



केन्द्रीय माध्यमिक शिक्षा बोर्ड  
CENTRAL BOARD OF SECONDARY EDUCATION

CBSE/AC&BW/ACCOUNT/2020/DOFP/F.No. 328/E-72822/792

Date 01.10.2024

**OFFICE ORDER**

In exercise of power conferred by the Governing Body of Board, the Delegation of Financial Powers was last revised vide DOFP dated: 13.02.2020. Further, vide office order dated 02.09.20219, financial power is delegated to Units/ROs/COEs/ within approved budget.

The Delegation of Financial Powers has been now revised after incorporating the effect of various orders issued from time to time and to remove any ambiguity in the previous orders.

The Delegation of Financial Powers (2024) as entrusted in this order will be effective from **01.10.2024** and will supersede all previous orders and circulars. The financial powers so delegated will be exercised in accordance with the detailed guidelines dated 02.09.2019 issued in this regard.

This issues with approval of Competent Authority.

  
(Himanshu Gupta)  
Secretary

To:

1. Director of all Units in CBSE.
2. Regional Director/Officer of all ROs, CBSE.
3. COE Head of all COEs of CBSE.
4. JS (A&L), CBSE

Copy for kind information to:

1. D.S. to Chairman, CBSE for information Please.



**DELEGATION OF FINANCIAL POWERS (2024)**

The Governing Body in exercise of power vested in its Memorandum of Association of CBSE delegate financial powers to Chairperson, HODs and other officers of CBSE. The powers delegated in these rules shall be exercised in conformity with the norms, general/special orders, directions and conditions laid down by Governing Body from time to time or which may be issued as prescribed by the Competent Authority.

2. The Delegation of Financial Powers was last revised vide Office Order dated 13-02-2020 for all the Board's offices. Further, vide Office Order dated 02-09-2019, financial powers were delegated to ROs/Units/COEs within approved Budget.

3. The Delegation of Financial Powers has been re-drafted by incorporating the effect of above Office Orders, amendments made in the DOFP after its latest issuance and the effect of updated accounting heads. The updated delegation of Financial Powers is attached at **Annexure A**.

4. RO/COE/Units shall exercise the financial powers, wherever delegated, within the approved budget and shall adhere to the procedures laid down in the GFR, Finance Manual of CBSE and detailed guidelines dated: 02.09.2019 issued in this regard by CBSE and as amended from time to time.

5. The authority to whom delegated will keep in view the following points while exercising the financial powers as contained in **Annexure A**:-

- i. Next higher authority shall exercise the powers, in absence of authority to whom the powers has been delegated.
- ii. In own cases, matter will be approved by next higher authority.
- iii. In respect of clause 1.01, 1.02, 1.13, 1.14 and 1.18; Authority shall exercise the power of those employees whose service books are available with them.
- iv. While exercising powers in respect of DA, Bonus, GPF interest rate revision, approval shall be initiated as per Government Order/Notification.



- v. It has been experienced that proposals of procurement are being put up in piecemeal to avoid obtaining sanction from the higher authority. In this connection, reference is invited to Rule 157 of GFR which is re-produced as under:  
'A demand for goods should not be divided into small quantities to make piecemeal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.'  
All the units may strictly adhere with above provision of GFR 157.
- vi. While exercising financial powers in respect of obtaining AMC, it must be ensured that the estimated cost of repairs and maintenance should be justified with respect to purchase cost of asset.
- vii. While exercising financial powers in respect of clause 2.02 on 'Construction/Addition/Alteration of office building / staff quarters for all offices across the country' , following provisions may be strictly adhered to:
- a. A Building and works Committee shall be constituted to assess the need and offer its comments/views on the basis of preliminary project to the proposal for the approval of Competent Authority for each work involving financial implication of Rs. 10 Lac and above.
  - b. Repairs and maintenance unit shall prepare a perspective plan for undertaking different type of work. There shall also be a provision for annual review of the plan for modifications.
- viii. While exercising financial powers in respect of clause 2.03 on 'Purchase of furniture and equipment (including electronic and electrical items ) and fixtures and fittings & selection of agency' , following provisions may be strictly adhered to:
- a. Purchase of furniture and equipment shall be made on the basis of annual projection.
  - b. No office furniture shall be replaced unless its span of life is over.
  - c. Procuring unit shall be responsible and accountable to maintain moving stock register as well as assets register. Physical verification of all the assets shall be conducted once in every financial year.
- ix. All the proposals exceeding Rs. 1 Lac shall be pre-audited by respective audit section.
- x. Since, IAFA is an independent authority, hence wherever required, financial power to be exercised by IAFA has been put up separately.
- xi. Officers of the Pay level 7 and above (preferably of accounts background) may be appointed as DDO.



xii. The payments shall be released by DDO against the approved rates/norms or after approval of the Competent Authority as per delegation of financial powers:

a) Signing authority of pay order: DDO

b) Signing authority of cheques

i.	For HQ	<ul style="list-style-type: none"><li>• Upto ₹. 2,50,000/- : DDO/Link officer</li><li>• Beyond ₹. 2,50,000/- : Jointly by DDO/link officer &amp; second Signatory / second link officer</li></ul>
ii	For Other Offices except ^RO/COE, Dubai	<ul style="list-style-type: none"><li>• Upto ₹. 25,000/-: DDO/Link officer</li><li>• Beyond ₹.25,000/- :Jointly by DDO/link officer &amp; second Signatory / second link officer</li></ul>

*Note: For RO/COE, Dubai, the procedure for financial arrangement for their DDO shall be issued by CBSE in consultation with MEA and as amended from time to time.*

xiii. For any item not covered in the delegation of financial power of expenditure contained in **Annexure A** or approval of procedure not covered under the normal procedures OR special cases where claimed rates are more than the approved rates or procurement of goods/services which is not specifically given in purchase/procurement elsewhere, Chairperson shall be Competent Authority.

xiv. In addition to above clauses, where separate DDO is not appointed, Directors are empowered to exercise financial powers upto ₹ 2.50 Lac (in totality for the financial year) for procurement of goods & services and all contingencies. Concerned section shall submit budget requirement in this regard. While exercising the financial power all the due procedures as defined in GFR and manual of accounts shall be followed and before sanctioning of proposal by the authority, same should be concurred by Audit wing, HQs. Moreover, respective department shall maintain inventory register for the goods procured.

xv. Further, IAFA is empowered to exercise financial powers upto ₹ 25 Thousand for procurement of goods & services and all contingencies for Finance & Accounts Division, HQs. While exercising the financial power all the due procedures as defined in GFR and manual of accounts shall be followed. Moreover, respective department shall maintain inventory register for the goods procured.

xvi. All the procurement of goods and services shall be compulsorily made through e-procurement and GeM. However, in case of non-availability of goods on GeM or in emergent situation, such goods and services can be procured by following other procedure as defined in GFR 2017.



- xvii. In the cases where the approval of the Chairman ,CBSE has been obtained at the time of floating and finalizing of tender for award of work/contract related to procurement of Goods/Services/Examination related work etc, and if the contract is required to be extended for subsequent year(s) (subject to the condition that provisions for extension is available in Terms & Conditions of the tender) in accordance with conditions mentioned in tender, at the same terms and conditions, the approval of such extension may be given by the HOD of the initial tender issuing Unit /Authority and it is not needed to be sent to the Chairman again. All the codal formalities will have to adhere to in all the cases and intimation of extension of award of work/ contract may be given to the Chairman and the Secretary of the Board.
- xviii. **Maintenance of personnel files of staff posted at ROs & COEs:** All the personnel files of Regional officers, Head of units & Head of COEs shall be kept and maintained at Headquarters. However, personnel files of employees of COEs/ROs shall be kept with concerned Regional office. Shadow files of Regional officers, Head of units & Head of COEs may be maintained in their respective offices.
- xix. **Personal matters/claims of ROs/COEs:** All personal matters & financial claims related to Regional Officer/COE head shall be taken up and submitted to Headquarters for approval.
- xx. In case of expenditure/remuneration related to any activity of Board Examination/Training/Sports/ Academic/Affiliation that is to be made through IPS (Integrated Payment System), the concerned Unit/branch shall approve and provide the payment sanction inputs to respective DDO to enable him/her to send the authority letter to the Bank. For IPS of the Board Examination, the input shall be provided by the Co-ordination Unit till the payment will be made centrally from HQ.
- xxi. In respect of claims relating to Children Education Allowance, TA on tour and purchase of briefcase for official use, DDO of respective offices/units shall process claims for obtaining financial sanction of competent authority for payment.
- xxii. Units in DOFP refer to Academic Unit, CTET Unit, Professional Examination Unit (KVS/JNV), Skill Education Unit, Training Unit or any other special unit as and when commence. ACCPD, Rai Bareilly shall be referred as to Centre of Excellence (CoE).



CBSE/AC&BW/ACCOUNT/2020/DOFP/F.No. 328/E-72822/ 792					Date 01.10.2024
Annexure - A					
Head No	Particulars			Authority to whom delegated	
I ) ESTABLISHMENT EXPENSES & ADVANCES TO BOARD OFFICIALS					
1.01	FIXATION OF PAY UNDER LAID DOWN RULES	A. Group A	i. For employees posted in HQs/ Units	Secretary	
			ii. For employees posted in ROs/COEs (other than Regional Officer/COE Head)	Regional Officer	
			iii. Regional Officer/COE Head own case (Refer point number 5 (xviii) & 5 (xix) above)	Secretary	
		B. Group B & C	i. For employees posted in HQs/ Units	IAFA	
ii. For employees posted in ROs/COEs	Regional Officer/COE Head				
1.02	ANNUAL INCREMENT (IN NORMAL CASES)	A. For the employees posted in HQs/Units	US(Pers.) of Headquarters		
		B. For employees posted in ROs/COEs (other than Regional Officer/COE Head own case)	US (Admn.) of RO		
		C. For Regional Officer/COE Head own case (Refer point number 5 (xviii) & 5 (xix) above)	US (Pers.) of Headquarters		
1.03	DISBURSEMENT OF MONTHLY PAY			DDO of Hqs	
1.04	IMPLEMENTATION OF DA REVISION		Administrative approval	IAFA	
1.05	ARREAR OF PAY AND ALLOWANCES			DDO of respective offices/units	
1.06	Remittance of NPS contribution to designated bank			DDO of Hqs	
1.07	Outsourced Manpower/ Direct Hiring of contractual staff/Technical manpower within sanctioned strength	i. For Headquarters	a(i).Administrative approval and Final selection of agency	Chairperson	
			a (ii). For processing Bid Finalization	Secretary	
			b. Financial Sanction	Secretary	
		ii. For ROs/COEs/Unit	Administrative approval, Processing Bid finalisation, Selection of agency and Financial Sanction	Regional Officer/COE Head/Unit Head	
1.08	Retirement benefits i.e Gratuity, Pension/family pension, commutation of pension,accumulation of group Insurance money, leave encashment etc.		i. For Secretary	Chairperson	
			ii. Directors/JS/DS/US and equivalent	Secretary	
			iii. For other Board employees	JS (A&L)	
1.09	BONUS		A. Administrative approval	Secretary	
			B. Disbursement	DDO of respective offices/units	
1.10	Leave Salary and Pension Contribution (In case of all deputationist in CBSE)		A. For Secretary	Chairperson	
			B. For Directors/JS/DS & Equivalent	Secretary	
			C. For Upto US & Equivalent	IAFA	
1.11	Medical Advance	A. For Secretary, Directors		Chairperson	
		B. For Other Board employees	i. Above ₹ 5 Lac	Secretary	
			ii. Upto ₹ 5 Lac for employees posted in HQs/Units	JS (A&L)	
			iii. Upto ₹ 5 Lac for employees posted in ROs/COEs (other than Regional Officer/COE Head own case)	Regional Officer	
			iv. For Regional Officer/COE Head own case	Secretary	

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Head No	Particulars				Authority to whom delegated
1.12	Medical reimbursement	A. Monthly medical reimbursement as per approved rates / norms			DDO of respective offices/units
		B. Reimbursement of medical expenses for indoor and outdoor treatment as per approved norms / rates	i. For Employees posted in HQs	JS (A&L)	
			ii. For employees posted in ROs/COEs/Units (Other than Regional Officer/COE Head/Director own case)	Regional Officer/COE Head/Unit Head	
			iii. Regional Officer/COE Head/Director own case	JS (A&L)	
		C. In case treatment is taken in un-approved hospital in case of emergency (For all staff)	i. Above ₹ 2.50 Lac	Chairperson	
			ii. Upto 2.50 Lac	Secretary	
1.13	LTC including advance, its adjustment and encashment of Earned Leave while availing LTC	A. For Secretary			Chairperson
		B. For Directors			Secretary
		C. For Employees posted in HQs/Units			JS (A&L)
		D. For Employees of ROs/COEs (Other than Regional Officer/COE Head own case)			Regional Officer
		E. For Regional Officer/COE Head own case			JS (A&L)
1.14	Excursion Trips	A. For Board offices in Delhi & NCR	i. Administrative approval, final selection of agency	Chairperson	
			ii. Approval of tour routes	Secretary	
			iii. Financial Sanction	JS (A&L)	
		B. For ROs/COEs [Other than ROs/COEs operational in Delhi & NCR]		Regional Officer/COE Head/Unit Head	
1.15	Children Education Allowance (As per approved norms)				US (Pers./Admn.) of respective Offices/Units
1.16	Late Sitting Allowance for all offices as per norms	A. Administrative approval	i. For Secretary/Directors	Chairperson	
			ii. For JS/DS/US and equivalent (Other than Regional Officer/COE Head own case)	Immediate higher authority in own branch	
			iii. For Regional Officer/COE Head own case	Controller of Exam / Director (Training)	
			iv. For Below US	US or equivalent for own branch	
		B. Disbursement at approved norms		DDO of respective offices/Units	
1.17	TA/DA on official tour in respect of employees of the Board	A. Approval of tour program	i. For Domestic Tours	a. For Secretary & Directors	Chairperson
				b. For JS or equivalent posted in Headquarters	Secretary/Director concerned
				c. For staff below JS posted in Headquarters	Branch Head at JS or equivalent level in own branch
				d. For the employees posted in ROs/COEs/Units (other than Regional Officer/COE Head own case)	Regional Officer/COE Head/Unit Head
				e. For Regional Officer/COE Head own case	Controller of Exam / Director (Training)
		ii. For International Tours		Chairperson	
		B(i). Financial sanction for TA on official tour (advance, adjustment etc.)	(i) For all officers and officials posted in HQs	JS(A&L)	
				(ii) For RO, COE Head own case	Controller of Exam / Director (Training)
				(iii) For the employees posted in RO/COE/Units	Regional Officer/COE Head/Unit Head
		B(ii) Disbursement at approved norms		DDOs of respective offices	

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Head No	Particulars			Authority to whom delegated
1.18	TA on transfer in respect of employees of the Board	(i). Financial sanction for TA on transfer (advance, adjustment etc. )	(i) For Director, Regional officer, COE Head, and for all employees posted in HQs/Units	JS(A&L)
			(ii) For the employees posted in RO/COE	Regional Officer/COE Head
		(ii). Disbursement at approved norms		DDOs of respective offices
1.19	Reimbursement of Conveyance Charges as per norms (Official duties)		A. For US & Above	Immediate higher authority in own branch
			B. For Below US (upto ₹ 5000 each case)	DS or equivalent in own branch
			C. For Below US (Above ₹ 5000 each case)	JS or equivalent in own branch/Unit or RO/COE Head
1.20	Honorarium		A. Administrative approval	Chairperson
			B. Disbursement at approved norms	DDO of respective offices/units
1.21	Pension fund and Gratuity Fund and yearly contribution		For Headquarters/ROs/COEs/Units	IAFA
1.22	GIS premium payment to LIC for CBSE employees			IAFA
1.23	Newspaper reimbursement as per approved norms			DDO of respective offices/units
1.24	Briefcase reimbursement as per approved norms			US (Admn) of respective offices/units
1.25	Mobile phone reimbursement as per approved norms			DDO of respective offices/units
1.26	Hospitality reimbursement as per approved norms			DDO of respective offices/units
1.27	Recruitment Expenses on regular staff	i. Admn. Approval, final selection of agency		Chairperson
		ii. Financial Sanction		Secretary
1.28	Ex Gratia Payment in the event of death of the employee or permanent incapacitation while performing official duties		For Headquarters/ROs/ COEs/ Units	JS (A&L)
1.29	Personal Advances	A. HBA (For entire CBSE staff)		Secretary
		B. Computer Advance	i. For Headquarters/Units	JS (A&L)
			ii. For ROs/COEs	Regional Officer/COE Head
1.30	Disbursement of monthly pension			DDO of HQs
1.31	Expenses for document verification			DDO of respective offices
1.32	GPF	A. Advance/Withdrawal/Final Payment	i. For Secretary	Chairperson
			ii. For Directors/Unit Heads/JS/DS & equivalent	Secretary
			iii. Upto US & equivalent	JS (A&L)
		B. Interest on GPF (Credit to PF account through Book adjustment)		DDO of HQs
1.33	Misc. Advance for office work (for each case)	A. Above ₹ 5.00 Lac		Chairperson
		B. ₹ 1.00 Lac - 5.00 Lac		Secretary
		C. Below ₹1 lac	i. For Headquarters	JS (A&L)
			ii. For ROs/COEs/Units	Regional Officer/COE Head/Unit Head

## II) TRANSPORTATION EXPENSES


1.34	Hiring of taxi	A. For Headquarters	a(i). Administrative approval and final Selection of agency		Chairperson
			a (ii). For processing Bid Finalization		Secretary
			b. Financial Sanction	a. Above ₹ 10 Lac	Secretary
				b. Upto ₹10 Lac	JS (A&L)
		B. For ROs/ COEs/Units	Administrative approval, Selection of agency and Financial Sanction		Regional Officer/COE Head/Unit Head

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Head No	Particulars				Authority to whom delegated
1.35	Petrol, oil and lubricants	A. For Headquarters	i. Administrative approval		JS (A&L)
			ii. Financial Sanction		JS (A&L)
		B. For ROs/COEs/Units		NA	
III) REPAIRS AND MAINTENANCE EXPENSES					
1.36	Repair and maintenance of building	A. For Headquarters	i. Administrative approval	a. Above ₹ 20.00 Lac	Chairperson
				b. ₹ 5.00 Lac - 20.00 Lac	Secretary
				c. Below 5.00 Lac	JS (A&L)
			ii. Financial Sanction		JS (A&L)
	B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head		
1.37	Repair and maintenance of furniture and equipments (including digital equipments and electrical items) and fittings and fixtures	A. For Headquarters	i. Administrative approval and final selection of agency	a. Above ₹ 20.00 Lac	Chairperson
				b. ₹ 5.00 Lac - 20.00 Lac	Secretary
				c. Below 5.00 Lac	JS (A&L)
			ii. For processing Bid Finalization and financial Sanction		JS (A&L)
			B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head
1.38	Repair & maintenance of Motor Vehicle	A. For Headquarters	i. Administrative approval		JS (A&L)
			ii. Financial Sanction		JS (A&L)
		B. For ROs/COEs/Units		NA	
1.39	Annual Maintenance Contract	A. For Headquarters	i. Administrative approval and final selection of agency	a. Above ₹ 5.00 lac	Secretary
				b. Upto ₹ 5.00 Lac	JS (A&L)
				ii. For processing Bid Finalization and financial Sanction	
			B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head
IV) ADMINISTRATIVE EXPENSES					
1.40	Uniform to Driver and non-clerical staff	A. For Headquarters	i. Administrative approval		JS (A&L)
			ii. Financial Sanction		JS (A&L)
		B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	
1.41	Office Stationery, & consumables	A. For Headquarters	i. Administrative approval	a. Above ₹ 10.00 Lac	Chairperson
				b. ₹ 5.00 Lac- 10.00 Lac	Secretary
				c. Below ₹ 5.00 Lac	JS (A&L)
			ii. Financial Sanction		JS (A&L)
	B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head		
1.42	For Office/Godown Lease/Rent	A. For Headquarters	i. Administrative approval of space on lease & amount of lease rent		Chairperson
			ii. Financial Sanction	a. Above ₹ 10 Lac	Secretary
				b. Upto ₹ 10 Lac	JS (A&L)
			B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head
1.43	Rates / Taxes on approved rates	A. For Headquarters	i. Administrative approval		US (Admin)
			ii. Financial Sanction		US (Admin)
		B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	
1.44	Electricity and Water Charges	A. For Headquarters	i. Administrative approval		US (Admin)
			ii. Financial Sanction		US (Admin)
		B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	

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Head No	Particulars				Authority to whom delegated
1.45	Telephone / telex /fax/internet	A. For Headquarters	i. Sanction for new telephone / telex /fax/internet connection		Secretary
			ii. Financial Sanction		JS (A&L)
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.46	Postage and Telegram charges with Government Agency (other than exam work)	A. For Headquarters			JS (A&L)
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.47	Payment of air tickets	A. Approval of air journey for non-entitled (For all Board employees)			Chairperson
		B. Payment to approved agency for booking/cancellation of air tickets	i. For Headquarters		Secretary
			ii. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head
1.48	Insurance of building etc as per rates / norms	A. For Headquarters	A. Administrative Approval		Secretary
			B. Financial Sanction		JS (A&L)
1.49	Audit fee to C&AG Auditors	A. For Headquarters			IAFA
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.50	Audit Fee to Internal auditors	i. Through in-house staff	a. Administrative approval		Chairperson
			b. Financial Sanction		Secretary
		ii. Through outsourced agencies	a. Administrative approval and selection of agency		Chairperson
			b. Financial Sanction		JS (A&L)
1.51	Legal fee to empanelled advocates	A. For Headquarters/ Units	i. Within approved rates		JS (A&L)
			ii. Special Cases where the rates are more than the approved rates		
			a. Administrative approval	Above ₹ 1 Lac (each case)	Chairperson
				Upto ₹1 lac ( each case)	Secretary
			b. Financial Sanction		Secretary
		B. For ROs/COEs	i. Within approved rates		Regional Officer
			ii. Special Cases where the rates are more than the approved rates		
			a. Administrative approval	Above ₹1 Lac (each case)	Chairperson
				Upto ₹1 lac ( each case)	Secretary
			b. Financial Sanction		Secretary
1.52	Contingent Expenses (Amount per claim should not exceed Rs. 5000/- in each case) and for which no separate head is available)	A. For Headquarters			JS (A&L)
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.53	Scholarships to the wards of Board's employees as per Board norms/Single Girl Child Merit Scholarship Schemes/Board Merit Scholarship Scheme for SC/ST students				Secretary
1.54	Printing of Books / Publications on approved rates from approved printers	A. For Headquarters	i. Administrative approval		Chairperson
			ii. Financial Sanction		Secretary
		B. For ROs/COEs/Units			NA
1.55	Printing of forms/pamphlets/ cards/Letter Heads etc	A. For Headquarters	i. Administrative approval, Selection of agency	a. Above ₹ 0.5 Lac	Secretary
				b. Upto ₹ 0.5 Lac	JS (A&L)
		B. For ROs/COEs/Units	ii. Financial Sanction		JS (A&L)
					Regional Officer/COE Head/Unit Head

  
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Head No	Particulars				Authority to whom delegated
1.56	Purchase of paper of all types for printing of books /publications			i. Admn approval, Final selection of agency	Chairperson
				ii. Bidding process, Financial Sanction	Secretary
1.57	Publishing and advertising	A. For Headquarters	i. Administrative approval for issue of advertisement in each case	a. Above ₹ 5 Lac	Chairperson
			b. Upto ₹ 5 Lac	Secretary	
		ii. Financial Sanction			JS (A&L)
		B. For ROs/COEs/Units			NA
1.58	Expenditure on Reward/Award/CBS E day/Teachers day award celebration etc (For accomodation, catering, booking of conference halls, trophy, memento etc.)	A. For Headquarters	i. Administrative approval (For aggregate expense of function)	a. Above ₹ 5 Lac	Chairperson
				b. From 2.50 Lac to 5 Lac	Secretary
				c. Below ₹ 2.5 lac	JS (A&L)
			ii. Financial sanction	a. Above ₹ 2.5 Lac	Secretary
				b. Upto ₹ 2.5 Lac	JS (A&L)
				B. For ROs/COEs/Units	
1.59	Orientation / training of staff	A. For Headquarters	i. Administrative Approval	Chairperson	
			ii. Financial Sanction	Secretary	
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.60	Yearly membership/subscription of various professional bodies/COBSE				Secretary
1.61	Expenses on information Technology (Other than exam work)	A. For Headquarters	i. Administrative Approval	a. Above ₹ 5.00 Lac	Chairperson
				b. Upto ₹ 5.00 Lac	Secretary
			ii. Financial Sanction		
		B. For ROs/COEs/Units	i. Administrative Approval	a. Above ₹ 5.00 Lac	Chairperson
				b. Upto ₹ 5.00 Lac	Secretary
			ii. Financial Sanction		
1.62	Payment of GST/Income Tax	A. For Headquarters			IAFA
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.63	Payment to Security Agency	A. For Headquarters	a(i). Administrative approval and Final Selection of agency		Chairperson
			a (ii). For processing Bid Finalization		Secretary
			b. Financial Sanction		JS (A&L)
		B. For ROs/COEs/Unit	Administrative approval, Bid Finalisation , final selection of agency and Financial Sanction		Regional Officer/COE Head/Unit Head
1.64	Sitting Allowance, honorarium & TA/DA to non-officials for attending meetings/workshops as per approved norms (other than affiliation, examination and academic work)			A. For Headquarters	JS (A&L)
				B. For ROs/COEs/Units	Regional Officer/COE Head/Unit Head
1.65	Payment to NSDL against NPS services		A. For Headquarters		IAFA
			B. For ROs/COEs/Units		NA
1.66	Purchases of reference books/journals/mage zines/Newspaper	A. For Headquarters	i. Administrative Approval	a. Above ₹ 2.5 Lac	Secretary
				b. Upto ₹ 2.5 Lac	JS (A&L)
			ii. Financial Sanction		
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head

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Head No	Particulars				Authority to whom delegated
1.67	Refreshment/hospitality charges (Other than exam work and other than specified elsewhere)	A. For Headquarters	i. Administrative Approval	a. Above ₹ 1 Lac	Secretary
				b. Upto ₹ 1 Lac	JS (A&L)
		B. For ROs/COEs/Units	ii. Financial Sanction		JS (A&L)
					Regional Officer/COE Head/Unit Head
1.68	Expenses on conducting meetings/seminars/workshops (Other than specified elsewhere) for eg. Accommodation, Refreshment etc.	A. For Headquarters	i. Administrative Approval	a. Above ₹ 5.00 Lac	Chairperson
				b. ₹ 1 Lac- ₹ 5 Lac	Secretary
		B. For ROs/COEs/Units	ii. Financial Sanction (As per approved rates & norms)	c. Below ₹ 1 Lac	JS (A&L)
					JS (A&L)
1.69	EXPENSES ON HINDI PAKHWADA/RAJBHASHA ACTIVITIES	A. For Headquarters	i. Administrative Approval		Chairperson
			ii. Financial Sanction		Secretary
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.70	Hiring of DG Set, Computers, Air Conditioner, Vehicles (other than exam purpose)	A. For Headquarters	i. Administrative Approval (For Contract value)	a. Above ₹ 10 Lac	Chairperson
				b. ₹ 2.50 lac - 10 lac	Secretary
		B. For ROs/COEs/Units	ii. Financial Sanction	c. Below 2.50 Lac	JS (A&L)
					JS (A&L)
1.71	LABOUR HIRING CHARGES (Other than Exam work)	A. For Headquarters	i. Administrative Approval	a. Above ₹ 1 Lac	Secretary
				b. Upto ₹ 1 Lac	JS (A&L)
		B. For ROs/COEs/Units	ii. Financial Sanction		JS (A&L)
					Regional Officer/COE Head/Unit Head
1.72	PHOTOCOPY EXPENSES (OUTSOURCED)	A. For Headquarters		a(i).Administrative approval and Final Selection of agency	Secretary
				a (ii). For processing Bid Finalization	JS(A&L)
		B. For ROs/COEs/Units		b. Financial Sanction	JS (A&L)
				Administrative approval, Selection of agency and Financial Sanction	Regional Officer/COE Head/Unit Head
1.73	Housekeeping/Cleaning Expenses	i. For Headquarters		a(i).Administrative approval and Final Selection of agency	Chairperson
				a (ii). For processing Bid Finalization	Secretary
		ii. For ROs/COEs/Unit		b. Financial Sanction	JS(A&L)
				Administrative approval, Selection of agency and Financial Sanction	Regional Officer/COE Head/Unit Head
1.74	Hiring of tax consultants/advisors	A. For Headquarters	i. Administrative approval		Chairperson
			ii. Financial Sanction		Secretary
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
1.75	Demurrage				Secretary
1.76	Insurance of Motor Vehicles				JS (A&L)
1.77	Administrative approval for <b>disposal</b> of surplus/ unserviceable/ obsolete material, equipment, spares, books , raddi etc				Chairperson

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Head No	Particulars				Authority to whom delegated	
1.78	(i) Processing Bid finalisation, selection of agency and approval of rates for disposal of raddi/obsolete books /obsolete forms/obsolete materials etc through MSTC		A. For Headquarters		Secretary	
			B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	
	(ii) Write off of in the books of accounts and stock ledgers concerned				Chairperson	
V) Examination Expenses						
1.79	Printing of Question paper & other secret expenditure including Remuneration to paper setters for Board and other exams		A. For Headquarters /		i. Administrative Approval Chairperson	
					ii. Financial Sanction Chairperson	
1.80	Remuneration to examiner, expenditure on spot evaluation conveyance of examination, TA/DA contingencies etc. as per Board's approved rules/norms (Refer point number 5 (xx) for payments through IPS)		B. For ROs/COEs		NA	
			A. For Headquarters		NA	
			B. For ROs/Units		Regional Officer/ Unit Head	
1.81	Expenditure on secrecy work i.e Secrecy payment, conveyance etc. to Secrecy officers and other staff as per Boards' approved rates/ norms		C. For COEs		NA	
			i. Administrative approval		Chairperson	
			ii. Financial Sanction		a. For ROs Regional Officer	
1.82	Checking of answer books/ award lists as per Board approved rates/norms		b. For Special Units		Unit Head	
			b. For Hqs/COEs		NA	
1.83	Purchase and printing of continuous computer stationary		i. Administrative approval		a. Above ₹ 20 Lac Chairperson	
					b. From ₹ 5.00 Lac to ₹ 20 Lac Secretary	
					c. Below ₹ 5.00 Lac JS (A&L)	
			ii. Financial Sanction		Secretary	
			ii. For ROs/Units		Regional Officer/COE Head/Unit Head	
1.84	Centre charges i.e remuneration, conveyance, TA/DA contingencies etc. (As per Board's approved rates & norms). (Refer point number 5 (xx) for payments through IPS)		iii. For COEs		NA	
			A. For Headquarters/COEs		NA	
			B. For ROs/Units		Regional Officer/ Unit Head	
1.85	Freight/Courier Agency		A. For Headquarters			
			i. Confidential (Air, Land, Sea)		Chairperson	
			ii. Non- Confidential (Air, land & sea)		a. Administrative approval	Above ₹ 10 Lac Chairperson
						Upto ₹ 10 Lac Secretary
			b. Financial Sanction		Air	Secretary
					Land and Sea etc	JS (A&L)
			B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	
1.86	Refund of Board examination fee including duplicate Board exam fee				Secretary	
1.87	Waiver of late fee for all ROs/Units/COEs				Chairperson	
1.88	Remuneration for rechecking of results as per Board's approved rates/norms				Regional Officer/Unit Head	
1.89	Procurement of answer books		A. Selection of agency/ printer		Chairperson	
			B. Administrative approval for printing		Secretary	
			C. Financial Sanction		Secretary	

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Head No	Particulars				Authority to whom delegated
1.90	Testing of papers and other materials (GSM testing, BIS testing)		i. Administrative approval	a. Above ₹ 5.00 Lac	Chairperson
				b. ₹ 1.00 Lac- ₹5.00 Lac	Secretary
				c. Below ₹ 1.00 Lac	JS (A&L)
			ii. Financial Sanction		JS (A&L)
1.91	Pre-registration data		A. For Headquarters/Units/COEs		NA
			B. For ROs	i. Administrative approval	Chairperson
				ii. Financial Sanction	Controller of Examination
1.92	Refreshment/hospitality charges (For exam work)		A. For Headquarters	i. Administrative Approval	Controller of exam
				ii. Financial Sanction	JS/DS (Co-Ord)
			B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head
1.93	Postage and courier (for exam work)		A. For Headquarters	i. Administrative approval	Chairperson
				ii. Financial Sanction	Controller of Examination
			B. For ROs/Units		Regional Officer/COE Head/Unit Head
			C. For COEs		NA
1.94	Marking scheme expenses as per approved norms / rates of the Board (Refer point number 5 (xx) for payments through IPS)		A. For Headquarters		DDO
			B. For ROs/COEs/Units		NA
1.95	Safety bags	A. For Headquarters	i. Administrative approval	a. Above ₹ 10.00 Lac	Chairperson
				b. ₹ 5.00 Lac- ₹10.00 Lac	Secretary
				c. Below ₹ 5.00 Lac	JS (A&L)
			ii. Financial Sanction		JS (A&L)
B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head			
1.96	EXPENSES ON CONDUCTING MEETINGS / SEMINARS /WORKSHOPS FOR EXAMINATION WORK	A. For Headquarters	i. Administrative Approval	a. Above ₹ 05.00 Lac	Chairperson
				b. ₹1.00 Lac - ₹ 5.00 Lac	Secretary
				c. Below ₹ 1.00 Lac	JS (A&L)
		ii. Financial Sanction (As per approved rates & norms)		DDO	
		B. For ROs/COEs/Units	i. Administrative Approval		Controller of exam/Director Training/Unit head
			ii. Financial Sanction (As per approved rates & norms)		Regional Officer/COE Head/Unit Head
1.97	Accommodation hired for pre/post exam & training purposes if any & approval of rates for hiring of furniture etc for centres	A. For Headquarters			Chairperson
		B. For ROs/COEs/Units	A. Administrative approval		Chairperson
			B. Financial Sanction	i. For ROs/COEs	Regional Officer/COE Head/Unit Head
				ii. For Special Units	

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Head No	Particulars				Authority to whom delegated
1.98	Hiring of vehicles such as tempo, lorries, buses, taxis etc. and other modes of transportation for exam work as per prescribed procedures/norms	A. For Headquarters	i. Administrative Approval	a. Above ₹ 10 Lac	Chairperson
				b. Upto ₹ 10 Lac	Controller of exam
			ii. Financial Sanction		Controller of exam
		B. For ROs/COEs	i. Administrative approval above ₹ 10 Lac		Chairperson
			ii. Administrative approval upto ₹ 10 Lac		Controller of exam
			iii. Financial Sanction		Regional Officer
		C. For Units	i. Administrative approval above 10 lakhs		Chairperson
			ii. Administrative approval upto ₹ 10 Lac		Unit Head
			iii. Financial Sanction		Unit Head

## VI) Affiliation of Schools

1.99	Honorarium , TA/DA, Conveyance etc for inspection of schools for affiliation as per approved rates / norms	DDO of HQs
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## VII) Expenses on Vocational activities & training of teachers

2.00	Expense on conducting meeting, seminars/workshop (For Eg. Honorarium, refreshment TA/DA etc.	A. For Headquarter	i. Approval of Training Calender	Chairperson
			ii. Financial Sanction (within approved norms)	Secretary
		B. For COEs	i. Approval of Training Calender	Chairperson
			ii. Financial Sanction (within approved norms)	COE Head/Unit Head
		C. For ROs		NA

## VIII) Expenses on CBSE Projects/Programs

2.01	Expenses on conducting CBSE projects/programs as per norms approved at FC/GB	A. For Headquarter	i. Administrative approval	Secretary
			ii. Financial Sanction (within approved norms)	JS(A&L)
		B. For Units	i. Administrative approval	Unit Head
			ii. Financial Sanction (within approved norms)	
		C. For ROs/COEs		NA


## IX) Purchases of assets

2.02	Purchase of Land for office and residential propose, Construction/Addition/Alteration of office building / staff quarters <b>for all offices</b> & selection of agency			A. Administrative approval	Chairperson
				B. Financial Sanction	Secretary
2.03	Purchase of furniture and equipments (including electronic and electrical items ) <b>and fixtures and fittings &amp; selection of agency</b>	A. For Headquarters	i. Administrative approval	a. Above ₹. 20.00 Lac	Chairperson
				b. ₹ 5.00 - ₹ 20.00 Lac	Secretary
				c. Below ₹ 5.00 Lac	JS (A&L)
		ii. Financial Sanction			JS (A&L)
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head
2.04	Purchase of Computers , Printers, Multi Function Printers, Tablets, Servers, Laptops, Notebooks, softwares, servers and Computer peripherals etc	A. For Headquarters	i. Administrative approval	a. Above ₹ 20.00 Lac	Chairperson
				b. ₹ 5.00 - ₹ 20.00 Lac	Secretary
				c. Below ₹ 5.00 Lac	JS (A&L)
		ii. Financial Sanction			JS (A&L)
		B. For ROs/COEs/Units			Regional Officer/COE Head/Unit Head

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Head No	Particulars			Authority to whom delegated	
2.05	Purchase of Library Books	A. For Headquarters		JS (A&L)	
		B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	
2.06	Purchase / replacement of motor vehicle			Chairperson	
X) Sports Cell Expenses					
2.07	Hiring of Agency for purchase of Medals/Trophy/Memento	A. Administrative approval	i. Above ₹10 Lac	Chairperson	
			ii. Upto ₹10 Lac	Secretary	
		B. Financial Sanction		Secretary	
2.08	Releases under different schemes for Sports activities	A. Administrative approval of activity		Chairperson	
		B. Payment as per approved rate		Unit Head	
XI) Refund of EMD/SD					
2.09	Refund of Earnest Money Deposit and Securiy Deposit	A. For Headquarters		JS (A&L)	
		B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	
XII) Miscellaneous items					
2.10	All type of refunds (like refunds of CTET exam fee, affiliation fee, fees collected by Academic Unit for various exams etc.) not covered under clause 1.86 and 2.09	A. For HQ		Secretary	
		B. For RO/COE/Units		RO/COE/Unit Head	
2.11	Opening & Closing of Bank Accounts for Headquarters/ROs/COEs/Units			Secretary	
2.12	Release of funds to Regional Offices/units/COEs within the Sanctioned budget			IAFA	
2.13	Investments/re-investments /encashment of FDRs as Investment is done currently at HQs by following Centralised Funds Policy			Secretary	
2.14	Transfer of funds from one Bank accounts to another bank account of the same office of the Board to meet out expenditure and transfere of fund to HQ under Centralised fund policy	A. For Headquarters		IAFA	
		B. For ROs/COEs/Units		Regional Officer/COE Head/Unit Head	
2.15	Fee/Honorarium for committees / commissions	A. Administrative Approval		Chairperson	
		B. Payment as per approved rate		Secretary	
2.16	Re-appropriation of budget (for all units)			Chairperson	
2.17	Translation work of various documents/books/ma nuals of the Board from external sources.	A. For Headquarters	i. Administrative approval		Secretary
			ii. Financial Sanction	a. above ₹.1.00 Lac	Secretary
				b. Upto ₹1.00 Lac	JS (A&L)
		B. For ROs/COEs/Units	Administrative approval & financial Sanction (above ₹ 1 lakh)		Secretary
			Administrative approval & financial Sanction (upto ₹ 1 lakh)		Regional Officer/COE Head/Unit Head

  
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