

**Office of the
Principal Chief Controller of Accounts
Central Board of Indirect Taxes and Customs
1st floor, B wing, D.G.A.C.R. Building
I. P. Estate, New Delhi - 110002**

Dated : 26/05/2023

OFFICE MEMORANDUM

Subject: General guidelines on tour program proposals- regarding

It has been observed that the Zonal Offices/ Pay and Accounts Offices are sending tour proposals of the officers/officials, working under their jurisdiction, a day prior/after commencement of their tours to this office. This leads to administrative inconvenience and delay in reimbursement of TA claims to the applicants.

2. In this context, attention is invited to this office order no. 121 dated 07.01.2021 issued under File No. Admn/1(10)/6th PC/Delegation/2020-21/589 on the subject of delegation of administrative and financial powers to CCAs/CAs/ Dy. CAs/ACAs/PAOs/Head of office. In the order ibid, the administrative powers are clearly specified in r/o approval/cancellation of tour programs pertaining to officers/officials, working in this organization.

3. It may thus be ensured that the administrative powers in this regard are exercised as per the delegation of powers specified in office order dated 07.01.2021. Only such tour proposals that require the sanction of Pr.CCA/CCA may be sent to this office for seeking prior approval, at least ten (10) working days prior to the commencement of the tour. Unavoidable and emergency official tours, which require immediate approval of the Pr.CCA/CCA may however be sent to this office with proper justification furnished by Zonal Heads.

4. The above guidelines are for strict compliance at all levels.

5. This issues with the approval of the Principal Chief Controller of Accounts, Central Board of Indirect Taxes and Customs, New Delhi.

Encl: As above.


(ANITA RAWAT)
Accounts Officer (Estt.-II)

To,

- i. Zonal Heads (EZ/WZ/SZ) with a request to circulate the OM to the respective PAOs.
- ii. All Pay and Accounts Offices of CBIC (North Zone).
- iii. The Accounts Officer (IT), O/o Pr. CCA, CBIC, New Delhi with a request to upload the OM on ARPIT portal.
- iv. The file.

GST-II/90
26-5-23

+1. upload on ARPIT
26/05/2023
AAO (SK)

Office of the Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
A.G.C.R. Building, (1st Floor), IP Estate
New Delhi-110002.

No. Admn/1(10)/6th PC/Delegation/2020-21/589

Dated: 07.01.2021

OFFICE ORDER : 121

Sub: Delegation of Administrative and Financial Powers to Chief Controller of Accounts/ Controller of Accounts/ Dy. Controller of Accounts/ACA/PAO/Head of Office-reg.

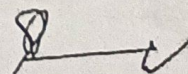
In suppression of all earlier OMs/Orders issued on the above subject, the Competent Authority has delegated the following administrative and financial powers to CCAs/CAs/Dy.CA/ACA/PAO/HoO, according to Rule 13(3) of Delegation of Financial Powers, 1978 with immediate effect and till further order.

2. The powers are subject to restriction as mentioned in Delegation of Financial Power Rules/ General Financial Rules and all other financial and administrative orders/instructions issued by Government of India from time to time.

3. While incurring expenses using public money the canons of financial propriety as listed under Rule-21 of General Financial Rules-2017 should be observed. The expenditure should be incurred within the budgetary allocation.

A. ADMINISTRATIVE POWERS:

Sl. No.	Subject	Pr.CCA	CCA/HoD	CA/Dy.CA (Zonal Head)	ACA/PAO/HoO
1.	Sanction of CL/RH	All cases concerning ICAS	Full Power upto Sr.AO.	Full power for Sr.AO/AO under his/her charge upto 5 days in one spell.	Full powers for all staff upto AAO subject to 5 days in one spell.
2(i)	Sanction of Earned Leave/HPL	All cases concerning ICAS	Full Power upto Sr.AO	For 15 days upto Sr.AO/AO and 30 days upto AAO under his/her charge.	For 15 days upto AAO under his/her charge
2(ii)	Commuted Leave	All cases concerning ICAS		Full power for Sr.AO/AO under his/her charge	Full power upto AAO under his/her charge
2(iii)	Maternity/ Paternity Leave	All cases concerning ICAS	Full Power upto Sr.AO	Full power upto AAO under his/her charge	No Power
2(iv)	Child Care Leave	All cases concerning ICAS	Full Power upto Sr.AO	30 days upto Sr.AO/AO	15 days upto AAO



2(v)	Extra Ordinary Leave	All cases concerning ICAS	Full Power upto Sr.AO	Full Power for Non-Gazetted staff under his/her charge	No Power
2(vi)	Sanction of Special CL/Study Leave	All cases concerning ICAS	Full Power for all Gazetted/ Non-Gazetted staff	No Power	No Power
3.	Approval/Cancellation of Tour Program (Except tours related to Internal Audit Programmes, which will be approved only in HQs)	All cases concerning ICAS	Full Power upto Sr.AO (including Internal Audit tour)	Full Power upto AAO under his/her charge	No Power
4(i)	TA/LTC/ Cash Package Sanction (including Advance)		Full Power concerning ICAS	Full Power upto Sr.AO under his/ her charge	Full Power upto AAO
4(ii)	TA/LTC/ Adjustment/ Countersignature	Self Controlling Officer	Self Controlling Officer	Self Controlling Officer and full power upto Sr.AO/AO	Full power upto AAO
5.	Approval for Training program	All cases concerning ICAS	Full Power upto Sr.AO	No Power	No Power
6.	Ad-Hoc promotion upto AAO level	-	Full power (with concurrence of CGA wherever required)	No Power	No Power
7.	Appointment of deputation in r/o Non-Gazetted staff	Full Power	No Power	No Power	No Power
8.	Pay Anomaly	-	Full Power	No Power	No Power
9.	Pay Fixation	-	Full Power for Gr.A	Full power for all Gr.B Gazetted staff under his/her charge	Full power for Non-Gazetted staff

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FINANCIAL POWERS:

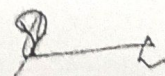
Sl.	Subject	Head of the Department (HoD)	Zonal Head	Head of Office
1.	Write-off of losses i. Loss of revenue or irrecoverable loans and advances. ii. Deficiencies and depreciation in the value of Store (other than motor vehicle) included in the stock and other accounts. iii. Irrecoverable loss of stores or of public money	The details of powers available to Chief Commissioners/ Director General and Commissioners/Directors in all these three sub-heads may be seen in schedule-VII of DFPRs, same is applicable for CCA.	No Power	No Power
2.	Contingent Expenditure:			
2.1	Electricity, gas & water charges	Full Power	Full Power for their offices	Full Power for their offices
2.2	Fixtures, Furniture (Purchases)	Full Power	Rs.50,000/- per Annum	Rs.20,000/- per Annum
2.3	Fixtures, Furniture (Repair)	Full Power	Rs.25,000/- per Annum	Rs.10,000/- per Annum
2.4	Legal Charges	Powers delegated under DFPRs will be applicable. The position of allocation of financial powers to HoDs (along with restrictions, conditions, etc.) from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.	No Power	No Power
2.5	Motor vehicles i. Replacement purchase in lieu of mature or premature condemned vehicle. ii. Maintenance, upkeep and repairs of vehicles. iii. Mature and pre-mature condemned vehicles	i. No Power ii. Full Powers iii. Full Power for mature condemnation. The Department of Expenditure has to be approached for pre-mature condemnation through IFD.	No Power No Power No Power	No Power No Power No Power
2.6	Municipal rates and taxes	Full Power	Full Power	Full Power

2.7	Repair and maintenance work in buildings owned by the Department (Minor Works)	Rs.30 Lac per Annum	No Power	No Power
2.8	Repair and alterations to hired and requisitioned buildings	Rs.50,000/- Per Annum (Non-recurring)	No Power	No Power
2.9	Original works (through CPWD) on Departmental and buildings. (only in cases where funds are provided by MoUD). This will not be used for purchase of land/building.	Rs. 10 lakh in each case. Provisions of GFR will apply. Government of India decision below Rule 10 of DFPRs on new Service/ new Instrument of Service shall apply. All original work beyond Rs. 10 lakh requires reporting to Parliament. Budget provision should be available under the grant provided by MoUD.	No Power	No Power
2.10	Computers:		No Power	No Power
	1. Site preparation of computers/installation.	Rs. 5 Lakh P.A.		
	1.1 Maintenance of site for computer.	Rs. 5 Lakh P.A.	No Power	No Power
	2. AMC of computers (Hardware) excluding sites.	Rs. 10 Lakh P.A.	No Power	No Power
	3. Purchase / Procurement of PCs/Hardware/Cartridge	Rs. 15 Lakh P.A.	No Power	No Power
	4. Software development and website related expenditure.	No Power	No Power	No Power
2.11	Hiring of office accommodation.	Rs. 3 Lakh per month for 13 major cities (A-1 and A) and Rs. 1.5 Lakh per month for other cities. Note: These powers are subject to non availability certificate from Directorate of Estates and/or CPWD. Fair Rent Certificate from CPWD, observance of GFRs 2017, admissibility of space norms and prescribed and also subject to relevant instructions on this item issued from time to time. Any deviation from norms including acceptance of single offer, should be referred to the Ministry. Hiring should be recommended by a Hiring Committee duly constituted by the HoD.	No Power	No Power

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2.12	Postal and Telephone(official), Internet(BSNL/MTNL/VPN)	Full power	Full Power for their offices subject to following of existing Government instructions	Full Power for their offices subject to following of existing Government instructions
2.13	Printing and binding	Full powers, in case of printing is done in Government Press or through Directorate of Printing. Rs. 1 Lakh per annum through private party including cost of paper and binding following GFRs 2017 provisions and Govt. instructions on the subject.	No Power	No Power
2.14	Publications	Full Power	No Power	No Power
2.15	Staff paid from contingencies	Full Powers (only for casual engagement for short duration)	Rs. 20,000/- per annum (Only for casual engagement, not more than 5 days at one time)	Rs. 10,000/- per annum (Only for casual engagement, not more than 5 days at one time)
2.16	Stores	Full Power	Rs. 50,000/- per annum	Rs. 20,000/- per annum
2.17	Supply of uniforms etc.	Full Power	No Power	No Power
2.18	Telephone charges (Residential)	Full Power	No Power	Full power as per officer's entitlement
2.19	All office equipment like intercom equipment, calculators, photo copiers, except computer.	Full Power	Rs. 25000/- per annum	Rs. 10000/- per annum
2.20	Medical advance to eligible employees under CS(MA)/CGHS Rules in CGHS empanelled hospitals.	Up to Rs. 5 lakh in each case, subject to instructions of Ministry of Health issued from time to time.	No Power	No Power

2.21	Expenditure on visit of Parliament Committee.	The guidelines of Ministry of Parliamentary Affairs (Circulated by D/o Revenue (Parliament Cell) vide Dy. No. 906/2005-Parl. Dated 13.7.2005) provides for the manner of incurring of such expenditure and also that such expenses will be borne from the grants of Secretariat of Lok Sabha/ Rajya Sabha.	No Power	No Power								
2.22	Departmental and inter-departmental meetings, conferences, seminars, reception and workshops.	The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue. Ceiling limit shall apply as per O.M No. 7(3)/E.Coord/2013 dated 06.05.2015 issued by Department of Expenditure: <table border="1" data-bbox="627 924 990 1060"> <thead> <tr> <th>Item</th> <th>Ceiling (Rs.)</th> </tr> </thead> <tbody> <tr> <td>Tea + Snacks</td> <td>Rs.200/-</td> </tr> <tr> <td>High Tea</td> <td>Rs.500/-</td> </tr> <tr> <td>Lunch/Dinner</td> <td>Rs.750/-</td> </tr> </tbody> </table>	Item	Ceiling (Rs.)	Tea + Snacks	Rs.200/-	High Tea	Rs.500/-	Lunch/Dinner	Rs.750/-	No Power	No Power
Item	Ceiling (Rs.)											
Tea + Snacks	Rs.200/-											
High Tea	Rs.500/-											
Lunch/Dinner	Rs.750/-											
2.23	Repairs to and removal of machinery (where expenditure is not of capital nature)	Full Powers	Rs. 40,000/- per annum	Rs. 20,000/- per annum								
2.24	Conveyance hire charges	Powers delegated under DFPRs will be applicable. The position of allocation of financial powers to HoDs from the powers available with the Department, as prevailing before the issue of Department of Expenditure Notification No.1(11)/E.II(A)/2003 dated 16.9.2003 will continue.	No Power	No Power								
3	Other items of Contingent Expenditure i. Recurring	Rs. 1 lakh P.A. in each case.	No Power	Rs.2,000/- per month in each case.								
	ii. Non-Recurring	Rs. 1 lakh P.A. in each case.	No Power	Rs.5,000/- in each case								



	Miscellaneous Expenditure (Items already taken in S.No. 3 may not be taken/repeated.)			
	i. Recurring	Rs. 10,000/- P.A. in each case.	No Power	Rs. 2,000/- in each case.
	ii. Non- Recurring	Rs. 20,000/- P.A. in each case.	No Power	Rs. 2,000/- in each case
5	Advertising & Publicity by CBIC	Rs. 1 lakh per annum, subject to the condition that the expenditure will be incurred by following the relevant instructions and guidelines on the subject as per SI.No.5 of O.M No. F.No.15/6/2008-IFU.III dated 15 th September, 2011 issued by IFU, Deptt. of Revenue, M/o Finance.	No Power	No Power
6	Incurring Expenditure on implementation of court orders	HoDs are delegated financial powers upto Rs. 20,000/- in each case (Non-recurring) for implementation of judicial orders.	No Power	No Power
7	Outsourcing of services.	Rs. 90.00 lakh per tender for Delhi, Mumbai, Chennai, Kolkata and Rs. 60.00 lakh per tender for other cities. (As per O.M No.14/11/2017-IFU (B&A)DT dated 16.08.2017 issued by IFU, Deptt. of Revenue, M/o Finance and clarification issued vide O.M No. 14/11/2017-IFU(B&A)DT dated 01.07.2020)	No Power	No Power
8	Approval/Countersignature of medical reimbursement claim for the treatment taken from CGHS/AMA/CGHS recognized Hospitals and Govt. Hospitals as per CGHS rates.	Rs. 5 Lakh in each case.	Upto Rs. 1 lac in each case, as per approved rates by Govt. of India (except self)	Upto Rs. 50,000/- in each case, as per approved rates by Govt. of India (except self).
9	a) GPF advance	Full power for ICAS	Full power upto Sr. AO under his/her charge.	Full power upto AAO under his/her charge.

	b) GPF withdrawal [except under Rule 16 where powers will be exercised by HoD]	Full powers	No Power	No Power
10	Short Term Advances	Full powers	No Power	No power
11	Long Term Advances-HBA-Computer/OMCA / MCA Reconveyance of Dead and Mortgage on all long term advances- Release of original HBA documents-NOC for conversion of lease- hold property into free hold	Full power	No Power	No Power
12	For reimbursement of tea/coffee, snacks etc.	Full Power	No Power	Full Power as per approved rates by competent authority

Note:

The above financial delegation is in consonance with the delegation of financial powers to Head of the Departments (HoD) of Department of Revenue, CBIC issued by IFU vide O.M No. F.No.15/6/2008-IFU.III dated 15th September 2011, the provisions of Delegation of Financial Powers Rules (DFPRs) and other orders issued by the Department of Revenue & Department of Expenditure from time to time.

This issues with the approval of competent authority.


(Y.P Singh)

Sr. Accounts Officer(Admn.)

To

1. Principal Chief Controller of Accounts, CBIC, New Delhi.
2. Chief Controller of Accounts (SM), O/o PrCCA, CBIC, New Delhi.
3. Chief Controller of Accounts (DKS), O/o PrCCA, CBIC, New Delhi.
4. Controller of Accounts, O/o PrCCA, CBIC, New Delhi.
5. Dy. Controller of Accounts (AA), O/o PrCCA, CBIC, New Delhi.
6. All Zonal Heads of CBIC.
7. All Sr. Accounts Officers at HQrs.
8. All Pay & Accounts Officers of CBIC.
9. Sr.PS to Pr.CCA, CBIC.
10. PS to CCAs, CBIC.
11. PA to CA, CBIC.