

Government of West Bengal  
Finance Department  
Audit Branch

No. 370-F

Calcutta, the 10th January, 1992.

Schedule 'A' of Delegation of Financial Power Rules, 1977 as time to time amended is circulated for information and necessary action.

An officer exercising financial Powers must be satisfied that he is competent to order incurring of such expenditure. In the sanction to be issued in exercise of delegated power, the relevant item under which it is exercised may be mentioned.

Sd/- G.N.Chatterjee,  
Joint Secretary to the  
Government of West Bengal.

No. 370/1(300)-F

Calcutta, the 10th January, 1992.

Copy with Schedule 'A' of Delegation of Financial Power Rules, 1977 forwarded to :-

1 to 5 & 7 to 12 \*\*\*\*\*

6. Pay & Accounts Officer, Calcutta Pay & Accounts Office,  
81/2/2, Phears Lane, Calcutta-12.

Sd/-  
Assistant Secretary to the  
Government of West Bengal.

No. PAO/Cir-2/582(70)

Dated :- 15-02-1992.

Copy for information to all Addl. Pay and Accounts Officers and Jr. Accounts Officers.

Pay and Accounts Officer,  
Kolkata Pay and Accounts Office.

SCHEDULE A  
( See Rule 18 )

Items of office expenses, other charges etc.	Delegation to				Remarks
S.D.O.s/Heads of office.	District Officers (Collectors/ Deputy Commissioner in charge of a district)	Heads of Departments (other than Commissioners/ Secretaries)	Commissioner/ Secretary/	Terms 'Secretary' includes Joint Secretary in charge of a department/	
(1)	(2)	(3)	(4)	(5)	(6)
1. Binding through non-Government agency-General charges for	Rs. 150 per annum	Rs.300 per annum	Rs.750 per annum	Rs.1,500 per annum	
2. Bicycles for office purpose-purchase and repairs of	Full power	Full power	Full power	Full power	
3. Building(Execution of petty works) repairs	Rs.1,500 in each case.	Rs.7,500 in each case.	Rs.15,000 in each case.	Rs.30,000 in each case.	
4. Bedding and clothing-Purchase of(for vagrants,hospital etc.)	Full power	Full power	Full power	Full power	Where bedding and clothing are required on scale prescribed by Government.
5. Boats-Repairs and hiring of	Ditto	Ditto	Ditto	Ditto	
6. Books,Periodicals,purchase of	Ditto	Ditto	Ditto	Ditto	
7. Conveyances other than motor vehicles-purchase and hire of (cart,horses,mules,ponies etc)	..	Rs.1,500 in each case.	Rs.7,500 in each case.	Rs.15,000 in each case.	
8. Diet expensed (allowances etc.)	Full power	Full power	Full power	Full power	Expenditure on diet is incurred on scales & rates fixed by Govt.
9. Furniture-Purchase of	Rs.1,000 per annum	Rs.2,500 per annum	Rs.5,000 per annum	Ditto	

(1) (2) (3) (4) (5) (6)

For the existing delegation whichever is higher

Provided-(i)The Schedule and scale of Furniture laid down by Public Works Deptt.is followed.

(ii) Furniture is purchased from Govt.Wood Industries Centres.If the Wood Industries Centres plead inability to supply in writing, the purchase may be made with due observance of tender rules.The Commissioner/Secy.will not redelegate their power to any other officer.

10. (i) Repairs to Furniture cost of	Rs.225 in each case.	Rs.375 in each case.	Rs.525 in each case	Full power
(ii) Hire of office Furniture & equipment. (Correction Slip No.25 Fir.Deptt.No. 3442-F dt.25-4-77)	Rs.100 in each case.	Rs.250 in each case.	Rs.500 in each case	Rs.1000 in each case
(iii) Hire of electric fane	Rs.75 per month	Rs.150 per month	Rs.300 per month	Rs.300 per month
(iv) Hire of heaters and Coolers	..		Rs.300 in each case	Rs.300 in each case.
11. Hot weather and cold weather charges.	Full power	Full power	Full power	Full power
12. (a) Insurance of goods by rail	...	...	Rs.375 in each case	Rs.750 in each case.

Furniture should not be hired for more than six months

Provided it is certified that Public Works Deptt.are unable to supply,provided considered essential.

Ditto.

(1)	(2)	(3)	(4)	(5)	(6)
12.(b) Other than by rail	...	...	Full power	Full power	Subject to terms or agreement made with the concurrence of Fin.Deptt. Or the existing delegation whichever is higher.
13. Ironsafe and Steel Almirah-Purchase of	Rs.750 in each case.	Rs.1,000 in each case.	Rs.3,000 in each case	Rs.5,000 in each case	
14. Instruments, including cameras magnifying glass, models, microscope, tools and plants (workshop)-Purchase and repairs of	Rs.1500 in each case	Rs.3750 in each case	Rs.11,250 in each case	Rs.22,500 in each case	
15. Stationeries and rubber stamp Local purchase of	Rs.500 in each case	Rs.1000 in each case	Full power subject to expenditure upto level of 1990-91	Full power subject to expenditure upto level of 1990-91.	If not available from Govt. Stationery Office shall be Certified in the order for purchase.
16. Liveries and umbrellas for Peons-Purchase of	Full power	Full power	Full power	Full power	Subject to scales laid down by Govt.
17. Litigation Cost of	Rs.750 in each case	Rs.1500 in each case	Rs.3000 in each case	Rs.7500 in each case	
18. Motor vehicles Maintenance and repairs of (The figures shown in this item are amended figures vide FD No.10149-F dated 12-03-2000).	Rs.4000 per month per vehicle	Rs.6000 per month per vehicle	Rs.8000 per month per vehicle	Rs.10000 per month per vehicle	Maintenance also include cost of petrol, lubricants, replacements of tyres and tubes and petty spare parts Log Book should be maintained and signed by a responsible Officer.
19. Maps-Cost of cadastral	Full power	Full power	Full power	Full power	
20. Medicine Local purchase	Ditto	Ditto	Ditto	Ditto	
21. Office expenses (dusters, oils, conveyances, charges for electric current clots for binding telephone charges tumblers, allowance for supplying drinking water taxes to municipalities, etc.).	Ditto	Ditto	Ditto	Ditto	

(1)	(2)	(3)	(4)	(5)	(6)
22. Postage service and telegram charges	Ditto	Ditto	Ditto	Ditto	Telegram charges include cost of renewal of telegraphic code
23. Printing at Private Press	Rs.500 per annum	Rs.750 per annum	Rs.1,000 per annum	Ditto	"(1) The Head of a Department/Office, District Magistrate/Deputy Commissioner and Secretaries of a Department may undertake printing works through the M/s. Basumati Corporation Ltd., Sree Saraswati Press Ltd., West Bengal Small Industries Corporation Press and any other Press run by the Government Controlled Organisations viz. Zilla Parishad Press etc. in case of failure of the West Bengal Government Press and Jail Press as the case may be, to supply the printed material within a period of two months. In cases of urgency or in cases where the West Bengal Govt. Press or Jail Press gives reply indicating that the printing cannot be undertaken by them, the Heads of Department/Secretary's may undertake printing from M/s. - Basumati Corporation Ltd. [* West Bengal Small Industries Corporation Press, Zilla Parishad Press etc. In all cases of such printing work tenders/quotations need not be invited but formal contract be made with the concerned organisation. [* Sree Saraswati Press Ltd.,

(1)	(2)	(3)	(4)	(5)	(6)
					<p>about the due fulfilment of the work further, the aforesaid organisations will not be required to furnish any security deposit in this respect.</p>
					<p>(2) The Head of the Department/Office etc. may also undertake such urgent printing works through a private press when West Bengal Govt. Press Jail Press and the Govt. Controlled Organisations are not available to do the work subject to the fulfilment of the following conditions namely :-                      (a) Normal tenderrule are observed in this regard; and                      (b) Security deposit is obtained from the firm as per rules.</p>
					<p>(3) The drawing and disbursing Officer will indicate on the bill for such works that the works in question has been undertaken in exercise of the power conferred under delegation of Financial Powers Rules, 1977 vide Finance Deptt. Notification No.13223-F dated 6th December, 1982"/</p>
<p>24. Remittance of Money 25. Refreshments-At meetings</p>	<p>Full power upto Rs. 37.50</p>	<p>Full power upto Rs.75</p>	<p>Full power upto Rs.150</p>	<p>Full power upto Rs.150</p>	<p>On any one occasion subject to scale in laid down by Information &amp; Public Relations Deptt., in their Memo No.-2188-IPR, dated 14.6.67(Annexure-I)</p>
<p>25. Refreshment-At meetings</p>	<p>Rs.75 in cash case subject to a maximum of Rs.750 a year</p>	<p>Upto Rs.150 in each case subject to a maximum of Rs.1500 a year</p>	<p>Upto Rs.375 in each case subject to a maximum of Rs.10500 a year</p>	<p>Upto Rs.750 in each case subject to a maximum of Rs.15000 a year</p>	<p>Provided otherwise admissible under the existing rules and order.</p>
<p>26. Rewards</p>					

(1)	(2)	(3)	(4)	(5)	(6)
27.a) Office rent	Rs.300 for each house per month	Rs.750 for each house per month	Rs.1000 for each house per month	Rs.1500 for each house per month	Term office rent include rent for garage for accommodation of office vehicles.
b) Rent for residence	Rs.150 for each house per month	Rs.300 for each house per month	Rs.600 for each house per month	Rs.750 for each house per month	"Note-for renewal of rent including the rent compensation,sanction of the Finance Deptt. will not be necessary. The Heads of Offices,Dist. Magistrates/Dy.Commissioners/Head of Deptt.and Commissioner/Secretary of a Deptt.will accord necessary sanction to the renewal of the premises hired/acquired unless otherwise directed in the first order authorising the hiring/acquisition,subject to the condition that the original terms and conditions including the amount of rent remain the same.The Commissioner/Secretary of a Deptt.will have the full power to accord sanction to the renewal of rent in all cases,inrespective of any limit of monthly rent,subject to the aforesaid condition."
c) Rent compensation (Fin.Deptt.No.490-F dated 6.2.73,correction Slip No.9)	Rs.150 for each house per month	Rs.375 for each house per month	Rs.525 for each house per month	Rs.750 for each house per month	
28.a) Stores-Purchase of (Fin.Deptt.each No.-3442-F dt.25.4.77)	Rs.1500 in each item	Rs.3000 in each item.	Rs.50,000 in each item	Rs.1,50,000 in each item	All expendable and issuable articles except these mentioned in other items of the

(1)	(2)	(3)	(4)	(5)	(6)
28.b) Spare parts of tools and plants.	--	--	Upto 3 percent of the book value in a year	Upto 5 percent of the book value in a year	schedule and also except spare parts, and motor cars, shall be treated as stores.
c) Spare parts of ropeway	--	--	--	Rs.15000 per year	
29.a) Purchase and repairs of typewriter, duplicator, calculating machines and other petty office machines.	Rs.150 in each case for repairs of typewriter, duplicator and repairs calculating of type-machine and writers other petty office machines.	Full power for purchase of typewriter, duplicator and repairs of type-writers, calculating machines and other petty office machines.	Full power for purchase of typewriter, duplicator and repairs of type writers calculating machine and other petty office machines.	Full power	Secretaries to Government/ Commissioners may authorise purchase of calculating machines if considered essential. Repairs include maintenance. Only those typewriters, duplicators and calculators which have been approved for purchase by the Finance Department should be purchased. Prior approval should be obtained from the Finance Department in case of purchase of office machines not approved by the Finance Department.
b) Hiring of Typewriter	One typewriter for a period not exceeding one year.	One typewriter for a period not exceeding one year.	Full power subject to restricting the hiring to a period not exceeding one year of a machine of the smallest size which would serve the purpose.	Full power	Hiring the typewriter, where absolutely necessary, shall be made from the firm quoting the lowest monthly hiring charges.
30.a) Tents-purchase of	Rs.1500 in each case	Upto Rs.3000 in each case	Upto Rs.6000 in each case	Upto Rs.7500 in each case	
b) Repair of tents	Full power	Full power	Full power	Full power	



(1)	(2)	(3)	(4)	(5)	(6)
31. General-Any other item not specifically provided in this schedule-required for the management or maintenance of office and other establishment of Government (Dak to officers comp, coolie charges for carrying files to and from office to Assembly during sessions or Ministers, or officers' residences or other offices at a considerable distance provided a coolie is actually engaged, demurrage charge lighting charges, purchase of locks and seals, burial charges, fees for testing at Government House, Conveyance charges, tour charges, purchase of copies of Court, judgement, charges for prizes, etc. The list is illustrative, not exhaustive.	Full power	Full power	Full power	Full power	If expenditure is certified to be unavoidable. These items embrace petty items of very common nature which are bare minimum for management and maintenance of office or an establishment. Expenditure in connection with repair or maintenance of air-conditioner, Ammonia printing machine etc. which is heavy and uncommon in nature is not covered by this item. The Registrar of a secretariat Department and senior most section officer of each department under provisions contained in this item have been authorised to pass contingent bills including conveyance hire bills upto specified limits in order that these petty expenses may be incurred without any sanction of the Head of office and the certificate required under rule 3 of appendix 11 of West Bengal Financial Rules, Volume II, may be signed by the Registrar, or senior most section officer of a Secretariat Department or by an officer who in exercise of his delegated power sanctions contingent expenses of this account.
Note-1: One of the Assistant Secretaries of every Department may be declared as Head of the Office in terms of rule 5(16A) of West Bengal Service Rules Part-I, and he will exercise the financial power of the head of office.					
Note-2: The Registrars of Secretariat departments will be competent to pass contingent bills upto Rs. 150 in each case.					

(1)	(2)	(3)	(4)	(5)	(6)
<p>Note-3: The seniormost section Officer of each department will pass contingent bills upto Rs.7.50 in each case excepting tiffin allowance bills of employees in respect of which the limit shall be upto Rs.15 in each case.</p>					
<p>N.B.: As Head of office, the Assistant Secretaries will exercise the financial powers of sanctioning contingent expensed as also other powers of the Head of Office including sanctioning of Provident Fund advances within the delegated powers.</p> <p>The Assistants secretaries of the respective departments and officers above their rank in Secretariat department shall, however, be competent as usual, to communicate to the Accountant General, West Bengal, sanction of advances from Provident Fund where such orders are issued on behalf of Governor in Special and urgent cases. The specimen signatures of all such officers who will communicate sanction of the Governor must be kept on record with the Accountant General, West Bengal.</p>					
32. Telephones (installation of)	--	--	--	Full power	This means and includes (i) Office telephones for new office. (ii) Residential telephone for an officer not below the rank of a Deputy Secretary.
33. Exhibitions	--	--	--	Rs.8,000 in each case.	Provided Information and Public Relations department certified that Govt. should participate in the particular exhibition.
34. Printing of duplicate carbon Receipt books at private presses.	--	--	Full power	Full power	In W.B.G. Press cannot print D.C.R.-Bs and express their inability or fail to indicate their inability within a reasonable time, the authorities may sanction printing if receipt books at private presses after recording in writing reasons for such printing. The conditions of the contract and the rates to be paid to the private presses should

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(1)	(2)	(3)	(4)	(5)	(6)
35. Purchase of new vehicles	...	...	...	Full power	<p>invariably be reported to the Finance Department and the Controller of Printing.</p> <p>Provided as follows:</p> <ul style="list-style-type: none"><li>a) The new vehicle will be in replacement of an existing one declared to be condemned and beyond economic repairs by a competent authority;</li><li>b) The condemned vehicle should be sold in public auction with a reserve price to be fixed by a competent authority;</li><li>c) The new vehicle shall be of the same type as that of the condemned one except that a petrol jeep should be replaced by a diesel jeep;</li><li>d) No additional post of driver, cleaner, etc. should be created for this replacement nor any additional expenditure incurred for the purpose.</li></ul>

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N.B. The powers delegated in item Nos. 32, 33, 34 and 35 shall not be redelegated to any.