



CBSE/SECY./2018

05.09.2018

**NOTIFICATION**

Consequent upon the approval of the Finance Committee of the Board vide Item No. VIII at its meeting held on 25.06.2018 and its ratification by the Governing Body vide Item No. III at its meeting held on 28.06.2018, the revised delegation of the financial powers (annexed herewith) shall be in operation with effect from 05.09.2018.

This issues with the approval of the competent authority.

  
(ANURAG TRIPATHI)  
Secretary, CBSE

1. PS to Chairperson, CBSE.
2. SPS to Secretary, CBSE/Controller of Examinations, CBSE /Directors, CBSE
3. PS/PA to Joint Secretaries, CBSE/Sr. PRO, CBSE/IAFA, CBSE
4. All Regional Officers/COE of the Board
5. All officers of the Board up to the level of Section Officers
6. DDO concerned
7. President, Shiksha Board , Staff Welfare Association
8. Scrap and Guard File/Notice Board

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## REVISED DELEGATION OF FINANCIAL POWERS

The Governing Body in exercise of power vested in its Memorandum of Association of CBSE delegate financial powers to Chairperson, HODs and other officer of CBSE. The power delegated is included in the schedules annexed hereto. The powers delegated in these rules shall be exercise in conformity with the norms and skills, 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.

Delegation of Financial Powers has been framed for defining Competent Authority in respect of administrative approval as well as financial sanction. However, before obtaining the administrative approval as per Delegation of Financial Powers, concerned unit/user department should draw draft preliminary estimates/requirements and the same should be approved by Head of the respective office/unit. Also, this Delegation of Financial Powers can be exercised only in respect of items/work which are covered under normal procedures and items for which budget is already approved. In case, the work is not covered under norms/normal procedures/rules or if budget is not approved for a particular work/item, approval of FC/GB is mandatory along with approval of Chairperson.

All the ROs/Units/COEs/Sections are requested to submit their budget proposals in a defined way. The practice of preparation of Budget proposals on lump-sum basis may be discontinued.

Authorities for exercising the powers delegated under the financial rule 218 of CBSE are as under:

Sl.	Name of the Authority
1.	Chairperson
2.	Secretary
3.	Directors/Unit Head
4.	JS (A&L)/IAFA
5.	Regional Officers
6.	COE Head
7.	Deputy Secretary/Assistant Secretary

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*Amal Tripathi*

**Note:**

1. Next higher authority shall exercise the powers, in absence of authority to whom the powers has been delegated.
2. No authority should exercise powers delegated to him/her for own cases. Director (Controller of Exam) & Director (Training) shall be the approving authority in own cases of "Regional officers"&"COE Heads" respectively in absence of authority not defined in Delegation of financial power.
3. Wherever, in the delegation of financial power, unit heads are mentioned separately to exercise powers, then only in those cases unit heads will exercise powers, otherwise in rest of the cases, units has been merged with in the territory of Delhi/NCR. RO/COEs (including Delhi/NCR also) has been separately empowered to exercise delegation of financial power.
4. Selection of agency through established procedure for procurement of goods and services shall be common for ROs & COEs where COE is located in the same premises of RO. All the process in selection of agency shall be completed by RO as per delegation of financial power. COEs shall issue the order for procurement of goods and services to the selected agency as per requirement and settle the payment as per delegation of financial power.
5. Due to administrative reason, personnel files in respect of employees of COEs shall be kept with Regional office; hence all the personnel matters of the employees posted in COE shall be dealt by concerned RO.
6. "Special unit" means AT&SE wing (Academic Unit), Vocational unit, Training & Special Exam Unit. Till the creation of separate wing of finance and administration in Vocational & Training unit, all the procurements of goods and services shall be centrally dealt by Academic Unit.
7. Since, IAFA is an independent authority, hence wherever required, financial power to be exercised by IAFA has been put up separately.
8. Officers of the Grade Pay of Rs. 4,600/- and above (preferably of accounts background) may be appointed as DDO.
9. 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:
    - Upto Rs. 25000/- : DDO
    - Beyond Rs. 25000/- : Jointly by DDO & authorized signatory
10. All the proposal exceeding Rs. 1,00,000/- shall be pre-audit by IAFA section.

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*Anurag Tripathi*

## General principles to be followed while exercising financial powers:

1. **Standards of financial propriety:** Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following:-
  - i. Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
  - ii. The expenditure should not be prima facie more than the occasion demands.
  - iii. No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
  - iv. Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless –
    - a. A claim for the amount could be enforced in a Court of Law, or
    - b. The expenditure is in pursuance of a recognized policy or custom.
2. **Responsibility of Controlling Officer in respect of Budget allocation:** The duties and responsibilities of a controlling officer in respect of funds placed at his disposal are to ensure:
  - i. That the expenditure does not exceed the budget allocation.
  - ii. That the expenditure is incurred for the purpose for which funds have been provided.
  - iii. That the expenditure is incurred in public interest.
  - iv. That adequate control mechanism is functioning in his Department for prevention, detection of errors and irregularities in the financial proceedings of his subordinate offices and to guard against waste and loss of public money
3. **LAPSE OF SANCTION:** A sanction for any fresh charge shall, unless specifically renewed, lapse if no payment in whole or part has been made during a period of 12 months from the date of issue. Following are the exceptions to this general rule: -
  - i. When period of currency of sanction is prescribed in departmental regulations or specified in the sanction itself, it will lapse on the expiry of such period.
  - ii. When there is specific mention in the sanction that expenditure will be met from budget provisions of specified financial year, it will lapse at the close of that financial year.
  - iii. In the case of purchase of stores, a sanction shall not lapse, if tenders have been accepted (in the case of local or direct purchase of stores) or the indent has been placed (in the case of Central Purchases) on the Central Purchase Organization within the period of one year of the date of issue of that sanction, even if the actual payment in whole or in part has not been made during the said period. [GFR – 30]

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- iv. Sanctions relating to addition to a permanent establishment made from year to year under general scheme sanctioned by competent authority or in respect of an allowance for a particular post/class of Govt. servants, even though not drawn by the officer(s) concerned, shall not lapse. [GFR 31]
- v. A sanction to an advance or a non-refundable part-withdrawal from Provident Fund, unless it is specifically renewed, lapses on the expiry of a period of three months. This does not, however, apply to withdrawals affected in installments. In such cases, the sanction accorded for non-refundable withdrawal from Provident Fund remains valid upto a particular date to be specified by the sanctioning authority in the sanction order itself. (GFR 299)

**4. Fundamental principles of public buying (for all procurements including procurement of works):** Every authority delegated with the financial powers of procuring goods in public interest shall have the responsibility and accountability to bring efficiency, economy, and transparency in matters relating to public procurement and for fair and equitable treatment of suppliers and promotion of competition in public procurement. The procedure to be followed in making public procurement must conform to the following yardsticks:-

- i. The description of the subject matter of procurement to the extent practicable should -
  - a. Be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics.
  - b. Not indicate a requirement for a particular trade mark, trade name or brand.
- ii. The specifications in terms of quality, type etc., as also quantity of goods to be procured, should be clearly spelt out keeping in view the specific needs of the procuring organizations. The specifications so worked out should meet the basic needs of the organization without including superfluous and non-essential features, which may result in unwarranted expenditure.
- iii. Where applicable, the technical specifications shall, to the extent practicable, be based on the national technical regulations or recognized national standards or building codes, wherever such standards exist, and in their absence, be based on the relevant international standards. In case of Government of India funded projects abroad, the technical specifications may be framed based on requirements and standards of the host beneficiary Government, where such standards exist. Provided that a procuring entity may, for reasons to be recorded in writing, adopt any other technical specification.
- iv. Care should also be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying costs.
- v. Offers should be invited following a fair, transparent and reasonable procedure.
- vi. The procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects.
- vii. The procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required.

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- viii. At each stage of procurement the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.
- ix. A complete schedule of procurement date of issuing the contract should be published when the tender is issued.
- x. Delegation of financial power is subject to the condition that any authority to whom powers are delegated, shall not sanction or incur any expenditure or authorize making of a contract involving a expenditure in excess of the budget allotment
- xi. It is to be emphasized that all cases of purchase will follow the purchase procedure as laid down in GFR 2017 strictly defining specifications clearly before inviting bids and place orders only after proper evaluation and satisfaction under recommended unit, ability to meet the requirements of quantity and quality in time. Unit heads will be personally responsible for balanced and fair processing of procurements.
- xii. All the tender process must compulsorily follow the e-procurement procedures. Any proposals without the following e-procurement procedure shall not be vetted by audit.
- xiii. At each stage of procurement, the concerned unit must place on record, in precise terms, considerations, circumstances & requirement which lead to take procurement decision.
- xiv. The specification in terms of quality, type etc, as also quantity of goods to be procured should be clearly spelt out keeping in view the specific requirement of the unit.
- xv. Procurement should be carried out in such a manner to avoid unwarranted expenditure.
- xvi. Concerned unit must satisfy itself about the reasonability of the price offered by the bidders/agencies/sellers.
- xvii. All the procurement should be done through clear, transparent and reasonable procedure.
- xviii. Further all ROs/Units/COEs must ensure the compliance of the audit checklist before forwarding the file to HQs for audit concurrence.
- xix. Each procurement proposal of goods and services should be **moved at least 4 months** prior to activity to be started.
- xx. All the ROs/units/COEs are directed to send the file to HQs after pre-check by their respective audit/accounts section.
- xxi. Proposal of extension of existing contract, which have been entered without following e-procurement procedure, shall not be considered further.

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- xxii. In view of these delegation, except as otherwise provided, post facto sanction request to the competent authority will not be entertained. All the units head will have to calenderise the schedule of AMCs, purchase and supply of various items, repair and maintenance etc. and in case it is an item where the sanction of Headquarter is required, action will have to be initiated well in advance and complete proposal may be sent to the Headquarter two month before of the work starts.
- xxiii. While exercising the financial power for procurement of goods and services, all the officers concerned are advised to confirm to the following yard sticks.
- a. The description of the subject matter of procurement to the extent practicable should-
    1. Be objective, functional, generic and measurable and specify technical, qualitative and performance characteristics.
    2. Not indicate a requirement for a particular trade mark, trade name or brand.
  - b. The specifications in the terms of quality, type etc. as also quality of goods to be procured, should be clearly spelt out keeping in the view the specific needs of the procuring organizations.
  - c. Where applicable, the technical specifications, shall, to the extent practicable, be based on the national regulations or recognized national standards or building codes, wherever such standards exist, and in their absence, be based on the relevant international standards. In the case of Government of India funded projects abroad, the technical specifications may be framed based on the requirements and standards of the host beneficiary Government, where such standard exist.  
Provided that a procuring entity may, for reasons to be recorded in writing, adopt any other technical specifications.
  - d. Care should also be taken to avoid purchasing quantities in excess of requirements to avoid inventory carrying costs.
  - e. Offers should be invited following a fair, transparent and reasonable procedure.
  - f. The procuring authority should be satisfied that the selected offer adequately meets the requirement in all respects.
  - g. The procuring authority should satisfy itself that the price of the selected offer is reasonable and consistent with the quality required.
  - h. At each stage of procurement, the concerned procuring authority must place on record, in precise terms, the considerations which weighed with it while taking the procurement decision.
  - i. A complete schedule of procurement cycle from date of issuing the tender to date of issuing the contract should be published when the tender is issued.

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- j. All units shall prepare Annual procurement Plan before the commencement of the year and the same should also be placed on the website.
- xxiv. Where the power are to be exercised by the Chairperson, in excess of the powers delegated, such powers shall be exercised by the Finance Committee & when Finance Committee is not likely to meet shortly, the powers may be exercised by the Chairperson and action shall be reported to the Finance Committee for ratification.
- xxv. All sanctions of the expenditure should indicate head of accounts from where expenditure is to be met out and balance of the budget available after the sanction.
- xxvi. Fresh empanelment of printing press shall be done in every three years after obtaining due approval from Chairperson. The matter should be reported to FC/GB.
- xxvii. For selection of printing press amongst various empanelled agencies, the Secretary is the Competent Authority. Further, the work for printing shall be distributed amongst the empanelled printing press in such a manner that equal opportunity is available to all the empanelled agencies
- xxviii. Before the floating of tender, each concerned unit may ensure the standard format as well as terms and conditions of the tender document to avoid any future litigation.

**Note: A.** On the basis of above principles, each unit/office shall prepare an annual procurement calendar from the month of April to month of March. This calendar shall include procurement plan that is date of lapse of previous tender, date for floating fresh tender of GeM bid, budget etc, for all items that can be anticipated.

A copy of procurement calendar of each unit for the financial year must be submitted to Secretary, CBSE by the end of February of immediately preceding financial year.

**B. Advance for Misc. purpose**

Authority may sanction advance to the officials for the purchase of goods, services or any other special purposes needed for the management of office subject to the following conditions:

- i. Advance must be disbursed only in emergent situation and should not be in regular practice.
- ii. DDO concerned shall be responsible for timely recovery/settlement of the advance.
- iii. Advance shall not be disbursed to the official again if he/she has adjusted the adjusted the advance previously drawn.

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iv. The adjustment bill, along with balances, if any, shall be submitted by the official within 15 days of the drawl of advance, failing which the advance and balance shall be recovered from his next salary.

C. All the procurement of goods and services shall be compulsorily made through e-procurement and GeM. However, in absence of non-availability of goods on GeM or in emergent situation, goods and services can be procured by following other procedure as defined in GFR 2017 with the approval of next competent authority in hierarchy as defined in delegation of financial power.

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S NO	Particulars	Authority to whom delegated	Remarks			
<b>I ) ESTABLISHMENT</b>						
1.01	FIXATION OF PAY UNDER LAID DOWN RULES	A. Group A	Secretary	* In own cases, matter will be approved by next higher authority. * File shall be vetted by the audit of the respective unit in all the cases.		
		B. Group B & C	i. For employees posted in Delhi/NCR		IAFA	
			ii. For ROs/COEs		RO	
1.02	ANNUAL INCREMENT IN NORMAL CASES	A. For the employees posted in Delhi/NCR	AS (Admin) of Headquarters	* In own cases, matter will be approved by next higher authority in rank. * Authority shall exercise the power of those employees whose service books are available with them		
		b. For the employees posted in RO/COE	AS (Admin) of RO			
1.03	ARREAR OF PAY AND ALLOWANCES		DDO of respective offices/units	File shall be vetted by the audit of the respective RO/Unit/COE if the arrear of pay and allowances are more than Rs. 10,000/-		
1.04	YEARLY LEAVE ENCASHMENT	A. For the employees posted in Delhi/NCR	AS (Admin) of Headquarters	* In own cases, matter will be approved by next higher authority in rank. * Authority shall exercise the power of those employees whose service books are available with them on the basis of service book verification.		
		b. For the employees posted in RO/COE	AS (Admin) of RO			
1.05	BONUS	A. Administrative approval	Chairperson	Approval of Bonus shall be initiated as per Government order/notification.		
		B. Disbursement	DDO of respective offices			
1.06	GPF/CPF	A. Final Pymt / Withdrawls		In own cases, power shall be shifted to next higher authority		
		i. For Secretary	Chairperson			
		ii. For Directors/JS/DS & equivalent	Secretary			
		iii. Upto AS & equivalent	JS (A&L)			
		B. GPF Advance				
		i. For Secretary	Chairperson			
		ii. For Directors/JS/DS & equivalent	Secretary			
		iii. Upto AS & equivalent	JS (A&L)			
		C. Interest On GPF / CPF of staff			DDO of HQ	As per notification of Labour, DDO is responsible to credit interest on GPF/CPF.
		1.07	Leave Salary and Pension Contribution (In case of deputationist)		A. For Secretary	Chairperson
B. For Directors/JS/DS & Equivalent	Secretary					
C. For Upto AS & Equivalent	IAFA					

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S NO	Particulars	Authority to whom delegated		Remarks	
1.08	Medical	A. Monthly Medical Re-imbursement as per approved rates / norms		DDO of respective offices	As fixed from time to time by the Governing Body of the Board
		B. Reimbursement of medical expenses for indoor and outdoor treatment as per approved norms / rates			
		i. For Secretary & Directors	Chairperson		
		ii. Other Board employees	a. Above Rs. 5 lac	Chairperson	
			b. Rs. 2.50-5 Lac	Secretary	
			c. Upto Rs. 2.50 Lac for employees posted in Delhi/NCR	JS (A&L)	
			d. Upto Rs. 2.50 Lac for employees posted in ROs/COEs	RO	
		C. Medical Advance			DDO is responsible to adjust medical advance within stipulated period defined in the rule.
		i. For Secretary & Directors	Chairperson		
		ii. Other Board employees	a. Above Rs. 5 lac	Chairperson	
b. Rs. 2.50-5 Lac	Secretary				
c. Upto Rs. 2.50 Lac for employees posted in Delhi/NCR	JS (A&L)				
d. Upto Rs. 2.50 Lac for employees posted in ROs/COEs	RO				
D. In case treatment is taken in un-approved hospital in case of emergency	i. Above Rs. 2.50 Lac	Chairperson			
	ii. Upto 2.50 Lac	Secretary			
1.09	A. LTC including advance and encashment	i. For Secretary & Directors		Chairperson	* As per rule and entitlement. * DDO is responsible to adjust LTC advance within stipulated period of time * In own cases, power shall be shifted to next higher authority
		ii. For Employees posted in Delhi/NCR		JS (A&L)	
		iii. For Employees of ROs/COEs		RO	
	B. Excursion Trips within budgetary limits & selection of agency	i. Administrative approval	a. Above Rs. 2.50 lac	Chairperson	Concerned unit who proposed, is responsible to adjust the advance within stipulated time
			b. Rs. 1-2.50 Lac	Secretary	
			c. Upto Rs. 1 Lac for offices in Delhi/NCR	JS (A&L)	
			d. Upto Rs. 1 Lac for offices in ROs/COEs	RO	
ii. Financial sanction		a. For offices in Delhi/NCR	JS (A&L)		
		b. For offices in ROs/COEs	RO		
1.10	Children Education Allowance (As per approved norms)		DDO of respective offices/units	As per norms	
1.11	Late Sitting Allowance / OTA	A. Administrative approval	(i) For AS & Above	Immediate higher authority in own branch	
			(ii) For Below AS	AS or equivalent for own branch	
		B. Disbursement		DDO of respective offices	

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S NO	Particulars	Authority to whom delegated	Remarks
1.12	Reimbursement of Conveyance Charges (Official duties)	A. For AS & Above B. For Upto AS (upto Rs. 5000) C. For Upto AS (Above Rs. 5000)	Immediate higher authority in own branch DS or equivalent for own branch Unit in-charge * As per norms * Power shall be exercised for respective branch/unit & In own cases, power shall be shifted to next higher rank.
1.13	TA/DA Advance	A. On official tours i. For Secretary & Directors/Unit Head ii. For the employees posted in Headquarters (Administrative Division) iii. For the employees posted in Headquarters (Finance Division) iv. For the employees posted in units v. For the employees posted in RO vi. For the employees posted in COE B. On Transfer i. For Directors, RO & COE Head ii. For JS/DS/AS and equivalent (other than 1.13 (B) (i) above) iii. For Upto AS	Chairperson Secretary IAFA Unit Head/Director RO COE Head JS (A&L) JS (A&L) RO JS (A&L) DS/JS of concerned RO/COE DDO is responsible to adjust TA/DA advance within stipulated period defined in the rule.
1.14	Misc Advance for office work (for each case)	A. Above Rs. 2.50 Lac B. Rs. 0.50-2.50 Lac C. Upto Rs. 0.50 Lac i. For Headquarters ii. For Special Units iii. For ROs/COEs	Chairperson Secretary JS (A&L) units head RO For the disbursement of advance, please refer note B.
1.15	All Honorarium		Chairperson
1.16	Expenditure on Reward/Award/CBSE day/Teachers day award celebration etc (For accommodation, catering, booking of conference halls, trophy, memento etc.)	A. Administrative approval A. Above Rs. 5 Lac B. Upto Rs. 5 Lac B. Financial sanction	Chairperson Secretary Secretary Monetary limit is for total aggregate expenditure incurred for organizing the function
1.17	Ex Gratia Payment in the event of death of the employee or permanent incapacitation while performing official duties		JS (A&L)
1.18	Personal Advances	A. HBA B. computer Advance	Secretary JS (A&L) In own cases, power shall be shifted to next higher authority.
1.19	GIS payment to LIC		IAFA
1.20	A. Pension fund and Gratuity Fund and yearly contribution B. Payment of NPS contribution to designated bank C. Disbursement of monthly pension		IAFA DDO of respective offices DDO of respective offices

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S NO	Particulars	Authority to whom delegated		Remarks	
1.21	Retirement benefits i.e Gratuity, Pension/family pension, commutation of pension, accumulation of group Insurance money, leave encashment etc.	A. For Secretary & Directors	Chairperson		
		B. JS/DS/AS and equivalent	Secretary		
		C. For other Board employees	JS (A&L)		
1.22	Verification document fee	DDO of respective offices		-	
<b>II) PURCHASE &amp; PROCUREMENT</b>					
1.23	Outsourced Manpower/ Security Agency/ Housekeeping Agency / Direct Hiring of contractual staff	A. Administrative approval for fixed duration	i. Above Rs. 10 Lac	Chairperson	Selection of agency will be done after following due procedure as defined in GFR 2017 & justification for the needs of the contractual staff shall be put up by the head of the user department.
			ii. Upto Rs. 10 Lac	Secretary	
		B. Financial Sanction	i. For Headquarters	Secretary	Any addition or deletion in no. of Contractual Staff shall be effective with prior approval of Unit head & intimation to Chairperson.
			ii. For Special Units	Unit head	
			iii. For ROs/COEs	RO/COE	
		1.24	Uniform to driver and non clerical staff	A. For offices of Delhi/NCR	
B. For ROs/COEs				RO/COE	
1.25	Procurement of Office Stationery, safety bags & consumables through tender processing	A. Administrative approval	i. Above Rs. 5 Lac	Chairperson	Procurement of office stationery and safety bags should be based on the basis of annual consumption & accordingly a centralised tender should be followed <i>*For Rs. 1 lac - 2.5 lac Ros/COEs shall obtain approval from their respective HODs</i>
			ii. Rs. 2.5 lac-5 Lac	Secretary	
			iv. Rs. 1 lac- 2.5 lac for all Special Units	Unit head	
			v Upto Rs. 2.50 Lac for Headquarters	JS (A&L)	
			vi. Upto Rs. 1 Lac For ROs/COEs	RO/COE*	
		B. Financial Sanction	i. For Headquarters	JS (A&L)	
			ii. For Special Units	Unit head	
			iii. For ROs/COEs	RO/COE	
1.26	For Office/ Godown Lease rent	A. Administrative approval of office space on lease & amount of lease rent		Chairperson	
		B. Financial Sanction	i. For Headquarters	JS (A&L)	
			ii. For Special Units	Unit head	
			iii. For ROs/COEs	RO/COE	
1.27	Rates / Taxes on approved rates	AS (Admin charge) for concerned office/ unit		-	

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S NO	Particulars	Authority to whom delegated		Remarks
1.28	Electricity and Water Charges in normal cases within budget provision	AS (Admin charge) for concerned office/ unit		For other than normal cases, it will be put up to Chairperson.
1.29	Telephone / telex /fax/internet connection for all offices across the country	A. Sanction for new telephone / telex /fax/internet connection		Secretary
		B. Telephone/Mobile/ ISDN/Telex/Fax payment		
1.30	Postage and Telegram charges with Government Agency	A. For Headquarters		JS (A&L)
		B. For Special Units		Unit head
		C. For ROs/COEs		RO/COE
1.31	Freight/Courier Agency	A. Confidential (Air, Land, Sea)		Chairperson
		B. Non-Confidential (Air, land & sea)		
		i. Administrative approval	a. Above Rs. 10 Lac	Chairperson
			b. Upto Rs. 10 Lac	Secretary
		ii. Financial Sanction		
		a. Air		Secretary
		b. Land and Sea etc	1. For Headquarters	JS (A&L)
2. For Special Units	Unit head			
3. For ROs/COEs	RO/COE			
				By following due procedure as per GFR 2017
1.32	Demurrage	A. For Headquarters		Secretary
		B. For Special Units		Unit head
		C. For ROs/COEs		RO/COE
				Matter is to be mandatorily reported to Chairperson
1.33	Construction of office building / staff quarters for all offices across the country & selection of agency	A. Administrative approval		Chairperson
		B. Financial Sanction		Secretary
1.34	Selection of agency/contractor for repair and maintenance of building	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson
			ii. Rs. 2.50-10 Lac	Secretary
			iii. Rs. 1Lac- 2.50 Lac	JS (A&L)
			iv. Upto Rs. 1 Lac for ROs/COEs	RO/COE
		B. Financial Sanction	i. For offices in Delhi/NCR	JS (A&L)
			ii. For ROs/COEs	RO/COE
				<p>i. 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.</p> <p>ii. Selection of agency for repairs and maintenance shall be done by following due procedure as per GFR 2017 &amp; manual on policies and procedure for procurement of work.</p> <p>iii. Repairs and maintenance unit shall prepare a prospective plan for undertaking different type of work. There shall also be a provision for annual review of the plan for modifications.</p>

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S NO	Particulars	Authority to whom delegated		Remarks	
1.35	Insurance of office building etc as per rates / norms	A. Administrative Approval			
		B. Financial Sanction	A. For offices of Delhi/NCR		Secretary
			B. For ROs/COEs		JS (A&L)
1.36	Insurance of Motor Vehicles	A. For offices of Delhi/NCR		AS (Admin) of concerned office	
		B. For ROs/COEs			RO
1.37	Repair & maintenance of Motor Vehicle and POL	A. For offices of Delhi/NCR			
		B. For ROs/COEs			RO
1.38	Purchase / replacement of motor vehicle	Chairperson		Matter should also be reported to FC/GB	
1.39	Disbursement of Audit Fee to C&AG Auditors	A. For offices of Delhi/NCR			
		B. For ROs/COEs			IAFA RO/COE
1.40	Hiring of Legal experts/tax consultants/internal auditor/advisor/experts above the approved norms	A. Within the approved rates			
		B. Beyond the approved rates			
		i. Administrative approval			DDO
		ii. Financial Sanction	a. For offices of Delhi/NCR		Chairperson
			b. For ROs/COEs		Secretary
1.41	Yearly membership/subscription of various professional bodies/COBSE	Secretary			
1.42	Scholarships to the wards of Board's employees	Secretary			
1.43	Printing of forms/pamphlets/cards/Letter Heads etc & selection of printers	A. Administrative approval	i. Above Rs. 1 Lac	Printing press should be empanelled by following due procedure.	
			ii. Upto Rs. 1 Lac for Headquarters		Secretary
			iii. Upto Rs. 1 Lac for Special Units		JS (A&L)
			iv. Upto Rs. 1 Lac for ROs/COEs		Unit head
		B. Financial Sanction	i. For Headquarters		RO/COE
			ii. For Special Units		JS (A&L)
			iii. For ROs/COEs		Unit head
1.44	Printing of Answer Books and approval of presses	A. Administrative approval		Printing press should be empanelled by following due procedure	
		B. Financial Sanction			Chairperson Secretary

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A. J. Tipler

**CENTRAL BOARD OF SECONDARY EDUCATION REVISED DELEGATION OF FINANCIAL POWER**

S NO	Particulars	Authority to whom delegated		Remarks	
1.45	Purchase and printing of continuous computer stationary & selection of agency	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson	By following due procedure as per GFR 2017 <u>*For Rs. 1 lac - 2.5 lac Ros/COEs shall obtain approval from their respective HODs.</u>
			ii. Rs. 2.5-10 Lac	Secretary	
			iii. Upto Rs. 2.5 Lac for offices of Delhi/NCR	JS (A&L)	
			iv. Upto Rs. 1 Lac for ROs/COEs	RO	
		B. Financial Sanction	i. For Headquarters	JS (A&L)	
			ii. For ROs/COEs	RO	
iii. For Special Units	Unit head				
1.46	Printing of Books / Publications on approved rates from approved printers	A. Administrative approval		Chairperson	
		B. Financial Sanction		Secretary	
1.47	Purchase of paper of all types for printing of books /publications & selection of agency	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson	
			ii. Upto Rs. 10 Lac	Secretary	
		B. Financial Sanction		Secretary	
1.48	Refund of earnest money and other misc refund	A. For Headquarters		JS (A&L)	Before releasing the refund or EMD, concerned unit shall ensure the prescribed period as defined in GFR 2017
		B. For Special Units		Unit head	
		C. For ROs/COEs		RO/COE	
1.49	Purchase of Library Books within budget provision	A. For offices of Delhi/NCR		JS (A&L)	
		B. For ROs/COEs		RO/COE	
1.50	Publishing and advertising	A. Administrative approval for issue of advertisement	i. Above Rs. 5 Lac	Chairperson	
			ii. Upto Rs. 5 Lac	Secretary	
		B. Financial Sanction	i. For Headquarters	JS (A&L)	
			ii. For Special Units	Unit head	
			iii. For ROs/COEs	RO	
1.51	Purchase of furniture and equipments (including electronic and electrical items ) and fixtures and fittings & selection of agency	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson	* Purchase of furniture and equipment shall be made on the basis of annual projection and without splitting the requirement of approval of higher authority . * No office furniture shall be replaced unless its span of life is over. * 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. <u>*For Rs. 1 lac - 2.5 lac Ros/COEs shall obtain approval from their respective HODs.</u>
			ii. Rs. 2.50-10 Lac	Secretary	
			iii. Upto Rs. 2.50 Lac for offices of Delhi/NCR	JS (A&L)	
			iv. Upto Rs. 1 Lac for ROs/COEs	RO/COE	
		B. Financial Sanction	i. For offices of Delhi/NCR	JS (A&L)	
			ii. For ROs/COEs	RO/COE	

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A. J. Tripathi

S NO	Particulars		Authority to whom delegated		Remarks
1.52	Repair and maintenance of furniture and equipments (including electronic and electrical items) and fittings and fixtures & selection of agency	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson	<p>* The estimated cost of repairs and maintenance should be justified with respect to purchase cost of asset.</p> <p>* The work should not be done in piecemeal in order to avoid the approval of higher authority.</p> <p><u>*For Rs. 1 lac - 2.5 lac Ros/COEs shall obtain approval from their respective HODs.</u></p>
			ii. Rs. 2.50-10 Lac	Secretary	
			iii. Upto Rs. 2.50 Lac for Special Units	Unit head	
			iv. Upto Rs. 2.50 Lac for Headquarters	JS (A&L)	
			v. Upto Rs. 1 Lac for offices RO/COE	RO/COE	
		B. Financial Sanction	i. For Headquarters	JS (A&L)	
ii. For Special Units	Unit head				
iii. For ROs/COEs	RO/COE				
1.53	Annual Maintenance Contract & selection of agency	A. Administrative approval	i. Above Rs. 2.50 lac	Secretary	<p>The estimated cost of AMC should be justified with respect to purchase cost of asset. i.e. generally not more than 10% of the cost of asset.</p> <p><u>*For Rs. 1 lac - 2.5 lac Ros/COEs shall obtain approval from their respective HODs.</u></p>
			ii. Upto Rs. 2.50 Lac for offices of Delhi/NCR	JS (A&L)	
			iii. Upto Rs. 1 Lac for offices of RO/COE	RO/COE	
		B. Financial Sanction	i. For offices of Delhi/NCR	JS (A&L)	
			ii. For ROs/COEs	RO/COE	
1.54	Purchase of Computers , Printers, Multi Function Printers, Tablets, Servers, Laptops, Notebooks, softwares, servers and Computer peripherals etc	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson	<p>* Relevant circular issued by Government of India from time to time should be strictly adhered.</p> <p>* Regarding replacement of old computers, head of user department should certify about its unserviceable condition</p> <p><u>*For Rs. 1 lac - 2.5 lac Ros/COEs shall obtain approval from their respective HODs.</u></p>
			ii. Rs. 2.50-10 Lac	Secretary	
			iii. Upto Rs. 2.50 Lac for Delhi & NCR Offices	JS (A&L)	
			iv. Upto Rs. 1 Lac for ROs/COEs	RO/COE	
		B. Financial Sanction	i. For Headquarters	JS (A&L)	
			ii. For Special Units	Unit head	
	iii. For ROs/COEs	RO/COE			
1.55	Administrative approval for write off of surplus/ unserviceable/ obsolete material, equipment, spares, books etc through MSTC		Chairperson		Regading disposal, rule 207-223 (3) of GFR 2017 should be strictly followed along with CBSE weed out rules
1.56	Selection of agency/mode of disposal and approval of rates for disposal of raddi/obsolete books /obsolete forms etc through MSTC				
1.57	Hiring of Agency for purchase of Medals/Trophy/Memento for sports cell	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson	
			ii. Upto Rs. 10 Lac	Secretary	
		B. Financial Sanction		Secretary	
1.58	Hiring of DG Set, Computers, Air Conditioner, Vehicles (other than exam purpose), Computer Servers & selection of agency	A. Administrative Approval (For Contract value)	i. Above Rs. 10 Lac	Chairperson	<p>By following due procedure as per GFR 2017</p> <p><u>*For Rs. 1 lac - 2.5 lac Ros/COEs shall obtain approval from their respective HODs.</u></p>
			ii. Rs. 2.50 lac - 10 lac	Secretary	
			iii. Upto Rs. 2.50 Lac for Headquarters	JS (A&L)	
			iv. Upto Rs. 2.50 Lac for Special Units	Unit head	
			v. Upto Rs. 1 Lac for ROs/COEs	RO/COE	
		B. Financial Sanction	i. For Headquarters	JS (A&L)	
			ii. For Special Units	Unit head	
	iii. For ROs/COEs	RO/COE			

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A. J. Tripathi

S NO	Particulars	Authority to whom delegated		Remarks	
1.59	Procurement of goods/services which is not specifically given in purchase/procurement elsewhere & selection of agency	A. Administrative Approval	i. Above Rs. 5 Lac	Chairperson	By following due procedure as per GFR 2017
			ii. Upto 5 Lac	Secretary	
		b. Financial Sanction	i. For Headquarters	JS (A&L)	
			ii. For Special Units	Unit head	
			iii. For ROs/COEs	RO/COE	

### III EXAMINATION

1.60	Printing of Question paper & other secret expenditure		Chairperson	* As per approved rate. * For administrative approval as well as for financial sanction
1.61	Remuneration to paper setters, examiner, expenditure on spot evaluation conveyance of examination, TA/DA contingencies etc. As per Board's approved rules/norms		DDO of respective offices	-
1.62	Expenditure on secrecy work i.e Secrecy payment, conveyance etc. to Secrecy officers and other staff as per Boards' approved rates/ norms	i. Administrative approval		Chairperson
		ii. Financial Sanction	a. For ROs	RO
			b. For Special Units	Unit Head
1.63	Checking of answer books/ award lists as per Board approved rates/norms		RO	-
1.64	Refund of examination fee		Secretary	From F/y 2017-18, refund of fee has been centralised and is being processed from HQs.
1.65	Rechecking of results as per Board's approved rates/norms		RO	-
1.66	Centre charges i.e remuneration, conveyance, TA/DA contingencies etc. (As per Board's approved rates & norms)	A. As per approved norms / rates of the Board		DDO of respective offices
		B. Special cases where the rates are more than approved rates		Chairperson
1.67	Advance for examination centres as per approved rates / norms	A. For ROs		RO
		B. For Special Unit		Unit Head

*Anup Tripathi*

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S NO	Particulars	Authority to whom delegated		Remarks	
1.68	Purchase of material related to Examinations Such as Pen , Inkless pads, Jammers etc & selection of agency	A. Administrative approval		Concerned unit head shall ensure that proposal to be put up to the CA is after following due procedures as defined in GFR 2017	
		B. Financial Sanction	i. For ROs		Chairperson
			ii. For Special Units		RO
1.69	Hiring of Agency for post exam dispatch of material from examination centres	A. Administrative approval			
		B. Financial Sanction	i. For ROs		Chairperson
			ii. For Special Units		RO

#### IV Academic Programmes

1.70	Holding of workshops , seminars etc. as per approved rates / norms	A. Administrative approval of yearly calender & rates for traning programe		
		B. Administrative approval for invidual training programe as per calender approved on 1.70 (A)	Chairperson	
			Unit Head	
C. Financial Sanction for 1.70 (B) above		Unit Head		

#### V Affiliation of Schools

1.71	Honorarium , TA/DA, Conveyance etc for inspection of schools for affiliation as per approved rates / norms	DDO of HQs	
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#### VI Miscellaneous items

1.72	Opening of new Bank Accounts	Secretary	File shall be routed through IAFA Section	
1.73	Refund of fee other than exam fee	Secretary		
1.74	Approval of air journey for non-entitled	Chairperson	As per 7th CPC, all staff covered under the level 6 and above of the pay matrix are eligible for air journey for official purpose.	
1.75	Special cases (in all extra ordinary cases) where rates are more than the approved rates	Chairperson		
1.76	Accommodation hired for pre/post exam & training purposes if any & approval of rates for hiring of furniture etc for centres	A. Administrative approval		
		B. Financial Sanction	i. For ROs/COEs	Chairperson
			ii. For Special Units	RO/COE
		Unit Head		

*Anurag Tripathi*

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S NO	Particulars	Authority to whom delegated	Remarks		
1.77	Orientation / training of staff	A. Administrative Approval	Chairperson	Administration, HQ may organize training of the staff atleast twice in a year in collaboration with ISTM/any other Government approved institution	
		B. Disbursement as per approved rate	i. For offices of Delhi/NCR		JS (A&L)
			ii. For ROs/COEs		RO
1.78	Fee/Honorarium for committees / commissions	A. Administrative Approval	Chairperson	While putting up the proposal for the same by the respective head, rate along with number of members must be clearly mentioned.	
		B. Payment as per approved rate	i. For offices of Delhi/NCR	JS (A&L)	The rate along with number of members should tally with administrative approval.
			ii. For ROs/COEs	RO	
1.79	Hiring of vehicles such as tempo, lorries, buses, taxis etc. and other modes of transportation for exam work as per prescribed procedures/norms	A. Administrative Approval	i. Rs. 10 Lac & above	Chairperson	As per GFR 2017, and following e-procurement procedure. <u>*For Rs. 1 lac - 2.5 lac Ros shall obtain approval from their respective HODs.</u>
			iii. Rs. 2.5 lac-10 Lac	Secretary	
			iii. Upto Rs. 2.50 Lac for Special Units	Unit head	
			iv. Upto Rs. 2.50 Lac for Headquarters	JS (A&L)	
			v. Upto Rs. 1 Lac for ROs	RO	
		B. Payment as per approved rate	i. For Headquarters	JS (A&L)	
			ii. For Special units	Unit Head	
	ii. For ROs	RO			
1.80	Investments/re-investments /encashment of FDRs	Secretary			
1.81	Transfer of funds from one bank account to another bank account of the same office of the Board to meet out expenditure	A. For Headquarters	IAFA		
		B. For ROs	RO		
		C. For Special Units	Unit Head		
		D. For COE	COE Head		
1.82	Re-appropriation of funds	Chairperson	In first instance, all the units shall prepare and get approved its budget in a precise and accurate manner with full year plan. However, in any unwarrant/emergent situation with the request of Heads of the office with full justification before the end of the concerned financial year, re-appropriation of funds may be resorted to, with the approval of Competent Authority.		
1.83	A. Administrative approval for conducting meeting, seminars/workshop	i. Above Rs. 2.50 lac	Chairperson	* Approved uniform rates shall be applicable for any type of meetings/seminars/conference etc. * The rate along with number of members should tally with administrative approval.	
		ii. Rs. 0.50-Rs. 2.50 Lac	Secretary		
		iii. Upto Rs. 0.50 Lac	Director/Unit Head		
	B. Payment of TA/DA, Conveyance, Sitting allowance, refreshment etc as per approved rates/norms and approved procedure	DDO of respective offices			
1.84	Remittance of funds to Regional offices/units/COEs out of the Sanctioned budget	IAFA			
1.85	Administrative as well as financial sanction for any item not covered in the above delegation of financial power of expenditure or approval of procedure not covered under the normal procedures	Chairperson	Matter shall be reported before Finance Committee for ratification		

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Amal Tripathi