 21/06/91	Full powers	Full powers	In terms of GI Deptt. Of Personal & Training OM No. 18/44/88-Estt. (Pay-I) dated 14-8-89 advance increments(s) for passing higher speed test by stenographers are to be treated as separate element wef 01-01-86 and will not count as pay for allowances and as emoluments for pension/gratuity. Therefore, for granting this increments), invocation of provisions of FR 27 is now not necessary. The same can be sanctioned by the heads of office just like personal pay granted

					under Hindi Teaching Scheme.
17	(i) Grant of advance increments on passing ICWA/ AICA/ Company Secretary Examination by Group 'B' and non gazetted staff	CAG's Ir No. 178- PC (coord) 1-87 dated 07/09/87 and No 799- NI/5-91 dated 18/04/91	Full powers	Full powers	As against item 15 above
18	Protection under FR27 of the last pay drawn of those who come from other offices to IA&AD where such protection is called for	CAG's letter No 3229- NGE- I /81-79 dated 30-10-79	Full powers	Full powers	As against item 15 above
19	Stepping up of the pay of senior in terms of GI OM's dated 02-02-66 and 18-07-1974	CAG's letter No 3229- NGE- I /81-79 dated 30-10-79	Full powers	Full powers	As against item 15 above
20	Fixation of pay of Govt. servants promoted / transferred from on officiating post to another or re-appointed after retrenchment including fixation of pay of temporary Govt. servants on transfer from higher to a lower post and from lower to a higher post etc. (including transfer from one post to	GI decision No-6 below FR 27 9 G.I.M.F. OM. No 6 (23) – E- II/62 dated 22-06-62	Full powers	No powers	Subject to the condition laid down in GI order. No 6 below FR 27 which envisages that pay will be fixed under FR 27 and personal pay, if any, will be allowed under FR –9 (23) (b)

	another post)				
21	Fixation of pay of quasi permanent Govt. servant appointed to officiate in other posts	GI decision No.6 below FR 27 (G.I.M.F No 6(23)-E-II/62 dated 22-06-62)	Full powers	Nor powers	Pay is to be regulated under FR 22 vide GI No-1 /10/89 Estt. (Pay-I dated 30-08-89.
22	Issue of declaration under the second proviso to FR 30 (i) (next below rule) and protection of officiating pay while an office is holding a post outside the ordinary line of his service	FR 30 Appendix 4 of FRs	Full powers	Full powers in the cases of staff under them up to and including accounts / Audit Officers borne on their respective cadres	Pay is to be regulated under FR 22 vide GI No-1 /10/89 Estt. 9Pay-I) dated 30-08-89.
23	Power to reduce the pay of an officiating Government servant	FR 35 Appendix 4 of FRs	Full powers	Full in case of Group 'B' officers & non-gazetted staff.	In case of appointment on promotion in the normal line within the cadre but which are not on regular basis, initially the pay may also be fixed under FR 22 (J) 9a) (i). If there is substantial increase in pay so fixed, the pay may be restricted under FR 35 in accordance with the provisions contained in G.I. O.M No18/12/85-Estt. (Pay-I) dated 18/07-86 and modified vide No- 18 /12/86 – Estt. (Pay- I) dated 29-07-87 and No.1/10/89 Estt. (Pay-I) dated 22-10-90.

24	Powers to authorize non-gazetted Government servants in his office or in the office under his control to undergo a course of training or instruction in any office whether in Audit Department or outside it and power to allow officiating arrangements to be made in place of government servants authorized to undergo a course of training.	FR 36 GI Order thereunder	Full powers		
25	Power to fix the pay a temporary post which will probably be filled by Government servants	FR 40 Appendix 4 of FRs	Full powers	Full powers	Provided they have power to create a temporary post on the proposed pay/pay scale.
26	Power to sanction the undertaking of work for which an honorarium is offered and the grant or acceptance thereof	FR 46 (b) Appendix 4 of FRs DPTs OM No 17011/9/85 Estt. (allowances) dated 23-12-85 circulated vide No. 3- Audit I / 143-85/1-86/ Gr. IV (2) dated 13-01-86	Full powers upto a maximum limit of Rs 5000 in each case	Full powers upto a maximum limit or Rs 2500 in each case	In the case of recurring honorarium this limit applies to the total of the recurring payment made to an individual in a financial year.
27	Power to appoint a Government servant to hold temporarily or to officiate in more than on post and to fix the	FR 49	Full powers in cases where he can appoint the Government servants permanently to each of the posts	Full powers in cases where he can appoint the Government servants permanently to each of the posts	In exercising power of permitting the Govt. servants of and below the rank of section officer and Divisional

	pay of subsidiary posts & the amount of compensatory allowance to be drawn		concerned (vide section E)	concerned (vide section E)	Accountant to undertake the audit of Accounts or other similar private work, Accountants General etc. should see- (i) that the remuneration granted for such work should not be excessive in relation to the pay of the Government servant. (ii) The previous sanction of the Comptroller & Auditor General has been obtained before any such Government servant allowed to undertake remuneration for the work of maintaining or supervising the accounts of an institution and (iii) That such work should not be undertaken by the Government servant concerned otherwise than under the rules framed by the Central Government under Rule 47 of the Fundamental Rules.
28	Power to grant extension of service in the public interest to a Govt. servant to whom clause (a) of FR 56	FR 56(d)	Full powers in cases in which he has power to make substantive appointments to the post or service. (vide	Full powers in cases in which he has power to make substantive appointments to the	

	applies but other than a workman referred to in clause (b) or a ministerial Government servant referred to in clause (c) after age of 58 years.		section E)	post or service. (vide section E)	
29	Powers to retire a Government servant (other than Group 'D') from service in the public interest (i) on attaining the age of 50 years in the case of Group 'A' and 'B' officers who entered Government service before attaining the age of 35 (ii) on attaining the age of 55 years in other cases; after giving a notice of not less than three months in writing of three months, pay and allowances in lieu of such notice.	FR 56(j)	Full powers in cases in which he has power to make substantive appointments to the post or service. (vide section E)	Full powers in cases in which he has power to make substantive appointments to the post or service. (vide section E)	
30	Power to allow a Govt. Servant (Other than Group 'D') to retire voluntarily after attaining (i) the age of 50 years in case of Group 'A' & 'B' officer who entered	FR 56(k)	Full powers in cases where he has the power to make substantive appointments to the post or service (vide section E)	Full powers in cases where he has the power to make substantive appointments to the post or service (vide section E)	

	Govt. service before attaining the age of 35 years in other cases after giving notice of not less than 3 months in writing				
31	Power to allow employment including the setting up of a private professional practice as Accountant, Consultant, or Legal or Medical practitioners to Govt. servants during leave	FR 69	Full powers in cases where he is competent to appoint the Govt. servant concerned (vide section E)	Full powers in cases where he is competent to appoint the Govt. servant concerned (vide section E)	Subject to the condition that the employment lies in India only.
32	Powers to fix the pay of retired persons on reemployment in the Indian Audit and Accounts Department	GI order No. 6 under FR 69 . Ministry of personnel etc. OM NO. 03-01-85 – Estt. (PH) dated 31-07-86 CCS/(Fixation of Pay of re-employed Pensioners) Order No 18 (I) (ii) 1986	Full powers	Full powers in respect of pensioners re-employed in non-gazetted posts	The exercise of powers by Accountant General etc. is subject to the condition laid down in Para of CAG's letter No. 1502 – NGE II 207/ 60 dated 27/05/60
33	Pay fixation of Military pensioners re-employed in Indian Audit and Accounts Department	CAG letter No 3229-NGE-I /81-79 dated 30 th October 1979. CCS 9 Fixation of pay of re-employed pensioners) Order No 18 (i) (ii), 1986	Full powers	Full powers	
34	Power to grant leave including extraordinary leave other than special	First Schedule to CCS (leave) Rules, 1972.	Full powers	Full powers	

	disability leave and study leave to non-gazetted Government servants.				
35	Power to grant leave other than special disability leave to Gazetted officers on foreign service in India	First Schedule to CCS (leave) Rules, 1972	Full powers	Full powers in respect of Group 'B' Officers	Note:- Foreign employers can also grant leave on average pay or earned leave not exceeding 120 days.
36	Powers to sanction leave including extraordinary leave 9 other than special disability leave and study leave) to Gazetted Officers not on foreign service.	First Schedule to CCS (Leave) Rules, 1972 and CAG's letter No-3265- GEI/ 209-68 dated 10-10-74	Full powers	1- Power to grant leave of all kinds other than special disability leave, study leave, leave not due and leave preparatory to retirement to IA&AS officers serving in their own offices under their control to the extent indicated below subject to local arrangement: (a) Officers in the Junior Administrative Grade including selection grade in Junior Administrative Grade and equivalent Officers in the Senior Time Scale upto 45 days (b) other IA&AS officers upto 60 days. The above	

				powers is subject to the following conditions:- (i) The Accountant General/ Principal Director of Audit etc. is satisfied that work will not suffer by the absence of the officer on leave. (ii) It is possible to make adequate internal arrangement so that work of the office as a whole does not suffer. (iii) if the Accountant General / Principal Director of Audit needs a substitute in place of the officer proceeding on leave, prior approval of headquarters office should be obtained before leave is sanctioned. (iv) Heads of field offices may also grant leave of all kinds except special disability leave, study leave and leave not due upto 180 days to	
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				the temporary Assistant Accountants General/ Assistant Directors serving under them and in the offices under their control subject to local arrangements. Note:- 1- If leave be refused in any case a report of the reasons for the refusal should be made to the headquarters office. Note:- 2. All grants of leave and the date of departure, and return from leave shall be reported to the headquarters office. Note:-3 The instructions will not apply in cases where orders transferring officers have been issued by Comptroller and Auditor General of India. In such cases separate orders of the Comptroller & Auditor General	
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				should be obtained before relieving officers proceeding on leave. This applies even if the leave had been actually sanctioned on a date before the receipt of transfer orders. 2- Full powers in case of Group 'B' Officers.	
37	Powers to require a medical certificate of fitness before return from leave.	FR 71 and Rule 24 of CCS (leave) Rules, 1972	Full powers	Full powers in case of officers whom the leave was granted by him	
38	Power to permit officers to return to duty before expiry of leave.	FR 72 and Rule 24 of CCS (leave) Rule, 1972	Full powers	Full powers in case of officers to whom the leave was granted by him	Note:- A Government servant on leave preparatory to retirement is precluded from withdrawing his request for permission to retire and from returning to duty save with the consent of the authority empowered to appoint him.
39	Powers to extent	FR 73 and Rule 25 of CCS (leave) Rules, 1972.	Full powers	Full powers in case of officer to whom the leave was granted by him	Subject to the condition that the Government servant on leave will on his return be under his administrative control.
40	Power to grant special disability leave	FRs 83 & 83-A and Rule 44 & 45 of CCS	Full powers	No powers	

		(leave) Rule, 1972			
41	Powers to grant study leave	FR 84 & CCS (Leave) Rules 1972	Full powers	No powers	
42	Power to sanction transfer to foreign service in India and to fix pay in foreign service	FR 110 (b) & FR 114	Full powers	Full powers in the case of Government servants not above the rank of Accounts officers or Audit Officers	Subject to observance of proper procedures for initial selection for deputation as prescribed and Co-ordinated by Comptroller & Auditor General and also subject to the administrative instructions issued by the Comptroller & Auditor General.
43	Power to decide the date of reversion of a Government servant returning after leave from foreign service	FR 125	Full powers	Full powers in the case of non-gazetted staff whom they can transfer to foreign service (vide item 42 above).	
44	Power to allow previous service under a local fund to count as duty in Government service.	FR 130 read with Govt. of India, Ministry of Finance letter No F(4) EGI/ 67 dated 06-06-67	Full powers	No powers	
45	Appointment of a person over the prescribed age limits	Section I of Appendix 3 of FRs & SRs Vol. II & CAG's letter No. 3229- NGE- I / 81-79 dated 30/10/79	Full powers	(a) upto 1 year in respect of those who were w within the age limit at the time of empanelling (b) In case of departmental graduate clerk who complete for direct	Note:- The extent specified under (b) of column 5 is limited to actual service of the individual concerned in the cadre. In respect of persons appointed through Staff Selection Commission it should be

				recruitment of Auditors/ Accountants and in case of Group 'D' Government servants who are considered for appointment as clerks. Full powers.	presumed that the candidates were within the age on the crucial date as per Government of India orders.
46	Recruitment of a person to the Clerical post without reference to Staff Selection Commission below the minimum age of recruitment.	Section I of Appendix 3 of FRs & SRs Vol- II and CAGs letter No 2247 – NGE III/ 67-68 dated 08-12-65 and GOI Ministry of personnel etc. OM No 14014/23/87 – Estt. (P) dated 17-02-88	Full powers	No powers	
47	Power to permit handing over of charge away from headquarters	Section II(a) (1) of Appendix 3 FRs & SRs Vol II	Full powers	Full powers in respect of Group 'B' officers and non-gazetted staff.	Note:- The power to permit handing over of charge also covers the power to permit taking over of charge away from headquarters
48	Power to authorize Government servant to proceed on duty to any part of India	SR 60 and item 20 of Appendix 1 to FR SR Vol. II	Full powers	Full powers	Subject to TA Budget allotment and power being exercised for travel outside jurisdiction of HOD only in accordance with standing orders of CAG e.g. sending on tour to NAAA / RTI etc. In case of official visits to Delhi including visits in

					connection with work in CAG's Office, approval of the concerned DAI/ ADAI at hqrs. Office should be taken
49	Power to accept resignation of a Government servant from service	Section IX (a) of appendix 3 of FRs and SRs Vol- II	Full powers except in the case of the Indian Audit and Accounts service Officers	Full powers in respect of persons appointed under his authority (vide section E)	
50	Power to permit the withdrawal of resignation of Government servant from service before it becomes effective.	Section IX (d) of Appendix 3 of FRs and SRs Vol- II and Rule 26(4) to 26(6) of CCS (Pensions) Rules 1972.	Full powers except in the case of the Indian Audit and Accounts service Officers	Full powers in respect of persons appointed under his authority (vide section E)	

SECTION 'C'

Powers Under Supplementary Rules.

Slno.	Nature of Power	Reference to Rules/ Orders	Extent of Powers of		Conditions and Limitations if any
			Comptroller and Auditor General	Accountants General and other Heads of Departments	
1	2	3	4	5	6
1	Power to sanction the undertaking of work for which a fee is offered and the acceptance of fees	SR 11	Full powers	Full powers upto a maximum of Rs. 3000 p.a. in each case.	In the case of recurring fees, this limit applies to the total of the recurring payments made to an individual in a financial year.
2	Power to sanction conveyance allowance (including a motor car/ motor cycle / consolidated conveyance allowance).	SR 25 and CAG's letter No 249-NGEI/ 561 TAI/66 dated 10-2-67.	Full powers	Full powers	Subject to the conditions that had yearly statement of the sanctions issued during the period from 1 st January to 30 th June and from 1 st July to 31 st December , are sent to the office of the Comptroller & Auditor General by the 15 th of the following months by Accountant General etc. (NIL reports need not be sent)
3	Power to decide shortest of two or more routes	SR 30 (b)	Full powers	Full powers (except in respect of themselves for journeys within their jurisdiction	

4	Powers to allow mileage allowance to be calculated by route other than the shortest or cheapest.	SR 31	Full powers	Full powers (except in respect of themselves for journeys within their jurisdiction)	Provided that the selection of such routes is in the interest of Government.
5	Power to decide in case of doubt of hardship the class of steamer accommodation to which a Government servant is entitled	SR 42	Full powers	Full powers	
6	Permission for air travel to non-entitled officers	SR- 48 –B (ii) read with GOI MO Finance DO letter No 1 (2) – E –II (A) 88/ 300/ EG dated 16-09-88	Full powers	No powers	
7	Power to prescribe a Government servant's headquarters.	SR 59	Full powers	Full powers except in the case of Indian Audit & Accounts Service Officers.	
8	Power to prescribe a Government servant's headquarters	SR60	Full powers	Full powers except in respect of themselves	
9	Power to decide in cases of doubt whether a particular absence is absence on duty	SR 62	Full powers	Full powers except in respect of themselves	
10	Power to restrict the frequency and duration of journeys.	SR 63	Full powers	Full powers	
11	Power to allow exchange of double permanent travelling	SR 67 and proviso (2) under SR 67	Full powers in the case of non-gazetted staff.	No powers	

	allowance for mileage.				
12	Power to sanction daily allowance to the member of Inspection staff on Sunday and Holidays when they have stay, while on tour, at a place other than the place of duty in relaxation of SR 72.	SR72	Full powers	Full powers	Subject to the condition that it is certified that Government servant concerned had to stay at a place other than the place of duty due to non-availability of boarding and lodging facilities at the latter place and not to suit his private convenience (Ministry of Finance letter No F –3 (2) –EGI/ 66, dated 22-09-66 File No- 96-NGEI/ 66).
13	Powers to grant full daily allowance at a place out side Govt. servants' headquarters for a continuous halt upto 180 days during tour/ temporary transfer/training.	SR 73 read with GOI orders thereunder.	Full powers	Full powers	
14	Power to permit a Government servant to recover the actual cost of hiring a conveyance where no travelling allowance is admissible	SRs 89 and Note 2 thereunder.	Full powers	Full powers	Subject to the conditions and restrictions laid down against item No 3 in annexure to Schedule V of Delegation of Financial Powers Rules, 1958.
15	Power to permit the recovery of actual cost of maintaining a camp	SR 91	full powers	Full powers	

	equipment during a halt at or near headquarters				
16	Power to grant a free passage by sea to a person appointed to a post which he cannot join except by sea	SR 108	Full powers in case of persons appointed by him (Vide Section E)	Full powers in case of persons appointed by them (Vide Section E)	
17	Powers to extend the time limits of six months and one month) within which the members of family of a Government servant be treated as accompanying him in individual case attendant with special circumstances	SR 116(b)(iii)	Full powers	Full powers	
18	Powers to prescribe the scale of tents to be carried at Government expenses on transfer.	SR 116 ©	Full powers	Full powers	
19	Deleted				
20	Deleted				
21	Deleted				
22	Power to permit drawal of travelling allowance for a journey to attend an examination other than those mentioned in SRs 130 and 131.	SR 132	Full powers	Full powers in the case of departmental examination only.	
23	Power to sanction travelling allowance as for a journey on tour to	SR 135	Full powers	Full powers	Provide that travelling allowance may not be granted for a journey

	a Government servant who is required while on leave in India to perform any public duty at a place other than the one where he is spending his leave				while proceeding on leave or while returning from leave.
24	Power to sanction travelling allowance as on tour to a Government servant who proceeds on regular leave from a tour station and resumes duty at another tour station or who proceeds on regular leave from headquarters and resumes duty at a tour station after the expiry of regular leave.	Full powers	Full powers	Provided that travelling allowance is granted from the place where regular leave is spent to the place of tour limited to that admissible between headquarters/ tour station and the other tour station.	
25	Power to sanction travelling allowance as on tour to a Government servant who proceeds on regular leave while on tour and returns direct to headquarters on expiry of leave.	SR 135 (Government of India, Ministry Finance (Department of Expenditure) OM No-F. 19043 95) E- IV B / 74 dated 30-04-74	Full powers	Full powers	Full powers provided leave is taken due to reasons beyond the control of Government servant such as his own illness/ or serious illness/ death in family and the period of leave is kept to the minimum called for in such situation. The TA admissible will be that from the place where

					leave is spent, or the tour station from where he proceeds on leave to headquarters which ever is less.
26	Power to allow the actual cost of a journey to appear before a Medical Board preliminary to voluntary retirement on invalid pensions.	SR 160 (b)	Full powers	Full powers in the case of Group 'B' Officer and non-gazetted staff.	
27	Power to decide the rates of travelling allowance, admissible to a Government servant or a student not already in Government service, deputed to undergo a course of training.	SR 164	Full powers	Full powers in the case of gazetted and non-gazetted Govt. servants.	Subject to conditions and restrictions laid down in Government of India orders below SR 164.
28	Power to fix amount of hire or charges when a Government servant is provided with means of locomotion at the expense of State etc. but pays all the cost of its use or propulsion.	SR 183	Full powers	Full powers except in respect of themselves.	
29	Power to grant travelling allowance or actual travelling hotel and carriage expenses instead of travelling	SR 190 (a) & (b)	Full powers	Full powers	

	allowance to persons not in Government service attending commission of enquiries etc. or performing public duties in an honorary capacity and to declare the grade to which such person shall be considered to belong for purposes of grant of travelling allowances.				
30	Power to declare a controlling Officer	SR 191	Full powers	Full powers	Provided that Accountants General may not declare a Government servant to be his own Controlling Officers
31	Power to make rules for the guidance of Controlling Officers.	SR 195 (e)	Full powers	Full powers	
32	Powers to waive proviso (a) to SR 209 which precludes prefixing or affixing of holidays to leave when the transfer or assumption of charge by the government servant proceeding on or returning from leave involves the handing over or taking over of	SR 210 and Rule 22 (1) and (2) of CCS (leave) rules, 1972.	Full powers	Full powers	

	securities or of money other than a permanent advance.				
33	Powers to authorize departures from SR 211 which prescribes the point of time from which the leave and consequent re-arrangement of pay and allowances take effect, when holidays are prefixed or affixed to leave.	SR 211 and Rule 22 (3) of CCS (leave) Rules, 1972	Full powers	Full powers	
34	Power to accept a certificate signed by any registered medical practitioner as evidence of the fitness of a gazetted Government servant on return to duty from leave on medical certificate.	SR 213 and rule 24 (3) of CCS (leave) Rule 1972	Full powers (as the authority under which the Government servant is employed on return from leave.	Full powers (as the authority under which the Government servant is employed on return from leave.	
35	Power to grant leave to a Government servant in respect of whom a Medical Committee has reported that there is no reasonable prospect that	Rule 20 of CCS (Leave) Rules, 1972.	Full powers	Full powers in cases where he is competent to sanction leave	Subject to the limits laid down in the Rule cited in col. 3
36	Power to grant maternity leave and hospital leave.	Rule 43 and 46 of CCS (Leave) Rules 1972	Full powers	Non- gazetted staff – Full powers. Gazetted officers to the extent as shown against item	

				36 and 38 of Section B	
37	Deleted				
38	Powers to extend the joining time admissible under the rules beyond the maximum m of 30 days.	SR 301 and Rule 5(5) of CCS (Joining time) Rules, 1979.	Full powers	No powers	
39	Power to extend the joining time on certain conditions within the maximum of 30 days	SR 302 and Rule 5 (5) of CCS (Joining time) Rules, 1979.	Full powers	Full powers	
40	Power to direct that an officer on leave shall be considered to be in occupation of a residence	SR 312(4)	Full powers	Full Powers	
41	Power to allot residence of which the allotment has been suspended	SR 313 (4)	Full powers	Full Powers	
42	Power to approve sub-tenants.	SR 314 (a)	Full powers	Full Powers	
43	Power to permit an officer to store furniture etc. in residence during temporary absence.	SR 316	Full powers	Full Powers	
44	Powers to estimate probable cost of maintenance and repairs of Government residences and power to fix percentage to be	SRs 322 (1) (a) and (b) 331 (1) (a) and (b)	Full powers	Full Powers	

	adopted for calculation of cost and maintenance and repairs of Government residences.				
45	Power to review amount or percentages referred to in SRs 322 or 331 for calculation of standard license fees	SRs 322 (3) and 331 (3)	Full powers	Full Powers	
46	Power to determine licence fee for certain services and the estimated capital cost.	SR 325 (1) and 334 (1)	Full powers	Full Powers	
47	Power to determine charges for electric energy and water and meter.	SR 325 (2) and 334 (2)	Full powers	Full Powers	
48	Power to fix charges for electric energy and water meters where no metres are provided.	SR 325 (2) (b), 334 (2) (b)	Full powers	Full Powers	
49	Power to estimate capital cost mentioned in clauses (a) (f) of SRs 325 (2) and 334 (2)	SR 325 (2) © and 334 (2) ©	Full powers	Full Powers	
50	Power to group a number of residence for purposes of assessment of charges for electric energy and water meters.	Proviso to SRs 325 (2) and 334 (2)	Full powers	Full Powers	

SECTION 'D'

Powers Under Civil Services Regulations and Civil Pension (Commutation) Rules.

Slno.	Nature of Power	Reference to Rules/ Orders	Extent of Powers of		Conditions and Limitations if any
			Comptroller and Auditor General	Accountants General and other Heads of Departments	
1	2	3	4	5	6
1	To decide in the case of non-gazetted offices who are selected to undergo a course of training whether the time spent in training shall count as service.	Rule 22 of CCS (P) Rules, 1972.	Full powers	No powers	
2	Allowing the period of suspension to count for pension if the Government servant is not fully exonerated.	Rule 23 of CCS (P) Rule, 1972	Full powers	Full powers in the case of Group 'B' officers and non-gazetted staff.	
3	Retrospective Commutation of absence without leave into leave with allowances.	Rule 27 of CCS (P) Rules, 1972.	Full powers	Full powers in the case of Temporary Assistant Accountants General, Group 'B' Officers and non-gazetted staff.	
4	Allowing the counting of extraordinary leave other than EOL granted on Medical certificate towards pension.	Rule 21 of CCs (P) Rules, 1972	Full powers	Full powers in case of Group 'B' officers and non-gazetted staff as appointing authorities (vide Section E)	Subject to the condition that such EOL is granted to a Government Servant (a) due to his inability to join or rejoin duty on account of civil

					Commotion or (b) for prosecuting higher scientific and technical studies.
5	Counting of service rendered after the date of medical certificate of incapacity for further service.	Articles 455 of CSRs	Full powers as pension sanctioning authority.	Full powers as pension sanctioning authority	
6	Grant of Extraordinary pension	CCS (EP) Rules	Full Powers	Full Powers in respect of Group 'B' and N G Staff.	Subject to the provisions of CCS (Extraordinary Pension) Rules and GI Decision No-2 below Rule 13 of CCS (EP) Rules.
7	To admit service on the basis of written statements and documentary evidence.	Rule 59 (i) (a) (iv) of CCS (P), Rules, 1972.	Full powers as pension sanctioning authority.	Full powers as pension sanctioning authority.	
8	Sanctioning payment of the arrears of pension to the heirs of deceased pensioners of IAAD without production of the usual legal authority...	Rule 370 of CTR Vol- I read with Rule 95 of CGA (R&P) Rules 1983	Full powers	Full powers	
9	Sanctioning payment of arrears of pension exceeding Rs 5000 to the heirs of pensioners of IAAD not claimed within 1 year of the death of the pensioner	Rule 370 of CTR Vol- I read with Rule 95 of CGA (R&P) Rules 1983	Full powers	Full powers	

SECTION 'E'

Powers Under Central Civil Services (Classification, Control and Appeal) Rule 1965.

Part I – General Central Service – Group 'B'

Sl no.	Nature of Power	Reference to Rules/ Orders	Extent of Powers of		Conditions and Limitations if any
			Comptroller and Auditor General	Accountants General and other Heads of Departments	
1	2	3	4	5	6
Indian Audit and Accounts Department					
1	Office of the Comptroller and Auditor General of India.				SO No- 266 (E) dt 22-02-90 published in the extraordinary Gazette Part- II Section 3 (ii) dated 29-03-1990. SO No- 667 dated 21-02-91 published in the Gazette dated 09-03-91.
	All Group B posts.	Officer in the rank of principal Accountant General / Accountant General	Officer in the rank of principal Accountant General / Accountant General.	Deputy Comptroller and Auditor General of India / Additional Deputy Comptroller and Auditor General.	SO No- 2815 dated 13-09-88 published in the Gazette dated 24-09-88 and corrigendum SO No- 3349 dated 01-11-88 published in the Gazette dated 12-11-88.
2-	All field offices (including training institutions) subordinate to the Comptroller and Auditor General of India other than				

	Commercial Audit Offices and Commercial Audit Wing in Civil Audit Offices.				
	All Group B posts	Heads of Department in the rank of Principal Accountant General Accountant General	Heads of Department in the rank of Principal Accountant General Accountant General	All Deputy Comptroller and Auditor General of India/ Additional Deputy comptroller and Auditor General	Do
3	All Commercial Audit Officers and Commercial Audit Wings in Civil Audit Offices, Sub- ordinate to the Comptroller and Auditor General of India				
	All group B posts	Officer in the rank of Principal Accountant General / Accountant General in the Office of Comptroller and auditor General of India.	Heads of Department in the rank of Principal Accountant General Accountant General	All Deputy Comptroller and Auditor General of India/ Additional Deputy comptroller and Auditor General	do

SECTION 'E'-Contd...
Part- II General Central Services- Group 'C'
Indian Audit and Accounts Department

			Authority competent to impose penalties and penalties which it may impose (with reference to item numbers in rule 11 of CCS (CCA) Rules			
Sl no.	Description of post	Appointing Authority	Authority	Penalties	Appellate Authority	Remarks/ Authority
1	2	3	4		5	6
1	Office of the Comptroller and Auditor General of India					
	All Group C posts	Officer in the rank of Senior Deputy Accountant General /Deputy Accountant General	Officer in the rank of Senior Deputy Accountant General / Deputy Accountant General	All	Officer in the rank of the Principal Accountant General / Accountant General	Do
2	All fields offices (including training institutions) subordinate to the comptroller and Auditor General of India other than Commercial Audit					

	Offices and Commercial Audit Wing in Civil Audit Offices					
	All Group C posts	Senior Deputy Accountant General/ Deputy Accountant General/ Officers of equivalent rank.	Senior Deputy Accountant General/ Deputy Accountant General/ Officers of equivalent rank.	All	Heads of Departments in the rank of Principal Accountant General Accountant General.	Do
3	All Commercial Audit Offices and Commercial Audit Wings in Civil Audit Offices, subordinate to the Comptroller and Auditor General of India					
	(i) Section Officers	Senior Deputy Accountants General/ Deputy Accountants General/ Officers of equivalent in the office of the Comptroller and Auditor General of India	Senior Deputy Accountants General/ Deputy Accountants General/ Officers of equivalent rank	All	Heads of Department in the rank of Principal Accountant General/ Accountant General	Do
	(ii) All other Group C posts (in Commercial Audit Offices)	Senior Deputy Accountants General / Deputy Accountants	Senior Deputy Accountants General / Deputy	All	Heads of Department in the rank of Principal Accountant	Do

		General/ Officers of equivalent rank.	Accountants General/ Officers of equivalent rank.		General/ Accountant General	
	(iii) All other Group C posts (in Commercial Audit wing in Civil Audit Offices)	Senior Deputy Accountants General / Deputy Accountants General/ Officers of equivalent rank.	Senior Deputy Accountants General / Deputy Accountants General / Officers of equivalent rank.	All	Heads of Department in the rank of Principal Accountant General/ Accountant General	Do

SECTION 'E'-Contd...
Part- III General Central Services- Group 'D'
Indian Audit and Accounts Department

			Authority competent to impose penalties and penalties which it may impose (with reference to item numbers in rule 11 of CCS (CCA) Rules			
Sl no.	Description of post	Appointing Authority	Authority	Penalties	Appellate Authority	Remarks/ Authority
1	2	3	4		5	6
1	Office of the Comptroller and Auditor General of India					
	All Group D posts	Assistant Director/ Administrative officer	Assistant Director/ Administrative officer	All	Officer in the rank of Senior Deputy Accountant General/ Deputy Accountant General	Do
2	All field offices (including training Institutions, Commercial Audit Offices and Commercial Audit Wing in Civil Audit Offices) subordinate to the Comptroller and Auditor General of India.					

	All Group D posts	Assistant Accountants General / Accounts Officers/ Audit Officers/ Officers of equivalent rank	Assistant Accountants General/ Accounts Officers/ Audit Officers/ Officers of equivalent rank	All	Senior Deputy Accountant General / Deputy Accountants General/ Officers of equivalent rank.	do
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Note:-

The Comptroller and Auditor General, in the case of Government Servants serving in Indian Audit and Accounts Department may at any time either on his own motion or otherwise call for the records of any inquiry and revise any order made under the CCS (CCA) Rules, 1965- provided the appellate authority is subordinate to him.

Section 'F'
Power under Civil Services (conduct) Rules, 1964

Sl. No	Nature of Power	Reference to CCS (conduct) Rules	Competent Authority	Conditions and limitations, if any
1	2	3	4	5
1	Allowing a Group 'A' officer to permit his soon, daughter or other dependent to accept employment in any company or firm with which he has official dealings or in any other company or firm having official dealings with Government.	Rule-4(2) (i) read with Government of India Ministry of Home Affairs order No. 25/36 (2)/65-Ests. (A) dated 06-10-1965	Comptroller and Auditor General	
2-	Intimation of acceptance by a member of family of a Government servant of an employment in any company or firm with which he has official dealings.	Rule-4 (2) read with MHA order No. 25/36/(1)/ 65-Ests. (A) dated 06-10-1965	Comptroller and Auditor General	
3-	Receiving report from Government servants who are unable to prevent members of their families from taking part in, subscribing in aid of or assisting in any other manner any movement or activity, which is or tends directly or indirectly to be, subversive of the Government as by law established.	Rule-5(2) read with MHA order No- 25/36 (3)/ 65 – Ests (A), dated 06-10-1965	Comptroller and Auditor General Accountants General and other Heads of Department	In respect of posts for which he is the appointing authority. In respect of posts for which they are appointing authorities (Vide Section E)
4-	To decide if a party is a political party or whether an organization takes part in politics or whether	Rule 5(3) read with Government of India Ministry of Home Affairs	Comptroller and Auditor General	

	any movement or activity falls within the scope of sub rule (2) of Rule –5 of Central Civil services 9 Conduct) Rules 1964 in the Course of application of the said rule to persons working in the Indian Audit and Accounts Department.	order No- 26/4/56 Ests (A) dated 26-02-1965		
5	To permit a Government servant to own wholly or in part or to conduct or participate in the editing or management of any new paper or other publication.	Rule 8(1) read with Government of India Ministry of Home Affairs order No. 26/4/56- Ests (A) dated 26-02-65	Comptroller and Auditor General	
6	(i) To permit a Government servant to publish a book himself or through a publisher, or contribute an article to a book or a compilation of articles.	Rule 8(2) (a) & (b) read with Government of India Ministry of Home Affairs order No 25/36/(2)/ 65 – Ests (A) dated 06-10-65	Comptroller and Auditor General	For Group ‘A’ Officers
	(ii) To permit a Government servant to participate in a radio broadcast or contribute an article or write a letter to a newspaper or periodical either in his own name or anonymously or pseudonymously or in the name of any other person	Rule 8(2) (a) & (b) read with Government of India Ministry of Home Affairs order No 25/36/(2)/ 65 – Ests (A) dated 06-10-65	Accountants General and Heads of Departments	For Group ‘B’, ‘C’ and ‘D’ Officers
7-	To permit a Government servant to give evidence in connection with any enquiry conducted by any person, committee or authority.	Rule- 10 (1) read with Government of India ministry of Home Affairs order No. 26/4/56- Ests (A) dated 26-02-1965	Comptroller and Auditor General	
8-	To permit a Government servant to ask for or accept contributions to or otherwise associate himself	Rule-12 read with Government of India Ministry of Home Affairs	Comptroller and Auditor General	

	with the raising of any fund or other collection in Cash or in kind in pursuance of any object whatsoever.	order No.25/36(2)/65- Ests (A) dated 06-10-65 and No 26/4/56-Ests (A) dated 26-02-1965		
9-	Intimation to the Government about acceptance of gifts by the Government servants from his near relatives on occasions such as weddings, anniversaries, funerals or religious functions, if the value of any such gifts exceeds:- (i) Rs 500 in the case of a Government servant holding any Group – A or Group B posts; (ii) Rs 250, in the case of a Government servant holding any Group-C post; and (iii) Rs.100 in the case of a Government servant holding any Group D post.	Rule-13(2) read with Government of India Ministry of Home Affairs order No- 25/36(3)/ 65-Ests (A) dated 06-10-65	Comptroller and Auditor General Accountants General and All Heads of Department Head of office	For Group ‘A’ Officers For Group ‘B’ and ‘C’ Officers For Group ‘D’ Officers
10	Intimation to the Government about acceptances of gifts by the government servant from his personal friends having no official dealings with him, if the value of any such gift exceeds:- (i) Rs 200 in the case of a Government servant holding any Group – A or Group B posts; (ii) Rs 100, in the case of a Government servant holding any Group-C post; and	Rule-13 (3) read with Government of India Ministry of Home Affairs order No. 25/36(3)/65-Ests. (A) dated 06-10-1965	Comptroller and Auditor General Accountants General and All Heads of Department Head of office	For Group ‘A’ Officers For Group ‘B’ and ‘C’ Officers For Group ‘D’ Officers

	(iii) Rs.50 in the case of a Government servant holding any Group D post.			
11	To permit a Government Servant to accept a gift either by him or any member of his family or any other person acting on his behalf, if the value thereof exceeds:- (i) Rs 75 in the case of Group 'A' and 'B' officers. (ii) Rs 25 in the case of Group 'C' and 'D' officers.	Rule-13 (4) read with Government of India Ministry of Home Affairs order No. 25/36/(1)/ 65-Ests (a) dated 06-10-1965	Comptroller and Auditor General Accountants General and other Heads of Department	For Group 'A' Officers Full powers in the case of Group 'B' Officers and non-gazetted staff.
12-	To permit a Government servant to received any complimentary or valedictory address or accept any testimonial or attend any meeting of entertainment held in his honour or in the honour of any other Government Servant.	Rule-14 read with Government of India ministry of Home Affairs order No. 26/4/56 Ests (A) dated 26-02-1965	Comptroller and Auditor General	
13-	To permit a Government servant to:- (a) engage directly or indirectly in any trade or business. (b) negotiate for, or undertake any other employment. © hold an elective office, or canvass for a candidate or candidates for an elective office, in any body, whether incorporated or not. (d) canvass in support of any business or insurance agency, commission agency, etc, owned	Rule-15 (1) read with Government of India Ministry of Home Affairs order No. 26/4/56-Ests (A) Dated 26-02-1965	Comptroller and Auditor General	

	or managed by any member of his family. (e) take part, except in the discharge of official duties, in the registration, promotion or management of any bank or other company registered or required to be registered under the Companies Act, 1956(1 of 1956) or any other law for the time being in force or any other law for the time being in force or any Co-operative society for commercial purpose.			
14-	Intimation to the Government by the Government servant if any member of his family is engaged in a trade or business or owns or manages an insurance Agency or commission Agency.	Rule 15(3) read with Government of India, Ministry of Home Affairs order No 25/36/(3)/65- Ests (A) dated 06-10-1965.	Comptroller and Auditor General of India Head of Department Authority competent under Supplementary Rule-11	For Group 'A' Officers For Group 'B' and 'C' Officers. For Group 'D' Officers.
15-	To permit a Government Servant to accept fee for any work done by him for any private or public body or any private person.	Rule 15(4) read with Government of India, Ministry of Home Affairs order No 25/36/(3)/65- Ests (A) dated 06-10-1965.	Authority competent under Supplementary Rule-11	
16-	To Permit a Government Servant in relaxation of Rule 16(4) (i) of CCS (Conduct) Rules-1964 to lend or borrow money as principal or agent to or from any person within the local limits of his authority or with whom he is	Rule 15(4)(i) read with Government of India, Ministry of Home Affairs order No 25/36(i)- Ests (A) dated 06-10-1965.	Comptroller and Auditor General Accountants General and other Heads of Departments	For Group 'A' Officers For Group 'B' Officers and non-gazetted staff.

	likely to have official dealings or otherwise place himself under any pecuniary obligation to such persons; or to lend money to any person at interest or in any manner whereby return in money or in kind is charged or paid; either by the Government servant himself or through any member of his family or any other person acting on his behalf.			
17-	The prescribed authority to whom the circumstances are to be reported by Government servant who are appointed or transferred to post of such nature as would involve him in the breach of any provisions of sub-rule (2) or sub-rule (4) of Rule-16	Rule 16(4)(ii) read with Government of India, Ministry of Home Affairs order No 25/36/(2)/65- Ests (A) dated 06-10-1965.	Comptroller and Auditor General Accountants General and other Heads of Departments	In respect of posts for which he is appointing authority. In respect of posts for which they are appointing authorities (Vide Section E)
18-	Report on becoming the subject to a legal proceedings for insolvency.	Rule 17 read with Government of India, Ministry of Home Affairs order No 25/36/(3)/65- Ests (A) dated 06-10-1965.	Authority competent to remove or dismiss the Government servant i.e., the appointing authority	All Government servants.
19-	To permit a Government Servant to acquire or dispose of any immovable property by lease, mortgage, purchase, sale gift, or otherwise either in his own name or in the name of any member of his family when the transactions are with a person having official dealing with him	Rule 18(2) read with Government of India, Ministry of Home Affairs order No 25/11/68- Ests (A) dated 05-08-68	Comptroller and Auditor General	For all classes of Government servants;- (i) For Group 'A' Officers subject to conditions enumerated in Government of India, Ministry of Home Affairs order No. 25/11/68-Ests (A) dated

	category of Government servant belonging to Group 'C' or Group 'D' from any of the provisions of Rule-18 (except sub-rule (4) of CCS (Conduct) Rules, 1964.	order No- 26/4/56- Ests (A) dated 26-02-1965		
23	To permit a Government Servant to have recourse to any court or to the press for the vindication of any official act which has been the subject matter of adverse criticism or an attack of a defamatory character.	Rule-19(1) read with Government of India, Ministry of Home Affairs order No. 25/36(2)/65-Ests. (A) dated 26-10-65	Comptroller and Auditor General Heads of offices	For Group 'A' offices Any other Govt. servants

Note:- Power exercisable by Government are to be exercised by the Comptroller and Auditor General of India as per Government of India, Ministry of Home Affairs order No.26/4/56-Ests (A) dated 26-02-1965.

Section 'G'

Powers Under Central Civil Services (Temporary Service) Rules

Sl. No	Nature of Power	Reference to Rules or orders	Authority Competent to exercise the power (in respect of Group 'C' and Group 'D' Government servants)	Remarks
1	2	3	4	5
1	Terminating the services of a temporary Government servants	Rule 5(1)	Appointing authorities 9 Vide Section-E)	
2	Re-opening the case of a temporary Government servants to whom notice is given by the appointing authority terminating the services or where the services of any such Government servant are terminated either on the expiry of the period of such notice or forthwith by payment of pay plus allowances under Rule 5(l)	Schedule below Rule 5 (2) and PAR notification No-12015/1/77 Estt. © dated 03-11-78	Comptroller and Auditor General of India / Deputy Comptroller and Auditor General of India/ Additional Deputy Comptroller and Auditor General of India.	In respect of orders passed under Rule 5(l) against the employees of the Indian Audit and Accounts Department other than those whose appointing authority is the President. In respect of orders passed under Rule 5(l) against Group 'C' and 'D' Employees of the Indian Audit and Accounts Department other than Group 'C' employees of the office of the Comptroller and Auditor General of India.

			Accountant General and other Heads of Department	In respect of orders passed under Rule 5(1) against Group 'C' and 'D' employees by the appointing authorities subordinate to them
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Note:- 1- Appointing authorities have been shown in detail in Section E dealing with the Central Civil Services (CCA) Rules, 1965.
2- In the Indian Audit and Accounts Department, no post in Group 'A' or Group 'B' is likely to be held by a temporary Government servant.

Section 'H'

Power under General provident fund (Central Services) Rules

Sl. No	Nature of Power	Reference to GPF (CS) Rules	Extent of powers of the		Conditions and limitation if any
			Comptroller and Auditor General of India	Accountants General and other Heads of department	
1	2	3	4	5	6
1-	To direct recovery of arrears of subscription alongwith interest thereon, instalments or otherwise by deduction from emoluments of subscriber who fails to subscribe to the Fund from the due date	Rule 10(3)	Full powers	(i) Accountants General and other Heads of Deptts. – Full powers except in respect of themselves (ii) All officers in junior Administrative grade, selection grade and senior time Scale holding charge of administrative group/independent charge of field offices and headquarter,- Full powers except in respect of themselves.	
2-	To grant temporary advances for which special reasons are not required.	Rule 12(l)	Do-	-do-	Subject to the limits specified in rule 12(l) of the GPF (Central Services) Rule 1960.
3-	To grant temporary advances for which special reasons are required.	Rule 12	Do-	Do-	Note; The Accountants General and other Heads of Departments shall not reject the application of Indian Audit and Accounts Service officers for advance save with

					the approval of the Comptroller and Auditor General of India
4-	To direct the recovery of the whole or the balance of the amount of an advance in lump sum or in monthly instalments not exceeding twelve in the event of the default in repayment thereof after the advance is disallowed before its repayment is completed	Rule 13(3)	Full Powers	Do-	
5-	To order recovery of the amount of an advance if it has been utilized for a purpose other than that for which it was sanctioned.	Rule 14	Do-	Do-	
6-	To sanction non-refundable withdrawals in cases where a subscriber has completed 20 years service or is due to retire on superannuation within period of ten years.	Rule 15 (1)	Do-	Do-	Subject to the limit specified in rule 16 of GPF (Central Services) Rules 1960
7	To order the recovery of the amount of the whole or the appropriate part of the non-refundable withdrawal in case where	Rule 16(2)	Full Powers	Do-	

	the subscriber does not repay it after he fails to satisfy the sanctioning authority that it was utilized for the purpose for which it was withdrawn.				
8-	To direct recovery of the amount withdrawn for financing an insurance policy, in instalments or otherwise if the policy is not assigned or delivered as the case may be, to the Accounts officer within the period prescribed in the rules.	Rule 22(4)	Do-	Do-	
9-	To direct the recovery in instalments or other wise of the amounts of any bonus on a policy financed from the GPF received by the subscriber during the currency of the policy, if he fails to pay it into the fund.	Rule 23	Do-	Do-	
10-	To direct the recovery of the amount withdrawn from the Fund in respect of an insurance policy which had matured or been assigned or charged or encumbered in any	Rule 24(1)	Full Powers	Do-	

	way, before the subscriber returns to duty after proceeding on leave preparatory to retirement or after being, while on leave, permitted to retire or declared by a competent medical authority to be unfit for further service.				
11-	To direct recovery of the amount withdrawn for financing an insurance policy which lapses or is assigned otherwise than to the President under Rule 22 charged or encumbered.	Rule 27	Do-	Do-	
12	To direct the mode of repayment of the whole or part of the amount paid from General Provident Fund to the subscriber proceeding on leave preparatory to retirement or leave preparatory to retirement combined with vacation or having been permitted to retire or having been declared to be unfit for further service while on leave, with interest thereon when on the	Rule 32	Full Powers	Do-	

	Government servant's return to duty, the Government requires him to repay the said amount				
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Section 'I'
Power under miscellaneous rules and orders

Sl. No	Nature of Power	Reference to GPF (CS) Rules	Extent of powers of the		Conditions and limitation if any
			Comptroller and Auditor General of India	Accountants General and other Heads of department	
1	2	3	4	5	6
1	Sanctioning the daily rates of audit fees for recovery of the cost of audit of accounts of non-Government funds.	DG P&T, Delhi No- 1-32/75 PAP dated 26-09-75 and CAG's letter No. 417 audit I/ 23-85 (50) dated 04-06-85	Full powers	Full powers	Subject to the following criterion being adopted in this regard- (i) Audit charges should be calculated on the basis of average cost of the posts involved and (ii) Indirect charges should be computed to 125% of the direct charges . Note:- As and when the direct cost of establishment is changed due to provision of scales or dearness, compensatory and house rent and other allowances, the daily rates of the audit fee are to be recalculated

					by the Audit Officers concerned in accordance with the instructions issued from time to time and got approved by the Comptroller and Auditor General.
2-	Andaman and Nicobar Islands-Free Sea Passage concession to members of the families of Govt. servants posted in the islands-relaxation of time limit of six months for completion of return journey.	Govt. of India, Ministry of Finance (DF) letter No A 27023(23)/73-EGI dated 16-05-1973	Powers upto further period of six months.		
3-	(a) Sanctioning refund of medical expenses in relaxation of Medical Attendance Rules (except in their own cases)	Item No.5 of Section VII of Central Service Medical Attendance Rules and GI M/ Health OM NO-S./14012/9/75 MC dated 23 rd Feb 77/7 th May.	Medical claim to the extent admissible and subject to the limits and ceilings prescribed	Medical claim to the extent admissible and subject to the limits and ceilings prescribed	Subject to the conditions laid down in G.I Ministry of Health OM NO S. 14012/9/75 Mc (MS) dated 18-06-82
	(b) Condonation of delay beyond three months in submission of medical claims under CS (MA) Rules.	Govt. of India, Ministry of Health & Family Welfare (Deptt. Of Health) OM No	Full powers	Full powers	Subject to fulfillment of the conditions laid down in para 2 (i) & (iii) of OM No. S-14025/22/78/MS

		S. 14025/22/78-MS dated 20-08-81 and CAG's circular letter No- 4007-NGE. I/ 46-81. I dated 20-11-81			dated 20-08-1981
4-	Sanctioning refunds of contributions made under the Central Government Health Scheme in connection with the issue of temporary family permits.	Government of India, Ministry of Finance Letter No. 5 (5) / EGI /66 dt 03-11-66 and CAG's letter No- 983-NGE.I/ 91-66 dt 24-04-68	Full powers	Heads of Audit and Accounts Offices where Central Govt. Health Scheme is in force. Full powers, Director (P) full powers in respect of the Comptroller and Auditor General office.	Subject to the condition laid down in Govt. of India M/O Health letter No. 4(I)/34/63-Host dt. 12-06-64 and No-4-123/67 dated 14-03-68.
5-	Sanctioning deputation to Central/ State Governments	GOI M/O Finance letter No- F.1(6)-EIV_ A-62 dt. 07-12-1962	Full powers	For Group 'B' officers Full powers in respect of deputation to respective State Governments only For SOs/ SO Rly. Full powers in respect of deputation to State Govt. State Govt. Bodies only.	

Annexure-1

Comptroller and Auditor General's sanctions which require audit by an officer nominated by him

All expenditure for which formal sanction are required to be issued under Delegation of Financial Powers Rules and other orders, should be forwarded by the persons exercising the powers of the Comptroller and Auditor General to the auditor of sanctions nominated by the Comptroller and Auditor General being the officer who will audit the sanctions, and send his audit report to the Comptroller and Auditor General quarterly.

Sl.No	Nature of sanction	Authority
1-	To the creation of a permanent or temporary post	Schedule I and II of the Central Government book of Financial powers.
2-	To recurring expenditure Rs. 1000 a year or non-recurring expenditure not exceeding Rs. 5000 on any object for which no scale or limit to power of sanction is prescribed by any Act, rule code etc.	Schedule IV of Central Government Book of Financial powers.
3-	To write off irrecoverable advances and of irrecoverable value of stores or public money lost by fraud, theft, etc	Schedule V of Central Government Book of Financial powers.
4-	To appointment of a Government servant to hold temporarily, or to officiate in more than one post and to fix the pay of subsidiary posts and the amount of a compensatory allowance to be drawn.	Serial No.20 of Appendix 4 of Posts & Telegraphs Compilation of Fundamental and Supplementary Rules, Vol.II
5-	To fixation of pay in foreign service	Serial No 30 of Appendix 4 of P&T compilation of FRs & SRs Vol-II
6-	To sanction undertaking of work for which a fee is offered and acceptance thereof.	Serial No. 3 of Appendix 13 of P & T compilation of FRs & SRs Vol- II
7-	To allow exchange of double permanent travelling allowance for mileage allowance.	Serial No 25 of Appendix 13 of P&T compilation of FRs 7 SRs Vol-II
8-	To allow the actual cost of maintaining a camp during a sudden journey away	Serial No 30 of Appendix 13 of P&T Compilation of FRs & SRs

	from the camp.	Vol-II
9-	To grant of travelling allowance, or actual travelling, hotel and carriage expenses instead of travelling allowances, to persons not in government service attending commissions of enquiries etc.	Serial No 52 of Appendix 13 of P&T compilation of FRs & SRs Vol- II
10	To small monthly payments to Government servant for supply of drinking water and for dusting offices.	Appendix 3 of Central Government compilation of the General Financial rules, Vol II (First Edition 1949).
11	To purchase of Books and papers	Do-
12	To telephone connections in Government offices and private residence.	Do-
13	To the rates of liveries etc.	Do-
14-	To rental of buildings for office	Item 32 of Annexure A to Appendix 8 of Central Govt. Compilation of the General financial rules, Vol. II (First Edition- 1949) and Para 134 of CPWD Code.
15-	To ho-weather establishment	Item 19 of Appendix 8 of Central Government compilation of the General Financial Rules, Vol II (First Edition 1949)
16-	To local purchase of articles of stationery.	Rule 8, Appendix 10 of Central Government compilation of GFRs Vol-II (First Edition- 1949)
17-	To purchase of furniture	Paragraph 130 of GFRs Vol- I and Item 16 of Annexure A to appendix 8 of GFRs Vol- II (First Edition – 1949)
18-	To grant of advance increments	FR-27
19-	To grant of deputation / Special pay to Group ‘B’ and ‘C’ staff on deputation within IA&AD.	Ministry of Finance Nos. F. 2(90)- E-II/50 dated 15-04-50 and F.13(81)- Admn. II dated 28-09-55.
20-	To grants –in – aid to organizations for	Rule 13 of the Book, of Financial

	the benefit of the staff of the IA&AD.	Powers read with Ministry of Finance No- 20(9) – EG 159 dt-28-08-69.
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Annexure –II

List of officers designated by the comptroller and Auditor General as the auditor of sanctions issued by the heads of Department, Heads of Officers/ DAGs (Admn) and Heads of Branch Offices under the control of PAOs listed there against.

S.No-	Nominated auditor of AsG sanctions and whose audit party will do post-audit of PAOs	Name of the PAO	Name of the ASG whose sanctions will be audited under the PAO whose accounts will be audited.
1-	2	3	4
1-	DGA, P&T with audit party at Delhi	PAO, New Delhi/ Accountant General (Audit) Delhi, New Delhi	1- DGA, CR, New Delhi 2- AG (Audit) Delhi, New Delhi. 3- Pr. DA Economic & Service Ministries, new Delhi 4- Pr. DA Scientific Departments, new Delhi 5- Pr. DCA and ex-officio MAB-I, New Delhi 6- Pr. DCA and ex- officio MAB-II New Delhi(including Dehradun office) 7- Pr. DCA and ex-officio MAB- III, New Delhi 8- Pr. DA (food), New Delhi 9- Pr. DA , London 10- DA Washington 11- DGA, P&T, New Delhi
2-	DGA, P&T with audit party at Kapurthala	PAO Srinagar/ Sr. DAG (A&E) J&K	1-AG(Audit) J&K Srinagar 2- Sr. DAG 9 A&E) J&K Srinagar
3-	DGA, P&T with audit party at Lucknow	PAO, Allahabad/ Pr. AG (A&E)-I UP, Allahabad	1- AG (Audit)-I UP, Allahabad 2- AG (Audit)-II UP Lucknow 3- Pr. AG (A&E)-I UP Allahabad 4- AG(A&E)-II UP Allahabad
4-	DGA, P&T through his Branch audit office, Kapurthala	PAO Shimla/ Sr. DAG 9 A&E) HP Shimla	1- AG(Audit) HP Shimla 2- Sr. DAG (A&E) HP Shimla 3- Director, NAAA, Shimla
5-	DGA, P&T through his Branch audit office, Kapurthala	PAO Chandigarh/ AG(A&E), Punjab Chandigarh	1- AG (Audit) Haryana, Chandigarh 2- AG (Audit) Haryana, UT Sub-Office, Chandigarh 3- AG (Audit) Punjab, Chandigarh

			4- AG (A&E) Haryana Chandigarh 5- AG (A&E) Punjab, Chandigarh (including UT Sub-Office, Chandigarh)
6-	DGA, P&T with audit party at Jaipur	PAO Jaipur / AG (A&E) Rajstha, Jaipur	1- AG (Audit) I &II Rajsthan, Jaipur 2- AG (A&E) Rajsthan, Jaipur
7-	DGA P&T with audit party at Gwalior	PAO Gwalior/ AG (A&E)-I MP Gwalior	1- AG (Audit)- I MP Gwalior 2- AG(Audit) – II MP Bhopal 3- AG(A&E)-I MP Gwalior 4- AG (A&E)-II MP Gwalior
8-	DGA P&T with audit party at Bombay	PAO Bombay/ AG(A&E)-I Maharashtra, Bombay	1- Pr. AG (Audit)-I Maharashtra, Bombay 2- AG (Commercial Audit) Maharashtra, Bombay 3- Pr. DA Central, Bombay 4- AG (A&E)-I Maharashtra, Bombay 5- Pr. DCA and ex-officio MAB-I Bombay 6- Pr. Dca and ex-officio MAB-II Bombay
9-	DGA P&T with audit party at Nagpur	PAO Nagpur / AG(A&E)-II Mahrashtra, Nagpur	1-AG (Audit) II Mahrashtra, Nagpur 2- AG (A&E) II Mahrashtra, Nagpur
10-	DGA P&T with audit party at Patna	PAO Ranchi/ Pr. AG (A&E)-I Bihar, Ranchi	1-AG (Audit)- II Bihar, Patna (including LAD, Bihar) 1- Pr. AG (A&E)-I Bihar , Ranchi 2- Pr. DCA and ex-officio MAB Ranchi
11-	DGA P&T with audit party at Patna	PAO Patna/. AG (A&E)-II Bihar, Patna	1- AG(Audit) I Bihar Patna 2- AG (A&E) II Bihar Patna
12	DGA, P&T through his Branch Audit, Ahmedabad	PAO, Rajkot/ AG9A&E), Gujrat, Rajkot	1- AG(Audit)-II Gujrat Rajkot 2- AG (A&E) Gujrat, Rajkot
13-	DGA, P&T with audit party at Calcutta	PAO Calcutta / Pr. AG (A&E) West Bengal, Calcutta	1- AG (Audit)-I West Bengal, Calcutta(including LAD) 2- AG (Audit)-II West Bengal, Calcutta 3- Pr. DCA and ex-officio MAB-I Calcutta 4- Pr. DCA and ex-officio MAB-II Calcutta 5- Pr. DA Central, Calcutta and Dy. Dir, (Audit), Port Blair (For A&N) Islands 6- Pr. AG (A&E) West Bengal, Calcutta

14	DGA, P&T with audit party at Bangalore	PAO Bangalore/ AG (A&E) Karnataka, Bangalore	1- AG (Audit)- Karnataka, Bangalore 2- AG (Audit)- II Karnataka, Bangalore 3- AG (A&E) Karnataka, Bangalore 4- Pr. DCA and ex-officio MAB, Bangalore
15-	DGA P&T with audit party at Madras	PAO Madras/ Pr. AG (A&E) Tamil Nadu, Madras	1- AG (Audit) _ TamilNadu, Madras 2- AG (Audit)-II Tamil Nadu, Madras 3- Pr. AG (A&E) Tamil Nadu, Madras 4- Pr. DCA and ex-officio, MAB Madras
16-	DGA P&T with audit party at Thiruvananthapuram	PAO Thiruvananthapuram/ AG (A&E) Kerala, Thiruvananthapuram	1- Pr. AG (Audit)- Kerala, Thiruvananthapuram 2- AG (Audit)- II Kerala, Thiruvananthapuram 3- AG (A&E) Kerala, Thiruvananthapuram
17-	DGA, P&T with audit party at Cuttack	PAO Bhubaneswar / AG (A&E) Orissa, Bhubaneswar	1- AG (Audit)- I & II Orissa, Bhubaneswar 2- AG(A&E) Orissa, Bhubaneswar
18-	DGA, P&T with audit party at Hyderabad	PAO Hyderabad/ AG (A&E) Andhra Pradesh, Hyderabad	1- Pr. Ag (Audit)- Andhra Pradesh, Hyderabad 2- AG 9 Audit)- II Andhra Pradesh, Hyderabad 3- Pr. DCA and ex-officio MAB, Hyderabad 4- AG (A&E) Andhra Pradesh, Hyderabad
19	DGA, P&T through his Branch Audit Office, SWTC, Kolkata	PAO, Shillong/ AG (A&E), Meghalaya, Shillong	1- AG (A&E) Assam, Guwahati 2- AG (A&E) Meghalaya, AP & Mizoram, Shillong 3- AG (Audit) Assam, Meghalaya, AP & Mizoram, Shillong
20-	DGA, P&T through his Branch Audit Office SWTC, Kolkata	PAO, Imphal/ Sr. DAG (A&E) Manipur Imphal	1- AG (Audit) Manipur, Imphal 2- Sr. DAG (A&E) Manipur, Imphal
21	DGA, P&T through his Branch Audit Office SWTC, Kolkata	PAO, Kohima/ Sr. DAG (A&E), Nagaland, Kohima	1- AG (Audit) Nagaland, Kohima 2- Sr. DAG 9 A&E) Nagaland, Kohima
22-	DGA, P&T through his Branch Audit Office SWTC, Kolkata	PAO, Agartala/ Sr. DAG (A&E) Tripura Agartala	1- AG (Audit) Tripura, Agartala 2- Sr. DAG (A&E) Tripura, Agartala
23	DGA, P&T with audit party at Calcutta	PAO Sikkim/ Sr. DAG (A&E) Sikkim,	1- AG (Audit) Sikkim, Gangtok 2- Sr. DAG 9A&E) Sikkim Gangtok

		Gangtok	
24	DGA, P&T with audit party at Ahmedabad	PAO Ahmedabad/ AG (A&E) Gujarat, Ahmedabad	3- 1- AG (Audit)- I Gujarat, Ahmedabad
25-	DGA, P&T with audit party at Delhi	PAO Defence / DADS (CC) Meerut	1- DGA Defence Services, New Delhi 2- Pr. DA Air Force & Navy, New Delhi 3- Pr. DA Ordnance Factories, Calcutta

ANNEXURE

(B) List of Comptroller & Auditor General's sanctions which do not require audit as in (A) above

Sl. No-	Nature of Sanctions	Authority
1-	To re-appropriation	Rule9 of Central Government Book of financial powers
2-	To re-employment of pensioners	Article 520(iii) of CSR
3-	To grant of pensions	Article 918 of CSR
4-	To retention of Government servants in service after the age of 58-60 years	Serial Nos-21, 22-A of Appendix 4 to P&T Compilation FRs and SRs Vol-II
5-	To grant of exemptions from the rule limiting a halt on tour to 10 days	Serial No- 26 of Appendix 13 of P&T compilation of FRs & SRs Vol-II
6-	To halts at hill stations in excess of 10 days	Serial No. 41 of Appendix 13 of P&T Compilation of FRs & SRs Vol-II
7-	To extend the joining time admissible under rule beyond the maximum of 30 days	Serial Nos 69-70 of Appendix 13 to P&T Compilation of FRs & SRs Vol-II
8-	To grant of advances including permanent advances & advances from general provident fund etc.	Paragraphs 132, 265, 266,269, 270 of the Central Government compilation of GFRs Vol-I and note I under rule I (IX) of Appendix 14 to the GFR Vol- II (First Edition- 1949).
9	To commutation of pension	Rule 2 of the Civil pensions (Commutation) Rules

**ALPHABETICAL INDEX TO THE CAG's MANUAL OF STANDING
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“A”**

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