

F. No.6-2/2025-FA(P)
Government of India
Ministry of Communications
Department of Posts
(Integrated Finance Wing)

Dak Bhawan, New Delhi – 110001
Dated 28th March, 2025

OFFICE MEMORANDUM

Subject: Delegation of Financial Powers to Heads of Circles (HOC), Heads of Department (HOD), Independent Directors and Divisional Heads of Department of Posts

The financial powers of officers of the Department of Posts were earlier exercised based on the financial powers envisaged in the Schedule of Financial Powers of the officers of the Posts and Telegraphs Department. After bifurcation of the Department into Department of Posts and Department of Telecommunications with effect from January, 1985, a separate Schedule of Financial Powers for officers of the Department of Posts was drawn up and followed. Subsequently, these financial powers were revised and modified in order to bring the Department of Posts under the purview of the erstwhile Delegation of Financial Powers Rules, 1978 with effect from 1st April, 1988. These have been further revised from time to time and the last revision was carried out vide OM No. 6-1/2021-Fin.Coord dated 30th July, 2021.

2. The Ministry of Finance has replaced the Delegation of Financial Powers Rules (DFPR), 1978 with the DFPR 2024, which came into effect on 01st April, 2024. After promulgation of DFPR, 2024, many items of expenditure in the existing Schedules of Financial Powers issued by the Department of Posts lost their relevance. As such review and revision of financial powers as contained in the Schedules of Financial Powers was necessary and after due consideration of all aspects, the Secretary (Posts) in consultation with the AS&FA is pleased to delegate the financial powers under Rule 12(2) of the Delegation of Financial Power Rules, 2024 to the extent indicated in Schedule II-A (HOC and HOD), Schedule II-B (Independent Directors), Schedule II-C (Sr. DDG (PAF), GM(Finance) & DAP) and Schedule III (Divisional Heads).

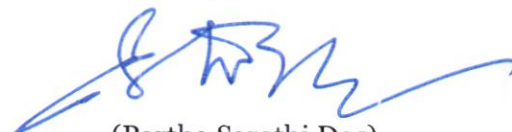
3. These powers will be exercised for incurring revenue or capital expenditure subject to the provisions contained in the Delegation of Financial Powers Rules, 2024, General Financial Rules, Procurement Manuals, Fundamental Rules, Supplementary Rules, Departmental Code Books, any instructions and orders on the subject issued by the Ministry of Finance as well as by any other Nodal Department/ Department of Posts from time to time. Further, these financial powers shall be exercised subject to the availability of funds, observance of other prescribed formalities, and the necessity for purchase being fully established on each occasion.

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4. These financial powers are subject to following conditions:
- (i) No work requiring sanction of higher authorities may be sanctioned by the Officer by splitting it into two or more distinct parts.
 - (ii) If a contract extends over a period of time, total value over the entire period of its currency shall be taken as the value for the purpose of applying the limit.
 - (iii) The limits of powers to sanction estimates and to pass excess over estimates etc. apply not only to individual estimates but also to projects which may comprise one or more constituent estimates. The authority competent to sanction a project should be determined on the basis of total cost of all constituent estimates.
 - (iv) While authorizing financial powers as per Rule-12(3) DFPR, 2024, it has to be borne in mind that the Head of the Department shall continue to be responsible for the correctness, regularity and propriety of the decisions taken by the Gazetted Officers so authorized.
 - (v) All conditions/instructions/remarks mentioned in front of each item of expenditure (in the attached schedules) shall be complied with while exercising financial powers so delegated.
5. These revised delegated powers as enclosed will replace the financial powers contained in the existing Schedule II-A, Schedule II-B, Schedule II-C and Schedule III and shall come into force from April 01, 2025.
6. With respect to the financial powers delegated to Divisional Heads, if Government rules, manuals, policies, guidelines, procedures, or directives explicitly mandate IFA consultation, the matter must be referred to the concerned HOD/ HOC as required.
7. All other cases which are to be approved by Secretary (Posts) or the Hon'ble Minister-in-charge should first be cleared administratively by the concerned Head of Circle in consultation with the Circle IFA and then forwarded to the concerned Member/ DGPS for onward submission to AS&FA for obtaining financial concurrence/advice.

Encl: As above



(Partha Sarathi Das)
Additional Secretary & Financial Advisor

Copy to:

1. All Members of the PSB
2. All Senior DDsG/ DDsG in Postal Directorate
3. CGMs (PD/BD/PLI)
4. All Chief PMsG
5. Principal Director (F&C Audit)
6. Director, RAKNPA
7. Secretary (PSB), All PMsG, All GMs/ GM CEPT
8. All DsAP
9. Director (Budget)/ T&C/ IA/ Accounts/ PA (Admn.)/ F-PMU
10. SO (C&A/PB) & DDO, Department of Posts
11. SO (Admin) for uploading in eoffice
12. Office Copy/ Guard File.

Copy for information to:

1. Sr. PPS to Secretary (Posts)
2. PSO to DG (Posts)



(Anurag Srivastava)
Director (FA)

SCHEDULE-II

SCHEDULE OF FINANCIAL POWERS DELEGATED TO HEADS OF CIRCLES, HEADS OF DEPARTMENT AND INDEPENDENT DIRECTORS IN THE DEPARTMENT OF POSTS

- Note:1-** For the purpose of the Schedule, the 'Head of Department' includes Secretary Postal Services Board, Chief Post Masters General, Chief General Managers, Director, Rafi Ahmed Kidwai National Postal Academy, Post Masters General, Sr. DDG (PAF), General Managers (PAF), General Manager (CEPT), Chief Engineers and Director (Foreign Post).
- Note: 2** - Sr. DDG (PAF), i.e. Head of Postal Accounts Wing in the Postal Directorate and General Managers (Finance) shall exercise only such financial powers as contained in the Schedule II-C which are relevant to their operational requirements. Director level officers heading PAOs shall be treated as the Head of the Office and specific financial powers have been delegated to them as per Schedule II-C in order to establish uniformity as they head large establishments.
- Note:3** - The In-charge of Foreign Post will exercise the delegated financial powers equivalent to HoD (Schedule II-A)/Independent Director (Schedule II-B)/Divisional Head (Schedule III) as the case may be.
- Note:4** - Financial Powers under the items 4(ii), 4(iii), 4(iv), 11(xi)(a), 15(i), 15(ii), 15(iv), 18(iv), 22, 24(vii), 25(i), 25(ii), 27(iii), 27(iv), 27(v), 28(i), 31, 34 (i), 34(ii), 34(iii), 34(iv), 34(v), 35 (iii) and 37 of Schedule II-A shall be exercised only by the Head of the Postal Circle i.e. HOC.
- Note:5** - Financial Powers only delegated to HOC under the items 11(xi)(a), 15(i), 15(ii), 15(iv), 18(iv), 22, 24(vii), 27(iii), 27(iv), 27(v), and 28(i) of Schedule II-A shall also be exercised by Director (RAKNPA) and CGM (PD/BD/PLI).



SCHEDULE II-A

SCHEDULE OF FINANCIAL POWERS DELEGATED TO HEADS OF CIRCLES AND HEADS OF DEPARTMENT

Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
Object Head – 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.				
1	(i) Salaries	Full Powers	Subject to the provisions of FRSR, FHB, Nodal Ministry orders/instructions/rules like the Central Civil Services (Medical Attendance) Rules, Central Civil Services Pension Rules etc.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(ii) Ad-hoc payment of Arrears of Pay and Allowances	HoC -Rs.1,00,000/- HoD – Rs.50,000/-	Restrictive conditions (i) May sanction ad-hoc payment not exceeding Rs.1 Lakh (HOC) and Rs.50,000/- (HoD) of arrears of pay allowance where pay fixation was duly verified by the Account Officer concerned but the arear claims arising there from cannot be verified by the Circle Accounts Office due to destruction of records.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.

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Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
			(ii) Heads of Circles are competent to authorize investigation of claims for arrears of pay and allowances which are more than six years old and in respect of which the connected records are not available in Circle Accounts Office up to the delegated financial powers.	
	(iii) Payment of Pay and Allowances claimed on behalf of deceased officials	Full Powers		IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(iv) Honorarium and Rewards to the Government servant	Up to the limit prescribed by the GoI/ DoP.	Subject to any rules/ instructions issued by any Nodal Department/ DoP [DOPT OM No. 17011/3/97-Estt. (Allowance) dated 17.07.1998 and any subsequently instruction thereof]	IFA consultation required beyond Rs.2500/- in each case.
Object Head – 02 (Wages) – It will include wages of labourers and of staff at present paid out of contingencies.				
2.	Wages	Full Powers	Subject to the provisions of FRSR, FHB, Nodal Ministry orders/ instructions/ rules like the Central	IFA consultation is not required unless explicitly mandated by

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Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
			Civil Services (Medical Attendance) Rules, Central Civil Services Pension Rules etc.	Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 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.				
3.	Pensionary Charges	Full Powers	Subject to the provisions of FRSR, FHB and rules/ orders/ instructions issued by any Nodal Ministry/ Department and DoP.	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 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.				
4	(i) Cash Award to Postal Employees – In any one case for display of exceptional courage and devotion to duty in saving or protecting Govt. property in civil disturbances or in face of enemy action or detection of fraud.	Rs.10,000/-	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.

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	(ii) In any one case to GDS for display of outstanding courage and devotion to duty in protecting Govt. property in civil disturbances or in face of enemy action. (Cases of death or injury due to enemy action will not be considered under these orders)	Rs.2,000/- [This Power is delegated to HOC only]	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.
	(iii) Rewards to persons not in Government Service- For furnishing information leading to detection and conviction of offenders in criminal cases	Rs. 1,000/- [This power is delegated to HOC only]	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.
	(iv) Rewards to persons not in Government Service- In any individual case to both official and non- official informers for especially good work in particular case of detection and prosecution in connection with anticipatory activities.	Rs.1,000/- [This power is delegated to HOC only]	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation required.
	(v) Cash award for Hindi Pratiyogita, etc.	As per the limit fixed by Nodal Department of GoI/ DoP.	Subject to ceiling limit/ rates as decided by the Nodal Department	IFA consultation required.

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Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
			of Government of India/ Department of Posts	
Object Head – 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, Uniform and Clothing Allowance, Entertainment Allowance, Project Allowance, Special Compensatory (Remote Locality) Allowance, Bad Climate Allowance, Washing Allowance, Special (Duty) Allowance, Night Duty Allowance, Risk Allowance, Sunderban Allowance, Cash Handling Allowance, Caretaking Allowance, Split Duty Allowance and any other allowance in addition to above which is payable to the Government employees in addition to their pay.				
5	Expenses on allowances mentioned in the Object Head-07 of DFPR, 2024	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
Object Head – 08 {Leave Travel Concession} - It will include air/rail/bus fare/fare of any other mode of transport entitled under LTC Rule.				
6	Leave Travel Concession	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.

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				<p>[For example – DOPT OM No. 31011/12/2022-Estt.A-IV dated 29.08.2022 (e)] provides that in case of unavoidable circumstances, where the booking of ticket is done from unauthorized travel agent/website, the Financial Advisors of the Ministry/Department and Head of Department not below the rank of Joint Secretary in subordinate/attached offices are authorized to grant relaxation.]</p>
<p>Object Head – 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.</p>				
7	(i) Training expenses	2 Lakh in each case on any domestic training	Rs. 2 Lakh in each case on any domestic training expenses is subject to any rules/ instruction	Consultation with IFA is required.



Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
		Full Powers in respect of foreign training expenses subject to prior approval of the competent authority.	issued by any Nodal Department/ DoP. The full powers in respect of foreign training expenses are subject to prior approval of competent authority [Secretary (Posts) or Hon'ble MOC or SCoS] in terms of the DOE OM No. 4(4)/E.Coord/2015 dated 05.01.2016 (2) and subsequent instructions, if any, issued by nodal department/ DOP	
	(ii) Hiring outsourced services from the Training Institution(s) for conducting specialized training programmes to the offices of Departments of Posts	Upto Rs. 2 Crore per annum [Only Director RAKNPA]	IFW OM No. 6-2/2024-FA(P) dated 07.03.2024	Agree. IFA consultation is required.
Object Head – 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				
8	Domestic Travel Expenses	Full Powers	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies,

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Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
				Guidelines, Procedures, or Directions etc.
Object Head – 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.				
9	Foreign Travel Expenses	Full Powers	Full powers is subject to prior approval of competent authority [Secretary (Posts) or Hon'ble MOC or SCoS] in terms of the DOE OM No. <u>4(4)/E.Coord/2015 dated 05.01.2016 (8)</u> and subsequent instructions, if any, issued by nodal department/ DOP	Consultation with IFA is not required as IFW consultation is invariably done before seeking approval of Secretary (Posts) or Hon'ble MoC or SCoS in terms of the DOE instruction.
Object Head – 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 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 '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'.				
10	(i) Contingent Expenditure (Recurring)-			



Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
	May Sanction items of recurring contingent expenditure on any item for which no scale or limit to the power of sanction is prescribed elsewhere	HOC- Rs.2 Lakhs in each case HoD – Rs.1 Lakh in each case		IFA consultation beyond Rs.75,000/- in each case is required.
	(ii) Contingent (Non-recurring expenditure) - 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.	HOC – Rs. 3 Lakh in each case HoD – Rs.1 Lakh in each case		IFA consultation beyond Rs.1,00,000/- in each case is required.
	(iii) Electric, Gas, Water charges, telephone charges, internet charges and cable connection charges	Full Power	Subject to any ceiling limit prescribed by the Government of India.	IFA consultation beyond Rs.2,00,000/- in each case is required.
	(iv) Petty local purchases of articles of stationery	HOC – Rs. 5 Lakh per annum HOD – Rs.2 Lakh per annum		IFA consultation beyond Rs.2,00,000/- per case is required.
	(v) Purchase of fixtures and furniture.	Full power is subject to the prescribed scale or	(i) Furniture and fixtures not exceeding the threshold limit of one	IFA consultation is required.

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Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
		other conditions that may be prescribed by the Government from time to time.	lakh rupees or three years of useful life, either of the two, as decided by the Government from time to time can only be procured in this Object Head-13-Office Expenses.	
	(vi) Meals supplied to staff detained in the office to maintain regular and essential services in an emergency	Up to the ceiling limit of breakfast, lunch and dinner prescribed by the Department of Expenditure or DoP		IFA consultation beyond Rs.2,00,000/- per case is required.
	(vii) Working Lunch			
	(viii) Local Purchase of Rubber Stamps	Full Powers subject to any orders issued from time to time		IFA consultation beyond Rs.2,00,000/- per case is required.
	(ix) 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	Full Powers	(i) Office Equipment does not include any kind of Computer (ii) The office equipment exceeding the threshold limit as decided by the Government from time-to-time should be classified as 'Capital' expenditure under the relevant Object Head '52-Machinery and Equipment'	IFA consultation is required.

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Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
	(x) Commission charges for Auction of Stores	<p>HOC- upto Rs 25,000 on any occasion at rates not exceeding those paid by PWD MSTC or State Govt concerned.</p> <p>HOD - upto Rs 10,000/- on any occasion at rates not exceeding those paid by PWD MSTC or State Govt concerned.</p>	Subject to any rules/ instructions issued by any Nodal Department/ DoP	IFA consultation is not required unless explicitly mandated by Government Rules, Manuals, Policies, Guidelines, Procedures, or Directions etc.
	(xi)(a) Outsourcing of services for Postal/ RMS/MMS Operations and for Security and Housekeeping services for operative and administrative office	<p>(i) Rs. 20 crores per annum for only 7 (seven) Heads of Circles [Delhi, Karnataka, Maharashtra, Tamil Nadu, Telangana, UP and West Bengal Postal Circles]</p> <p>(ii) Rs. 10 Crore per annum for remaining Head of Circles</p> <p>[This power is delegated to HOC only]</p>	<p>(i) The expenditure should be within the allotment of funds to the Circles by the Directorate. In no case the expenditure should be incurred without corresponding budget allotment.</p> <p>(ii) Outsourcing of services should be regulated as per the workload not exceeding the number of vacancies for which a proper review should be conducted at circle level and approval of CPMG, with the consultation of CIFA, should be obtained for manpower required to be deployed.</p>	IFA consultation is required.



Sl. No.	Item of Expenditure	Extent of Financial Powers Delegated	Rules, Orders, Authority, Restrictions or Scales to which the Expenditure shall be Incurred	Remarks
			<p>(iii) A proper manuscript record of outsourced manpower, as deployed as per (ii) above is to be maintained to regulate and monitor the trend of expenditure and fund availability/ budgetary exercises.</p> <p>(iv) These powers should be exercised by Heads of circles in consultation with CIFA.</p>	
	<p>(xi)(b) Outsourcing of Data Entry Operators/ MTS/ Housekeeping Services etc. for Administrative and Operational requirement.</p>	<p>Rs. 1 Crore per annum [This power is only for Secretary (PSB)]</p>	<p>(i) Subject to any rules/ instructions issued by any Nodal Department/ DoP.</p> <p>(ii) Outsourcing of DEO/ MTS should be regulated as per the workload not exceeding the number of vacancies for which a proper review should be conducted.</p> <p>(iii) A proper manuscript record of outsourced manpower, as deployed as per (ii) above is to be maintained to regulate and monitor the trend of expenditure and fund availability/ budgetary exercises.</p>	<p>Consultation with IFA is required.</p>

