

**GENERAL DELEGATION OF COMMON  
FINANCIAL POWERS TO HEADS OF  
DEPARTMENTS AND OTHERS**

**FINANCE DEPARTMENT**

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## PROCEEDINGS OF THE GOVERNMENT OF KARNATANA

Sub: General delegation of common financial powers to  
Heads of Departments and others – Review of.

- Read: (1) G.O.No.FD 7 TFP 91, Bangalore, Dated:16-09-1991.  
(2) G.O.No.FD 1 TFP 95, Bangalore, Dated:27-06-1995.  
(3) G.O.No.FD 3 TFP 99, Bangalore, Dated:13-06-1999.  
(4) G.O.No.FD 4 TFP (2) 99, Bangalore, Dated:15-10-1999.  
(5) G.O. No.FD 1 TFP 2001, Bangalore, Dated:02-02-2001.

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### PREAMBLE:

In the Govt. Order dated: FD 1 TFP 2001 dated:02-02-2001 read at (5) above, order was issued enhancing the General delegation of common financial powers to Heads of departments, Divisional level officers, District level officers, Sub-division level officers and Taluk level officers.

In respect of certain departments, special financial powers have also been delegated for purchases, repairs, works, write off etc. These powers will be exercised only by the particular departments to whom such powers have been delegated.

The common financial powers were enhanced in 2001. The question of revising these powers was under consideration of the Government. While revising such powers, special powers delegated to different departments were also reviewed. It was found that all powers could be brought under specific items which are common to all departments with some modifications. Therefore, an attempt has been made to bring all such powers both under special and common financial powers in one place so as to make applicable to all departments. This will reduce the proposals from

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different departments for delegation of special powers. In course of time the special powers delegated to certain departments will be withdrawn. Accordingly following order is issued.

**Govt. Order No.FD 2 TFP 2010, Bangalore, Dated:30-04-2010.**

After careful consideration Government are pleased to delegate common financial powers as specified in the Annexure to this order to all the Heads of Departments and other departmental officers.

2. Subject to provision in para 6 hereunder, these orders are in supersession of the delegation of powers as contained in part-III of Manual of Financial Powers 1967 and all orders issued as read above.

3. Wherever Special Powers are delegated to the Departments in respect of certain items included in the Annexure of this order, such Departments should exercise either special powers or common powers for such items but not both, until the Special Powers delegated for these items in respect of their Department are withdrawn.

4. No authority can sub-delegate any of the financial powers delegated by this order to any other authority wholly or partly.

5. These orders shall come into force with immediate effect.

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6. The designated officers as per Government Order No. FD 2 TFP 98 dated: 17-5-1999 will exercise the powers as specified in the Annexure.

By Order and in the Name of  
the Governor of Karnataka,

30420/0  
(C. Shamarao)

Deputy Secretary to Government,  
Finance Department,  
(FR & BCC).

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To,  
The Compiler, Karnataka Gazette for publication in the next issue of  
Gazette.

Copy to:

1. The Accountant General (A&E), Karnataka, Bangalore.
2. All Principal Secretaries/Secretaries to Govt.
3. All Heads of Departments.
4. The Chief Executive Officers of Zilla Panchayats.
5. The Deputy Commissioners of Districts.
6. The Director of Treasuries, Bangalore.
7. The Deputy Director, Treasury Network Management Centre,  
Khanija Bhavan, Race Course road, Bangalore.
8. All District Treasury Officers.
9. All Additional Secretaries/Joint Secretaries/Deputy  
Secretaries/Under Secretaries to Government.
10. All Sections in Finance Department.
11. SGF/ Spare copies.

Annexure to Government Order No.FD 2 TFP 2010 Dated:30-04-2010.

Sl. No	Description of power	Heads of Department	Divisional Level Officers	District Level Officers	Sub Division Level Officers	Taluk Level Officers
1	Administrative approval of works.	Estimate of Rs.1.00 crore for one work subject to availability of grants	Estimate of Rs.50.00 lakh for one work Subject for availability of grants	Estimate of Rs.25.00 lakh for one work Subject to availability of grants	Estimate of Rs.5.00 lakh for one work Subject to availability of grants	Estimate of Rs.1.00 lakh for one work Subject to availability of grants
2	Books and periodicals:- To sanction purchase of reference books and journals for facilitating official work	Full powers	Full powers	Rs.10,000/- per annum	Rs.5,000/- per annum	Rs.1,000/- per annum
3	Stationery	Full powers	Full powers	Rs.10,000/- each time and Rs.1.00 lakh p.a.	Rs.5,000/- each time and Rs.50,000 p.a.	Rs.2,000/- each time and Rs.20,000 p.a.
4	Office equipment	Rs.10.00 lakh per annum	Rs.5.00 lakh per annum	Rs.2.50 lakh per annum	Rs.1.00 lakh per annum	Rs.50,000 per annum
5	Computers and peripherals (subject to the Government Orders from e-Governance(DPAR))	Rs.10.00 lakh per annum	Rs.5.00 lakh per annum	Rs.2.00 lakh per annum	-	-

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6	Furniture	Full powers	Rs.5.00 lakh per annum	Rs.2.00 lakh per annum	Rs.1.00 lakh per annum	Rs.50,000 per annum
7	Laboratory equipment and consumables	Full powers	Rs.50.00 lakh per annum	Rs.25.00 lakh per annum	-	-
8	Drugs & medicines	Full powers	Rs.25.00 lakh per annum	Rs.10.00 lakh per annum	Rs.5.00 lakh per annum	Rs.3.00 lakh per annum
9	Diet items	Full powers	Full powers	Full powers	Full powers	Full powers
10	Tools and machinery	Full powers	Rs.10.00 lakh	Rs.5.00 lakh	Rs.2.50 lakh	Rs.1.00 lakh
11	Items and implements used under government programmes	Full powers	Rs.50.00 lakh	Rs.25.00 lakh	Rs.10.00 lakh	Rs.5.00 lakh
12	Miscellaneous items for hospitals/hostels/child homes/ (utensils, linen etc.)	Full powers	Rs.50.00 lakh Per annum	Rs.25.00 lakh per annum	Rs.10.00 lakh per annum	-

13	Repair & AMC of computer and related items	Full powers	Rs.20.00 lakh per annum	Rs.10.00 lakh per annum	Rs.5.00 lakh per annum	Rs.2.00 lakh per annum
14	Repair and AMC of office equipment and furniture	Full powers	Rs. 10.00 lakh per annum	Rs.5.00 lakh per annum	Rs.2.50 lakh per annum	Rs.1.00 lakh per annum
15	Repair of vehicles	Full powers	Rs.50,000/- P. veh. ₹ 205hs P. Y	Up to Rs.30,000 on one vehicle, subject to Rs.5.00 lakh per annum	Up to Rs.20,000 on one vehicle, subject to Rs.2.00 lakh per annum	Up to Rs.10,000 on one vehicle, subject to Rs.50,000 per annum
16	Repair and AMC of machinery and laboratory/ hospital equipment	Full powers	Rs.20.00 lakh per annum	Rs.10.00 lakh per annum	Rs.5.00 lakh per annum	Rs.2.00 lakh per annum
17	Write off losses To sanction writing off in respect of the following. (i) Government goods or money lost (ii) Irrecoverable departmental revenues (iii) Irrecoverable loans and advances (In all such cases, the authorised officer shall record that the loss has not been caused because of fraud or negligence)	Rs.10,000 in individual case, subject to Rs.5.00 lakh per annum	Rs.5,000 in individual case subject to Rs.2.00 lakh per annum	Rs.2,000 in individual case subject to Rs.50,000 per annum		

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18	<p>Writing off goods To sanction writing off or disposal of the following</p> <p>(i) Unusable goods in government store</p> <p>(ii) Perishable items like plant, food material, consumables, drugs, fertilizers, etc.</p> <p>(iii) Unusable books and periodicals.</p> <p>(iv) Obsolete or unserviceable equipment</p> <p>(v) Vehicles beyond economic repair, subject to certification by the RTO</p> <p>(Subject to certificate by the competent authority that the condition of obsolescence, expiry, or unserviceability has not been caused by negligence in planning, procurement or maintenance)</p>	<p>Rs.10,000 in one case, subject to Rs.2.00 lakh per annum</p> <p>Full powers</p> <p>Full powers</p> <p>Full powers</p> <p>Full powers</p>	<p>Rs.5,000 in one case subject to Rs.1.00 lakh per annum</p> <p>2% of the value of the item, subject to Rs.1.00 lakh per annum</p> <p>Full powers</p> <p>Rs.10,000 in one case subject to Rs.5.00 lakh per annum</p>	<p>Rs.2,000 in one case, subject to Rs.50,000 per annum</p> <p>2% of the value of the item, subject to Rs.50,000 per annum</p> <p>Full powers</p> <p>Rs.5,000 in one case subject to Rs.1.00 lakh per annum</p>	<p>--</p> <p>--</p> <p>Full powers</p> <p>--</p> <p>--</p>	<p>--</p> <p>--</p> <p>Full powers</p> <p>--</p> <p>--</p>
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19	Advertisement.					
	(i) To sanction publishing of official advertisements subject to guidelines from Department/Director of Information and Publicity, and also subject to availability of grants for this purpose.	Rs.50,000 in one case, subject to Rs.10,00 lakh per annum	Rs.20,000 in one case subject to Rs.2.00 lakh per annum	Rs.10,000 in one case subject to Rs.1.00 lakh per annum	Rs.5,000 in one case subject to Rs.50,000 per annum	Rs.1,000 in one case subject to Rs.10,000 per annum
	(ii) To sanction printing of publicity material under government programmes	Full powers	Full powers	Rs.10,000 in one case subject to Rs.1.00 lakh per annum	Rs.1,000 in one case subject to Rs.10,000 per annum	Rs.500 in one case subject to Rs.5,000 per annum
20	Hiring of vehicles at rates approved by DP AR/ Transport Department	Full powers	Rs.20,000 p.m. at a time subject to Rs.100,000 per annum	Rs.10,000 p.m. at a time subject to Rs.50,000 per annum	Rs.5,000 p.m. at a time subject to Rs.50,000 per annum	Rs.2,000 p.m. at a time subject to Rs.25,000 per annum

21	Training To sanction training programmes, and incur expenditure on honorarium, transport, training material, contingency, etc. subject to the programme being authorised under some approved scheme.	Full powers	Rs.20,000 at a time, subject to Rs.2.00 lakh per annum	Rs.10,000 at a time subject to Rs.1.00 lakh per annum	Rs.5,000 at a time subject to Rs.50,000/- per annum.	Rs.2,000 at a time subject to Rs.20,000 per annum
22	Advances (i) To sanction tour advance (ii) To sanction house building advance as per rules and subject to allotment (iii) To sanction vehicle purchase advance as per rules and subject to allotment	Full powers Full powers Full powers	Full powers Full powers Full powers	Full powers Full powers Full powers	Full powers -- --	Full powers -- --
23	Hiring of building in consultation with PWD/Rent Controller	Rs.50,000/- for a building for a month	Rs.25,000/- for a building for a month	Rs.20,000 for a building for a month	Rs.10,000 for a building for a month	Rs.5,000 for a building for a month

24	Exhibition To sanction expenditure for participating in Dasara Exhibition or similar activity of creating awareness.	Full powers	Rs.50,000 per annum	Rs.25,000 per annum	Rs.5,000 per annum	--
25	Hiring manpower Subject to guidelines from DPAR/FD, and subject to vacancy of posts or availability of grants for service-outsourcing	Full powers	--	-	-	-
26	Refunds To sanction refund of revenue including fees, fines, etc. and to refund wrong or excess credit, subject to the claim being established with authenticated documents	Full powers	Full powers	Full powers	Full powers	Full powers
27	Countersignature of AC bills, etc. subject to budgetary limits and appropriate authorisation. Up to Rs.2 lakh, the authorization can be given by the Controlling Officer. For A.C. bills above Rs.2 lakh, the authorization has to be obtained from the Finance Department.	Full powers	Full powers	Full powers	Full powers	Full powers

28	<p><b>Reappropriation</b> To sanction reappropriation from one detailed head of account to another within the same major head in the Departmental budget provided it does not involve.</p> <p>a) A diversion of provision from the plan to non-plan items. b) Diversion of provision for schemes eligible for assistance from central Govt. or other institutions to other schemes. c) The undertaking of a recurring liability d) An increase in the allotment for secret service expenditure e) Expenditure on a new service. f) An increase on an item the provision for which has been specifically reduced by a vote of the legislature. g) From charged item to voted and vice-versa. h) Diversion of funds for purposes other than that provided in the Budget (Article 308 to 314 of KFC)</p>	Rs.5.00 lakh between two units of appropriation under same major head and within same demand.				
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**General Conditions:**

1. All relevant rules, procedures and instructions under the Karnataka Transparency in Public Procurement Act, 1999 and Rules, shall be followed to ensure transparent and cost-effective procurement.
2. All procurement should be within the annual approved budgetary grants. Delegated powers including 'Full Powers' are to be exercised subject to that limit.

Sl. No.	Description of power	Heads of Department	Divisional level officer	District level officer	Sub-Divisional level officer	Taluk level officer
1	2	3	4	5	6	7
29	KCSR: To authorize subordinate Government servants to proceed on duty beyond the limits of their charges but within the State (vide rule 16(a) of KCSRs)	Full powers	Full powers	Full powers	Full powers	Full powers
30	To authorize subordinate Government servant to proceed on duty beyond the limits of their charges outside the State within India (vide Rule 16(b) of KCSRs)	1) Non Gazetted Full powers 2) Gazetted 15 days	15 days in case of non- gazetted	15 days in case of non-gazetted		
31	To sanction the acceptance of remuneration by Government servants under their control for work as examiners for various examinations conducted by Government departments or bodies set up by Government or Universities within the State in accordance with the scales sanctioned (vide Rule 28(d) of KCSRs).	Full powers	Full powers	Full powers	Full powers	Full powers

3. It will be the responsibility of the officer exercising the delegated powers to ensure that the items of procurement are essential and that the process being followed is as per the KPPP Act and Rules so as to make quality procurement at competitive prices.
4. This order of delegation of financial powers does not supersede economy orders issued by Finance Department. Similarly, specific orders from e-Governance on procurement of computers, from DPAR on purchase or hiring of vehicles, outsourcing etc. need to be followed.
5. For new schemes, only after approvals at all levels and issue of Govt. Order regarding operationalising the scheme, these delegations will apply.
6. These delegated powers cannot be further subdelegated by the departments.

32	To sanction the acceptance of fees by Government servants under their control from a private person, a private body or a public body whose funds are administered by Government when not covered by any rules, special or local law or orders of Government (vide Rules 28 and 29 of KCSRs).	Full powers	Full powers (NGOs)	Full powers (NGOs)	---	---
33	To sanction in-charge arrangements in posts which are vacant or the incumbents of which are absentees and the filling up of which requires the sanction of a higher authority (vide Rule 32, 68, 192 & 196 of KCSRs) Government servants who are in the scale of pay of:					
	a) Rs.14050-25050 above	4 months	3 months	2 months	---	---
	ii) Rs.10800-20025 and above but below Rs.14050-25050	6 months	4 months	3 months	2 months	---
	iii) Rs.4800-7275 and above but below Rs.10800-20025	Full powers	Full powers	Full powers	Full powers	Full powers

34	To sanction, the extension of joining time to subordinate non-gazetted Government servants (vide Rule 86 of KCSRs)	Upto 15 days	Upto 15 days	---	---	---
35	To sanction maternity leave to married female Government servants (vide Rule 135 of KCSRs) i) Gazetted ii) Non-gazetted	Full powers Full powers	Full powers Full powers	Full powers Full powers	Full powers Full powers	---
36	Sanction of leave other than special disability leave to subordinate Government servants (vide Rule 192 and 196 of KCSRs); Government servants who are in the scale of pay of:- i) Rs.14050-25050 & above ii) Rs.10800-20025 but below Rs.14050-25050 iii)Rs.4800-7275 & above but below Rs.10800-20025  <b>Note:</b> The powers to sanction leave as above includes the powers to sanction leave preparatory to retirement but does not include the powers to refuse earned leave applied for as leave preparatory to retirement.	4 months 6 months Full powers	3 months 4 months Full powers	2 months 3 months Full powers	2months Full powers	--- Full powers

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37	Sanction of encashment of earned leave once in block period of two years in accordance with rule 118 of KCSRs.	Full powers	Full powers	Full powers	Full powers	Full powers	Full powers
38	Encashment of earned leave at the time of retirement or at the time of death while in service in accordance with rule 118(A) of KCSRs.	Full powers	Full powers	Full powers	Full powers	Full powers	Full powers
39	To sanction disbursement to subordinate non-gazetted Government servants of arrears of leave salary arising as a result of the sanction or communication of leave more than one year from the date of relief (vide rule 198 of KCSRs)	Full powers	Full powers	Full powers	Full powers	Full powers	Full powers
40	To order the retirement on invalid pension of non-gazetted Government servants appointed by them or by a lower authority, who by bodily or mental infirmity are permanently incapacitated from the public service (vide rule 273 of KCSRs)	Full powers	Full powers	Full powers	---	---	---
41	To sanction in exceptional cases, road metrage both ways for road journeys made by subordinate Government servants between places connected by rail vide (rule 462 (h) of KCSRs)	Full powers	Full powers	---	---	---	---

42	To sanction daily allowance for halts on tour exceeding 10 days at a place to subordinate Government servants (vide rule 516 of KCSRs)	i) 30 days in the case of gazetted officers ii) 90 days in the case of non-gazetted officers	i) 20 days in the case of gazetted officers ii) 60 days in the case of non-gazetted officers	i) 15 days in the case of gazetted officers ii) 30 days in the case of non-gazetted officers	---	---
43	To allow subordinate Government servants on transfer, the actual cost of transport by rail or other craft or their conveyance at owner's risk (vide rule 532 (3) (A) (1) (4) (2) of KCSRs)	Full powers	Full powers	Full powers	Full powers	Full powers

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 (C. SHAMARAO)  
 Deputy Secretary to Government  
 Finance Department, (FR& BCC).  
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