

**CHAPTER- XIX**  
**DELEGATION OF POWERS**

**19.** The provision in respect of the financial and administrative powers of the Comptroller and Auditor General of India and of the Accountant General are contained in **Comptroller and Auditor General's Manual of standing orders (Administration), Vol. II.** Supplementary instruction and order issued from time to time are produced in the succeeding paragraphs.

**19.1 Maintenance of Computers, intercom, calculators, electronics & electrical, duplicating machines, Photocopier, franking machines, etc.**

Expenditure on the maintenance of Computers, intercom, calculators, electronics & electrical, duplicating machines, Photocopier, franking machines, etc. in this office is sanctioned provided that budget provision exists. Power is exercised by the authority to whom the powers have been delegated vide M.S.O. (Admn) Volume II.

**(Authority: Section 'A' of M.S.O. (Admn.) Volume II.)**

**19.1.1** The Head of the office has full powers to incur expenditure toward purchase and upkeep of all office equipment including Computer, intercom, calculators, electronics & electrical, duplicating machines, Photocopier, franking machines.

**19.1.2** Head of the office may also expenditure to the extent of Rs. 10,000/- pa. towards recurring expenditure and Rs 25000/- p.a. for non repairs

(O.O. No. Conf. Cell-Au-II-Delegation-275 dated 29.5.2001)

**19.2** In exercise of the powers conferred by the Rule. I read with clause (a) of Rule 8-B of order XXVII of the First Schedule to the Code of Civil Procedure, 1908 (Act V of 1908) the Central Government is pleased to authorize all Accountants General in the Accounts & Audit Department to sign and verify plaints or written statements in any Suit by or against the President or the Union Govt.

If necessity arises, the Govt. of India would make an adhoc authorization in favour of any collector or Deputy Commissioner in Jharkhand.

(Authority: G.I. Home Department, Notification Judl. No.204/37, dated the 7<sup>th</sup> April 1940, received with Government of India F.D. Memo. No. D/2965-Ex II, dated the 20<sup>th</sup> May, 1940, Dy. T.M.-37-247.)

### **19.3 Attesting entries in Service Books.**

Attesting of entries in Service Books (except first page of the service books) will be done by S.O./A.A.O. In this connection refer to **Para.-10.4 Chapter X** of this manual for detailed instructions.

### **19.4 Acceptance of private work relating to Audit etc, by subordinates of this office**

(i) The Comptroller and Auditor General has authorized Accountant General to exercise the power to sanction the acceptance of private work relating to Audit, supervision and maintenance of accounts by subordinates of below the rank of Sr. Auditor in cases where the work is purely honorary, subject to the general conditions that it does not interfere with their official duties or involve in any way a breach of the Govt. servants Conduct Rules.

(ii) Accountant General has power to sanction upto maximum limit of Rs. 2500 in each case in a financial year relating to undertaking of work for which an honorarium is offered and grant acceptance thereof.

(C.&A.G.'s correction slip No 26 dated 18.3.1986 to M.S.O. (Admn.) Vol. II, 1973 edition 97, item 22.)

**19.5** The Comptroller and Auditor General has authorized the Accountant General to grant permission to the undertaking by the non-gazetted staff of his office, for remuneration received, the work of supervising and maintaining the accounts of their office Co-operative stores Society, Ltd. Provided the Societies are registered under the co-Operative societies Act and are subject to inspection by its Auditor.

(Authority: Auditor General's No 1619-NGE/438-40 dated the 27<sup>th</sup> September 1940 Dy. O.E. 38-144-776).

### **19.6 Discontinuance of the Annual Return- Staff Proposal**

The matter relating to the continuance of the Annual Return-staff proposals (for inclusion in RE 2007-08 and BE 2008-09 onwards) has been decided to be discontinued forthwith.

(**Authority:** CAG's letter No. 1831-BRS/SP/16-2007 dated 05.05.2007)

### **19.7 Delegation of powers to sanction the handing over of charge away from Headquarters.**

Under rule 1(i) of Section II (ii) (a) of Appendix 3 to F.R. and S.R. Vol.II, the Comptroller and Auditor General of India is pleased to delegate to the Heads of Departments of the Indian Audit and Accounts Department the powers to issue orders regarding transfer of charge elsewhere than at Headquarters in the case of Audit officers/Assistant Audit Officers/Section Officers working under them.

(Authority; C.A&G.'s letter No 4289-II 332-60 dated the 3<sup>rd</sup> December 1960 O.E. I-Audo, 6-1-461.)

### **19.8 Delegation of powers for Continuance of temporary posts (i) Group 'B' & (ii) Group 'C' & 'D'**

The Accountant General has been delegated full powers to sanction Continuance of temporary posts of S.O.s/ AAOs and Sr. P.A. and Group 'C' & 'D' initially sanctioned by CAG .

#### **(a) Condition for the continuance of the post of S.O.s/ AAOs and Sr. P.A. and Group 'C' & 'D'**

(1) That all the circumstances justifying the original sanction by the C&AG to exist.

(2) That funds have either been provide in the budget estimates or can be founded by valid re-appropriation from within the sanctioned budget allotment, and

(3) That a report will be submitted to the C&AG of having extended the posts, with brief reasons for such extensions.

**(Authority:** Item No. 5 of Section 'A' of CAG's MSO (Admn) Vol . II)

### **19.9 Delegation of powers for creation of Group 'C' & 'D' posts**

**19.9.1 (i) For temporary :-** The Accountant General has been delegated full powers to sanction temporary posts. The powers exercisable by the Accountant General are subject to the condition laid down in CAG letter No. 1267 BRS/60-69 dated 12.5.1970

**(ii) For casual /seasonal emergent work :-** The Accountant General has been delegated full powers to sanction temporary posts for casual /Seasonal emergent work. The powers exercisable by the Accountant General are subject to the condition laid down below:-

- (1) That the post is sanctioned on a rate or scale of pay which has been approved by the President for the posts of the same character in the offices concerned.
- (2) That in sanctioning a post all instructions issued by the competent authorities regulating the staff composition and standards of work shall be observed.
- (3) That in respect of seasonal temporary posts there should be a specific budget provision and temporary posts required for emergent work funds could be found by valid appropriation or re-appropriation.
- (4) That no sanction involved expenditure in future years.
- (5) The sanction of the C&AG of India, should, in all cases be obtained for the creation of posts required for clearance of arrears.
- (6) That half yearly report showing the sanction that have been issued in exercise of the power should be submitted to C & AG in September and March every year.

**(Authority:** Item No. 3 (B) (ii)&(iii), of Section 'A' of CAG's MSO (Admn) Vol . II)

### **19.10 Delegation of power to incur expenditure on the purchase and repair of furniture**

The Comptroller & Auditor General has delegated to the Accountants General the power to sanction expenditure on the purchase and repair of furniture for their office and

for office under their administrative control subject to the availability of funds and the sales of furniture prescribed from time to time.

**(Authority:** Section 'A' of CAG's MSO (Admn) Vol . II and delegation circulated vide (O.O. No. Conf. Cell-Au-II-Delegation-275 dated 29.5.2001)

**19.10.1** The Comptroller and Auditor General has delegated to the Head of office full powers to sanction expenditure on the purchase and repair of scale items of furniture required for the office and upto Rs 10,000/- pa in respect of non scale recurring items of furniture and Rs. 40,000/- pa in respect of non- recurring items subject to the availability of funds and the scales of furniture prescribed from time to time.

(O.O. No. Conf. Cell-Au-II-Delegation-581 dated 5.2.2002)

**19.10.2** Proposals to purchase non-scaled items of furniture should be scrutinized by the Accountant General, etc. personally and the purchases of any such items sanctioned as are considered essential and unavoidable. The purchase of costly articles like a steel cup boards should be made only to keep valuable and confidential or other important documents which are required to be stored in a secured place. In all cases, the expenditure to be incurred should be subject to the availability of fund.

**(Authority:** C.& A.G.'s letter no 220 NGE. III 329-61 dated 29 the January, 1962, Dy OE. I. 529 and C.A.G.'s letter No 3229-NGE I/81-79 dated 30.10.79).

### **19.11 Hire and maintenance of computers of all kinds.**

Heads of Departments have full powers to incur expenditure on this item. However, the expenditure on the maintenance, upkeep when the work is entrusted to a public sector undertaking and hire for block time in case of exigency faced by breakdowns, erratic power supply, non-availability of computers parts of special nature of short notice etc., when time bound work has to be completed shall be incurred subject to general or special instructions issued by the Ministry of Finance or Department of Electronics.

(Vide GIMF, Notification No.1 (14)-E II (A)/ 80, dated 7.8.1981)

### **19.12 Delegation of powers-declaration of Audit officer as head of the office.**

The C&AG has decided that in bigger offices, where the number of TA claims, of non-gazetted staff is very large, the Accountant General at his discretion may authorize the Audit officer (Admn/Estt.) to exercise the power of controlling officers for countersigning the TA bills of non-gazetted staff.

(Authority :-CAG's letter no. 1414/NGET/147-70, dated 23.6.1970)

### **19.13 Powers of local purchase of stationery articles**

The Accountant General and other Heads of the Departments in the I.A. & A.D. have been delegated "full powers" for local purchase of stationery. These powers are exercisable subject to specific budget allotment for the purpose (without any re-appropriation of funds from other head The delegation is further subject to observance of rules and orders on the local purchase of stationery issued by C.A.G.'s from time to time. (Authority : G.I.M.F.D.O. No.1 (2) ELL (A) /88/300/S.E. dated 16.9.88 C.A.G.'s No, 507 N.III/18-88-I dated 14.3.90.)

### **19.14 Countersigning of claims of Non-gazetted staff on account of medical charges**

The Audit officer (Estt.) will pass the claims to the rank of Sr. AOs/staff of the office of the AG (Audit) on account of medical charges up to Rs. 200/- only, thereafter individual claims excluding Rs. 200/- should, however, be countersigned by the Sr. DAG/DAG (Admn).

### **19.15 Delegation of power to sanction leave to Group 'B','C' and 'D' officers.**

In accordance with the provisions contained in the Comptroller and Audit general of India & office letter No 1835-GE-II/109-84 18.8.84, Accountant General has been pleased to delegate the powers for the sanction of leave to the officials belonging to 'B' 'C' and 'D' group.

**(a) Leave to Group 'B' officers:-** Sr. Deputy Accountant General/ Deputy Accountant General

**(b) Leave to Group 'C' & 'D' officers:-** Audit Officers/Sr. Audit Officers.

**For details in respect of power to sanction leave please to refer Para.- 9.10 of Chapter IX of this Manual**

**19.16 Delegation of powers to Head of Department to sanction the shifting of Telephone from the residence of the officer to that of another**

The President has been pleased to decide that where a residential telephone connection has been initially sanctioned by the Administrative Ministry, there is no objection to its being shifted from one residence to another under the order of Head of Department, if

(a) The shifting is occasioned due to :-

(i) Change in the residence of the officer concerned.

(ii) Change in the incumbency of the post and if the successor happens to occupy a residence other than the one occupied by his predecessor.

(b) If the connection is shifted to the residence of an officer who is other wise entitled to a residential telephone connection under orders issued by the appropriate authority.

(c) It may be shifted from one residence to another under the orders of the Head of the Department provided that it shall not be shifted to the residence of any officer who is not entitled to residential telephone.

Heads of Department may also exercise this power in respect of installation of connection under auto inter communication Telephone system or any other similar system if this is done with a view to economy in expenditure that would otherwise have to be incurred on direct the telephone connection.

**(Authority: - G.I.MF No F 1 96) E.II/58 dated the 5<sup>th</sup> July 1958 received under C.A.G.'s No 2080 Admn II/160-58 dated the 26<sup>th</sup> August 1958 (Dy O.E. I 39-286)**

**19.17 Delegation of financial & administrative powers made by the Accountant General to Deputy Accountant General (Admn).**

Delegation of financial & administrative powers up to the limit vested in the Accountant General (Audit) Jharkhand, Ranchi vide O.O. No. Conf. Cell.-Au-II-Delegation-275 dated 29.05.2001 and in partial modification, redelegation of financial powers made by the A.G, to DAG (Admn) vide O.O. No Conf. Cell.-Au-II-Delegation581 dated 05.02.2002)

as follow:-

**Section ‘A’:-Powers under Central Government Book of Financial Power  
and Central Government Compilation of the General Financial Rules(CAG’s MSO  
(Admn) Vol. II.)**

| Sl. No. | Page No. of CAG’s MSO (Admn) vol.II | Item      | Nature of power   | Extent of powers of A.G.   | Powers re-delegated to:- (a) DAG(Admn) (b) Other Group Officers                          |
|---------|-------------------------------------|-----------|---|--|--|
| 1       | 2                                   | 3         | 4   | 5  | 6  |
| 1       | 12                                  | 9 (i) (a) | Write off of losses on irrecoverable losses of stores or public money due to theft, fraud, negligence, etc. | Rs. 10,000   | Rs. 2,500 to<br>(a) D.A.G. (A)   |
| 2       | 13                                  | 9(i) (b)  | Otherwise   | Rs. 20,000 for stores; Rs. 5,000 for public money                    | Rs 2,000 for stores; Rs. 1,000 for public money to<br>(a)D.A.G. (A)                      |
| 3       | 17                                  | 12        | Investigation of arrear claims  | Full Powers in respect of person serving in their respective offices | Arrear claims of GR. ‘D’ Clerk/ Typist/ Stenos., Auditors & Sr. Auditor<br>(a)D.A.G. (A) |
| 4       | 19                                  | 14        | Contingent expenditure on items other than  | Rs. 10,000 P.a. in each  | <u>Head of Office</u><br>(a) D.A.G. (A)  |



|    |    |          |  |  |   |
|----|----|----------|--|--|---|
|    |    |          | those in respect of which specific limits/scales have been fixed by Govt.  | case (Recurring) and Rs. 40,000 in each case (Non-recurring) | Rs. 6,000 p.a. in each case (Recurring) and Rs. 5,000 in each case (Non-recurring)<br>(b) Other Group Officers –NIL |
| 5  | 20 | 17(a)    | Local purchase of stationery   | Full powers  | Upto Rs. 2,500 to (a) DAG (A)   |
| 6  | 21 | 17(b)    | Local purchase of rubber stamps and office seals   | Full powers  | Full powers to (a) DAG (A)  |
| 7  | 21 | 18(i)    | Incurring expenditure On (i) freight & demurrage/wharfage charges  | Full powers  | Full powers to (a) DAG (A)  |
| 8  | 21 | 18(ii)   | Maintenance, upkeep and repairs of motor vehicles  | Full powers  | Upto Rs. 2,500 to DAG (A)   |
| 9  | 23 | 18 (vi)  | Liveries, clothing and other articles  | Full powers  | Full powers to (a) DAG (A)  |
| 10 | 23 | 18(viii) | Printing and binding in emergent cases (where the work is not executed) through Chief Controller Printing and Stationery | Full powers  | Full Powers to (a) DAG (A)  |

|    |    |         |   |                 |   |
|----|----|---------|---|-----------------|---|
|    |    |         |   |                 |   |
| 11 | 23 | 18(ix)  | Local printing & binding in emergent cases (where the work is not executed through Chief Controller Printing and Stationery | Rs. 40,000 p.a. | Rs. 10,000 to (a) DAG (A)                         |
| 12 | 23 | 18(x)   | Purchase of publications, official and non-official.  | Full powers     | Rs. 2,000 to DAG (A)                              |
| 13 | 26 | 18(xii) | Supply of water for drinking etc. and dusting offices   | Full Powers     | Rs. 2,000 to DAG (A)                              |
| 14 | 27 | 18(iv)  | Purchase, Hiring, Maintenance and repair of office machines etc. detailed in item 26 of schedule V to DFP Rules             | Full Powers     | Rs. 2,500 p.a. to (a) DAG (A)                     |
| 15 | 28 | 18(xv)  | Purchase of scale items of furniture  | Full powers     | Rs. 5,000 p.a. to (a) DAG (A)                     |
| 16 | 31 | 18(xxi) | Electricity, gas and water charges.   | Full powers     | Full powers (a) DAG (A)                           |
| 17 | 33 | 25      | Grant of advance of pay and T.A. to Govt. servants on transfer to foreign service   | Full powers     | Upto the level of Section Officers to (a) DAG (A) |
| 18 | 34 | 26      | Grant of advances in connection with leave travel concession  | Full powers     | Full powers to (a) DAG (A)                        |
| 19 | 34 | 28      | Sanctioning advances  | Full powers     | Full powers in                                    |

|    |    |    |  |             |  |
|----|----|----|--|-------------|--|
|    |    |    | of pay and T.A. on transfer  |             | respect of officers upto Sr. A.O. to (a) DAG(A)                |
| 20 | 34 | 29 | Sanctioning advance of T.A. for journeys on tour   | Full powers | Full powers in respect of officers upto Sr. A.O. to (a) DAG(A) |
| 21 | 34 | 30 | Sanctioning second advance for one more month for journeys on tour in respect of non-gazetted staff of OAD/Works & RVP inspection parties in the IA & AD pending receipt of adjustment bills for the first advance in relaxation of para 269 of GFRs Vol.I | Full powers | Full powers to (a) DAG (A)                                     |
| 22 | 35 | 31 | Advance of pay to non-gazetted staff on the eve of important festivals   | Full powers | Full powers to DAG (A)   |
| 23 | 35 | 32 | Advance in lieu of leave salary  | Full powers | Full powers to (a) DAG (A)                                     |
| 24 | 37 | 37 | Incurring additional expenditure for booking of consignment at railway   | Full powers | Full powers to (a) DAG (A)                                     |

|    |    |        |   |   |  |
|----|----|--------|---|---|--|
|    |    |        | risk  |   |  |
| 25 | 37 | 38 (a) | Expenditure on :- Light refreshments at formal inter-departmental or other meetings/conferences | Rs. 5 per head per official meeting for tea and Rs. 50 per head per official meeting for lunch subject to Rs. 2000/- p.a. | Fill powers to the extent of powers of A.G. to (a) DAG (A) |

(**Authority:** O.O. No Conf. Cell.-Au-II-Delegation-275 dated 29.05.2001 & O.O. No Conf. Cell.-Au-II-Delegation581 dated 05.02.2002)

**19.18 Power of the AG to incur expenditure of non-scale items of furniture.**

Please refer to CAG's MSO (Admn) Vol. II for detail

**19.19 Delegation of powers/enhancement of financial powers in regard to contingent expenditure**

Please refer to CAG's MSO (Admn) Vol. II for detail

**19.20 Delegation of powers to incur recurring and non-recurring expenditure.**

Please refer to CAG's MSO (Admn) Vol. II.

**19.21 Power to incurring contingent expenditure**

Please refer to Annexure to Schedule V of delegation of financial powers rules 1978 for detail.