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Details of Object Head as per Delegation of Financial Power Rules, 2024

S.No.	Code	Object Head	Description
1.	01	Salaries	It will include pay of the Government employees as defined under FR 9(21), honorarium to Government servant and stipend to interns. It will also include expenditure on emoluments and allowances of Heads of States and other high dignitaries including Sumptuary Allowance, salary payable to the staff of Departmental canteens and leave encashment on LTC.
2.	02	Wages	It will include wages of labourers and of staff at present paid out of contingencies.
3.	04	Pensionary Charges	It will include all pensionary benefits including payment of pensions and gratuity in all forms to the Government employees, members of Parliament, freedom fighters, etc. It will also include contributions to service funds and contributory provident funds and payment of leave encashment at the time of retirement or death, termination of service, etc. It will also include Government's contribution payable under National Pension System (NPS) for Government employees. This will, however, not include social security expenditure such as old age pension.
4.	05	Rewards	It will include rewards under a scheme given to the Government employees in addition to their pay and allowances. It will also include payment of bonus and cash awards for Hindi Pratiyogita, etc.
5.	07	Allowances	It will include as applicable the Dearness Allowance, House Rent Allowance, Transport Allowance, Foreign Allowance, Non-Practicing Allowance, Deputation (Duty) Allowance, Personal Pay, Family Planning Allowance, Special Compensatory (Hill Areas) Allowance, Tribal Area Allowance, Hard Area Allowance, Headquarter Allowance, Overtime Allowance, Children Education Allowance, Reimbursement of Tuition Fee, Ration Allowance, Cost of Ration given in cash, Constituency Allowance,



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S.No.	Code	Object Head	Description
6.	08	Leave Travel Concession	It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.
7.	09	Training Expenses	It will include expenditure on cost of training such as fees paid, contingencies, materials, etc., for participating in the training, workshops but exclude expenditure on domestic or foreign travel expenses.
8.	11	Domestic Travel Expenses	It will include travel expenses on official tours and transfers of the Government employees within India. This will also include expenditure on TA/ DA to non- official members on account of travel in India. It will also include transfer TA payable to pensioners at the time of retirement.
9.	12	Foreign Travel Expenses	It will include expenses on official tours and transfers of the Government employees outside India. This will also include expenditure on TA/ DA to non- official members going on official tour abroad.
10.	13	Office Expenses	It will include all recurring and non-recurring contingent expenses incurred for the maintenance of office establishment such as, stationery, postage charges, courier charges, telephone charges, internet charges, cable connection charges, electricity charges, water charges, service agreements, security, expenditure relating to hiring of retired Government servants on short term contract basis, outsourced office attendants, office assistants/ Data Entry Operators(DEO), house-keeping, liveries/uniforms, hot and cold weather charges, pest control, refreshment, books and periodicals, hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conferences/ seminars/workshops/meetings convened by office including all related expenses on study material/ kits, refreshments, study tours, etc. It will also include purchase of office equipment, furniture and fixtures not exceeding the threshold limit of one lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time. The office equipment and furniture and fixtures exceeding the threshold limit as decided by the Government from time to time should be classified as 'capital' expenditure under the relevant Object Head



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			'Machinery and Equipment' and 'Furniture and Fixtures'. Purchase of vehicles, however, irrespective of its usage (office or otherwise) should be classified as 'capital' expenditure under the relevant capital Object Head 'Motor Vehicles'.
11.	14	Rent, Rates and Taxes for Land and Buildings	It will include expenditure on rent for buildings (non-residential or residential or structures other than buildings), municipal rates and taxes and lease charges for rented land and buildings, the ownership of which is not transferable to Government. However, lease charges for land and buildings, the ownership of which is transferable to Government, will be classified as 'capital' expenditure under the relevant Object Heads 'Land' and 'Buildings and Structures'.
12.	16	Printing and Publication	It will include expenses on printing of valuables, printing of audit and accounts reports, forms, stationery, office codes, manuals and other documents, newspaper and magazines including e-books, e-magazines, digital printing, pen drive, CD, etc., but exclude expenses on printing of publicity material which shall be classified under Advertising and Publicity.
13.	18	Rent others for	It will include expenses on rent for equipment and other various items like office equipment, transport, computer and ancillary equipment, communication equipment, air-conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, construction equipment, agricultural equipment, horticultural equipment, medical equipment, furniture and fixtures. It will also include lease charges for equipment and other items, the ownership of which is not transferable to Government. However, lease charges for equipment and other items, the ownership of which is transferable to Government will be classified as 'capital' expenditure under the relevant Object Heads.
14.	19	Digital Equipment	It will include expenses to be classified as revenue expenditure on procurement or development of hardware and software where the cost of individual item does not exceed the threshold limit of one lakh rupees or three years of useful life, either of



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			the two as decided by the Government from time to time. The threshold limit will, however, not apply to the consumables like toner and cartridge for printer shall be classified under revenue expenditure.
15.	21	Materials and Supplies	It will include expenses on various kinds of supplies, materials and stores etc., such as., medical supplies, educational supplies, agricultural supplies, livestock supplies, cleaning materials, hospital drugs and medicines, veterinary drugs, chemicals and fertilizers, lab supplies, spare parts, clothing and tentage.
16.	24	Fuels and Lubricants	It will include expenditure on petrol, oil, lubricants and other fuels like CNG, diesel, etc.
17.	26	Advertising and Publicity	It will include expenses including commission to agents for sale and printing of publicity material on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition.
18.	27	Minor civil and electric Works	It will include expenditure on repairs and maintenance of minor civil and electrical works of office buildings, residential buildings, other buildings and, expenditure on running operation and maintenance (ROM) of diesel genset, etc. maintained by the CPWD.
19.	28	Professional Services	It will include expenses on engagement of professionals, consultants, artists, banks, etc., for providing services to the Government which include legal services, consultancy fees, audit fees, teaching and training Fees, payments to artists, remunerations to question setters or invigilators or guest speakers, payments to other departments for services rendered, payment or expenses to agencies for conducting departmental examination.
20.	29	Repair and Maintenance	It will include expenses on repair and maintenance (including all maintenance contract) of equipment such as machinery and equipment, office equipment, equipment for other functional use, digital equipment for office use, digital equipment for functional use, furniture and fixtures for office, furniture and fixtures for other functional use, vehicles (including motor



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			vehicles and non-motor vehicles like bicycle, rickshaw, carts, trolleys and boat, etc., for office or functional use), infrastructural assets (It will include expenses on preventive, operating maintenance of Infrastructural assets other than minor civil and electrical works like lines, bridges, rolling stocks of railways, roads, highways, ports, ships, aircrafts, helicopters, radars, hovercrafts, airports or other infrastructures), tools and plants, arms and ammunitions, etc., but exclude expenditure on upgradation, midlife rehabilitation, retrofitting and reconditioning.
21.	39	Bank Agency charges	It will include bank service charges, agency charges, MDR charges, direct benefit transfer charges to banks and any other charges for convenience fee performing monetary transactions.
22.	40	Awards and Prizes	It will include expenses on awards and prizes given by the Government to the eminent persons and organisations.
23.	31	Grants-in-aid - General	It will include Grants-in-aid released for payments other than salaries and creation of capital assets. It will also include expenditure on welfare activities.
24.	49	Other Revenue expenditure	It will include payment out of discretionary grant, other discounts, fees and fines, custom duty compensation, commitment charges, notional value of gifts, re-imbursement of newspapers purchased or supplied to officer's residence and purchase or re-imbursement of briefcase or ladies purse to Government servants', etc. Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organisations not elsewhere classified.
25.	51	Motor Vehicles	It will include procurement of motor vehicles on road like buses, cars, trucks, motorcycles, irrespective of their usage.
26.	52	Machinery and Equipment	It will include procurement of machinery and equipment (other than motor vehicles and ICT equipment), electrical and electronic equipment, medical appliances, precision and optical instruments, watches and clocks, musical instruments and sports goods etc., cost of which exceeds one lakh rupees



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			or three years of useful life, either of the two, need to be booked under this head.
27.	71	Information, Computer, Telecommunications (ICT) equipment	It will include procurement of information, computer, telecommunications (ICT) equipment such as computer hardware and telecommunications devices (computer/laptops, projectors, etc,) and computer software exceeding the threshold limit of one lakh rupees or 3 years of useful life, either of the two, electromagnetic spectrum which is used in the transmission of sound, data and television.
28.	72	Buildings and Structures	It will include office buildings, residential buildings, other buildings and structures like hospitals, laboratories, auditorium, light houses, shelters etc., public monuments like statues, fountains established at public places, and land improvement.
29.	73	Infrastructural Assets	It will include procurement of infrastructural assets such as roads, bridges, tunnels, irrigation projects, power projects, sports infrastructure, water and sewage projects, railway assets, ships, ports, satellites, satellite launch vehicles, airports, aircrafts, motor boats, railway locomotives and rolling stock, other infrastructural projects (include cable lines, sewage systems, rain water harvesting, solar systems, telecom towers, transmission lines and electricity towers, etc).
30.	74	Furniture & Fixtures	It will include expenditure on purchase of furniture and fixture exceeding threshold limit of one lakh rupees or three years of useful life, either of the two, for office use and functional use.
31.	76	Upgradation Procurement of Heritage Assets and n.e.c.	It will include rehabilitation, overhaul, retrofitting of heritage asset recognised and recorded in the asset register at the nominal value of Rs. 1/- and upgradation ‘not elsewhere classified’. It will also include expenditure on procurement of items of fine art and of cultural and archaeological importance.
32.	77	Other Fixed Assets	It will include procurement of other fixed assets like library books and publications, trees, crops and plants, whose natural growth and
33.	55	Loans and Advances	It will include loans and advances given by the Government.
34.	64	Writes Off of Losses	It will include write off of irrecoverable loans, trading losses.





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Schedule of Financial Power of Head of Circle (Schedule-II. A)

Object Head	Particular	Extent of Financial Powers	
		Head Of Circle	IFA Consultation (Yes/No)
01-Salary	(i) Salaries	Full Power	No, IFA Consultation is not required
	(ii) Ad-hoc Payment of Arrear of Pay & Allowances	Rs.1,00,000/-	No, IFA Consultation is not required
	(iii) Payment of Pay & allowances claimed on behalf of deceased official	Full Power	No, IFA Consultation is not required
	(iv) Honorarium and Rewards to Govt. Servant	Up to limit prescribed by GoI/DoP	Yes, IFA consultation required beyond Rs.2500/- in each case.
02-Wages	(i) Wages	Full Power	No, IFA Consultation is not required
04- Pensionary Charges	(i) Pensionary Charges	Full Power	No, IFA Consultation is not required
05-Rewards	(i) Cash rewards to Postal Employees (courage and devotion to duty)	Rs.10,000/-	Yes, IFA Consultation is required
	(ii) Cash rewards to GDS (courage and devotion to duty)	Rs.2,000/-	Yes, IFA Consultation is required
	(iii) Cash reward to person not in Govt. service	Rs.1,000/-	Yes, IFA Consultation is required
	(iv) Cash rewards for Hindi Prityogita	As per limit fixed by nodal ministry	Yes, IFA Consultation is required
07-Allowance	Expense on Allowance	Full Power	No, IFA Consultation is not Required
08 - LTC	LTC	Full Power	No, IFA Consultation is not Required
09 – Training Expenses	Domestic Training	Rs.2,00,000/- in each case on any domestic training	Yes, IFA Consultation is required



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	Foreign Training	Full Power	Approval of Secretary (Posts) or MOC or MOSc required.
11 – Domestic Travel Expenses	Expenditure on Domestic Travel	Full Power	No, IFA Consultation is not Required
12-Foreign Travel Expenses	Expenditure on Foreign Travel	Full Power	Approval of Secretary (Posts) or MOC or MOSc required.
13 – Office Expenses	(i) Contingent Expenditure (Recurring)	HOC – Rs. 2,00,000/- in each Case	Yes, IFA Consultation is required beyond Rs.75,000/- in each case
	(ii) Contingent Expenditure (Non-Recurring)	HOC – Rs.3,00,000/- in each Case	Yes, IFA Consultation is required beyond Rs.1,00,000/- in each case
	(iii) Electric, Gas, Water Charges, Telephone Charges, Internet Charges and Cable Connection Charges	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(iv) Petty local purchase of articles of Stationery	HOC – Rs.5,00,000/- per annum	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(V) Purchase of Fixtures & Furniture	Full Power Note – Furniture & Fixture not exceeding Threshold limit of 1 Lakh Rupees & 3 Years (either of two as decided by Govt.)	Yes, IFA Consultation is required beyond Rs.75,000/- in each case
	(vi) Meals to staff detained in office in maintain regular & essential service in an emergency (vii) Working Lunch	Up to ceiling limit of Lunch, Dinner prescribed by DoP	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(viii) Local Purchase of Rubber Stamp	Full Power	Yes, IFA Consultation is required beyond



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			Rs.2,00,000/- in each case
	(ix) Purchase of Office Equipment not exceeding threshold limit of 1 Lakh and 3 years of useful life (either of two as decided by Govt.)	Full Power Note – Office equipment does not include any kind of computer	Yes, IFA Consultation is required beyond Rs.75,000/- in each case
	(x) Commission charge of auction of stores	HOC – Rs.25,000/- or any occasion rates not exceeding those paid by State/PWD/MSTC	No, IFA Consultation is not Required
	(xi) (a) Outsourcing services for Postal/RMS/MMS Operations and for security and Housekeeping services	(i) Rs. 20 Crore per annum – Delhi, Karnataka, Maharashtra, Tamil Nadu, Telangana, UP and WB (ii) Rs. 10 Crore per annum for other Circle	Yes, IFA Consultation is required
	(xi) (b) Outsourcing of Data Entry Operator/MTS/Housekeeping services etc for Operational and Administrative requirement	Rs. 1 Crore per annum [This power is only for Secretary (PSB)]	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(xii) Stationery Allowance to GDS Staff	Full Power	No, IFA Consultation is not Required
	(xiii) May also sanction a stationery allowance to the GDS	Full Power	No, IFA Consultation is not Required
	(xiv) Fixed Stationery Charges	Full Power	No, IFA Consultation is not Required
	(xv) Payment for provision of escorts for conveyance of case	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case but not required for payment to Govt./Police Dept.
	(xvi) Funeral Expenses	Rs.25,000/- (if body of Dept. employees not disposed by relative & friends and death occurred during duty at Office	No, IFA Consultation is not Required



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	(xvii) Foundation Stone laying ceremony and opening of public building, celebration of postal week, illumination of building etc.	Rs. 5,00,000/- on each case	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(xviii) Hospitality expenses including entertainment of foreign delegates, gifts and souvenirs and conference/seminar/ workshop/ meeting conveyed by office including all related expenses on study material/kits, refreshments, study tours etc and others	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
14 - Rent, Rates and Taxes for Land and Buildings	(i) (a) Retention of Accommodation for Administrative and operative including Inspection Room/Rest Room (b) Renting of accommodation required for office cum residence	HOC – Rs.10 Lakh per month for all classes of cities in each case	Yes, IFA Consultation is required
	(c) renting of accommodation required for residential and other purpose	X Class City – Rs.30,000/- per month Y Class City – Rs.20,000/- per month Z Class City – Rs.15,000/- per month	Yes, IFA Consultation is required
	(d) Renting of residential accommodation for Postal Staff in the Project areas/New Township	Full Power Note – Rent of building should not exceed 8% of capital cost of building Note – Variation in type of accommodation may be upto 5%.	Yes, IFA Consultation is required
	(ii) Hiring of Premises for conducting events like examination, events, sports etc	Full Power	Yes, IFA Consultation is required
	(ii) May sanction the following charges of recurring contingent charges (a) Municipal and other rates and taxes	Full Power	No, IFA Consultation is not Required



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	(ii) (b) Property Tax to be Municipality/Panchayat/Local Board in respect of rented buildings where owner of building fails to pay but the amount will be recovered from rent.	Full Power	Yes, IFA Consultation is required
16 – Printing & Publications	(i) Printing & Binding (a) Printing & Binding through Directorate of Printing including Stationery for Printing if any	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(b) Expenditure on printing for essential and non-essential forms through Private Presses as per provision of extent rules	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(c) Others	Rs.1.5 Lakh per annum	Yes, IFA Consultation is required beyond Rs.50,000/- in each case
	(ii) Official and non-official Publications	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(iii) Expenses on Newspapers and magazine including e-books, e-magazine, digital printing, pen drive and CD	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
18 – Rent for others	(i) Expenses on renting of equipment and other various items like office equipment, computer and ancillary equipment, communication equipment, air conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, furniture and fixtures etc.	Rs.25 Lakh in each case	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(ii) Hiring of vehicles in lieu of inspection vehicles and staff cars and against condemned	Rs.2 Lakh per month per vehicle	Yes, IFA Consultation is required



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	inspection vehicles/ staff		
	(iii) Hiring of vehicles in emergent cases	Rs. 2 Lakh in each case per month per vehicle up to 3 months	Yes, IFA Consultation is required beyond Rs.50,000/- in each case
19 – Digital Equipment	Procurement of Digital Equipment as defined in Object Head-19 of DFPR,2024	Full Power Note – (i) Expenses in this Object Head are classified as revenue expenditure (ii) Cost of the individual items does not exceed the threshold limit of one lakh rupees or three years of useful life, either of the two as decided by the Government from time to time. (iii) The threshold limit will, however, not apply to the consumables like toner and cartridge for printer. These shall be classified under revenue expenditure.	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
21 – Materials and Supply	Materials and Supplies (i) Purchase of Postal Store Depot	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(ii) Purchase of Stores required for works.	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(iii) Purchase of Stores required for working of an establishment, instrument, equipment and apparatus.	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(iii) Purchase through indents from Government Press/ Stationery Offices/ Government Undertakings.	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case





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24- Fuel & Lubricants	Expenses on petrol, oil, lubricants and other fuels like CNG, diesel, etc	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
26 - Advertising and Publicity	(i) Advertising Charges Advertisements to be released through BoC/ DAVP only	Rs.5 Lakh in each case	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(ii) Expenses on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audiovisual publicity or fairs and exhibition.	Rs.2 Lakh in each case	Yes, IFA Consultation is required
27 - Minor Civil and Electric Works	(i) Minor Civil and Electrical Works – Government Buildings	Rs.1.75 Crore in each case	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(ii) Minor Civil and Electrical Works - Rented Buildings	Rs.5 Lakh in each case Note – If landlord refused to meet the charges so.	Yes, IFA Consultation is required
	(iii) Minor Electrical works - Purchase and installation of removable fittings - Rented Buildings	Rs.5 Lakh in each case Note – If landlord refused to meet the charges so	Yes, IFA Consultation is required
	(iv) Dismantling of Building	Up to Rs. 50 Lakh [This power is delegated to HOC only]	Yes, IFA Consultation is required
	(v) Expenses on running operation and maintenance (ROM) of diesel gensets, etc	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
28 - Professional Services	(i) Engagement/ Hiring of Professionals such as Chartered Accountant, Artists, GST Consultants etc.	HOC - Rs. 1 Crore per annum	Yes, IFA Consultation is required
	(ii) May sanction non-recurring contingent expenditure for market survey/ studies, hiring of consultants for functional	Rs.50 Lakh for each case	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case



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	requirements [CGM (BD), CGM (PD) and CGM (PLI) only]		
	(iii) Payment to the Ld. Law Officers/ Government Counsels/Barristers/ Advocates/ Pleaders/ Arbitrators/ Umpires.	Full Powers subject to the ceiling limit/ Conditions prescribed by M/o Law & Justice.	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(iv) Other legal charges	Full powers [Law Suits or Prosecution cases]	Yes, IFA Consultation is required
	(v) Arbitration cases	Full Power	Yes, IFA Consultation is required
	(vi) Expenses on the teaching and training fees to the professionals.	Full Power	Yes, IFA Consultation is required
	(vii) Expenses on payment to artists for providing services to the Government and remunerations to question settlers or invigilators or guest speaker.	Full Power	Yes, IFA Consultation is required
	(viii) Reimbursement of Legal expenses incurred by Government servants in cases arising out of their official duties	Full Power	Yes, IFA Consultation is required
	(ix) Hiring outsources services from Training Institution for conducting specialized training programme to the office of DoP	Up to Rs.2 Crore per annum [Only Director RAKNPA]	Yes, IFA Consultation is required
29- Repair & Maintenance	Repair and maintenance for official or functional use: (i) Office equipment including computers (ii) Digital equipment for office use, (iii) Furniture & Fixtures (iv) Tools & Plants (v) Vehicles (including motor vehicles and non-motor vehicles like bicycles,	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case



	rickshaws, carts, trolleys and boats, etc.		
39-Bank & Agency Charges	Bank & Agency Charges	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
40-Awards & Prizes	Awards & Prizes	Full Power [HOC Only]	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
31-Grants-in-aid General	(i) Grant-in Aid to co-operative societies for initial purchase of furniture etc	Rs.5000/- for each co-operative society	Yes, IFA Consultation is required
	(ii) Grant of interest free recoverable loan in respect of each co-operative society	Rs.10,000/- for each co-operative society	Yes, IFA Consultation is required
49-Other Revenue Expenditure	(i)Freight Charges	Full Power	No, IFA Consultation is not required
	(ii)Demurrage/ Wharfage Charges	Full powers subject to condition that each case exceeding Rs. 50,000/- is to be reported to the Directorate. Note - Air lifting of stores should be restored to only in rare cases of extreme urgency and such cases should be reported to the Directorate annually.	Yes, IFA Consultation is required
	(iii) Waiver of recovery of second Commission in IPOs which are presented for payment after twenty-four months of issue, provided that the delay in presenting IPO after twenty-four months is entirely due to the action of the Public Authority viz., the Court of law, the Post offices etc. or due to the circumstances beyond the control of the payee or the	The value of IPOs does not exceed Rs.1,000/- in each case	Yes, IFA Consultation is required





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	purchaser of the IPO concerned and further that except in the case where payment is to be made to any Govt or quasi Govt department.		
	(iv) Compensation of losses: Subject to the general rules on the subject, a Head of a circle may sanction compensation (1) For the loss of or damage to inland insured articles; (2) For loss of an inland uninsured registered letter, packet or parcel or its contents, or of any damage caused thereto in the course of transmission through the post	Full Power	No, IFA Consultation is not Required
	(v) Compensation within the prescribed limit for the loss or damage to insured and registered articles or parcels sent to and received from foreign countries provided that such compensation is payable under rules.	Full Power	No, IFA Consultation is not Required
	(vi) Reimbursement of newspapers purchased or supplied to officer's residence and purchase or reimbursement of briefcase or ladies' purse to Government servants', etc,	Full Power	No, IFA Consultation is not Required
	(vii) Any other expenditure which cannot be classified under any of these specified object heads will be debited to this head. It will also include expenditure in respect of schemes, sub-schemes or organizations not elsewhere classified.	Full Power [HOC Only]	Yes, IFA Consultation is required.
51- Motor Vehicles	(i) Procurement of new operational vehicle against the condemned operational vehicle	Full powers for replacement against condemnation only [This power is delegated to HOC	Yes, IFA Consultation is required.



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	(ii) Procurement of new Inspection Vehicle against the condemned inspection vehicle.	only]	
52-Machinery & Equipment	(i) Fire Protection appliances	Full Power Note – Fire Protection appliances, the cost of which exceed one lakh rupees or three years of useful life, either of the two, need to be booked under this head.	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(ii) Procurement of machinery and equipment (other than motor vehicles and ICT equipment), electronic & electronic equipment etc.	Full Power Note – Fire Protection appliances, the cost of which exceed one lakh rupees or three years of useful life, either of the two, need to be booked under this head.	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
71- Information, Computer, Telecommunications (ICT) equipment]	(i) Purchase of Desktop Computers and peripherals for official use under non-scheme	Rs. 5 Lakh in each case	Yes, IFA Consultation is required
	(ii) Purchase of Desktop Computers and peripherals for replacement to be incurred under non-scheme	Rs. 20 Lakh in each case	Yes, IFA Consultation is required
	(iii) Procurement of Desktop Computers and peripherals for computerization of post offices, PAOs and administrative offices by the Heads of Circles under Schemes as administratively approved and conveyed by the Directorate.	Full Power [HOC Only]	Yes, IFA Consultation is required.
	(iv) Procurement of laptop / notebook and similar devices for eligible officers on functional requirement	The cost of device shall be Rs.1,00,000/- + taxes. However, for devices with Make-in India (MII) component of more than 40%, The price ceiling	Yes, IFA Consultation is required.



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		shall be Rs.1,30,000/- + taxes. The above-price ceiling is inclusive of cost of standard software-[This power is delegated to HOC only]	
	(v) Procurement of laptops for office use only and not for issue to individual officers	Rs. 5 Lakh in each case	Yes, IFA Consultation is required
72-Building & Structures	(i) Sanction of project estimates with reference to construction or reconstruction work of all types of postal buildings or staff quarters	Up to Rs.10 Crore [This power is delegated to HOC Only]	Yes, IFA Consultation is required
	(ii) Addition, alteration including replacement of installations to non-residential buildings	Up to a maximum limit of Rs. 2 Crores excluding overhead charges in each case	Yes, IFA Consultation is required
	(iii) Addition and alteration including replacement of installations to residential buildings	Up to a maximum limit of Rs. 2 Crores excluding overhead charges in each case	Yes, IFA Consultation is required
73- Infrastructure Assets	Procurement of infrastructural Assets	Rs.2 Crores in each case	Yes, IFA Consultation is required
74-Furniture & Fixtures	Procurement of furniture and fixture for official/ functional use	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
76-Upgradation Procurement of Heritage Assets and not elsewhere classified (n.e.c.)	Expenses on upgradation Procurement of Heritage Assets and not elsewhere classified (n.e.c.)	As per the limit fixed by Nodal Department of GoI/ DoP. [This power delegated to HOC only]	Yes, IFA Consultation is required
77-Other Fixed Assets	(i) Purchase of battery or electric cart (battery operated carts, trolleys etc. for conveyance of mail but not for motor vehicles) (ii) Procurement of library books/ publications, trees, crops & plants	Full Powers Subject to any rules/ instructions issued by any Nodal Department/ DoP	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case





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55-Loan & Advances	(i) Permanent Advance	Full Power	Yes, IFA Consultation is required.
	(ii) Personal Computer Advance (iii) House Building Advance	Full Power	No, IFA Consultation is not Required
64-Writes Off of Losses	(i) Write off loss of revenue	Rs.5,000/- in each case [This power is delegated to HOC only]	Yes, IFA Consultation is required
	(ii) Write off loss of irrecoverable losses of stores or of public money	Rs.50,000/- in each case [This power is delegated to HOC only]	Yes, IFA Consultation is required
	(iii) Write off loss due to deficiencies and depreciation in the value of stores (other than motor vehicle or motor cycle) included in the stock and other account including losses on food grains, sugar, et	Rs.50,000/- in each case [This power is delegated to HOC only]	Yes, IFA Consultation is required
	(iv) Mature condemnation of motor vehicle and motorcycle	Full Power [This power is delegated to HOC only]	Yes, IFA Consultation is required
	(v) Decision for condemnation of vehicles which have reached 15 years of age	Full Power to scrap the vehicle [This power is delegated to HOC only]	Yes, IFA Consultation is required
Other Financial Powers of HOC	Conveyance of Mails (i) By Rail (ii) By Air	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(iii) By Road including RTN	Up to Rs.10 Crore	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(iv) By other means	Up to Rs.2,50,000/- per month on each route without inviting tender in case of emergency. Up to Rs.2,50,000/- per month in each case for a period not more than 3 months without inviting	Yes, IFA Consultation is required.



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		tender in case of emergency.	
	(v) conveyance of mail to foreign countries by non-contractual steamer in case of despatch of one ship	Rs. 5 Lakhs (includes seasonal mail conveyance requirement like exam material, distribution, textbooks etc.)	Yes, IFA Consultation is required.
	(vi) All other charges for the carriage of mails	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	(vii) All contingent charges incurred for the diversion and conveyance of mails owing to breaches, flood and accidents over the Railway Lines and on roads.	Full Power	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case
	Refund (a) Earnest money	Full Power	No, IFA Consultation is not Required
	(b) Postage Charges	<p>Full Power</p> <p>Note-Unused but spoilt postage stamps, both ordinary and service, subject to a reduction of 6 1/4% provided that no claim of refund is considered in respect of any but complete sheets of such stamps, and</p> <p>(b) Unused but spoilt postal stationery subject to a reduction or 20% provided that the claim relates to not less than a complete ream of such stationery</p> <p>Note. Refunds shall not be granted in respect of unused and serviceable postage stamps tendered by the face value in cash</p> <p>(c) May sanction refund of postage on account of</p>	Yes, IFA Consultation is required beyond Rs.2,00,000/- in each case





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		<p>impressions of the framing machine made in error (less a deduction of 5% or the face value) on the surrender of the envelops or the wrappers provided that impression is legible, the envelope or wrapper is produced and that the claim is preferred within three months of the date of the first impressions.</p> <p>Refunds of postage on articles, which have been maliciously sent unpaid for the purpose of annoying the addressee.</p>	
	Refund of Advertisement Charges	Sanction the refund of advertisement charges - HOC - Rs.50,000/- in each case	Yes, IFA Consultation is required
	Sanction of Expenditure for purchases and execution contract on negotiated or single tender basis	Rs. 50 Lakh in each case [This power is delegated to HOC only]	Yes, IFA Consultation is required

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Schedule of Financial Power of Divisional Head (Schedule-III)

Object Head	Particular	Extent of Financial Powers	
		Head Of Division	Remark
01-Salary	Salaries	Full Power	
02-Wages	Wages	Full Power	
04- Pensionary Charges	Pensionary Charges	Full Power	
07- Allowance	Allowances	Full Power	
08-LTC	LTC	Ful Power	
11- Domestic Travel Expenses	Domestic Travel Expenses	Full Power	
12- Foreign Trevel Expense	Foreign Trevel Expense	Full Power Note – Prior approval of Secretary (Posts) or MoC or MoSC is required	
13- Office Expenses	(i) Contingent charges (nonrecurring)- May sanction non-recurring contingent expenditure unless another limit is specified for any particular item in this Schedule provided there is nothing novel, doubtful or irregular in the character of the expenditure and subject to provisions of the Delegation of Financial Powers Rules-2024 and subject to the availability of funds	Rs.10,000/- in each case	
	(ii) Electric, Gas, Water charges, telephone charges, internet charges and cable connection charges	Full Power	
	(iii) Hot and cold weather charges	Up to Rs. 10,000/- in each case	
	(iv) Purchase of fixtures and furniture.	Ceiling limit Up to Rs.2,00,000/- per annum for a division.	
	(v) Holding of customer meets: preparation folders, hiring/transport of equipment/ staff, tea/ coffee/other soft drinks & snacks, and other activities	Up to Rs.10,000/- for each meet with a ceiling of Rs.2,000/- on hiring, Rs.200/- per head on tea, snacks etc. and Rs.100/- per head on stationery and ancillaries	



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	necessary for conducting customer meets charges		
	(vi) Purchase of office equipment not exceeding threshold limit of one lakh rupees or three years of useful life, either of two, as decided by the Government from time to time	Up to Rs. 5,000/- in each Case	
	(vii) Fixed stationery charges	Full Power	
	(viii) Emergent purchase of articles of stock & stationery not ordinarily available in the stock	Up to Rs. 50,000 per annum after obtaining non-availability certificate from PSD	
	(ix) May sanction expenditure on carriage of mails by modes other than rail and air transport	Up to Rs. 10,000 per month in each case	
	(x) Embedding of cash / mail chests, purchase of technical books/ maps painting of letter boxes, sign boards notice boards etc	Up to Rs.10,000/- in each case	
	(xi) Police escort charges for carriage of cash	Full Power	
14 - Rent, Rates and Taxes for Land and Buildings	(i) Renting of buildings for office use.	Without FRAC X Class – Rs.15,000 per month Y Class – Rs.12,000 per month Z Class – Rs.8,000 per month	
	(ii) Hiring of accommodation for holding examination and for other purposes e.g. holding customer meet etc	Up to Rs.5,000/- in each case	
	(iii) May sanction all rates and taxes legally assessed on buildings and vehicles in their charge	Full Power	
16- Printing & Publications	Printing and Binding Printing of rate charts, mailers, brochures and other material required for publicizing the products,	Up to Rs.20,000/- per annum for all activities taken together.	



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	services and initiatives of the Department – and distribution to post offices, marketing executives and customers		
18-Rent for others	Expenses on renting of equipment and other various items like office equipment, computer and ancillary equipment, communication equipment, air conditioning, heating and refrigerating equipment, security equipment, broadcasting and recording equipment, furniture and fixtures etc.	Rs. 2,00,000/- per annum	
19- Digital Equipment	Procurement Equipment as defined Head-19 of DFPR, 2024	Up to Rs.20,000/- in each case,	
24-Fuels and Lubricants	Expenses on petrol, oil lubricants and other fuels like CNG diesel, etc	Full Power	
26 -Advertising and Publicity	Expenses on advertising and publicity through various media such as print media, TV media or outdoor media or Internet or mobile network or other audio-visual publicity or fairs and exhibition	Up to Rs.20,000/- in each case,	
27- Minor Civil & Electric Work	(i) Minor Civil and Electrical Works - Government Buildings	Up to Rs.50,000/- in each case	
	(ii) Minor Civil and Electrical Works - Rented Building	Up to Rs.5,000/- in each case	
	(iii) Minor Electrical works - Purchase and installation of removable fittings – Rented Buildings	Up to Rs.5,000/- in each case	
28- Professional Services	Legal Charges and obtaining copies of judgements	May incur an amount payable at the rate and scale fixed by the Government from time to time	
29- Repair and Maintenance	Repair and maintenance for official or functional use: (i) Office equipment including computers (ii) Digital equipment for office use,	Up to Rs.10,000/- in each case	



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	(iii) Furniture & Fixtures (iv) Tools & Plants (v) Vehicles (including moto vehicles and non-moto vehicles like bicycles, rickshaws, carts, trolleys and boats, etc.)		
Other Powers	Financial	Refund (a) Refund of earnest money received from tenderers with their tenders in respect of contracts	Full Power
		(b) Refund of air surcharge or the difference between the air mail fee-cum-postage, in case of surcharged air mail articles which are subjected to delay beyond the time ordinary taken for the delivery thereof consequent on such articles being sent by the surface route due to fault of service	Full Power
		(c) Refund of postage on articles which have been maliciously sent unpaid for the purpose of annoying the addressee	Full Power
		(d) Refund of coins, currency notes, unused loose postage stamps, unused postcards, empty unused embossed envelopes or stamp booklets found in the letter boxes or at post office counters and credited in the accounts of the office	Full Power
		(e) Refund of amounts over paid by or short paid to a member of the public and found excess in the accounts of an office	Full Power

(Note - Addendum-I and Addendum-II are included)

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