



# केन्द्रीय माध्यमिक शिक्षा बोर्ड

( शिक्षा मंत्रालय, भारत सरकार के अधीन एक स्वायत्त संगठन )

## CENTRAL BOARD OF SECONDARY EDUCATION

(An Autonomous Organisation under the Ministry of Education, Govt. of India)



CBSE/AC&BW/Accounts/2022-23

Dated: 16.09.2022

### CIRCULAR

In continuation to the existing delegation of financial power dated 13.02.2020, the following point have been revised by the Competent Authority:

Sr. No.	Existing Clauses	Amended Clauses
Clause No.02	In addition to above clauses, where separate DDO are not attached, Independent Directors are empowered to exercise financial powers upto Rs.2.50 Lac (in totality for the financial year) for <b>procurement of goods and services</b> . 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.	In addition to above clauses, where separate DDO are not attached, Independent Directors are empowered to exercise financial powers upto Rs.2.50 Lac (in totality for the financial year) for <b>procurement of goods &amp; services and all contingencies</b> . 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.
Clause No.03	Further, IAFA is empowered to exercise financial powers upto Rs.25 thousand for procurement of goods and services 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.	Further, IAFA is empowered to exercise financial powers upto Rs.25 Thousand for <b>procurement of goods &amp; services and all contingencies</b> 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.

(AnuragTripathi)  
Secretary

Distribution:

01. DS to Chairperson, CBSE for information please.
02. Joint Secretary (A&L) for information please.
03. IAFA, CBSE for information please.
04. All the Units Head/Regional Directors/Regional Heads/ Heads of COEs for information please.



"शिक्षा केन्द्र", 2, सामुदायिक केन्द्र, प्रीत विहार, दिल्ली-110092  
"SHIKSHA KENDRA" 2, COMMUNITY CENTRE, PREET VIHAR, DELHI-110092



## 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.

The Delegation of Financial Powers was last revised vide Office Orders dated 06.02.2019 for all the Board's offices. Further, vide Office Orders dated 02.09.2019, financial powers was delegated to ROs/Units/COEs within approved Budget.

The Delegation of Financial Powers has been re-drafted by incorporating the effect of above Office Order dated 02.09.2019 and the effect of updated accounting heads.

### **Note:**

1. Next higher authority shall exercise the powers, in absence of authority to whom the powers has been delegated.
2. In own cases, matter will be approved by next higher authority.
3. In respect of clause 1.01, 1.02, 1.09, 1.13, 1.14, 1.18, 1.33 (B); Authority shall exercise the power of those employees whose service books are available with them.
4. While exercising powers in respect of DA, Bonus, GPF rate revision, approval shall be initiated as per Government Order/Notification.
5. 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.
6. 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.

7. While exercising financial powers in respect of clause 2.01 on 'Construction/Addition/Alteration of office building / staff quarters for all offices across the country' , following provisions may be strictly adhered to:
- 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.
  - ii. 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.
8. While exercising financial powers in respect of clause 2.02 on 'Purchase of furniture and equipment (including electronic and electrical items ) and fixtures and fittings' , following provisions may be strictly adhered to:
- i. Purchase of furniture and equipment shall be made on the basis of annual projection.
  - ii. No office furniture shall be replaced unless its span of life is over.
  - iii. 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.
9. All the proposals exceeding Rs. 1 Lac shall be pre-audited by respective audit section.
10. Since, IAFA is an independent authority, hence wherever required, financial power to be exercised by IAFA has been put up separately.
11. Officers of the Grade Pay of Rs. 4,600/- and above (preferably of accounts background) may be appointed as DDO.
12. 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/Link officer
    - Beyond Rs. 25000/- : Jointly by DDO/link officer & second Signatory / second link officer

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars			Authority to whom delegated	
<b>I ) ESTABLISHMENT EXPENSES &amp; ADVANCES TO BOARD OFFICIALS</b>					
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)	RO	
			iii. Regional Officer/COE Head own case (Clause 6 & 7 of office order dated 02.09.2019)	Secretary	
		B. Group B & C	i. For employees posted in HQs/ Units	IAFA	
			ii. For employees posted in ROs/COEs	RO/COE	
1.02	ANNUAL INCREMENT (IN NORMAL CASES)	A. For the employees posted in HQs/Units		AS (Admin) of Headquarters	
		B. For employees posted in ROs/COEs (other than Regional Officer/COE Head own case)		AS (Admin) of RO	
		C. For Regional Officer/COE Head own case (Clause 6 & 7 of office order dated 02.09.2019)		AS (Admin) of Headquarters	
1.03	DISBURSEMENT OF MONTHLY PAY			DDO of Hqs	
1.04	IMPLEMENTATION OF DA REVISION		A. Administrative approval	IAFA	
			B. Financial Sanction	DDO OF Hqs	
1.05	ARREAR OF PAY AND ALLOWANCES			DDO of respective offices/units	
1.06	Disbursement of NPS contribution to designated bank			DDO of respective offices	
1.07	Outsourced Manpower/ Direct Hiring of contractual staff/Technical manpower within sanctioned strength	A. Through tendering	i. For Headquarters	a. Selection of agency b. Financial Sanction	Chairperson Secretary
			ii. For ROs/COEs/Unit		As per Clause 1 & 2 of the office order dated 02.09.2019
		B. Through GeM	i. For Headquarters	a. Administrative approval b. Financial Sanction	Chairperson Secretary
			ii. For ROs/COEs/Unit		As per Clause 1 & 2 of the office order dated 02.09.2019
1.08	Retirement benefits i.e Gratuity, Pension/family pension, commutation of pension, accumulation of group Insurance money, leave encashment etc.		A. For Headquarters	i. For Secretary	Chairperson
				ii. Directors/JS/DS/AS and equivalent	Secretary
				iii. For other Board employees	JS (A&L)
		B. For ROs/COEs/Units		NA	
1.09	YEARLY LEAVE ENCASHMENT		A. For the employees posted in HQs/Units		AS (Admin) of Headquarters
			B. For the employees posted in RO/COE (Other than Regional Officer/COE Head own case)		AS (Admin) of RO
			C. For Regional Officer/COE Head own case		AS (Admin) of Headquarters
1.10	BONUS		A. Administrative approval		Secretary
			B. Financial Sanction		DDO of respective offices
1.11	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

*Anurag Tripathi*

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars			Authority to whom delegated	
1.12	Medical re-imburement	A. Monthly Medical Re-imburement as per approved rates / norms		DDO of respective offices	
		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/Unit In-charge own case)	RO/COE/Unit Head	
			iii. Regional Officer/COE Head/Unit in-charge own case	JS (A&L)	
		C. In case treatment is taken in un-approved hospital in case of emergency (For all staff)		i. Above Rs. 2.50 Lac	Chairperson
		ii. Upto 2.50 Lac	Secretary		
1.13	LTC including encashment in lieu of 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/Unit In-charge own case)		RO	
		E. For Regional Officer/COE Head/Unit In-charge own case		JS (A&L)	
1.14	Excursion Trips	A. For Board offices in Delhi & NCR	i. Selection of agency	Chairperson	
			ii. Approval of tour routes	Secretary	
			iii. Financial Sanction	JS (A&L)	
B. For ROs/COEs [Other than staff posted in RO Delhi (E + W) & RO Noida]		As per Clause 1 & 2 of the office order dated 02.09.2019			
1.15	Children Education Allowance (As per approved norms)			DDO of respective offices/units	
1.16	Late Sitting Allowance / OTA for all offices as per norms	A. Administrative approval	i. For Secretary/Directors	Chairperson	
			ii. For JS/DS/AS and equivalent (Other than Regional Officer/COE Head/Unit In-charge own case)	Immediate higher authority in own branch	
			iii. For Regional Officer/COE Head own case	Controller of exam / Director (Training)	
		B. financial Sanction		AS or equivalent for own branch	
				DDO of respective offices	
1.17	TA/DA to employees of the Board (Other than of exam & affiliation)	A. Approval of tour program	i. For Domestic Tours	a. For Secretary & Directors/Unit Head	Chairperson
				b. For SO and above or equivalent posted in Headquarters (Other than "a" above)	Immediate higher authority
				c. For staff below SO posted in Headquarters	AS or equivalent for own branch
			d. For the employees posted in ROs/COEs/Units (other than Regional Officer/COE Head own case)	RO/COE/Unit Head	
			e. For Regional Officer/COE Head own case	Controller of exam / Director (Training)	
		ii. For International Tours		Chairperson	
		B. Disbursement at approved norms		DDO of respective offices	
1.18	Reimbursement of Conveyance Charges as per norms (Official duties)	A. For AS & Above		Immediate higher authority in own branch	
		B. For Upto AS (upto Rs. 5000)		DS or equivalent for own branch	
		C. For Upto AS (Above Rs. 5000)		Head of office	

*Anurag Tripathi*

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars		Authority to whom delegated	
1.19	All Honorarium	A. Administrative approval	Chairperson	
		B. Financial Sanction	DDO of respective offices	
1.20	Pension fund and Gratuity Fund and yearly contribution	A. For Headquarters	IAFA	
		B. For ROs/COEs/Units	NA	
1.21	GIS payment to LIC	A. For Headquarters	IAFA	
		B. For ROs/COEs/Units	NA	
1.22	News paper Reimbursement as per approved norms		DDO of respective offices	
1.23	Breifcase Reimbursement as per approved norms		DDO of respective offices	
1.24	Mobile phone Reimbursement as per approved norms		DDO of respective offices	
1.25	Hospitality Reimbursement as per approved norms		DDO of respective offices	
1.26	Recruitment Expenses on regular staff	A. For Headquarters	i. Selection of agency	Chairperson
			ii. Financial Sanction	Secretary
		B. For ROs/ COEs/ Units		NA
1.27	Ex Gratia Payment in the event of death of the employee or permanent incapacitation while performing official duties	A. For Headquarters	JS (A&L)	
		B. For ROs/ COEs/ Units	NA	
1.28	Personal Advances	A. HBA (For entire CBSE staff)		Secretary
		B. Computer Advance	i. For Headquarters/Units	JS (A&L)
			ii. For ROs/COEs	ROs/COEs
1.29	Disbursement of monthly pension		DDO of respective offices	
1.30	Fee of document verification		DDO of respective offices	

*Anurag Tripathi*

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars			Authority to whom delegated	
1.31	GPF/CPF	A. Final Payment / Withdrawals	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	
	1.32	Misc Advance for office work (for each case)		A. Above Rs. 2.50 Lac	Chairperson
				B. Rs. 0.50-2.50 Lac	Secretary
C. Upto Rs. 0.50 Lac				i. For Headquarters	JS (A&L)
				ii. For ROs/COEs/Units	RO/COE/Unit Head
1.33	TAVDA Advance	A. On official tours	i. For Domestic Tours	a. For Secretary & Directors/Unit Head	Chairperson
				b. For the employees posted in Headquarters (Other than Finance Division)	Secretary
				c. For the employees posted in Headquarters (Finance Division)	IAFA
				d. For the employees posted in ROs/COEs/Units (other than Regional Officer/COE Head own case)	RO/COE/Unit Head
				e. For Regional Officer/COE Head own case	Controller of exam / Director (Training)
	ii. For International Tours			Chairperson	
	B. On Transfer	i. For Directors, Regional Officer & COE Head		JS (A&L)	
		ii. For JS/DS/AS and equivalent (other than 1.33 (B) (i) above)	a. For the employees posted in HQs/Units	JS (A&L)	
			b. For the employees posted in RO/COE	RO/COE	
		iii. For Upto AS	a. For the employees posted in HQs/Units	JS (A&L)	
b. For the employees posted in RO/COE			JS/DS of concerned RO/COE		
1.34	Medical Advance		A. For Secretary & Directors		Chairperson
			B. For Other Board employees	i. Above Rs. 5 Lac	Secretary
				ii. Upto Rs. 5 Lac for employees posted in HQs/Units	JS (A&L)
				iii. Upto Rs. 5 Lac for employees posted in ROs/COEs (other than Regional Officer/COE Head own case)	RO
				iv. For Regional Officer/COE Head own case	Secretary

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars		Authority to whom delegated		
1.35	LTC advance	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)		RO	
		E. For Regional Officer/COE Head own case		JS (A&L)	
<b>II) TRANSPORTATION EXPENSES</b>					
1.36	Hiring of taxi	A. For Headquarters	i. Selection of agency		Chairperson
			ii. Financial Sanction	a. Above Rs. 10 Lac	Secretary
				b. Upto Rs. 10 Lac	JS (A&L)
			B. For ROs/ COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019
1.37	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	
<b>III) REPAIRS AND MAINTENANCE EXPENSES</b>					
1.38	Repair and maintenance of building	A. For Headquarters	i. Administrative approval	a. Above Rs. 10 Lac	Chairperson
				b. Rs. 2.50-10 Lac	Secretary
				c. Upto 2.50 Lac	JS (A&L)
			ii. Financial Sanction		JS (A&L)
B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019			
1.39	Repair and maintenance of furniture and equipments (including electronic and electrical items) and fittings and fixtures & selection of agency	A. For Headquarters	i. Administrative approval	a. Above Rs. 10 Lac	Chairperson
				b. Rs. 2.50-10 Lac	Secretary
				c. Below Rs. 2.50 Lac	JS (A&L)
			ii. Financial Sanction		JS (A&L)
B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019			
1.40	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	



**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars			Authority to whom delegated
1.41	Annual Maintenance Contract & selection of agency	A. For Headquarters	i. Administrative approval	a. Above Rs. 2.50 lac Secretary
				b. Upto Rs. 2.50 Lac JS (A&L)
			ii. Financial Sanction	JS (A&L)
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019
<b>IV) ADMINISTRATIVE EXPENSES</b>				
1.42	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		As per Clause 1 & 2 of the office order dated 02.09.2019
1.43	Office Stationery, & consumables	A. For Headquarters	i. Administrative approval	a. Above Rs. 5 Lac Chairperson
				b. Rs. 2.5 lac-5 Lac Secretary
				c. Upto Rs. 2.50 Lac JS (A&L)
			ii. Financial Sanction JS (A&L)	
B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019		
1.44	For Office/Godown Lease/Rent	A. For Headquarters	i. Administrative approval of office space on lease & amount of lease rent Chairperson	
			ii. Financial Sanction	a. Above Rs. 10 Lac Secretary
				b. Upto Rs. 10 Lac JS (A&L)
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019
1.45	Rates / Taxes on approved rates	A. For Headquarters	i. Administrative approval AS (Admin charge)	
			ii. Financial Sanction AS (Admin charge)	
B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019		
1.46	Electricity and Water Charges (in normal cases)	A. For Headquarters	i. Administrative approval AS (Admin charge)	
				ii. Financial Sanction AS (Admin charge)
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019
1.47	Telephone / telex /fax/internet connection	A. For Headquarters	i. Sanction for new telephone / telex /fax/internet connection Secretary	
				ii. Financial Sanction AS (Admin charge)
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars			Authority to whom delegated	
1.48	Postage and Telegram charges with Government Agency (other than exam work)	A. For Headquarters		JS (A&L)	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.49	Insurance of office building etc as per rates / norms	A. For Headquarters	A. Administrative Approval	Secretary	
			B. Financial Sanction	JS (A&L)	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.50	Audit Fee to C&AG Auditors	A. For Headquarters		IAFA	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.51	Audit Fee to Internal auditors	A. For Headquarters	i. Through in-house staff	a. Administrative approval	Chairperson
				b. Financial Sanction	Secretary
			ii. Through outsourced agencies	a. Selection of agency	Chairperson
				b. Financial Sanction	JS (A&L)
		B. For ROs/COEs/Units		NA	
1.52	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 Rs. 1 Lac (each case)	Chairperson
				Upto Rs. 1 lac ( each case)	Secretary
			b. Financial Saction		Secretary
		B. For ROs/COEs	i. Within approved rates		Regional Officer
			ii. Special Cases where the rates are more than the approved rates		Secretary
			a. Administrative approval	Above Rs. 1 Lac (each case)	Chairperson
				Upto Rs. 1 lac ( each case)	Secretary
			b. Financial Sanction		Secretary
1.53	Contingent Expenses [(Amount per claim should not exceed Rs. 1000/- in each case) and for which no separate head is available]	A. For Headquarters		JS (A&L)	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.54	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	A. For Headquarters		Secretary	
		B. For ROs/COEs/Units		NA	

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars			Authority to whom delegated	
1.55	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	
1.56	Printing of forms/pamphlets/cards/Letter Heads etc	A. For Headquarters	i. Selection of agency	Secretary	
			ii. Financial Sanction	JS (A&L)	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.57	Purchase of paper of all types for printing of books /publications & selection of agency	A. For Headquarters	i. Selection of agency	Chairperson	
			ii. Financial Sanction	Secretary	
		B. For ROs/COEs/Units		NA	
1.58	Publishing and advertising	A. For Headquarters	i. Administrative approval for issue of advertisement in each case	a. Above Rs. 5 Lac	Chairperson
				b. Upto Rs. 5 Lac	Secretary
			ii. Financial Sanction	JS (A&L)	
		B. For ROs/COEs/Units		NA	
1.59	Expenditure on Reward/Award/CBSE 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 Rs. 5 Lac	Chairperson
				b. From 2.05 Lac to 5 Lac	Secretary
				c. Upto Rs. 2.5 lac	JS (A&L)
		ii. Financial sanction	a. Above Rs. 2.5 Lac	Secretary	
			b. Upto Rs. 2.5 Lac	JS (A&L)	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.60	Orientation / training of staff	A. For Headquarters	i. Administrative Approval	Chairperson	
			ii. Financial Sanction	Secretary	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.61	Yearly membership/subscription of various professional bodies/COBSE			Secretary	
1.62	Expenses on information Technology (Other than exam work)	A. For Headquarters	i. Administrative Approval	a. Above Rs. 2.50 Lac	Chairperson
				b. Upto Rs. 2.50 lac	Secretary
			ii. Financial Sanction	Secretary	
		B. For ROs/COEs/Units	i. Administrative Approval	a. Above Rs. 2.50 Lac	Chairperson
				b. Upto Rs. 2.50 lac	Secretary
ii. Financial Sanction		RO/COE/Unit Head			

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars	Authority to whom delegated				
1.63	Payment of GST/Income Tax	A. For Headquarters			IAFA	
		B. For ROs/COEs/Units			As per Clause 1 & 2 of the office order dated 02.09.2019	
1.64	Payment to Security Agency	A. For Headquarters	a. Selection of agency	Chairperson		
			B. Financial Sanction		Secretary	
		B. For ROs/COEs/Unit			As per Clause 1 & 2 of the office order dated 02.09.2019	
1.65	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			As per Clause 1 & 2 of the office order dated 02.09.2019	
1.66	Payment to NSDL against NPS services	A. For Headquarters			IAFA	
		B. For ROs/COEs/Units			NA	
1.67	Purchases of reference books/journals/magezines	A. For Headquarters	i. Administrative Approval	a. Above Rs. 2.5 Lac	Secretary	
				b. Upto Rs. 2.5 Lac		JS (A&L)
			ii. Financial Sanction			JS (A&L)
		B. For ROs/COEs/Units			As per Clause 1 & 2 of the office order dated 02.09.2019	
1.68	Refreshment/hospitality charges (Other than exam work and other than specified elsewhere)	A. For Headquarters	i. Administrative Approval	a. Above Rs. 1 Lac	Secretary	
				b. Upto Rs. 1 Lac		JS (A&L)
			ii. Financial Sanction			JS (A&L)
		B. For ROs/COEs/Units			As per Clause 1 & 2 of the office order dated 02.09.2019	
1.69	EXPENSES ON CONDUCTING MEETINGS / SEMINARS /WORKSHOPS (OTHER THAN SPECIFIED ELSEWHERE) for eg. ACCOMODATION, REFRESHMENT ETC.	A. For Headquarters	i. Administrative Approval	a. Above Rs. 2.50 Lac	Chairperson	
				b. Rs. 0.50 - Rs. 2.50 Lac		Secretary
				c. Upto Rs. 0.50 Lac		JS (A&L)
		ii. Financial Sanction (As per approved rates & norms)			JS (A&L)	
		B. For ROs/COEs/Units			As per Clause 1 & 2 of the office order dated 02.09.2019	
1.70	EXPENSES ON HINDI PAKHWADA/RAJBHASHA MOTIVATION ACTIVITIES	A. For Headquarters	i. Administrative Approval		Chairperson	
			ii. Financial Sanction		Secretary	
		B. For ROs/COEs/Units			As per Clause 1 & 2 of the office order dated 02.09.2019	

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars	Authority to whom delegated			
1.71	Hiring of DG Set, Computers, Air Conditioner, Vehicles (other than exam purpose)	A. For Headquarters	i. Administrative Approval (For Contract value)	a. Above Rs. 10 Lac	Chairperson
				b. Rs. 2.50 lac - 10 lac	Secretary
				c. Upto Rs. 2.50 Lac	JS (A&L)
		ii. Financial Sanction	JS (A&L)		
B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019			
1.72	LABOUR HIRING CHARGES (Other than Exam work)	A. For Headquarters	i. Administrative Approval	a. Above Rs. 1 Lac	Secretary
				b. Upto Rs. 1 Lac	JS (A&L)
				ii. Financial Sanction	JS (A&L)
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.73	PHOTOCOPY EXPENSES (OUTSOURCED)	A. For Headquarters	i. Selection of agency	Chairperson	
			ii. Financial Sanction	JS (A&L)	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.74	Housekeeping/Cleaning Expenses	i. For Headquarters	a. Selection of agency	Chairperson	
			B. Financial Sanction	Secretary	
		ii. For ROs/COEs/Unit		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.75	Hiring of tax consultants/advisors	A. For Headquarters	i. Administrative approval	Chairperson	
			ii. Financial Sanction	Secretary	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
1.76	Demurrage	Secretary			
1.77	Insurance of Motor Vehicles	JS (A&L)			
1.78	Administrative approval for write off of surplus/ unserviceable/ obsolete material, equipment, spares, books, raddi etc (For all Units)	Chairperson			
1.79	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			RO/COE/Unit Head

*Anurag Tripathi*

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars	Authority to whom delegated			
<b>V) Examination Expenses</b>					
1.80	Printing of Question paper & other secret expenditure	A. For Headquarters / Units	i. Administrative Approval	Chairperson	
			ii. Financial Sanction	Chairperson	
		B. For ROs/COEs		NA	
1.81	Remuneration to paper setters, examiner, expenditure on spot evaluation conveyance of examination, TA/DA contingencies etc. as per Board's approved rules/norms	A. For Headquarters		NA	
		B. For ROs/Units		DDO	
		C. For COEs		NA	
1.82	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	
			b. For Hqs/COEs	NA	
1.83	Checking of answer books/ award lists as per Board approved rates/norms	Controller of Examination			
1.84	Purchase and printing of continuous computer stationary	A. For Headquarters	i. Administrative approval	a. Above Rs. 10 Lac	Chairperson
				b. From Rs. 2.5 Lac to Rs.10 Lac	Secretary
				c. Upto Rs. 2.5 Lac	JS (A&L)
		ii. Financial Sanction		Secretary	
		ii. For ROs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
iii. For COEs		NA			
1.85	Centre charges i.e remuneration, conveyance, TA/DA contingencies etc. (As per Board's approved rates & norms)	A. For Headquarters/COEs		NA	
		B. For ROs/Units		DDO	
1.85	Freight/Courier Agency	A. For Headquarters			
		i. Confidential (Air, Land, Sea)		Chairperson	
		ii. Non-Confidential (Air, land & sea)	a. Administrative approval	Above Rs. 10 Lac	Chairperson
				Upto Rs. 10 Lac	Secretary
			b. Financial Sanction	Air	Secretary
				Land and Sea etc	JS (A&L)
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	

*Anuresh Tripathi.*

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars	Authority to whom delegated		
1.86	Refund of duplicate examination fee	A. For Headquarters	Secretary	
		B. For ROs/COEs	NA	
		C. Units	Unit Head	
1.87	Refund of exam fee other than duplicate examination fee (Except of waiver of late fee)	A. For Headquarters/Units	NA	
		B. For ROs/COEs	Refer circular dated 23.01.2018	
1.88	Waiver of late fee for all ROs/Units/COEs	Chairperson		
1.89	Rechecking of results as per Board's approved rates/norms	Controller of Examination		
1.90	Procurement of answer books	A. Selection of agency/ printer	Chairperson	
		B. Administrative approval for printing	Secretary	
		C. Financial Sanction	Secretary	
		D. For ROs	NA	
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	As per Clause 1 & 2 of the office order dated 02.09.2019	
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	As per Clause 1 & 2 of the office order dated 02.09.2019	
		C. For COEs	NA	
1.94	Marking scheme expenses As per approved norms / rates of the Board	A. For Headquarters	DDO	
		B. For ROs/COEs/Units	NA	

*Anurag Tripathi*

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars				Authority to whom delegated	
1.95	Safety bags	A. For Headquarters	i. Administrative approval	a. Above Rs. 5 Lac	Chairperson	
				b. Rs. 2.5 lac-5 Lac	Secretary	
				c. Upto Rs. 2.50 Lac	JS (A&L)	
		ii. Financial Sanction			JS (A&L)	
		B. For ROs/COEs/Units			As per Clause 1 & 2 of the office order dated 02.09.2019	
1.96	EXPENSES ON CONDUCTING MEETINGS / SEMINARS /WORKSHOPS FOR EXAMINATION WORK	A. For Headquarters	i. Administrative Approval	a. Above Rs. 2.50 Lac	Chairperson	
				b. Rs. 0.50 - Rs. 2.50 Lac	Secretary	
				c. Upto Rs. 0.50 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)			RO/COE/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			NA	
		B. For ROs/COEs/Units	A. Administrative approval		Chairperson	
			B. Financial Sanction		As per Clause 1 & 2 of the office order dated 02.09.2019	
		i. For ROs/COEs				
				ii. For Special Units		
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. Administarative Approval	a. Rs. 10 Lac & above	Chairperson	
				b. Upto Rs. 10 Lac	Controller of exam	
		ii. Financial Sanction			Controller of exam	
		B. For ROs/COEs	i. Administarative Approval			Controller of exam
			ii. Financial Sanction			RO
		C. For Units	i. Administarative Approval			Unit Head
ii. Financial Sanction			Unit Head			

*Anurag Tripathi*



**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars	Authority to whom delegated			
<b>VI) Affiliation of Schools</b>					
1.99	Honorarium , TA/DA, Conveyance etc for inspection of schools for affiliation as per approved rates / norms	DDO of HQs			
<b>VII) Expenses on Vocational activities &amp; training of teachers</b>					
2.00	Expense on conducting meeting, seminars/workshop (For Eg. Honorarium, refreshment TA/DA etc.	A. For COEs	i. Approval of Training Calender	Chairperson	
			ii. Financial Sanction (within approved norms)	COE Head	
		B. For Units other than COE	NA		
<b>VIII) Expenses on CBSE Projects/Programs</b>					
2.01	Expenses on conducting CBSE projects/programs as per norms approved at FC/FB	A. For Academic Unit	i. Administrative approval	As per Clause 1 & 2 of the office order dated 02.09.2019	
			ii. Financial Sanction (within approved norms)		
		B. For Units other than Acadmeic Unit	NA		
<b>IX) Purchases of assets</b>					
2.02	Construction/Addition/Alteration of office building / staff quarters for all offices across the country & selection of agency	A. Administrative approval		Chairperson	
		B. Financial Sanction		Secretary	
2.03	Purchase of furniture and equipments (including electronic and electrical items ) and fixtures and fittings & selection of agency	A. For Headquarters	i. Administrative approval	a. Above Rs. 10 Lac	Chairperson
				b. Rs. 2.50-10 Lac	Secretary
				c. Upto Rs. 2.50 Lac	JS (A&L)
		ii. Financial Sanction		JS (A&L)	
B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019			
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 Rs. 10 Lac	Chairperson
				b. Rs. 2.50-10 Lac	Secretary
				c. Upto Rs. 2.50 Lac	JS (A&L)
		ii. Financial Sanction		JS (A&L)	
B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019			
2.05	Purchase of Library Books	A. For Headquarters		JS (A&L)	
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019	
2.06	Purchase / replacement of motor vehicle	Chairperson			

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars	Authority to whom delegated		
<b>X) Sports Cell Expenses</b>				
2.07	Hiring of Agency for purchase of Medals/Trophy/Momento	A. Administrative approval	i. Above Rs. 10 Lac	Chairperson
			ii. Upto Rs. 10 Lac	Secretary
		B. Financial Sanction		Secretary
<b>XI) Refund of EMD/OSD</b>				
2.08	Refund of earnest money and other misc refund	A. For Headquarters		JS (A&L)
		B. For ROs/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019
<b>XII) Miscellaneous items</b>				
2.09	Opening & Closing of Bank Accounts for Headquarters/ROs/COEs/Units	Secretary		
2.10	Remittance of funds to Regional offices/units/COEs within the Sanctioned budget	IAFA		
2.11	Investments/re-investments /encashment of FDRs as Investment is done currently at HQs by following Centralised Funds Policy	Secretary		
2.12	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/COEs/Units		As per Clause 1 & 2 of the office order dated 02.09.2019
2.13	Refund of fee other than exam fee (Like affiliatoin fee etc.) (Refund of exam fee is specified under clause 1.86 & 1.87)	A. For Headquarters		Secretary
		B. For ROs/COEs/Units		NA
2.14	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	As per Clause 1 & 2 of the office order dated 02.09.2019
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		

*Anurag Tripathi.*

**CONSOLIDATED DELEGATION OF FINANCIAL POWER (As ammended w.e.f. 13.02.2020)**

Head no	Particulars	Authority to whom delegated
1	For any item not covered in the above delegation of financial power of expenditure 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.	
2	In addition to above clauses, where separate DDO are not attached, Independent Directors are empowered to exercise financial powers upto Rs. 2.50 Lac (in totality for the financial year) for procurement of goods and services. 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.	
3	Further, IAFA is empowered to exercise financial powers upto Rs. 25 Thousand for procurement of goods and services 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.	
4	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. For this purpose, JS (A&L)/RO/COE Head/Unit Head shall be Competent Authority for administrative as well as financial approval.	

*Anurag Tripathi*