

The Financial Powers (Delegation) Rules, 1998

**THE
FINANCIAL
POWERS
(DELEGATION)
RULES,
1998.**

(INCLUDES ORDERS ISSUED UPTO 31st MARCH, 1998)

**GOVERNMENT OF GUJARAT
FINANCE DEPARTMENT**

**SARDAR BHAVAN
SACHIVALAYA
GANDHINAGAR**

The Financial Powers (Delegation) Rules, 1998

ANNEXURE TO
GOVERNMENT RESOLUTION OF FINANCE DEPARTMENT

NO.: SSP-1098-316-Z DATED 6TH JUNE, 1998.

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The Financial Powers (Delegation) Rules, 1998

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(Delegation) Rules, 1998

Government of Gujarat
Resolution No: SSP-1098-316-Z
Sachivalaya, Gandhinagar.

Dated the 6th June, 1998.

Read:- Government Resolution No. SSP/1092/212/Z Dated 27.4.1992

P R E A M B L E

The Committee under the chairmanship of A.C.S.(Personnel) G.A.D. has made various suggestion for decentralization of powers are being examined department wise, among the suggestion, some are related to changes limits prescribed in the financial power (Delegation) Rules, 1992. It is also felt that there have been increasing in prices of various articles/services since five years.

Looking to these points, the Government has set up a Committee under the Chairmanship of D.S.(Treasury) vide F.D. Circular No. SSP/1097/301/Z dtd. 16.5.97 for revision, simplification and decentralization of the financial powers (Delegation) Rules, 1992. The Committee has submitted his report in the form of draft Delegation of financial Rules etc. After careful consideration the Govt. is now pleased to resolved as under:-

R E S O L U T I O N

In place of the Financial Power (Delegation) Rules, 1992, as amended from time to time, the Government is now pleased to issue new instruction namely, THE FINANCIAL POWERS (DELEGATION) RULES, 1998, with immediate effect, as appended with the Resolution.

By order and in the name of the Governor of Gujarat

RAJESH KISHOR
Secretary to Government (Economic Affairs)
Finance Department

The Financial Powers (Delegation) Rules, 1998

To,

- **The Secretary to the Governor Raj Bhavan, Gandhinagar.**
The Secretary to the Chief Minister.
The Personal Secretaries to all Ministers.
The Personal Secretary to the Leader of Opposition Party in Gujarat Legislative
All Secretariat Departments.
- **The Secretary, Gujarat Vigilance Commission, Gandhinagar.**
- **The Secretary, Gujarat Legislature Secretariat, Gandhinagar.**
- **The Secretary, Gujarat Public Service Commission, Ahmedabad.**
- **The Register, Gujarat High Court, Ahmedabad.**
- **The Secretary, Gujarat Civil Services Tribunal, Gandhinagar.**
All Head of Departments.
All Head of Offices.
All Collectors.
All District Development Officers.
The Accountant General (A&E) Gujarat, Post Box No:220, Rajkot.
The Accountant General (A&E) Gujarat, Ahmedabad Branch, Ahmedabad.
The Accountant General (Audit)-I, Gujarat, Multi Storied Building, C Block,
Laldarwaja, Ahmedabad.
The Accountant General (Audit)-II, Gujarat, Post Box No: 27, Rajkot. (With 50
copies)
The Director of Accounts and Treasuries, Ahmedabad.
All Treasury Officers.
All Sub-Treasury Officers.
All Assistant Examiners. (Local Fund Accounts)
The Pay and Account Officers, Ahmedabad/Gandhinagar/Narmada-Gandhinagar
& Vadodara.
The Resident Audit Officer, Ahmedabad/Gandhinagar.
All Public Undertaking under Government of Gujarat.
All Corporations/Boards/Universities.
All Officers in Finance Department.
All Branches in Finance Department including Finance Branches.
Select File 'Z' Branch

* By Letter.

THE FINANCIAL POWERS (DELEGATION) RULES,1992

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**THE FINANCIAL POWERS (DELEGATION) RULES, 1998
C H A P T E R – I**

GENERAL

1. SHORT TITLE AND COMMENCEMENT

- (1) These Rules may be called The Financial Powers (Delegation) Rules, 1992.
- (2) They shall come into force with immediate effect.

2. POWER TO AMEND

Notwithstanding anything contained in these Rules, Government may, by general or special order, amend, withdraw, annul or relax any provision in these Rules.

3. DEFINITIONS

- (1) In these Rules, unless the context otherwise requires:-
 - (a) “Administrative Department” means the Secretariat Department to which subject under consideration has been assigned under the Rules of Business.
 - (b) “Contingent Expenditure” means all incidental and other expenditure including expenditure on stores, which is uncured for management of an office, or for the working of a technical establishment, such as laboratory, workshop, industrial installation, store depot but does not include any expenditure which has been specifically classified as falling under some other detailed head of expenditure, such as “Works”, “Tools and Plant”.
 - (c) “Head of the Department” means an authority declared as such by the concerned Administrative Department under whose administrative control the authority works.
 - (d) “Head of the Office” means an authority declared as such by the concerned Head of Department under whose administrative control the authority works.
 - (e) “Miscellaneous Expenditure” means all expenditure other than expenditure falling under the category of pay and allowances of Government servants, leave salary, pension, contingencies, grants-in-aid, contributions, works, stock, tools and plant and the like.
 - (f) “Non-Recurring Expenditure” means expenditure other than recurring expenditure.

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- (g) “Recurring Expenditure” means expenditure which is incurred at periodical intervals.
 - (h) “Regional Head” means an authority declared as such by the concerned Administrative Department under whose administrative control the authority works.
 - (i) “Subordinate Authority” means an authority subordinate to the Governor.
- (2) The terms and expressions used in these Rules and not defined in Sub-Rule (1) above, but defined in Rules such as the Gujarat Financial Rules, the Bombay Contingent Expenditure Rules, the Gujarat Budget Manual and the Bombay Treasury Rules, shall have the meanings assigned to them in the respective Rules.

4. GENERAL LIMITATIONS ON POWER TO SANCTION EXPENDITURE

- (1) A subordinate authority may sanction expenditure or advance of public money In those cases only in which it is authorised to do so by :-
- (a) the provisions of any law for the time being in force; or
 - (b) these or any other Rules issued by, or with the approved of Government; or
 - (c) any general or special order of Government or other competent authority.
- (2) Nothing contained in Sub-Rule (1) shall empower any subordinate to sanction, Without the previous consent of the Finance Department, any expenditure which involves the introduction of a new principle or practice likely to lead to increase in expenditure in future.
- (3) A subordinate authority shall exercise the power to sanction expenditure subject To any general or special order, direction or stipulation which the authority delegating or re delegating such power may issue or prescribe from time to time.
- (4) An Administrative Department to whom powers have been delegated under These Rules shall exercise the powers in consultation with the Internal Financial Adviser, in an individual case.

5. RESIDUARY FINANCIAL POWERS

The financial powers, not specifically delegated to any authority, shall vest in Finance Department.

6. EFFECT OF SANCTION

- (1) No expenditure shall be incurred against a sanction unless funds are made Available to meet the expenditure or liability by valid Appropriation or Reappropriation.
- (2) A sanction to recurring expenditure or liability becomes operative when funds To meet the expenditure or liability of the first year are made available by valied Appropriation or Reappropriation or by an advance from the Contingency Fund, as the case may be, and remains effective for each

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subsequent year subject to appropriation in such years and subject also to the terms of the sanction.

7. POWRS OF SUBORDINATE AUTHORITY

- (1) A subordinate authority may exercise the powers delegated to it under these Rules subject to the provisions of other relevant Rules such as those contained In the Gujarat Financial Rules, the Bombay Contingent Expenditure Rules, the Gujarat Budget Manual, the Bombay Treasury Rules and to general or specific orders that may be issued in this behalf by Government.
- (2) Any financial power exercisable under these Rules by any authority can be Exercised by any authority under whose administrative control it works.
- (3) The Head or Regional Head of a Department or the Collector of a district may, By an order in writing, authorize a Gazetted Officer serving under him to exercise to such extent as may be specified in that order, all or any of the powers conferred on such Head or Regional Head of a Department or Collector, as the case may be, shall, however, continue to be responsible for the correctness, regularity and propriety of the decisions taken by the Gazetted Officer so authorized.
- (4) Subject to the provisions of Rule-155 of Bombay Treasury Rules, the Head of An Office may authorize a Gazetted Officer serving under him to incur contingent and miscellaneous expenditure on his behalf subject to such restrictions and limitations as may be laid down by him. The Head of Office shall, however, continue to be responsible for the correctness, regularity and propriety of the expenditure incurred by the Gazetted Officer so authorized.
- (5) An authority to whom powers are delegated under these Rules is competent to Exercise those powers in respect of past cases also.
- (6) Powers delegated or redelegated by administrative Departments and other Authorities to their subordinate officers, with the approval of Finance Department where necessary, should be reviewed at least once in three years.
- (7) Any authority vested with financial powers under these Rules should not Delegate his financial powers in whole or in part to any Non-Gazetted Government servant.

8. POWRS TO DECLARE ANY OFFICER AS HEAD OF DEPARTMENT

Administrative Department has power to declare an Officer as “Head of Department” subject to the following conditions:-

- (a) The Officer should be the Head of an identifiable organization.
- (b) The minimum of the pay scale of the Officer should not be less than that of Deputy Secretary to Government of Gujarat.
- (c) These powers should be exercised only by the Secretary of the Administrative Department.

9. POWERS TO DECLARE ANY OFFICER AS REGIONAL HEAD OF DEPARTMENT

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Administrative Department has power to declare any Gazetted Officer subordinate To it as the Regional Head of Department.

10. POWERS TO DECLARE ANY OFFICER AS HEAD OF OFFICE

- (1) Administrative Department has power to declare any Gazetted Officer subordinate to it as the Head of an Office for all purpose-administrative as well as the Head of an Office for all purpose-administrative as well as financial.
- (2) The Head of Department has power to declare any Gazetted Officer Subordinate to him as the Head of an Office for the purpose of these Rules.

Provided that not more than one Gazetted Officer shall be declared as the Head of Office in respect of the same office or establishment.

NOTE :- A Gazetted officer declared as the Head of Office before the insertion of This Rule, will, untill declared otherwise, continue as the Head of the Office for the purpose of these Rules.

11. TRADING OPERATIONS

Notwithstanding anything contained in these Rules and subject to any general or Special order that may be issued by Government, all proposals

- (a) for the purchase of commodities not intended for Government consumption but for sale or issue to the public, Central or State Governments or any other authority, and
- (b) for the fixation of prices in respect of direct trading operations of Government, and
- (c) from Government companies and undertakings which may be referred to Government for fixation of prices for their products, stocks or services, shall be Referred to Finance Department for concurrence before approval.

EXPLANATION :- In this Rule “Government Company” has the same meaning as in The Companies Act, 1956 (1 of 1956).

CHAPTER – II
POWERS UNDER THE GUJARAT BUDGET MANUAL

ALLOTMENT AND REAPPROPRIATION OF FUNDS

12. ALLOTMENT OF FUNDS.

The Administrative Department of authority on whose behalf a grant or Appropriation For charged expenditure is authorised by the Legislature shall distribute the sanctioned Funds, where necessary, among the controlling and disbursing officers subordinate to it, subject to any special rules or orders issued by Government; the whole or part of the provisions under a primary unit may be placed at the disposal of a controlling or a disbursing officer, or the primary unit may be taken into a number of secondary units and the provision under any of these, wholly or in part, may be placed at the disposal of the controlling or disbursing officers.

13. APPROPRIATION AND REAPPROPRIATION – GENERAL RESTRICTION.

In addition to the restrictions imposed vide para 104 of the Gujarat Budget Manual, The following further restriction shall apply to the powers of reappropriation delegated to subordinate authorities:-

No reappropriation shall be made, save with the previous consent of Finance Department, to meet any expenditure which is likely to lead to further outlay in future years.

14. SCOPE OF POWERS.

Subject to these Rules, and subject to the instructions contained in the Gujarat Budget Manual, the power of subordinate authorities in relation to distribution and reappropriation of funds shall be as per TABLE I below.

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TABLE I

Sr. No. (1)	Nature of Power (2)	Authority (3)	Scope (4)	Condition (5)
1	Distribution and redistribution of budgetary grants and appropriations.	Administrative Departments and controlling officers.	Full powers	Distribution and redistribution shall not be made to meet any item of expenditure which has not been sanctioned by an authority competent to sanction it.
2	Reappropriation of grants and appropriation.	Administrative Departments	Full Powers within the same grant & same major-head down to Sub_head. Subject to condition laid down in para-21 & para 104 of budget manual & FD Circular No. APB-5084-4914-K dtd. 15.11.84	
		Controlling Officers.	Full powers within the same Minor Head i.e. within sub-heads subordinate to same Minor Head.	
3	Reappropriation of Funds for works.	Administrative Departments and controlling Officers.	Full Powers for reappropriation to cover excess expenditure upto 10(ten) percent over authorised limit, provided savings are available under different Major Heads under the same grant.	

C H A P T E R – I I I

POWERS UNDER THE GUJARAT FINANCIAL RULES

S E C T I O N – I

CREATION OF POSTS

(See chapter 4 of The Gujarat Financial Rules)

15. GENERAL LIMITATIONS.

- (1) Notwithstanding anything contained in these Rules, no post shall be created
 - (a) On the establishment of an Administrative Department unless there exists in that Department a post of a similar character on a rate or scale of pay which has been approved by Government.
 - (b) On the establishment of any other non-Secretariat Department or office under the control of an Administrative Department/Head of Department unless there exists in the same or any other non-secretariat Department or office a post of a similar character or of a rate or scale of pay approved by Government,
 - (c) In contravention of the instructions regulating staffing pattern, staff composition and work standards where prescribed.
 - (d) Unless funds to meet the cost of the post can be found by valid appropriation or reappropriation from within the provision placed at the disposal of the authority concerned.
- (2) The power conferred on a subordinate authority to create temporary posts shall not, except when otherwise directed by Government, be exercised in respect of any service or cadre unless that service or cadre is under the control of that authority.

16. APPROVED PATTEN TO BE FOLLOWED.

The exercise of the powers to sanction creation of posts shall be subject to instructions regulating staffing pattern, staff composition and work standards where prescribed.

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17. ABOLITION OF POSTS.

A subordinate authority may abolish a post which it is competent to create.

18. SCOPE OF POWERS.

Subject to these Rules, subordinate authorities shall have power to create temporary posts as per TABLE below.

NOTE:- *These powers shall be subject to the orders pertaining to economy orders issued by the Finance Department from time to time.*

TABLE I

Sr. No. (1)	Nature of Power (2)	Authority (3)	Period for which the posts may be sanctioned. (4)	Remarks (5)
1.	Create posts in Class I, II, III & IV Service.	Administrative Department.	One Year	In case of Class I posts; the maximum of the scale of pay should not exceed Rs. 14100 p.m.

Note:- *These powers shall be subject to economy orders issued by Finance Deptt. From time to time.*

S E C T I O N – II

SUBSIDIES, GRANTS-IN-AID, SCHOLARSHIPS AND LOANS

(See Chapter 6 and 7 of the Gujarat Financial Rules)

19. POWERS OF SANCTION.

- (1) Subject to these Rules, the Gujarat Financial Rules and other relevant Rules and executive orders, Administrative Departments and Heads of Department shall have powers as mentioned in TABLE II below to sanction subsidies, grants-in-aid, scholarships and loans.
- (2) Power to sanction advances to Government servants shall be exercised by the subordinate authorities as detailed in TABLE II below.
- (3) Unless otherwise specifically stated, powers to sanction advances shall not be exercised by the authorities concerned for sanctioning advances to themselves.

20. GENERAL RESTRICTIONS.

- (1) Authorities to whom powers to sanction subsidies, grants-in-aid, scholarships and loans are delegated should exercise their powers in accordance with the rules or principles prescribed by or with the previous consent of the Finance Department. Where a case is not covered by prescribed rules/orders, approval of Finance Department will be required before sanction is accorded.
- (2) All sanctions to subsidy, grant-in-aid or scholarship should contain a certificate to the effect that the pattern of assistance or Rules governing such subsidy, grant-in-aid or scholarship has received the approval of Finance Department.

21. RATE OF INTEREST ETC.

- (1) The Rate of interest on a loan and the period of repayment thereof shall be fixed with the previous consent of Finance Department.
- (2) In every order sanctioning a loan, a certificate should be inserted to the effect that it is in accordance with the rules or principles prescribed with the previous consent of Finance Department and that the rate of interest on the loan and the period of repayment thereof have been fixed with the approval of that Department.

22. RESTRICTION ON THE AMOUNT OF SUBSIDY.

The amount of subsidy shall not exceed the amount of actual deficit in the relevant financial operations of the individual or the institution to whom subsidy is sanctioned.

23. AUDITED STATEMENTS OF ACCOUNTS.

The grantee of a subsidy, grant-in-aid, or loan shall be required to furnish an audited statement of the accounts of expenditure incurred, within a period of six months, from the end of the year in which the subsidy etc. was paid, unless the payment as made on the basis of expenditure already incurred.

24. UTILISATION CERTIFICATE.

In cases where the subsidy etc. is paid for a specific purpose, a certificate of utilization shall also be furnished by the grantee along with the audited statements of accounts within a period of twelve months from the date of receipt of subsidy.

T A B L E - II

Sr. No.	Nature of Advance (Relevant Rule in the Gujarat Financial Rules or Order of Government is quoted in the brackets)	Authority	Remarks
(1)	(2)	(3)	(4)
1	House building advance (GFR 92)	Head of Department /Regional Head and Collector	
2	Advance for the purchase of motor cars, motor cycles, scooters, scooterettes, auto cycles, mopeds and other such vehicles [GFRs 103, 113 (1)]	Head of Department	
3	Advance for the purchase of bicycles (GFR 113(2))	Head of Office	
4	Festival advance (GFR 124)	Head of Office	He may sanction such advance to himself also, if admissible
5	Advance for the purchase of table / ceiling fan (GR FD No.NNM-1069/55-Z dt.4.7.1969 and subsequent orders.)	Head of Office	He may sanction such advance to himself also if admissible.
6	Advance for the purchase of food grains (GR FD No.NNM – 1074/1054-Z dt.12.3.1974 and subsequent orders)	Head of Office	He may sanction such advance to himself also, if admissible.
7	Leave salary advance (GFR 131)	Head of Office	He may sanction such advance to himself also. He may also authorize any Gazetted Officer under him to sanction the advance
8	Immediate relief to family of Government servant who dies while in service (GFR 134)	Head of Office	If the deceased Government servant was himself the Head of Office or was his own Controlling Officer, the Officer exercising powers in his absence may sanction the advance mentioned at Sr.Nos.8 & 9

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9	Advance of traveling allowance to families of Government servants who dies while in service (GFR 138)	Officer competent to countersign traveling allowance bills	
10	Advance of pay and traveling allowance on transfer (GFR 141)	Head of Office	<p>i) He may sanction the advance to himself also.</p> <p>ii) A Head of Office may authorize any other Gazetted Officer in his office to sanction such advances.</p>
11	Advance of traveling allowance on tour (GFR 144)	Head of Office	<p>i) He may sanction the advance to himself also.</p> <p>ii) A Head of Office may authorize any other Gazetted Officer in his office to sanction such advances.</p>
12	Advance of leave travel concession (GFR 147)	Controlling Officer	In respect of his subordinate and of himself.
		Head of Office	In respect of his subordinates
13.1	Advance to meet with expenditure on remittance of cash	Treasury Officer, District Superintendent of Police	
13.2	Advance to meet with legal expenditure	Controlling Officer	

S E C T I O N – I I I

POWER TO WRITE OFF LOSSES ETC

(See Rule 160 of Gujarat Financial Rules)

25. POWERS OF SANCTION.

Powers specified in TABLE III below may be exercised by subordinate authorities, subject to the following Rules.

26. DEFFECT IN THE SYSTEM, RULES ETC.

Any defect in the system, rules or procedure, the amendment of which requires the orders of a higher authority or of Finance Department should be reported to the higher authority concerned or to Finance Department as the case may be.

27. CASE OF THEFT ETC.

Cases of theft, embezzlement, fraud or serious negligence should be brought to the notes of Finance Department and appropriate legal and/or Departmental action should be taken immediately before writing off the losses.

28. VALUE OF STORES ETC.

For the purpose of TABLE III, the value of stores etc. shall be the “book value” where priced accounts are maintained and ‘replacement value’ in other cases.

29. EFFORTS TO BE MADE TO REALIZE THE DUES

Powers to write off irrecoverable amounts of loans and advances, and of taxes and other revenue, should be exercised only after efforts to realize the dues through legal means and through revenue authorities have failed, provided that Government may, by a general or a special order, dispense with the need to take legal measures for recovery of petty amounts.

Sr. No.	Nature of Loss	Authority	Monetary limit upto which the loss may be written off in each case	Remarks
(1)	(2)	(3)	(4)	(5)
1	Write off irrecoverable loss of stores, tools & plants livestock,	Administrative Department Head of	Rs.100000/- Rs.20000/-	Provided the loss is not due to theft, fraud, embezzlement

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	public money etc.	Department, Regional Head & Collector		or serious negligence.
2	Write off irrecoverable loans and advances including interest accrued	Head of Office Administrative Department	Rs.1000/- Rs.50000/-	This powers does not include powers to write off loan and advances granted to Government Servant
		Head of Department	Rs.10000/-	As above
		Collectors.	Rs.5000/-	The Powers should be exercised in accordance with the general instructions of the concerned administration Department.
3	Write off irrecoverable items of departmental revenue	Administrative Department	Rs.50000/-	Provided the irrecoverable amount is certified by the revenue authority
		Head of Department / Regional Head & Collector	Rs.5000	As above
4	Condemnation and write off un serviceable articles including vehicles, tools & plants, equipment which have outlived their	Administrative Department	Full Powers	See NOTE 1 &2 below
		Head of Department / Regional Head and Collector	a) Full powers in respect of articles which they are competent to purchase.	See NOTE 1 & 2 below.

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utility

b) In other cases upto
Rs.15000/0-

Head of Office

a) Full Power in See NOTE 1
respect of articles & 2 below.
which they are
competent to purchase
b) In other cases upto
Rs.1000.

Note : (i) Procedure prescribed for condemnation of vehicle should be followed.
(ii) Un-serviceable articles should be disposed off by public auction in the presence
of an officer authorized by competent authority and after fixing the upset price
in accordance with principles prescribed by Government.

SECTION – IV

WORKS EXPENDITURE

30. POWERS OF SANCTION

- (1) Powers in regard to civil works may be exercised by subordinate authorities other than authorities in Roads and Buildings Department and in Narmada and Water Resources Department as mentioned in TABLE IV below.
- (2) Subordinate authorities shall exercise delegated powers subject to the provision of these Rules and the Rules contained in the Gujarat Public Works Manual.

31. EXECUTION OF WORKS

Subject to the provisions of Rule 169 of the Gujarat Financial Rules and except in case of petty construction and minor repairs to buildings, where powers have been delegated to various authorities under Sr. NO.6 and 7 of TABLE IV below, plans and estimates shall be got prepared and the works executed through the competent authorities of Roads and Buildings Department.

32. SCOPE OF MONETARY LIMITS.

Monetary limits prescribed in TABLE IV below cover all expenditure relating to works in question including the expenditure on water supply and electrical installations.

T A B L E - I V

Sr. NO.	Nature of Power	Authority	Monetary limits, limits of powers in each case	Remarks
(1)	(2)	(3)	(4)	(5)

TO ACCORD ADMINISTRATIVE APPROVAL TO PLANS

AND ESTIMATES OF CIVIL WORKS (in case of Sr. Nos. 1 to 5)

- | | | | | |
|---|---|---------------------------|--------------|----------------------|
| 1 | Residential building according to type design | Administrative Department | Rs.5000000/- | See Note 1 & 2 below |
|---|---|---------------------------|--------------|----------------------|

Note : 1) The work should form a part of scheme approved by Government.
2) The space should be in accordance with the standards approved by Government

- 2 Civil works other than those in connection with residential buildings and Government houses

New Constructions

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a)	If there is no material deviation from type plans and estimates approved by Government	Administrative Department	Full Powers	See Note 1 &2 Below
		Head of Dept.	Full Powers	See Note 1 &2 Below
		Regional Head And Collector	Rs.600000/-	See Note 1 &2 Below
b)	If there is no type design or if it is proposed to deviate materially from approved type plans and estimates	Administrative Department	Rs.4000000/-	See Note 1 &2 Below
		Head of Dept.	Rs.1000000/-	See Note 1 &2 Below
		Regional Head And Collector	Rs.400000/-	See Note 1 &2 Below

Note : (i) The work should form a part of the scheme approved by Government
(ii) The space should be in accordance with the standards approved by Government

3	Additions and alterations in Government buildings	Administrative Department	Rs.1000000/-	
		Head of Depart.	Rs.250000/-	
		Regional Head and Collector	Rs.150000/-	
4	Repairs and alterations in hired or requisitioned buildings where charges are not recoverable from the landlords	Administrative Department	Full Powers	Expenditure on any one building should not exceed Rs.25000/- or rent for two months whichever is higher.
		Head of Depart. and Collector	Up to aggregate of Rs.50000/- in a year on all buildings occupied by a	Expenditure on any one building should not exceed Rs.10000/- or

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			department and its subordinate offices	rent for two months whichever is higher.
5	Original electrical installations whether they the nature of original works or additions and alterations in residential and non residential buildings	Administrative Department Head of Depart. Regional Head and Collector	Full Powers Full Powers Rs.10000 in each case	The scale of fittings should not exceed the are in limit laid down in PWD manual
6	To carry out petty constructions and special repairs to Government buildings	Head of Depart. Regional Head and Collector	Rs.100000 in each case Rs.50000 in each case	The expenditure should be subject to the provisions of Rule 169 of the Gujarat Financial Rules
7	To carry out minor repairs to buildings and electrical installations	Head of Depart. Regional Head and Collector Head of Office	Full powers a) Rs.7500/- p.a per building in case of repairs to buildings b) Rs.3000 per annum per building or 5% per annum of the capital cost of electrical installation, in case of electrical installation which ever is less	
8	To accept tenders for works	Head of Depart./Regional Head/ Collector and Head of Office	Up to the amount they are competent to spend on works	
9	To accept variation in rates and terms of tender	Head of Depart./Regional Head/	Up to 10% in respect of	

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Collector and
Head of Office

variation in rates
subject to the
condition that
the resultant
tender value
should be within
the monetary
limits of power
specified for the
authorities.

SECTION – V

MISCELLANEOUS FINANCIAL POWERS.

33. MISCELLANEOUS POWERS.

Subordinate authorities may exercise powers in respect of various miscellaneous matters as listed in TABLE V below subject to the provisions and Rules contained in relevant Rules as referred to in column 2 of TABLE V.

TABLE V

Sr. No.	Relevant Rules.	Nature of Power	Authority	Scope
[1]	[2]	[3]	[4]	[5]
1.	GFR 55 to 59 & 67	(1) Claims of Govt. servants (including their own claims) to arrears of pay and allowances or to increments and claims of persons not in Govt. service which have been allowed to remain in abeyance for a period exceeding a year but not exceeding six years.	Head of Department & Regional Head.	Full Powers (Please see NOTE i & ii & below)

NOTE:-(i) Claims should be submitted to the competent authority for according sanction to the payment of claims after due scrutiny and checks along with the information in the Form BTR-52 and also along with necessary certificate as prescribed in NOTE 2 below Rule 151-A of BTR.

(ii) The Head of Department may also redelegate these powers relating to the Government Employees in service only to a subordinate Gazetted Officer in his own Office.

(2) Claims of Govt. servant to arrears of pay and allowances or to increments and claims of persons not in Govt. service which have been allowed to remain in abeyance for a period exceeding six years but not time barred in accordance with the provisions of law

Administrative Department Full Powers (Please see NOTE 1 & 2 below).

Head of Upto Rs.

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relating to limitations.	department.	15000	in respect of Govt. Servants whom they can appoint.
	Regional Head		(Please see NOTE i & ii below).
	Head of Office.	Upto Rs. 10,000	in respect of Govt. servant whom they can appoint. (Please see NOTE i & ii below).
		Upto Rs. 7,500	in respect of Govt. servants whom they can appoint. (Please see NOTE i & ii below).

NOTE:-(i) Claims should be submitted to the competent authority for according sanction to the payment of claims after due scrutiny and checks along with the information in the Form BTR-52 and also along with necessary certificate as prescribed in NOTE 2 below Rule 151-A of BTR.

(ii) The Head of Department may also redelegate these powers relating to the Government Employees in service only to a subordinate Gazetted Officer in his own Office.

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- | | | |
|---|---------------------------|--------------------------------------|
| (3) Claims against Govt. other than Government servants. | Administrative Department | Full Powers (Please see NOTE below). |
| (i) Exceeding Rs. 5000 and not preferred within a year of their becoming due. | | |
| (ii) Not exceeding Rs. 5000 and not preferred within 3 years of their becoming due. | | |

NOTE:-Claims should be submitted to the competent authority for according sanction to the payment of claims after due scrutiny and checks along with the information in the Form BTR-52 and also along with necessary certificate as prescribed in NOTE 2 below Rule 151-A of BTR.

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2. Rule 61 (1) of Gujarat Financial Rules. To sanction refund of excess amount of revenue and other receipts. Head of Office and other officers who are empowered to assess and collect fees, taxes, duties and other revenue. Full Powers.

3. Rule 61 (1) of Gujarat Financial Rules. To waive recovery of amount disallowed by Govt. or other competent authority or by audit or otherwise found to have been overpaid to Govt. servant. Head of department regional Head and Collector. Full powers in respect of their subordinates but subject to the conditions prescribed in Rule 161 of Gujarat Financial Rules.

4. Rule 172 of Gujarat Financial Rules. Sale or dismantlement of Government building including structure. Head of department regional Head and Collector. In respect of buildings assigned to them and subject to the following CONDITIONS.

CONDITIONS:-

- (1) The book value of the building to be sold or dismantled should not exceed Rs. 50,000/-.
- (2) No public building, should be sold or dismantled unless it is previously ascertained that it is not required by nay other department of the state Government.
- (3) No public building should be demolished unless it is structurally in a dangerous condition or past economic repair or it is necessary to vacate the site for constructing another Government building or structure.
- (4) The public building, the sale or dismantlement of which is sanctioned in exercise of the power conferred by this Rule, shall be disposed or by public auction through the competent officer of Roads and Buildings department in the concerned area.

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- (5) Orders sanctioning the sale of a public building should be communicated to the revenue authorities concerned as Government land can be sold only through the agency of Revenue department.
- (6) In applying monetary limit, the combined cost of the building and of electrical installation should be taken into account. The powers conferred will not therefore apply separately to installation which are only fittings of the buildings concerned.
- (7) Officers of Road and buildings Department and of Narmada and Water resources Department shall have powers specified in paragraph 391 of Gujarat Public Works Manual in regards of the sale or dismantlement of public building under the administrative control of these Departments.

EXPLANATION:-

The term 'building' connotes a self-contained unit with roofs. Walls etc., whereas the work 'structure' signifies any erection other than building such as a platform for prayers, compound wall etc.

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5. Rule 176 of Gujarat Financial Rules. To fix the amount of security to be obtained from Govt. servants under their control. Head of department regional Head and Collector. Full Powers.
6. G-R-F-D SSP-10763242-Z Dt.21-12-1976. Entry-25 To lease or rent temporary Govt. residential building constructed departmentally for which it has no further use upto one year in the case of each building. Head of department regional Head and Collector. (i) For one year in respect of building assigned to them. (ii) Rent may be fixed by the Head of Deptt. , or Collector concerned.
7. To pay deposit or make advance payments against orders placed. Authority competent to place orders. Please see NOTE below.

NOTE:-

- (i) Payment of deposit or advance against orders placed with Govt. instructions or local bodies may be made in accordance with the rules prescribed by such institution and bodies, and
- (ii) Advance payment for works should be governed by instruction issued in this behalf by the Roads and Buildings Department ,and
- (iii) Advance payment against orders for purchase should be made in accordance with the terms orders or contracts approved by central Stores Purchase organization or by other competent authority, and
- (iv) The amount of advance should be paid to a firm/institution of repute after specifying that firm/institution will be meet with the obligation within the stipulated time limit.

The Financial Powers (Delegation) Rules, 1998

- | | | | |
|-----|--|--|---|
| 8. | To sanction payment of decretal dues. | Administrative department. | Upto Rs. 5 lakhs in consultation with legal Department & Finance Department for funds. |
| 9. | To sanction expenditure from public and charitable trusts and other funds managed by them. | Administrative department/ Head of department and collector. | Full Powers. |
| 10. | To reduce assessment of taxes, duties and other revenue. | All assessing authorities. | Where reduction is necessitated on account of arithmetical or clerical mistake, change in classification etc. |

CHAPTER – IV
POWER SUNDER THE BOMBAY CONTINGENT EXPENDITURE RULES

SECTION-I

POWERS TO INCUR CONTINGENT EXPENDITURE

34. Extent of Powers.

- (1) Subject to the provisions of these Rules, subordinate authorities shall exercise powers to incur contingent expenditure as shown in TABLE I below.
- (2) Powers in respect of certain items of contingent expenditure will be exercised to the extent specified and subject to instructions contained in TABLE II below. Powers specified in TABLE I below will stand modified to the extent indicated in respect of particular items listed in TABLE II below.

35. ISSUE OF SANCTIONS

Powers delegated to Administrative Department should be exercised by the issue of formal sanctions in the name of Governor. Head of Department and other subordinate authorities including Under Secretaries in the Administrative Departments who are declared as Head of Offices may incur contingent expenditure up to the extent indicated in TABLE I without issuing formal sanctions. Where however the officer competent to draw contingent bills different from the officer competent to sanction contingent expenditure, sanction may be accorded either by issue of a formal order or by countersigning the relevant contingent bill.

36. GENERAL LIMITATIONS

- (i) An authority empowered under these Rules to incur contingent or miscellaneous expenditure shall exercise them subject to the rules, orders, restrictions or scales as may be made, imposed or prescribed by Government.
- (ii) The Rules for supply of articles required for the public service and the rules regulating the purchase of stationary stores for the public service contained in Appendix VI to the Bombay Contingent Expenditure Rules, 1959 and subsidiary instructions and orders on the subject shall be followed

NOTE : These power shall be subject to economy orders issued by the Finance Department from time to time

The Financial Powers (Delegation) Rules, 1998

TABLE - I

Sr. No	Authority	Extent of Power	
		Recurring 3[A]	Non-Recurring 3[B]
[1] 1	[2] Administrative Department	Full Powers	Full Powers
2	Head of Department & Collectors	Rs. 10,000 per annum in each case	Rs. 40,000 in each case
3	Regional Head	Rs. 7500 per annum in each case	Rs. 7500 in each case
4	Head of Office and Other Gazetted Officer entitled to draw contingent bills	Rs. 5000 per annum in each case	Rs. 2000 in each case

TABLE – II

Sr. No	Type of Expenditure	Rule No.	Authority	Scope and Limitation
[1]	[2]	[3]	[4]	[5]
1	Employment of staff paid from contingencies	9	Administrative Department Head of Department / Regional Head / Collector and Head of office	Full powers to sanction expenditure on part time sweepers, etc. in subordinate offices. Powers to sanction and incur expenditure up to Rs 600 per month in case of office with a staff strength of less than 30 excluding Class IV staff and up to Rs. 900 per month in case of other offices
2	Payment to Class IV employees for supply of drinking water	72	Head of Office	Up to Rs. 100 per month
3	New telephone connections	62(1)	General Administrative Department Collector	In case of offices and departments in Gandhinagar and Ahmedabad In case of office at places other than Gandhinagar and Ahmedabad

NOTE : The remuneration may be paid in accordance with Government resolution Finance Department No. ECR-1094-MR-5(97)-CH Dt. 5.4.97 as amended from time to time

The Financial Powers (Delegation) Rules, 1998

4	Shifting telephone connections	62(2)	Head of Office	In cities of Gandhinagar and Ahmedabad General Administrative Department should be consulted if the telephone is to be shifted from the control of one telephone exchange to that of another
5	Hot weather establishment and fittings	66	Administrative Department Head of Dept. and Collector Regional Head Head of office	Full Powers Rs. 10,000 per annum Rs. 4,000 per annum Rs. 2,000 per annum

Note : Wages of part time employees will be regulated by the general or special orders issued by Government from time to time.

6	Copying charges	73	Head of Dept. / Collector	Full Powers
7	Demurrage and wharfage	74	Administrative Department Head of Dept / Regional Head and Collector Head of Office	Full powers Rs. 10,000 in each case Rs. 500 in each case

Note :

- (i) The demurrage paid should not exceed the value of article. In exceptional cases, approval of the higher authority should be obtained
- (ii) No negligence or avoidable delay is involved
- (iii) Sanctioning authority should personally satisfy itself and so certify in the body of order that charges were entailed by unavoidable circumstances and not due to negligence of any Government Servant

8	To purchase stationery articles locally	75	Head of office	Full powers subject to prescribed norms and purchase procedure and instructions issued by Government from time to time
9	Supply of copiers, typewriters, duplicators, calculating machines, stencil cutters, Franking machines, clocks and	76	Head of Deptt.	Full Powers Subject to following CONDITIONS

The Financial Powers (Delegation) Rules, 1998

timepieces, Fax machines
and electrically operated
typewriters.

CONDITIONS : No. of typewriter existing plus newly purchased should not exceed the
No. of filled in posts of typists / steno.

10. FOR REPAIRS

- | | | | | |
|-----|--|-------|--|---|
| (1) | Repairs to copiers,
typewriters, duplicators,
calculating machines,
copying machines,
stencil cutters and other
mechanically or
electrically or
electronically operated
office equipments. | 76(d) | Administrative
Department | Full Powers |
| | | | Head of Dept.
/Regional
Head /
Collector and
Head of office | 1 st year 15% of prevailing
market value
2 nd year 20% of prevailing
market value and subsequent
year 35% of prevailing market
value |
| | | | Administrative
Department | Full Powers |
| (2) | | | Head of
Deptt./
Regional Head
/ Collector and
Head of office | 1 st year 15% of prevailing
market value
2 nd year 20% of prevailing
market value and subsequent
year 35% of prevailing market
value |
| (3) | Repairs to timepieces,
pocket calculators and
such other articles of
small value | | Head of Office | Full Powers |

INSTRUCTIONS :

- (i) It should be ensured before incurring expenditure on repairs that the warranty in respect of free repairs given by the suppliers / manufacturer is availed of
- (ii) The monetary limits are for full cost of repairs inclusive of the cost of spare part

11. REPAIRS OF VEHICLES

- | | | | |
|-----|--|------------------------------|-------------|
| (1) | Repairs to motor cars and
jeeps & motor cycle
(Inclusive of the cost of
spares) | Administrative
Department | Full Powers |
|-----|--|------------------------------|-------------|

The Financial Powers (Delegation) Rules, 1998

		Monetary Limits in each case;
Head of Department / Regional Head and Collector	1 st and 2 nd Year	10% of prevailing market value of the vehicles
	3 rd & 4 th Year	15% of prevailing market value of vehicles
	Subsequent years	25% of prevailing market value of vehicles
Head of Office (for motor car & jeeps)	1 st and 2 nd year	Rs. 2000 per annum
	3 rd and 4 th year	Rs. 5,000 per annum
	Subsequent years	Rs. 10000 per annum
Head of office (for motor cycle)	1 st and 2 nd year	Rs. 1000 per annum
	3 rd and 4 th year	Rs. 2500 per annum
	Subsequent years	Rs. 5000 per annum

Note : For the repairs of all kind of vehicles the instructions given via GR no. GTS-2663-37920-E of Home Department should be followed

- | | | | |
|-----|---|---|--|
| (2) | Repairs to other motor driven vehicles like trucks buses, ambulances etc. (inclusive of cost of spares) | Administrative Department | Full Powers |
| | | Head of Dept./ Regional Head / Collector and Head of office | Subject to guidelines issued by the Government in respect of different type of vehicles. In absence of such guidelines the powers mentioned against. Sr. No (1) will apply |
| (3) | Repairs to bicycle | Head of office | Up to Rs. 300 per year in each case (inclusive of cost of spare parts) |

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12	Repairs to plant and machinery	Administrative Department Head of Deptt./ Regional Head/ Collector and Head of office	Full Powers Subject to guidelines issued by the Government in respect of each type of plant and machinery provided the annual cost of repairs does not exceed (i) 1 st and 2 nd year – 15% of the prevailing value of the plant and machinery (ii) beyond 3 rd year and onwards upto 25% of the prevailing market value of the plant and machinery. In any exceptional case, administrative department is duly authorized to sanction the expenditure
13	Servicing of vehicles Typewriters and other office equipments	Head of office	Full Powers. Subject to the condition that the suppliers/manufacturer's warranty as regard free servicing is availed of before expenditure is incurred on servicing. The prescribed norms and procedure should be observed.

NOTE : Head of Department / Head of office can enter into servicing and maintenance contract with the suppliers / manufacturers in respect of specific sophisticated scientific/office equipments like computers, plain paper copier etc. and other office equipments without prior approval of the Administrative Department.

14	Operation and maintenance of Vehicles	Head of office	Full powers. Subject to following INSTRUCTIONS
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INSTRUCTIONS :

- (i) The guidelines issued by Government for the purpose of ensuring efficient and economical use of the vehicles should be followed.
- (ii) The prescribed norms and procedure should be observed

15	Hire of Typewriters	76(a) Administrative	Full Powers
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The Financial Powers (Delegation) Rules, 1998

Department
Head of Deptt./
Regional Head
and collector

For one year

NOTE :

- (i) The hire charges should not exceed Rs. 300 per month in case of a standard size typewriter and Rs. 100 per month in case of a portable typewriter.
- (ii) Typewriters should be hired only against the sanctioned number of posts of typists and stenographers

16	Purchase of office equipment, furniture and dead stock including cash boxes, including type writers, electronic type writers, duplicators, calculating machines, clocks & timepieces, fax machines, copiers machines & computers (including up gradation thereon)	90	Administrative Department	Full Powers
			Head of Deptt.	Up to Rs. 10 lakhs in a year. The cost in each case should not exceed Rs. 50,000/-
			Regional Had and collector	Powers may be redelegated to Class-I Head of office to the extent of Rs. 50,000 in a year, provided the cost in each case does not exceed Rs. 5000 and subject to overall limit Up to Rs. 2 lakhs in a year. The cost in each case should not exceed Rs. 10,000
			Head of Office	Up to Rs. 20,000 in a year. The cost in each case should not exceed Rs. 1000

INSTRUCTION : Furniture and other equipments should be purchased subject to standard prescribed by Government and Subject to availability of funds in sanctioned grants.

17	Printing and binding jobs executed through private agencies	79	Industries, mines and energy department	Full powers. Subject to condition that when Government Printing & Stationery department is unable to take a particular printing job such work should be entrusted to a private press.
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		Director, Government printing and stationary	Upto Rs. 2 lakh in each case. He may accept rates with the approval of the IM&ED for a period of one year.
		Administrative Dept.	Head of Department Regional Head & Collector
(i)	In case of emergent jobs if Government printing and stationery department is unable to get the work done urgently as required	Rs. 50000 per annum	Rs. 25,000 per annum Rs. 10,000 per annum
(ii)	In other cases where Government Printing and Stationery Department is unable to get the work done within four months of the placement of indent	Rs. 1 Lakh in each case	Rs. 25,000 in each case Rs. 10,000 in each case

NOTE : The monetary limits include cost of paper

18	Books and Periodicals	140	Administrative Department / Head of Department / Regional Head / Collector / Head of Office	Full powers subject to following CONDITIONS
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CONDITIONS :

- (i) State Government's financial and other priced publications should be obtained only from the Government Printing and Stationery Department
- (ii) Regarding purchase of news papers and Periodicals, for the use of office as well as officer's residence, requirements should be finalized after getting approval from the concerned administrative Department. Administrative Department shall have powers to sanction/restrict purchase of News Papers/ Periodicals etc. for the Subordinate office
- (iii) Only Books and Periodicals which are useful in the functioning of the Government office should be purchased
- (iv) For newspapers powers delegated to HOD and others vide GR No. SSP-1097-821-96-Z dtd. 21.2.97 will continue

The Financial Powers (Delegation) Rules, 1998

[1]	[2]	[3]	[4]	[5]
19.	Rent for premises for the following purposes:	147	Administrative Department	
	(a) Office accommodation in a building or part of a building or in more than one buildings;			Full Powers up to 60% above the reasonable rent for each office building certified by the executive Engineer of R&B Department subject to a monetary limit of Rs. 50,000 per month whichever is less and also subject to the following CONDITIONS
	(b) Store rooms, godowns warehouses, open space for stocking materials		Head of department / Regional Head and Collector	Full Powers up to 40% above the reasonable rent for each office building certified by the Executive Engineer of R&B department subject to a monetary limit of Rs. 10,000 per month whichever is less and also subject to the following CONDITIONS.
	(c) Residential accommodation, hostel, residential schools including technical schools etc;			
	(d) Building, part of a building, space or land in public interest, required for the special activities of the concerned authority		Head of Office	Full Powers up to 20% above the reasonable rent for each office building certified by the Executive Engineer of R&B department subject to a monetary limit of Rs. 2,000 per month whichever is less and also subject to the following CONDITIONS.

CONDITIONS:

- (i) Certificate of the Executive Engineer concerned of Roads and Buildings Department regarding non-availability of Government accommodation should be obtained before hiring the premises. It is not necessary to obtain such

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- certificate every year. When at a future date, Government accommodation is made available, the hired premises should be vacated forthwith.
- (ii) Area of accommodation hired should be in accordance with the standards prescribed by Government.
 - (iii) Before sanctioning the rent higher than the reasonable rent, certified by the Executive Engineer of Roads and Buildings Department, the sanctioning authority should record the reasons thereof.
 - (iv) Cases of increase in rent over and above powers delegated by these Rules will be finalized by Finance Department with the approval of the Chief Secretary.

[1]	[2]	[3]	[4]	[5]
20.	Municipal Taxes	148	Head of Office	Full Powers
21.	Other standing charges like charges for water supply, electricity etc.		Head of office	Full Powers
22.	Advertisement		Head of Department / Regional Head / and Collector	Full powers subject to standing instructions issued by Government as regard the channel through which advertisement should be placed etc.
23.	Legal charges fees to advocates etc	165	Legal Department	Full Powers for payment of fees under Law Officer's Rules including payment of special fee under Rule 35 of those Rules.
			Administrative Department (Other than Legal Dept.) / Head of Department and Collector	For payment of fees at prescribed rates to Government Pleaders and to Advocates borne on the panels formed by the Legal Department. As a special case with the permission of Government an eminent lawyer may be engaged.
24.	Purchase of spare parts, accessories and tools for the working of plants and machinery.	170	Administrative Department	Full Powers
			Head of Department and Regional Head	Up to 15% of the prevailing market value of the Plant/Machine per annum provided that the cost of repairs inclusive of spares does not exceed the limit laid down at Sr. No. 12

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- | | | | | |
|-----|--|---|--|---|
| 25. | Purchase of consumable stores | 170 | Head of Department / Regional Head and Collector
Head of Office | Full Powers
Up to Rs.750 per item per year |
| 26. | Refreshment Charges | | | |
| (1) | Secretaries to Government | | | |
| | (A) | Tea / coffee, biscuit, cold drink / light refreshment | | Rs . 20 per head |
| | (B) | Lunch/dinner (Meal)
(Can also incur expenditure on hosting lunch/dinner to delegates from Central/State Government attending Inter/State Zonal council meetings) | | Rs. 100 per head |
| | © | The ceiling on annual expenditure on such entertainment shall be Rs. 10,000 | | |
| (2) | Head of Department who are of the Secretary status but who don not draw Hospitality / Sumptuary allowance. | | | |
| | (A) | Tea / coffee, biscuit, cold drink / light refreshment | | Rs . 20 per head |
| | (B) | Lunch/dinner (Meal)
(Can also incur expenditure on hosting lunch/dinner to delegates from Central/State Government attending Inter/State Zonal council meetings) | | Rs. 100 per head |
| | © | The ceiling on annual expenditure on such entertainment shall be Rs. 10,000 | | |
| (3) | JS,DS in the Administrative Department, Adde. Commi/H.O.D. (who is not in the rank of secretary) Regional Head | | | |
| | (A) | Tea / coffee, biscuit, cold drink / light refreshment | | Rs . 15 per head |
| | (B) | Lunch/dinner | | No Powers |
| | © | The ceiling on annual expenditure on such entertainment shall be Rs. 5,000 | | |
| (4) | Collector & DDO | | | |
| | (A) | Tea / coffee, biscuit, cold drink / light refreshment | | Rs . 15 per head |
| | (B) | Lunch/dinner (Meal) | | Rs. 75 per head |

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- © The ceiling on annual expenditure on such entertainment shall be Rs. 5,000
- (5) District Head

[Head of the Department those who are not in the rank of Collector/DDO and other but declared as a District Head but nto include in the above Serial No. (4)]

- (A) Tea / coffee, biscuit, cold drink / light refreshment Rs . 10 per head
- (B) Lunch/dinner No Powers
- © The ceiling on annual expenditure on such entertainment shall be Rs. 3,000

Note: (1) The power given to Cabinet Unit Br. Of G.A.D vide GR No. SSP/UO-190-Z-FD dtd. 18.8.95 will continue

(2) The instruction given by circular No. SSP-1095-702-Z-FD dtd. 15.12.95 will continue with above new annual limit in case of item No. 26

27.	Supply of Uniforms	104	Head of Department / Regional Head and Collector	Full Powers
28.	Miscellaneous office expenses including petty supplies and services such as postage, telephones, money order commission, bank charges, maintenance, upkeep and hire of office furniture and dead stock including scales; conveyance cortege, freight etc. and purchase of stationery articles and of petty items like candles, match boxes, soaps, towels brooms etc.	60 68 71 74 75	Head of Office	Full Powers subject to general or special instructions that may be issued by Government in respect of individual items

SECTION – II

MISCELLANEOUS FINANCIAL POWERS

37. MISCELLANEOUS POWERS

Subordinate authorities may exercise powers in respect of various miscellaneous matters as listed in Table III below subject to the provisions and rules contained in relevant rules as referred to in column 2 of the Table III below.

TABLE III

Sr. No.	Relevant Rules	Nature of Power [3]	Authority [4]	Scope [5]
1.	Rule 56 of the Bombay Contingent Rules	The sanction permanent advance	Administrative Department	Full powers for its own establishment as well as for any Head of Department Expenditure under its control subject to the following CONDITIONS.

CONDITIONS:

- (i) The amount of permanent advance should not, normally, exceed the monthly average contingent expenditure to be defrayed out of the advance.
- (ii) When the advance is to be sanctioned exceeding the monthly average of the expenditure, it should be sanctioned by the Secretary of the Department
- (iii) The other provisions of Rule-56 of the Bombay Contingent Expenditure Rules, 1959, as amended from time to time, should be adhered to

Head of Department/
Collector

Full Powers for the offices subordinate to him, subject to following CONDITIONS.

CONDITIONS

- (i) The amount of permanent advance should not exceed the monthly average contingent expenditure to be defrayed out of the advance.
- (ii) The other provisions of Rule-56 of the Bombay Contingent Expenditure Rules, 1959, as amended from time to time, should be adhered to

The Financial Powers (Delegation) Rules, 1998

2.	To transfer office equipments like typewriters, duplicators, cash boxes etc. from one office to another which are subordinate to them	Head of Department and Collector	Subject to the observance of the scale of supply laid down by Government
3.	To transfer or sell surplus and unserviceable article or scrap material including such parts of vehicles etc.	Head of Department and Collector	<p>(1) Transfer may be made at book value</p> <p>(2) *2(Sale may be made by public auction of the surplus articles at upset price being fixed at book price being value plus 10%, and</p> <p>(3) Sale may be made by public auction of unserviceable articles/ scrap materials including such parts of vehicles.</p>
4.	To sanction expenditure for exhibitions including transport charges, traveling allowance of staff, contingencies etc.	Administrative Department	Upto Rs. 1lakh subject to participation approved by government.
5	To sanction Miscellaneous Expenditure	Head of Department Administrative Department	Up to Rs. 25,000 per year Full Powers
		Head of Department and Collector	Recurring Rs. 1000 a year Non- Recurring Rs. 7500
<p>NOTE : These powers are subject to instructions that may be issued by the Government in respect of any particular kind of expenditure.</p>			
6.	To approve rates of transport charges on rate contract or otherwise	Head of Department and Collector	Full powers after obtaining competitive rates

The Financial Powers (Delegation) Rules, 1998

7.	To dispose of waste papers by giving annual rate contracts	Head of Department	Full Powers in respect of waste-papers accumulating in his office
		Manager, Govt. Presses Collector	Full powers in respect of waste-papers accumulating in the Government Presses. Full Powers in respect of waste-papers accumulating in his offices other than those of Secretariat and Head of Departments and in Government Presses

CHAPTER - V

POWERS UNDER THE BOMBAY TREASURY RULES

38. POWERS OF SANCTIONS

Subject to these Rules, and the provisions of Bombay Treasury Rules, subordinate authorities shall exercise powers as mentioned in TABLE I below.

TABLE I

Sr. No. [1]	Relevant Rules [2]	Nature of Power [3]	Authority [4]	Scope [5]
1.	Rule 145, 250, & 504 of Bombay Treasury Rules 1960	To draw bills on treasuries	Head of office and non-gazettes Government servant specially authorized to draw bills on treasury	As per Appendix 8 and as specified in Rule 504 of BTR
2.	Rule 273, 276, 307, 387, 596, of the Bombay Treasury Rules	To countersign bills drawn on Treasuries	Controlling officer	Bills in respect of loans, subsidies, grant-in-aid and scholarships may be countersigned by the sanctioning authority or by any subordinate officer authorized by the sanctioning authority.
3.	Rule 290(4) of Bombay Treasury Rules, 1960	To issue certificate in lieu of vouchers	Controlling officer	A controlling officer may redelegate powers to a subordinate Gazetted officer working in his office.

The Financial Powers (Delegation) Rules, 1998

CHAPTER – VI
REPEAL AND SAVINGS

39. REPEAL AND SAVINGS.

The delegation of Financial Powers Rules, 1969, is hereby repealed and financial powers delegated by special orders of Finance Department under the Gujarat Financial Rules, the Gujarat Budget Manual, the Bombay Contingency Expenditure Rules and the Bombay Treasury Rules are also hereby repealed

Provided that such repeal shall not affect anything done, any order issued, any action taken or any power exercised before coming into force of The Financial Powers (Delegation) Rules, 1992, and all sanctions and orders issued or other action taken in accordance with the Rules and Orders in force at the relevant time but before the commencement of these rules shall continue to be operative and in force even after the commencement of these rules, unless specifically cancelled or revoked by the authority which accorded such sanctions or issued such order or took such action.

INSTRUCTION :

After coming The Financial Powers (Delegation) Rules, 1998 in to the existence all Administrative Departments shall have to first consult the Financial Advisor either to continue special powers delegated to the various department previously or to make changes and also to seek necessary guidance with reference to these new Rules. The opinion of Financial Advisor will be regarded as that of Finance Department.